

for life. This also decreases taxable income and estate taxes and may result in a tax deduction.

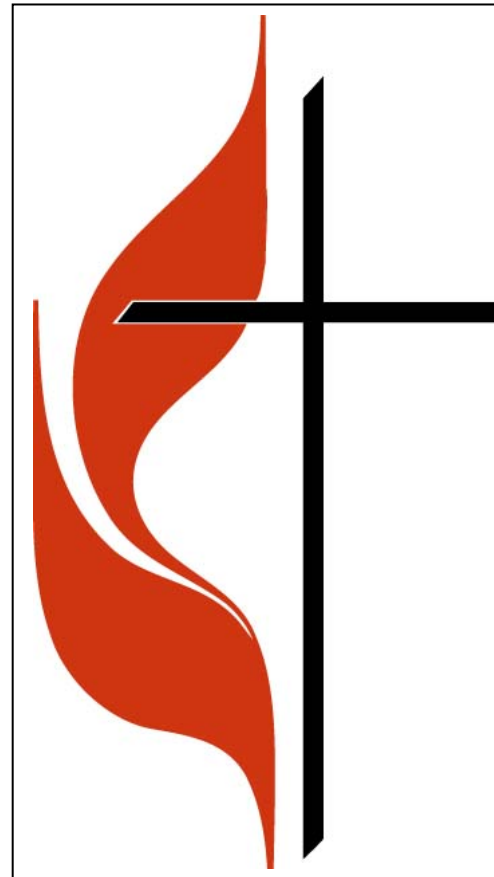
- *Endowments/special occasions:* You may honor loved ones with an endowment to mark special occasions such as anniversaries, birthdays, and weddings.

FOUNDATION HANDBOOK

October 2006

Tell them to use their money to do good. They should be rich in good works and should give happily to those in need, always being ready to share with others whatever God has given them.

1 Timothy 6:18



Kailua
United
Methodist
Church
Foundation

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Opportunities

You can set up your trust to fit your requirements

Opportunities for being a good steward are many. By investing your treasure through the KUMC Foundation you are affirming the Christian belief that we are indeed “managers in the household of God.” There is solid assurance your generous spirit will continue far beyond your mortal years. And those whom you choose to honor will not be forgotten.

- *Outright Gifts:* You may make outright gifts of cash, stock or other assets to the Unrestricted Trust, the Scholarship Trust, the Repair & Maintenance Trust, or other existing general trusts.
- *Interest Income Gifts:* You may establish a designated or restricted *contributor* trust, with its own guidelines for distribution of interest. Thrusts contributions are categorized by amount. From smallest to largest the categories are Contributor, Benefactor, Sponsor, and Steward.
- *Estate Gifts:* You may name the KUMC Foundation in your will or as a beneficiary in your life insurance policy. Your estate will be exempt from inheritance taxes for this gift.
- *Property Gifts:* You may make a gift of property and continue to receive income or use that property until a designated time (usually death) when the title passes to the Foundation.
- *Assets as Gifts:* You may transfer assets to the Foundation and continue to receive income for yourself or another person

The Board promotes and develops religious, charitable, and educational ministries of special interest to donors, such as assisting youth and the elderly, and supporting mission outreach. It regularly provides money for purchasing and maintaining church property, for assisting KUMC's Council on Ministries programs, and for supporting emergency disaster relief.

Stewardship

The Giving of Time, Talent and Treasure

Three remarkable examples of Christian stewardship taken from the more than 40 trust accounts in our care:

- **RAYMOND TRUST** supports the McCurdy School in northern New Mexico. It serves the children of Espanola and the surrounding area, and is the successor to the Velarde Mission School, which began in 1912 with four pupils. It now has 420 pupils and continues to provide a high quality, Christian-based education. Though the average teacher salary is much less than neighboring school districts, pupil test scores are among the highest, and the dropout rate is zero.
- **OSHIRO TRUST** supports Hawaiian & Pacific Islands Division of the Salvation Army, Kauluwela Corps. The Salvation Army church provided opportunities for Ralph and Bessie to experience God's amazing grace that profoundly and positively altered the course of their lives. They anticipate the example of their trust will serve as a model and inspiration to others.
- **HOCKADAY TRUST** supports the Centers for Apologetics Research based in Southern California. The purpose of CFAR is to equip pastors in foreign countries to defend against the false doctrines of religious cults. Established by Hockaday's nephew Paul Carden 20 years ago, he now has staffed offices in Brazil, Russia, Ukraine, and Hungary, as well as liaison contacts in Mozambique. CFAR's missionary zeal very closely resembles that of Paul of Tarsus as its pastors reach millions

through their teaching, writing, publishing and very creative use of the internet.

