The Leadership 100 Legacy of Giving

THE REMARKABLE COMMITMENT OF GREEK ORTHODOX LEADERS TO ADVANCE ORTHODOXY AND HELLENISM
ARCHBISHOP IAKOVOS LEADERSHIP 100 ENDOWMENT FUND, INC.

His Eminence Archbishop Demetrios

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Greek Orthodox American Leaders responded to the vision of Archbishop Iakovos to create Leadership 100 in 1984 in order to support the National Ministries of the Greek Orthodox Church in America and to recommit to their ancient faith and heritage, passing on their shared values to future generations. The Archbishop Iakovos Leadership 100 Endowment Fund, Inc. became their legacy down through the decades, attracting new generations of leaders. This year we were given two special signs of grace when, unsolicited, Gus P. Karos and Paulette Hios, inspired by our mission, left substantial Bequests to carry on the work of Leadership 100.

Leadership 100 can move boldly into the future with new members and with all members considering charitable gifts, such as the following examples that can positively transform the ministries we support:

- Bequests
- Charitable Gift Annuities
- Charitable Lead Trusts
- Deferred Gift Annuities
- Charitable Remainder Trusts

Making a charitable gift through these and other means allows the donor to receive current or estate tax benefits while generating greater income and increased grants that benefit the faithful and provide humanitarian assistance through the Leadership 100 mission. Leadership 100 possesses the expertise in investments and reputation for accountability and transparency to be a true steward of the financial resources provided by these gifts.

Together we can meet the challenges of today and tomorrow by leaving a legacy for future generations.

Warmest regards,

Charles H. Cotros, Chairman
Gus P. Karos Bequest

Gus P. Karos, of Mayfield Heights, Ohio, one of McDonald’s Owner/Operator early pioneers, who died at the age of 87 in May of 2011, bequeathed $500,000 to Leadership 100, which was among numerous charitable beneficiaries of his will. The Karos family, including his brother, Nicholas, also a member of Leadership 100, and nieces Meloney Herrick, Margo Karos and Paige Navratil carry on the tradition as Owner/Operators of McDonald’s in the Ohio region. Gus and Nicholas Karos joined Leadership 100 in 1985, just one year after its founding.

He owned and operated the Carousel Snack Shop in Chicago and, in 1960, obtained the franchise rights to own and operate the first McDonald’s restaurant in Cleveland, Ohio. Owing to his success, over the next 40 years, he and his brother, Nick, owned and operated an additional 24 McDonald’s restaurants.

He was a member of both All Saints Greek Orthodox Church in Joliet and SS. Constantine and Helen Cathedral in Cleveland.

Paulette Hios Bequest

Paulette Hios, a master musician who founded and operated Belanthi Gallery and was Choir Director at SS. Constantine and Helen Cathedral, for over four decades, both in Brooklyn, New York, bequeathed $100,000 to Leadership 100. She took the action upon learning of the organization’s mission from Paulette Poulos, her first cousin, Executive Director of Leadership 100. Subsequent to her untimely death at age 68, she was enrolled posthumously as a member of Leadership 100.

A pioneering music teacher and businesswoman, Paulette Hios left a major portion of her estate to many philanthropic causes. She had founded the Belanthi Gallery at 142 Court Street in 1978 and for over 34 years conducted piano, voice and music theory classes as well as exhibited art in all styles and media. In her own musical career, she had performed as a concert pianist, appearing at many major concert venues. She sold the gallery shortly before her death, dedicating the majority of proceeds from her estate to charitable beneficiaries.

Donor-Advised Fund

Leadership 100 members make their initial gifts, continue their payments and fulfill their pledges in a variety of ways, directly by check or credit card, through stock and even life insurance or through investment vehicles that otherwise manage their money. A leading proponent of the last method is George E. Safiol, long-time member of the Board of Trustees and former Treasurer, who has established the George E. Safiol Foundation, a donor-advised fund, with Fidelity Charitable Gift Fund.

His foundation or donor-advised fund is a segregated account which holds his irrevocable and tax-deductible contributions. Gift Fund donors exercise the privilege, among other things, of recommending grants to qualified public charities, such as Leadership 100. According to Safiol, an astute money manager, who is a management consultant and a noted philanthropist and has held CEO and top management positions, giving through this type of vehicle has distinct advantages over direct giving.

IRA Charitable Rollover

Nicholas G. Manos, of blessed memory, a distinguished trial lawyer with the U.S. Navy after World War II, who served as Assistant U.S. Attorney for the Northern District of Illinois in his native Chicago, introduced Leadership 100 to a unique method called the “IRA Charitable Rollover” by which he joined Leadership 100 and fulfilled his pledge in 2006.

