St. Rita's Development Council is pleased to provide another sponsorship opportunity through the Medical Center of the Future Campus Tribute Gardens, scheduled for completion this summer. The campus gardens cover approximately 20 acres bordered by Market Street on the south, Charles Street on the west, North Street on the north and the main entrance to St. Rita's Medical Center on the east.

A six foot wide walking path meanders throughout the four season gardens filled with lush plantings and aromatic flowers. Benches are placed along the horsehoe shaped path for resting or meditation. A cobbled stone bridge off Market Street divides and crosses a “working pond” which runs along the north side of the garden. The pond serves as a reservoir for run off water and an irrigation system for the campus. Surrounded by decorative rock, the pond is both picturesque and practical. A lighted walkway through the center of the garden ends with a brick area designed for tributes. A graceful fountain is centered in the Plaza at the entrance to the Medical Center. The visually uplifting waterfall is architecturally designed to send the spirit soaring as the symbol of life continually rises and falls.

There are a number of ways that you may honor or remember family and friends in the Medical Center of the Future Campus Tribute Garden. Opportunities include:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bench</td>
<td>$2,500</td>
</tr>
<tr>
<td>Tree</td>
<td>$1,000</td>
</tr>
<tr>
<td>Shrub</td>
<td>$150</td>
</tr>
<tr>
<td>Tribute Brick</td>
<td>$100</td>
</tr>
<tr>
<td>Annual Flowers</td>
<td>$80</td>
</tr>
</tbody>
</table>

| Permanent Recognition on Bench | Permanent Recognition in the Garden | Personally Engraved in Garden |

**INFORMATION TO BE ENGRAVED ON BRICK**

MAXIMUM OF 3 LINES WITH UP TO 20 CHARACTERS PER LINE. SPACES AND PUNCTUATION ARE CONSIDERED CHARACTERS. PLEASE PRINT CLEARLY.

<table>
<thead>
<tr>
<th>IN MEMORY OF</th>
<th>EXAMPLES</th>
<th>IN HONOR OF</th>
</tr>
</thead>
<tbody>
<tr>
<td>MR. &amp; MRS. JOHN DOE</td>
<td></td>
<td>MR. &amp; MRS. JOHN A. SMITH</td>
</tr>
</tbody>
</table>

**FOR RECOGNITION PURPOSES FOR BENCHES, TREES, SHRUBS AND FLOWERS:**

- In honor
- In memory

Please send acknowledgement of my gift to:

Name: 
Address: 
City: State: Zip: 

For questions or additional information, please contact St. Rita's Development Office Monday thru Friday, 7:30 a.m. to 5:00 p.m. (419) 226-9044.

DONOR'S NAME: 
ADDRESS: 
CITY: STATE: ZIP: TELEPHONE: 

I would like to sponsor the following: 
- $2,500 Bench
- $1,000 Tree
- $150 Shrub
- $100 Personally Engraved Brick
- $50 Flowers

Enclosed is my gift of $ Please charge to: 
- Visa
- Mastercard Account # Expiration Date: 

Please make checks payable to SRHC Foundation • Development Office, SRMC • 730 W. Market St., Lima, OH 45801
Charitable Remainder Trusts Can Benefit Both the Donor and the Receiving Charity

Charitable Remainder Trust can serve as an extremely beneficial method for making a gift to a nonprofit charitable organization such as St. Rita's and as a very helpful financial planning tool. Taxes at the Federal and State level on your assets can significantly reduce the value of your estate and limit the amount that you plan to pass on to your heirs. Federal estate taxes, State of Ohio estate taxes and capital gains taxes may all take a piece of your assets before your beneficiary sees the first dollar. Here is how using a Charitable Remainder Trust can benefit you and many others.

Using a Charitable Remainder Trust as a tool to make a gift to a charitable organization such as St. Rita's can provide you with a significant charitable deduction on your tax return, now and perhaps for the next three to five years. In addition you and your beneficiary can receive regular income payments from the trust for a period of years. The assets that you use to fund the trust will avoid estate and capital gains taxes due to your giving them to a charity. Since these assets have been transferred to a trust they will skip the probate court process, which is open to the public. And if that were not enough reasons to consider using a Charitable Remainder Trust, you also have the knowledge that your gift will be used by the charity for purposes that you believe in.

Just think of the tremendous advantages for you; your assets in the trust are not taxed, they do not pass through the probate court process upon your passing, you receive a charitable deduction on your income taxes, you receive regular income payments, your heirs get to keep more, and the charity uses your donation to help others. I would say that makes you a philanthropist and a wise financial steward.

When considering the type of assets to use in setting up a Charitable Remainder Trust some people will use cash, but often assets that have grown in value such as office buildings, apartment complexes, land, stocks or bonds and even retirement accounts provide the best benefit to the donor. Why is an asset that has grown in value better? Often it is because of the capital gains taxes that someone will pay on that increased value. For example: If you own stock that is now worth $10,000, but you only paid $2,000 for it, there will be capital gains taxes on the $8,000 increase in value, as much as $1,200. If you give that stock to charity you save the $1,200 in capital gains taxes and receive a charitable deduction of 28% ($2,800) or more. Even the beneficiary of your IRA or 401(k) could pay 25% or 35% in income tax plus estate taxes.

The planning and structure of a Charitable Remainder Trust requires legal and financial planning advice. If you believe that this may be a means for you to use to protect your assets and make a gift to a charity, please contact the Development office at St. Rita's Medical Center. (419) 226-9111.