Solid Ground

Foundation Operations

Kailua United Methodist Church Foundation was established in 1987 as an IRS qualified 501 charitable foundation. It provides members and friends with a wonderful avenue for accomplishing their desire to be good stewards right now, in the foreseeable future, and even after death. The Foundation Board of Directors — all financially competent and caring KUMC members — receive, manage, and account for your gifts without any fee. The gifts are separate and beyond the church's ongoing budgetary needs.

The Foundation is on solid ground. The board members readily meet the requirements that they be financially competent and caring individuals. Nominated by the KUMC Nominating Committee, six members hold three-year staggered terms. Also on the Board are the pastor, chairman of the trustees, and the church treasurer.

Meetings are held quarterly to review the status of more than 40 trust accounts. The Board authorizes distribution of interest and dividends in accordance with the specific instructions of each trust, as well as philosophic and procedural guidelines. Additional funding opportunities are explored. Investments are reviewed.

New designated/restricted trust applications are reviewed closely to be sure they are clearly understood and can be implemented according to the instructions of the donor. Gifts to existing trusts and endowments to honor special persons are acknowledged.

CHEW-WALKER MEMORIAL TRUST

- To honor and memorialize the lives and loving memory of parents James & Mary Chew and grandparents Stifle & Pearl Chew. By Ronald and Charlotte Walker.
- Earnings to be distributed to the Unrestricted Trust (30%) for general needs and Foundation costs, and United Methodist Church, Mantua, NJ (70%) for training of Christian educators.

GROFF FAMILY TRUST

- Established by the Groff family to reflect their appreciation for the many years at KUMC and their love for family and friends.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) to provide for Foundation costs and general KUMC needs.

HILO & EMMA HIMENO TRUST

- To honor and memorialize the lives of Reverend Hilo and Emma Himeno, and to reflect their years of service to KUMC and their love for family, friends, and church.
- Earnings to be reinvested to build the principal (20% and 180%) to provide for Foundation costs and general KUMC needs.

HOCKADAY FAMILY TRUST

- To honor and memorialize the lives of our parents Robert N. and Anne Hockaday & Clarence C. and Louise Fledderjohann. By Robert and Martha Hockaday.
- Earnings to be reinvested (10%) to build the principal, Unrestricted Trust for KUMC needs (30%). One Great

Trusts managed by the KUMC Foundation

Established before December 31, 2004

General Trusts

Unrestricted Trust

- To receive endowments, estate proceeds, and gifts left to KUMC by members and friends without any restrictions.
- Earnings to be used for general KUMC needs and Foundation costs.

Repair & Maintenance Trust

- To receive endowments, estate proceeds, and gifts left to KUMC by members and friends to be used just for repairs and maintenance.
- Earnings to be reinvested to build the principal (50%) and for KUMC facilities repair and maintenance (50%).

Facilities Development Trust

- Established by the KUMC Foundation to receive funds for the development of the physical plant of the church.
- Earnings to be reinvested to build the principal, and assets are to be used for new facilities or systems.

Humanitarian Trust Fund

- Established by the Kailua United Methodist Men and friends to alleviate suffering caused by disasters, illness, accidents or domestic abuse.

- Earnings to be reinvested to build the principal (50%) and for humanitarian purposes (50%) as voted on by the Kailua United Methodist Men.

Memorial Trust

- To receive memorial funds left to KUMC by members or friends.
- Earnings are unrestricted and may be used for general KUMC needs or other causes.

Scholarship Trust

- Established by the family and friends of Robert Kinney in his honor and as an expression of his appreciation and love for the church.
- Earnings to be used for scholarships, including continuing education for KUMC pastors and staff, training for Stephen Ministers, secular or Christian education for KUMC members or children. Each year 50% of any unused interest is returned to principal.

