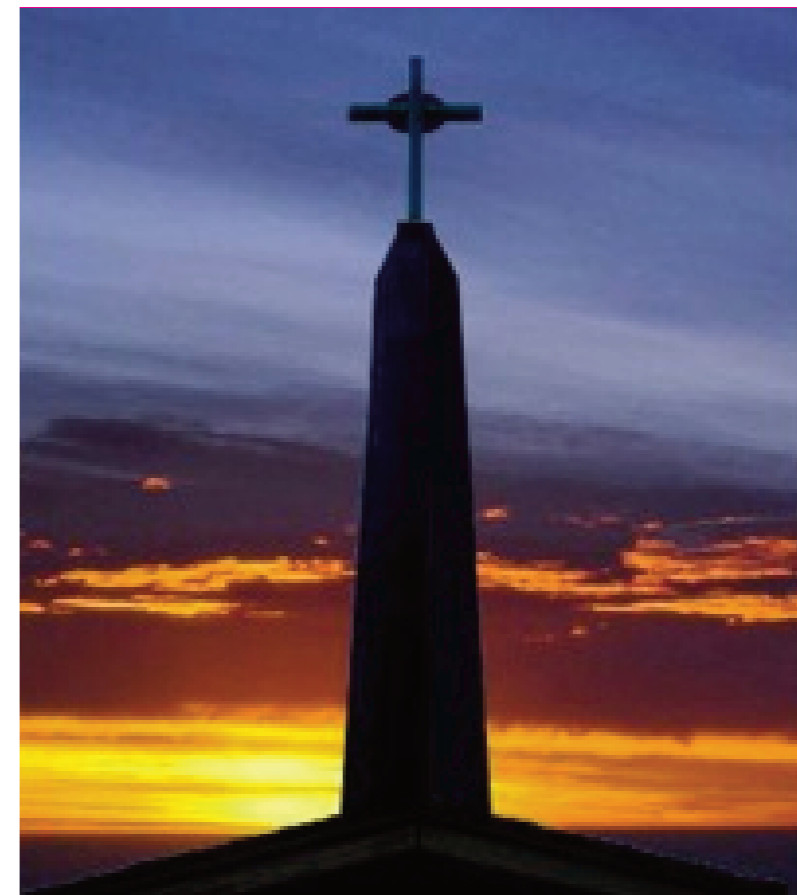


THE CHURCH OF THE GOOD  
SHEPHERD FOUNDATION

**BUILDING AN ENDOWMENT**  
**CREATING A LEGACY OF FAITH**



1166 South Mason Road  
Town & Country, Missouri 63131  
Tel: 314.576.5502, [office@goodshepherdec.org](mailto:office@goodshepherdec.org)  
April 2011

# THE CHURCH OF THE GOOD SHEPHERD

## Our Mission

To share a place of worship and fellowship where our hearts meet God's light.

## Our Vision

To be a vibrant community that knows Christ and makes him known.

## Resurrection 2006-2010

Good Shepherd experienced rebirth during the five year period 2006-2010:

- The Rev. John Musgrave was called as the new Rector in October 2006 after a more than two year interim period and shortly thereafter a part-time Office Manager and Sexton were employed.
- Average Sunday attendance increased by 60%.
- Children and adult education programs were enhanced, men's and women's groups were formed, an Outreach Committee was established, and various other work groups were organized.
- Long deferred maintenance of buildings and grounds was undertaken.
- Operating income more than doubled after initially lagging behind growth in operating expenses as a result of investing in the future. The revenue shortfalls in the early years were covered by annual Diocesan support. Such support is now decreasing and is scheduled to end in two years.

# The Need to Increase the size of the Endowment Fund

Endowment income will be needed to help fund future growth. The market value of the Foundation's Endowment Fund at December 31, 2010 was \$170,769. The Fund needs to grow so that the investment yield from the Fund can help:

- 1) launch and expand programs and services,
- 2) improve and build facilities, and
- 3) support operating budgets as needed.

The goal for 2011 is to receive \$50,000 in bequests and other gifts and for 10 Parishioners to make a Bequest in their Will or Testamentary Trust or designate some other type of deferred gift for the Endowment Fund.

