




CCS Life Fund

Overview



Catholic Community Services



*It's not how much we give
but how much we put into giving*

-Mother Teresa

Contents

Introduction

How it Works

Why Invest?

Frequently Asked Questions

Testimonials

Risks and Resources

Contacts



Introduction

The CCS Life Fund is the funding vehicle that has been used to renovate a 27,555 square foot commercial building and transform it into a family resource and child development center called The Seymour Center for Children and Families.



The CCS Life Fund offers an opportunity to share your values and your blessings with vulnerable children and their families while receiving income for life.

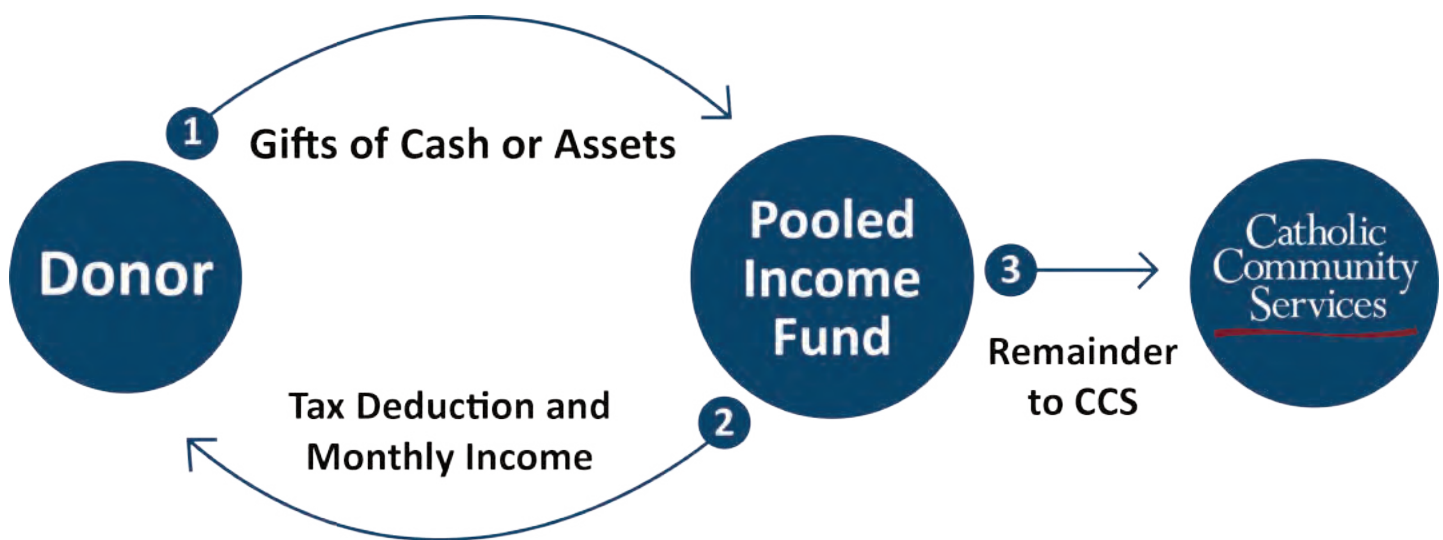
The Center serves pre-school age children, adults and families facing adversity. Right now, thousands of children and families in our community are struggling with the effects of homelessness, poverty, trauma, disabilities - and are unable to receive the services they need.

The Center is designed to help children, families and teachers by bringing together services and care providers already working in our community in a single, convenient and accessible location.

How it Works



The CCS Life Fund is a Real Estate Pooled Income Fund (REPIF) - a concept somewhat similar to a charitable gift annuity. To become a member, you purchase shares of the Fund with your appreciated real estate, cash, marketable securities or other assets and, in return, the Fund pays you a monthly income for life. At the end of your life, your share in the Fund will be donated to Catholic Community Services to continue sharing your values and blessings.



The CCS Life Fund owns the Seymour Center building and land. Lease income is the source of Life Fund members' return on their investments and covers property management and other expenses.

Income from your investment in the CCS Life Fund will be based on the annual net income of the Fund and is projected to begin at 6% of your investment annually, plus an annual cost of living adjustment and your share of the building depreciation.

*We make a living by
what we get, we make a
life by what we give*

-Winston Churchill

Why Invest?

Do you own appreciated stocks that you would like to convert to an income producing instrument, but want to avoid the asset loss of capital gain taxes?

Do you own appreciated real estate that you want to liquidate but need to avoid capital gain taxes?