CONTRIBUTOR TRUSTS

ALLEN FAMILY TRUST

- To honor and memorialize lives of parents George B. & Claudia June Allen and Milo D. and Martha A. Stall, and to reflect their love for family, friends, and church.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) which may be used for general KUMC needs or other causes.

AUMAN FAMILY TRUST

- To honor and memorialize the life of Mary, wife and Mother, who taught them to walk in faith and to reflect their love for family, friends, and church.
- Earnings to be reinvested to build the principal (25%), KUMC education (25%), KUMC mission outreach (25%), and United Methodist Women (25%).

NAOTOMI & EMMA BESSHO TRUST

- To honor and memorialize the lives of their parents and grandparents, and to reflect their love for family, friends, and church. Established by the Oda family.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust for general KUMC needs (70%) and Foundation costs (10%).

ARLIE & NANCY CARSON FAMILY TRUST

- To honor and memorialize the lives of their son, Peter Aaron Carson, and their mothers. L. Gladys Lang and Raye Carson who taught them to walk in faith and to reflect their love for family, friends, and church.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) to provide for Foundation costs and general KUMC needs.

***ELEANOR THOMPSON MILLER MEMORIAL
FUND and the HOPE MORLEY MILLER TRUST***

- To honor the memory of Eleanor Thompson Miller, a lifetime Methodist, and devoted wife and mother, and to honor the memory of Hope Morley Miller.
- Earnings to be used for KUMC outreach ministries, in areas such as women's and youth corrections, care of abused spouses and children, care of the elderly, emergency housing, world hunger and disaster relief.

RALPH & BESSIE OSHIRO TRUST

- Established by Ralph and Bessie Oshiro in appreciation for God's influence in their lives through the participation in the Salvation Army church.
- Earnings to be reinvested to build the principal (20%), the Salvation Army, Kauluwelo Corps (70%), and the Unrestricted Trust for general KUMC needs (10%).

IRENE RICHARDSON TRUST

- Established to reflect Irene's love for family, friends, and church.
- Earnings to be reinvested to build the principal (20%) and the balance (80%) *first* to provide for KUMC college bound students and *second* to other KUMC needs as identified by the Trustees.

TSUKAYAMA FAMILY TRUST

- To honor and memorialize the lives of Conrad and Yoshi Tsukayama, and to reflect their love for family, friends, and church.
- Earnings to be reinvested to build the principal (20%) and (80%) to provide for Foundation costs and general KUMC needs.

STEWARDS (\$50,000 or more)

M. & K. OISHI FAMILY TRUST

- Established by Masaichi and Kazumae Oishi as an expression of love and appreciation for the church.
- Earnings to be reinvested (50%) to build the principal of the M&K Oishi Family Trust and (50%) of earnings is transferred to the Repair and Maintenance Trust principal.

SPONSOR (\$25,000 or More)

THE ILA MAY McCLELLAND TRUST

- Established by Ila May McClelland with a gift to KUMC of AT&T stock.
- Earnings to be distributed to Susannah Wesley Community Center (33%), Windward Seniors Day Care Center (33%), and Unrestricted Trust (33%) for general KUMC needs.

BENEFACTOR TRUSTS (\$10,000 or more)

C.W. AND E.M. FISKE MEMORIAL FUND

- To honor the memory of C. William and Elizabeth M. Fiske, parents of Robert W. Fiske, parents of Robert W. Fiske (KUMC pastor 1986 - 90)
- Earnings are unrestricted and may be used for general KUMC needs or other causes.

THE FULLER LIFE TRUST

- To express love and appreciation for family, friends and church whose lives carry on the spirit of caring and love for God and his son, Jesus Christ. For the Holy Spirit acting in their lives, which has helped them define life's meaning.
- Earnings to be reinvested to build the principal (20%) and provide organ maintenance (80%) and, if funds are in excess of such needs, they shall go into the Unrestricted Trust.

FREDERICK NEAL GARLAND FAMILY TRUST

- To honor and memorialize the life of Frederick Neal Garland, and to reflect his love for family, friends, and church.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (20%) to provide for Foundation costs and general KUMC needs, and KUMC mission outreach to Stephen Ministry or similar programs (60%).

N. ROBERT KESLER MEMORIALTRUST

- In loving memory of N. Robert Kesler (KUMC pastor 1979-86)
- Earnings to be used for camping and hiking scholarships, for promotion of family health, happiness and related counseling, or travel.