## Why should I make a gift to the Endowment Fund?

*"It is more blessed to give than to receive." Acts 20-20-53b*

*"We have heard them, we know them; our ancestors have recited them to us...we recite them to the next generation. The praiseworthy and mighty deeds of the Lord, the wonders that he performed...That the next generation might come to know, children yet to be born. In turn they were to recite them to their children. Psalm 78:3, 4. 6*

*"...duty...of all persons to make wills...not neglecting, if they are able, to leave bequests for religious and charitable uses." The Book of Common Prayer, page 445*

A Bequest can provide a bridge from annual Every Member Canvass support during your lifetime to legacy support for future generations at the Church of the Good Shepherd. A Tribute Gift can honor someone who is living whom you respect and appreciate. A Memorial Gift can honor someone who has died. These and other types of gifts to the Endowment Fund will show both an appreciation for the ministry at the Church of the Good Shepherd and a commitment to its long term future.

## What are some ways I can make a gift to the Endowment?

### Bequest

- Donor, after consulting with his or her legal advisor, may simply state in a Will or other document disposing of his or her assets at death that a dollar amount or a percent of the remainder of his or her estate is bequeathed to the Church of the Good Shepherd Foundation, 1166 South Mason Road, Town & Country, Missouri 63131.
- Donor may revoke or otherwise change the Bequest as circumstances may dictate.

### Gift of appreciated securities:

- Donor receives a charitable tax deduction equal to the fair market value of the asset donated.
- Donor avoids capital gains tax on any appreciation in the value of the securities.
- Donor contacts the Foundation's Treasurer, Mary Mercurio, to arrange for the transfer of securities to the Foundation. She may be reached at Gundaker Commercial Group, Inc., 100 Chesterfield Business Parkway, Chesterfield, Missouri 63005; tel 314.574.7685; email:mmercurio@gundakercommercialgroup.com

### Designation of the Foundation as a beneficiary of your Individual Retirement Account (IRA) or 401K plan

- Donor avoids possible double taxation, namely a possible estate tax when Donor dies and then taxation of subsequent required distributions to non-charity beneficiaries at ordinary income tax rates. If feasible, non-IRA or 401K funds should be gifted to non-charity beneficiaries.
- Donor completes a designation of beneficiary form provided by the IRA Custodian or Plan Administrator and/or otherwise provides for the designation of the Foundation as a beneficiary.

### Distribution to the Foundation of up to \$100,000 for 2011 from Donor's Individual Retirement Account (IRA) in lieu of a mandatory, taxable distribution to Donor:

- Donor avoids ordinary income tax on what otherwise would be a mandatory Retirement Plan distribution to the Donor.
- Donor instructs the IRA Custodian to issue and mail a check for the specified amount to the Foundation.

### Gift of a whole-life insurance policy

- Donor receives a charitable tax deduction at the time of the gift equal to the policy's cash surrender value.

### Gift of appreciated real estate, with or without a retained life estate

- Donor receives a charitable tax deduction at the time of the gift equal to the present value of the real estate, reduced by the value of any retained life estate.

### Creation of Charitable Gift Annuity to provide fixed payments to Donor for life with balance of funds than paid to the Foundation

- Donor receives a charitable tax deduction at the time of the gift for the present value of the remainder interest to the Foundation.
- Donor can establish a charitable gift annuity by depositing as little as \$5,000 with the national Church's Episcopal Church Foundation.

### Creation of charitable remainder trust to pay income to Donor and/or other designees for life, with remainder interest then paid to the Foundation

- Donor receives a charitable tax deduction at the time of the gift for the present value of the remainder interest to the Foundation.
- Donor can fund such a trust with a \$100,000 contribution to the Episcopal Church Foundation.

### Establishment of a charitable lead trust, with the Foundation receiving income from the principal of the trust for the Donor's lifetime or other designated period of time with others, such as the Donor's family, receiving income or principal from the trust thereafter.

- Donor receives a charitable tax deduction at the time of the gift equal to the present value of the amounts to be received by the Foundation.

*You should consult your legal and financial advisors before making any sizeable gift to the Foundation. The descriptions in this brochure of types of gifts and tax effects summarize often complex, changing provisions of trust, estate and tax law and may not always be applicable in a particular situation.*

## Further information

All gifts, large or small, will be gratefully received. You may contact any Director of the Foundation for further information. The present Directors are: Tom Hedrick, Don Kennedy, and John Sant, elected by the Vestry, and The Reverend Susan Skinner and Mary Mercurio as Ex Officio Directors by virtue of their positions as Interim Rector and Church Treasurer, respectively. In addition, you may go to the website of the Episcopal Church Foundation, <http://www.episcopal.foundation.org/> and click on “Resource Library” (top of the page) and then click on “Planned Giving Brochures and Booklets”, and then on the particular booklets and brochures of interest, e.g.

- “Making a Planned Gift”
- “Charitable Gift Annuities”
- “Charitable Remainder Trusts”
- “Establishing a Trust”
- “Participating in Pooled Income Funds”
- “Planning for End of Life”