According to William S. Crane, of Crane, Tonelli, Rosenberg & Co. LLP, the Leadership 100 accounting firm, the rule allowing tax-free treatment of IRA distributions donated to charity, which applied to 2006 and 2007, expired in 2009, but was retroactively revived through 2011, has once again expired in 2012. While Congress has not yet retroactively or prospectively extended this tax benefit, it could yet act with a special rule that allows transfers made through 2013 to be treated as if made in 2012.
Leadership 100 was the vision of Archbishop Iakovos, the beloved leader of the Greek Orthodox Church in North and South America, and prominent Greek Orthodox leaders. Created as the Endowment Fund of the Greek Orthodox Church, it organized Greek Orthodox business and philanthropic leaders of the Diaspora into a community of shared values and a commitment to their Faith and Heritage that would leave a legacy for future generations.

Today, LEADERSHIP 100, renamed The Archbishop Iakovos Leadership 100 Endowment Fund in recognition of that vision, is a separately incorporated Endowment Fund supporting the critical life-sustaining ministries of the Greek Orthodox Archdiocese of America and providing humanitarian assistance here and abroad while advancing the Orthodox Faith and Hellenic Ideals.
LEADERSHIP 100 disburses grants including scholarship funds for individuals studying for the priesthood, an information infrastructure and Internet Ministries for the Archdiocese, Youth, Young Adult and Interfaith Marriage Ministries, Greek and Religious Education and Outreach and Evangelism, as well as emergency assistance such as during September 11, Hurricane Katrina, and earthquakes and fires in Greece.

With the initial membership of 100 soon surpassed, LEADERSHIP 100 “raised the bar” and grew to 300 members, doubled its membership to 600 in 2000, and has reached 875 members in 2012, including 103 Leadership 100 Partners and 5 Leadership 100 Junior Partners.

LEADERSHIP 100 members pledge $100,000 and make a one-time gift or pay $10,000 over ten years. Leadership 100 Partners and Leadership 100 Junior Partners make progressive payments as they advance in their ages and their careers.

LEADERSHIP 100 has been true to the vision of Archbishop Iakovos and has provided the legacy of its original members, becoming a driving force to seed and nurture new programs that advance Orthodoxy and Hellenism into the 21st Century.

THE LEADERSHIP 100 LEGACY OF GIVING is a two-year membership drive to expand Leadership 100 to a historic 1,000 members by its 30th Anniversary in 2014 through traditional membership gifts and The Legacy of Giving, such as bequests and charitable trusts, in order to increase these life-transforming grants.

THE LEADERSHIP 100 LEGACY OF GIVING offers many benefits of membership:

1. The financial support you are pledging is in perpetuity. Your money will be held inviolate and will sustain our Church for ages to come and impact the future.

2. By joining Leadership 100, you can help endow the dreams, values and principles bequeathed to you by your parents and grandparents.

3. You will become full members in one of the most successful Endowment Funds to address the future needs of your children and grandchildren.

4. You will enjoy fun and fellowship as well as spiritual and cultural growth with a group of the most prominent leaders in our Community.

5. Even more important than your pledge, you will be participating in the broadening and expanding of our Faith and Heritage.
Leadership 100 has distributed more than $33 million in grants since its inception through 2012 - a legacy that has had a major impact on the Church, the nation and the world.

Leadership 100 has supported Hellenic College/Holy Cross School of Theology with $17.5 million in grants since its inception, including $14.4 million for seminarian scholarships.
## Grants 1989 - 2012

### Hellenic College / Holy Cross School of Theology

<table>
<thead>
<tr>
<th>Grant Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Hellenic College / Holy Cross Scholarship Program</td>
<td>$14,403,617</td>
</tr>
<tr>
<td>Archbishop Iakovos Library Fund</td>
<td>$1,000,000</td>
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<tr>
<td>Hellenic College / Holy Cross Technology Infrastructure</td>
<td>$1,000,000</td>
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<tr>
<td>Hellenic College / Holy Cross (various grants)</td>
<td>$733,600</td>
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<tr>
<td>Hellenic College - Office of Vocation and Ministry</td>
<td>$200,000</td>
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<tr>
<td>Leadership 100 Fitness Center at Hellenic College / Holy Cross</td>
<td>$135,000</td>
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<tr>
<td>Gifts from Leadership 100 Members</td>
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### Greek Orthodox Archdiocese