TYPICAL TRUST FORMAT

FOR FUNDS MANAGED BY THE KUMC FOUNDATION

WHERSAS -The Kailua United Methodist Church Foundation Board believes it is in the best interest of the KUMC to establish in writing a trust to receive, manage and account for funds left to or donated to KUMC for various purposes and

WHEREAS - The family of John Jones wishes to establish a trust fund to honor and memorialize his life and love for his family, friends and church and

WHEREAS - The family of John Jones wishes to have this fund managed by the KUMC Foundation.

NOW THEREFORE –

I - The KUMC Foundation Board herewith establishes the **John Jones Memorial** Trust with the deposit of \$2,000 or more to establish a Contributor Trust

II - Assets and Income (principal and interest) from the Trust may be commingled in other KUMC Foundation financial savings, checking or asset management accounts, but will be subject to separate accounting, reporting and management in accordance with procedures established hereunder.

III The Trust will be managed in accordance with the following philosophic and procedural guidelines, which guidelines are created, dissolved, changed and implemented at the direction of the KUMC Foundation Board whose authority is derived from and delegated by the KUMC Charge Conference.

Hour of Sharing (30%), and Centers for Apologetics (30%) for equipping pastors in foreign countries to defend against false doctrines.

LILLIAN ITO TRUST EMERITUS

- To honor the life and and musical contributions of Lillian Ito to KUMC with a music trust fund.
- Earnings to be reinvested to build the principal (20%), Unrestricted Trust (10%), and (70%) for instruments, music, or musical additions to KUMC or the community.

JACKSON FAMILY TRUST

- To honor and memorialize the lives of Arthur & Iris Jackson, and to reflect their love for family, friends, and church.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) to provide for Foundation costs and general KUMC needs.

ALLEN & RUTH KERSENBROCK TRUST

- To honor and memorialize their lives and love for their family and friends and appreciation for their church.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) which may be used for general KUMC needs or other causes.

PAUL LENHART MEMORIAL TRUST

- To honor and memorialize his life and love for family, country, friends, and church.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) to provide for Foundation costs and general KUMC needs.

TED & ELIZABETH LYONS TRUST

- To honor and memorialize their lives and love for their family, friends, and church.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) to provide for Foundation costs and general KUMC needs.

MARCUM-HUNSICKER FAMILY TRUST

- To celebrate the life of Jane’s parents, Billie and Don Hunsicker, who raised their three daughters in their beloved Methodist Church in Bronson, Michigan, and who set the example of serving God and community.
- Earnings to be reinvested to build the principal (50%), Scholarship Trust (20%), Music Trust (20%), and Unrestricted Trust (10%) which may be used for general KUMC needs.

RALPH McCONNELL FAMILY TRUST

- To honor and memorialize his life and love for his family, friends, and church.
- Earnings to be reinvested to build the principal (30%) and Repair & Maintenance Trust interest (70%).

LEE MITCHELL MEMORIAL TRUST

- To honor and memorialize his life and love for his family, friends, and church.
- Earnings to be reinvested to build the principal (10%), Unrestricted Trust (10%) for general KUMC needs and Foundation costs, and upkeep & enhancement of KUMC rock gardens (80%).

ANNABELLE MONGEON TRUST

Will Anyone Know?

**Will anyone know? Will anyone care,
When someday they find I’m no longer there?
Will a kindly smile and some kindly words
Have made someone’s spirits soar like birds?**

**Will a helping hand that I’ve lent one day
Lighten a burden on someone’s way?
Will a prayer I’ve whispered been heard by God
And answered as quickly as He could nod?**

**I will never know, but I do know this:
No opportunity should I miss;
For some small deed, God may someday say,
“I put you on earth just for that today.”**

Catherine Groves Fuller

- Established to memorialize life of Annabelle Burns Mongeon.
- Earnings to be used for Ross Chapel maintenance and for altar flowers on Annabelle's birthday or on Mothers Day.

CAROLINE HAZEL GIBSON RAYMOND TRUST

- To honor and memorialize the life of Caroline Hazel Gibson Raymond whose love of family, children, teaching and life was unconditional.
- Earnings to be reinvested to build the principal (30%), McCurdy School, Espanola, New Mexico, (50%), and Unrestricted Trust with preference for the children's church school program (20%).