Are you age 60 or over, and want or need more income than your current investments offer?

Do you want to share your values and your blessings to help children and families facing adversity while continuing to receive an income from your gift for the rest of your life?

Your investment in the Fund will leave a legacy, allowing Catholic Community Services to offer a place of health, hope and learning for hundreds of young children and families facing significant adversity.



Investors and sponsors receive special recognition with their name on a giving tree located in the entrance of Seymour Center. Minimum investment \$10,000.



Frequently Asked Questions

1. What is a Real Estate Pooled Income Fund?

A Real Estate Pooled Income Fund (REPIF) is comprised of contributions that are pooled and invested together into income-producing real estate. Net rental income from the fund is then distributed to the fund's participants (named beneficiary or beneficiaries), according to their share of the fund.

2. How will my life income payment amount and rate of interest be determined?

There is no rate of interest. The participant receives a proportionate share of net rental income from the REPIF. The amount is projected at 6% initially with up to a 2% per year inflation adjustment.

3. How frequently will I receive payments?

Payments will be received quarterly, based upon fund income.

4. What are the tax advantages to participating in the CCS Life Fund?

The two primary tax advantages for a participant are a charitable tax deduction and a depreciation allowance from the building.

5. What type of assets can be accepted as contributions to the CCS Life Fund?

Contributions to the fund may be accepted by the Trustee in the form of appreciated real estate, marketable securities except tax-exempt bonds, tangible personal property, cash, IRA and retirement account distributions, or other assets. Proposed contributions of real estate property and stock in closely held companies will be evaluated by the Trustee on a case-by-case basis.

6. Might gifting certain types of assets be more beneficial to me than other types?

Traditionally, gifts of appreciated assets, such as real estate or marketable securities, are preferred in order to avoid the capital gains tax. However, everyone's situation is different and participants are encouraged to talk with their tax advisors.

7. How would my income tax deductions be calculated for my contribution? Can any excess be carried over?

The IRS has a formula for calculating such gifts. The charitable deduction may be used this year and carried over for the next five years.

8. Can you give me an example of how my specific tax deduction would be calculated?

Yes, we are happy to provide a calculation of the tax deductible portion of your donation. Please consult with your tax advisor.

9. Who will manage the CCS Life Fund and the fund-owned real estate?

Trustee members have been selected to oversee the operations of the REPIF. Currently, those members are Steve Nass, Mark Baker, Bonnie Henny and Mark Miedema.



Testimonials

“ ”



I invested in the CCS Life Fund for three good reasons. First, I know and trust the organization. Second, it is a way to help the “widows” and “orphans” of our day. Finally, by donating in the name of members of my family, I help them with income for the rest of their lives.

- Bishop Kenneth Steiner

“ ”



As a CPA, what first attracted me to the CCS Life Fund was the tax benefits and a good return on investment. As my wife Patricia and I talked about it, I also realized the CCS Life Fund will help thousands of young children and their families during the years to come. It really is a win-win.

- Mark Baker, CPA



Risks

Like all investments, there are risks involved in purchasing shares in the CCS Life Fund. Only donors comfortable with those risks should make a donation to the Fund. Please read carefully the Offering Summary and Disclosure Statement and related documents and seek the counsel of your personal legal and financial advisors before donating to the Fund.



Resources

To help you evaluate the possibility of investing in the CCS Life Fund, we are happy to provide you with:

- a personalized tour of the Seymour Center to show you the difference your investment will make
- a personalized tax calculation based upon your age, contribution and ownership arrangements
- a legal summary and proforma



Contact

Please contact us if we may be of assistance in any way:

(503) 871-5657

communications@ccswv.org

ccswv.org/ccs-life-fund



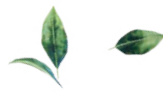
Seymour Center for Children and Families Welcome Center



“Anytime we can support our children from birth to school age with strategic collaborative partners, our students will be school-ready and prepared to thrive in a community that cares deeply about them and their success.”

- Christy Perry

Superintendent, Salem-Keizer School District



CCS Life Fund

A Real Estate Pooled Income Fund



"Children with special needs, and the families that love them, need to have integrated, accessible resources to maintain that child's health and the holistic health of the family. Collaboration between services, agencies, health providers, and financial navigation is essential, and this Center will fill a desperately needed void in Marion County.



- Pat Olson
Parent of Special Needs Child

Catholic Community Services

3737 Portland Road Northeast Salem, Oregon 97301
(503) 390-2600 | ccswv.org

For more information, contact communications@ccswv.org