<table>
<thead>
<tr>
<th>Grant Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Internet Ministry and Technology Infrastructure</td>
<td>$1,561,700</td>
</tr>
<tr>
<td>Outreach &amp; Evangelism / Home Missions</td>
<td>$1,105,200</td>
</tr>
<tr>
<td>Marriage and Family</td>
<td>$954,730</td>
</tr>
<tr>
<td>Youth, Young Adult, and Camping Ministries</td>
<td>$821,330</td>
</tr>
<tr>
<td>Parish Development and Stewardship</td>
<td>$658,241</td>
</tr>
<tr>
<td>Communications</td>
<td>$648,250</td>
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<tr>
<td>GOTelecom</td>
<td>$609,500</td>
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<tr>
<td>Religious Education</td>
<td>$552,068</td>
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<tr>
<td>Archives</td>
<td>$400,000</td>
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<tr>
<td>Inter-Orthodox, Ecumenical &amp; Interfaith Relations</td>
<td>$250,000</td>
</tr>
<tr>
<td>Archdiocese Administration, Management, and Leadership Training</td>
<td>$217,500</td>
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<tr>
<td>Greek Education</td>
<td>$165,000</td>
</tr>
<tr>
<td>St. Basil Academy (Archpastorate of Archbishop Michael)</td>
<td>$69,300</td>
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# Humanitarian Assistance and Other Grants

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>September 11 Relief Fund (including gifts from Leadership 100 members)</td>
<td>$587,550</td>
</tr>
<tr>
<td>Patriarchate (Various Grants)</td>
<td>$350,000</td>
</tr>
<tr>
<td>Greek Fire Relief Fund (including gifts from Leadership 100 members)</td>
<td>$300,129</td>
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<tr>
<td>Radio Ministry</td>
<td>$275,409</td>
</tr>
<tr>
<td>Institute on Religion and World Affairs of Boston University - Orthodoxy</td>
<td>$260,040</td>
</tr>
<tr>
<td>Christianity in American Public Life</td>
<td></td>
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<tr>
<td>Video Documentaries</td>
<td>$219,680</td>
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<tr>
<td>Various Other Grants</td>
<td>$161,500</td>
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<tr>
<td>Patriarch Athenagoras Orthodox Institute</td>
<td>$157,200</td>
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<tr>
<td>National Forum of Greek Orthodox Church Musicians</td>
<td>$133,000</td>
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<tr>
<td>Greek Earthquake Relief Fund</td>
<td>$100,000</td>
</tr>
<tr>
<td>Primary Health Care in Southern Albania (SAE)</td>
<td>$100,000</td>
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# Clergy

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<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Eliminated Student Loans of Active Priests</td>
<td>$885,000</td>
</tr>
<tr>
<td>Increased Retired Clergy Pensions</td>
<td>$879,300</td>
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<tr>
<td>Archdiocesan Presbyters Council - Clergy Retreats, Wellness,</td>
<td>$89,000</td>
</tr>
<tr>
<td>Continuing Education, and Publications</td>
<td></td>
</tr>
<tr>
<td>Presbyters Council Benevolent Fund</td>
<td>$44,250</td>
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<tr>
<td>National Presbyters Retreat</td>
<td>$5,000</td>
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# Metropolis Ministries

<table>
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<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Metropolis Youth Camps</td>
<td>$540,000</td>
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<tr>
<td>Metropolis Ministries Outreach</td>
<td>$540,000</td>
</tr>
<tr>
<td>Metropolis of San Francisco - Family Wellness Center</td>
<td>$200,000</td>
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<tr>
<td>Metropolis of Boston - Emerging Leaders Ministry</td>
<td>$100,000</td>
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# International Orthodox Christian Charities (IOCC)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>International Orthodox Christian Charities (IOCC)</td>
<td>$701,800</td>
</tr>
<tr>
<td>Hurricane Katrina Relief (including gifts from Leadership 100 members)</td>
<td>$120,950</td>
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# Orthodox Christian Mission Center (OCMC)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td></td>
<td>$790,842</td>
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# Total

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tr>
<td></td>
<td>$33,025,686</td>
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</table>
LEADERSHIP 100 HAS ADVANCED THE MISSION OF THE GREEK ORTHODOX CHURCH IN AMERICA BY PROVIDING $15.6 MILLION IN GRANTS for state of the art technology, Internet Ministries, Home Parish Outreach and Evangelism, Youth, Young Adult Marriage and Family Ministries, Religious and Greek Education, and Metropolis Ministries, including funding humanitarian aid in America and abroad.

Christ the Savior Home Mission Church in Brooksville, Florida was supported by a Leadership 100 grant.

Hurricane Katrina Relief delivered by the IOCC and supported by a Leadership 100 grant and member gifts.

Greek Fire Relief was supported by a Leadership 100 grant and member gifts.
Leadership 100 has provided $540,000 for scholarships so that over 2,000 youth in need could attend dozens of church summer camps like these across the nation.

St. Nicholas Ranch, Metropolis of San Francisco

Camp St. Paul, Direct Archdiocesan District

Camp Fanari, Metropolis of Chicago
Bequest

Including Leadership 100 in your will is one of the most valuable legacies you leave to insure that future generations will grow in the knowledge of the faith, values and heritage passed on to you.