REISNER MEMORIAL TRUST

- Established by the Reisner family to honor and memorialize the life of their son.
- Earnings for purchase of altar flowers on Memorial Day. Excess interest may be used for general KUMC needs.

JOHN SITCH FAMILY TRUST

- To honor and memorialize his life and love for his family, friends, and church.
- .Earnings to be reinvested to build the principal (30%) and Repair & Maintenance Restricted Trust (70%) for KUMC-owned facilities repair and maintenance.

CHRISTOPHER TILGHMAN TRUST

- To honor the memory of Christopher Taylor Tilghman, son of Taylor and Helen Tilghman, killed in action, December 20, 1989, serving his country in Panama.

- Earnings to be used for KUMC outreach ministries (90%) and Unrestricted Trust (10%) which may be used for general KUMC needs or other causes.

UYEHARA FAMILY TRUST

- To honor and memorialize the life of Mother and Grandmother Ushi Uyehara, and to reflect her love for family, friends, and church.
- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) to provide for Foundation costs and general KUMC needs.

KAYE WUEST TRUST

- To reflect her love for family, friends, and church.
- Earnings to be reinvested to build the principal (20%) and (80%) applied to KUMC music enrichment as a *first* priority, education needs of KUMC members and staff as a *second* priority, and other needs as determined by Foundation trustees.

YAMAMOTO FAMILY TRUST

- To honor and memorialize the life of Tokiyo Tao Yamamoto—wife, mother and grandmother, and Claude T. Yamamoto Jr.—son and brother, reflecting their love for family, friends, and church.
- Earnings to be reinvested to build the principal (20%), to support church youth-related activities (40%), and Unrestricted Trust (40%).

HOWARD ZEIDLER TRUST

- To recognize and memorialize an expression of love and appreciation for family, friends, and a

church whose lives and works reflect and carry on the spirit of caring.

- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) which may be used for general KUMC needs.

Richard Lee

- To honor the life of Husband, father, and grand father. To reflect Richards love for family, friends, and church
- Earnings to be reinvested to build the principal (20%)
- Earnings to provide for various post high school and vocational scholarships (80%).

Barbara Grace Ripple Scholarship for Theological Education

- Earnings to be invested (10%) to build the principal.
- Unrestricted Trust (10%) to provide for Foundation costs and general
- Theological school scholarships (80%) to provide funds for such candidates selected by The Barbara Grace Ripple Scholarship for Theological Education Committee

John and Neanie Leary

- Earnings to be reinvested to build the principal (20%) and Unrestricted Trust (80%) which may be used for general KUMC needs.

Ralph and Bessie Oshiro II

- Earnings to be reinvested to build the principal (20%), Unrestricted Trust (10%) to provide for foundation costs and general KUMC needs, and (70%) to support Family Promise of Hawaii

A. Assets left or donated to the Trust shall be converted to cash, securities or other negotiable instruments hereafter referred to as principal.

B. The Trust principal shall be invested by KUMC Foundation Fund Manager with approval of KUMC Foundation Board.

C. The earnings received by the Trust shall be distributed as follows:

- Reinvested (20%) to build the principal.
- Unrestricted Trust (40%) to provide for Foundation costs and general KUMC needs.
- Scholarship Trust (40%) to provide Christian education for KUMC pastors and staff, members and children.

APPLIATION FORM
KAILUA UNITED METHODIST CHURCH
FOUNDATION

Date _____

- I am interested in making a gift to the KUMC Foundation in honor of...

- I would like to make a cash memorial to honor the name of a person who is special to me. The enclosed gift of _____ in honor of.

- is to be added to the
 - Unrestricted Trust
 - Repair & Maintenance Trust
 - Facility Development Trust
 - Scholarship Trust
 - Lillian Ito (Music) Trust
 - _____ Trust

- I am interested in establishing a trust in the KUMC Foundation in the amount of _____ or including the Foundation in my will.

- Trust categories as of 2006 are:
 - Contributor (\$2,000 or More) _____
 - Benefactor (\$10,000 or More) _____
 - Sponsor (\$25,000 or More) _____
 - Steward (\$25,000 or More) _____

- Please have a member of the Board contact me.

Name: _____

Address: _____

Phone: _____

Trusts at the Contributor level or higher will be recognized with a plaque in the narthex.

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