There are four ways to benefit the mission of Leadership 100:

- Specific Bequest- With a specific dollar amount, specific piece of tangible or real property or a stated percentage of an estate.
- Residuary Bequest- With all or a portion of an estate after specific bequests, debts, taxes, expenses and fees have been distributed.
- Contingent Bequest-When the primary beneficiary passes on before you or disclaims the property or under other special circumstances.
- A Trust- Proceeds after termination of a trust established under your will provides income support to family members or friends.

Charitable Gift Annuity

A simple contract between you and Leadership 100 provides an irrevocable gift in return for which you and/or another beneficiary receive guaranteed fixed-income payments for life.

- The rate is based on age, number of annuitants and the date of the gift.
- If the gift is made in cash or no-appreciated assets, a portion of the income payment will be tax-free for most or all of your lifetime.
- You receive an immediate tax deduction for a portion of the gift and excess can be carried forward for five years.
- Capital gains tax is reduced or eliminated on appreciated, long-term property.
- Guaranteed fixed payout is particularly attractive if you are 55 years or older.

Deferred Gift Annuity

Younger donors can make a gift now and defer payments to themselves until a future date that they determine.

The annuity rate is based on your age at the time it is established and the number of years before the first payment.

- You provide an immediate benefit to Leadership 100.
- You take a charitable deduction for a significant portion of the gift at the time it is established.
- Deferred annuity payments supplement retirement income when you are likely in a lower tax bracket.
- A portion of annuity payments are tax-free if established with cash or non-appreciated securities are fixed.
- Advantageous if you have contributed the maximum deductible amount to your retirement plan because the deferred gift annuity provides a substantial income tax deduction.
Charitable Lead Trust

You make a gift to Leadership 100 with the irrevocable transfer of cash, securities or other property which pays income for a term of years or for the lifetime(s) of one or more individuals. When the trust term ends, asset growth and principal are transferred to heirs whether outright or in trust at reduced gift and estate taxes.

- If you desire to transfer significant assets to heirs and are interested in reducing estate taxes while benefiting Leadership 100, this is an attractive option.

- Leadership 100 will receive fixed or variable payments depending on type of trust while your beneficiaries will receive the trust’s assets upon termination.

- Assets transferred to heirs will incur lower tax costs compared to same assets transferred through an estate while asset growth within the trust will be distributed to beneficiaries free of gift or estate tax.

- You qualify for a federal gift tax deduction which varies depending on timing of gift.

Charitable Remainder Trust

You make a gift to Leadership 100 with any appreciated asset that can be sold without capital gains tax and are entitled to immediate income tax deduction for a portion of the value of the gift.

You can retain the right to receive income for life or term of years and also name survivor beneficiary to receive income stream.

- This may be a Unitrust which will pay you and/or another beneficiary a lifetime “fixed dollar amount” each year agreed (at least 5%) of fair market value of trust assets as revalued annually, a beneficial option if assets are either low-income producing or low-yielding (such as real estate) and one wishes to avoid paying capital gains.

- This can be an Annuity Trust that pays you and/or another beneficiary a lifetime “fixed dollar amount” each year agreed upon when the trust is established (at least 5% of the initial value of the trust). However, an Annuity Trust cannot receive additional contributions.

- Both types are ideal for enhancing current income from a gift, cash or appreciated assets with little or no spendable income and for replenishing wealth for heirs while avoiding federal estate and inheritance taxes.

The Archbishop Iakovos Leadership 100 Endowment Fund Incorporated is a tax-exempt 501 (c) (3) organization. The material provided in this brochure is not intended as legal or financial advice. When considering a charitable gift, be sure to consult with your attorney, accountant or financial adviser to insure that it meets your individual circumstances.
The Leadership 100 Legacy of Giving

The Grants

Metropolises, $1,380,000, 4%
HC/HC, $17,472,217, 53%
Archdiocese, $8,012,819, 24%
Clergy, $1,902,550, 6%
Humanitarian and Other, $2,644,508, 8%
IOCC, $822,750, 3%
OCMC, $790,842, 2%

Total Grants Distributed Since Inception: $33,025,686.
Leadership 100 acknowledges our esteemed Founders, Chairmen Emeriti and Past Chairmen

**FOUNDING MEMBERS**

Arthur C. Anton, Sr., Past Chairman
Andrew A. Athens, Past Chairman
Peter M. Dion
Michael Jaharis

**FOUNDING MEMBERS IN MEMORIAM**

†Thomas A. Athens
†George K. Chimples
Past Chairman
†George P. Kokalis
Past Chairman

**CHAIRMEN EMERITI**

George D. Behrakis
John A. Payiavlas
Stephen G. Yeonas

**PAST CHAIRMAN**

Constantine G. Caras