

CROSSROADS

Matters of Philanthropy

THE RECENT TAX BILL passed by Congress is the largest tax act in more than 30 years. Much of the new legislation relates to corporate taxes but there are also several things that directly affect individuals, as well. Much of the specific rules and regulations are still under development and will need further guidance from the Internal Revenue Service.

As it stands today, here are some highlights:

- Individual income tax rates will go down an average of about 3 percent.
- Capital gains tax rates will remain the same.
- Very few people will now qualify for the Alternative Minimum Tax.
- The Standard Deduction will nearly double (to \$12,000 for individuals and \$24,000 for married couples)
- The Estate Tax exemption for individuals is expected to be \$11.18 million.

These changes make charitable giving a perplexing situation. With the increased Standard Deduction, fewer people will be itemizing their expenses, including charitable giving, and thus, won't be able to take advantage of the deduction as in the past. Though most people don't give specifically to receive tax benefits, it is certainly a factor for many donors.

With that in mind, what are some things you can do to receive the greatest tax benefit from your support for Bethany's mission?

- 1) If you are a regular donor (or wish to be), **bundle your giving** – combine several years of giving in one year and itemize in that one year and take the Standard Deduction in the off years.
- 2) Take advantage of the **IRA charitable rollover**. If you are age 70 ½ or older and required to take

distributions from a qualified retirement plan like an IRA, have the payout go directly to Bethany. You don't get a charitable deduction but the funds are not counted in your income. If you aren't itemizing anyway, this is a great way to still make your gift and reduce what would ordinarily be counted as taxable income. There are some specific rules about how such distributions must be made so contact Bethany for details.

- 3) **Give appreciated securities.** You are able to donate the asset at current fair market value, regardless of what you paid for it and the capital gain is not taxable.
- 4) **Consider a gift that provides income** such as a charitable gift annuity or a charitable remainder trust. Both offer a gift deduction in the year the gift is made and lifetime income back to you. The gift annuity is a simple agreement between you and Bethany. The trust is a little more complex but offers more flexibility and should involve a legal advisor.

North Dakota donors should also remember the Charitable Giving Tax Credit that offers a direct credit to your State income tax return for qualifying planned gifts or gifts to Bethany's endowment fund.

To discuss these options and how you can maximize the benefit of the new tax law, contact the Bethany foundation office at 701.478.8910 or grichardson@bethanynd.org.

This information is provided for educational purposes and should not be considered legal or tax advice. Please consult your legal and financial advisors about your estate plan.

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 Buffalo Lutheran, Buffalo
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 Davenport Lutheran, Davenport
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 Faith Lutheran, West Fargo
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 St. John Lutheran, Arthur
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Mission Statement

To provide living opportunities in a senior community shaped by Christian values.

Values

BELIEVE: We believe in the power of the individual. Every resident is unique and special; every employee has the opportunity to make a difference. We believe in the power of faith.

ETHICS: Ethical behavior drives our daily decisions. We are open and honest with our residents, co-workers and the community.

TEAMWORK: We are a regional leader in long-term care because of the exceptional teamwork of our employees, working together to achieve our mission.

HOME: This is our residents' home. We will treat every resident with compassion, courtesy, dignity and respect. We provide excellent care for each based on his or her individual needs. Every decision puts the resident first.

ACCOUNTABILITY: We are accountable for our conduct and decisions.

NEW: We are consistently searching for new and innovative ways to meet the needs of our current and future residents.

YOU: You make a difference! Bethany is a community of individuals living and working together, enriching the lives of residents, employees, volunteers, visitors, and families.

Vision

Bethany's vision is to be the region's preeminent provider of senior living services.

About Bethany

Operation	Function	Established	# of Residents/Units
American Lutheran Homes			
Skilled I	Nursing Care	1979	65
	Transitional Care		31
Skilled II	Nursing Care	1968	76
	Towers	1963	77
Towers	Assisted Living	1978	57
Bethany Personal Care Services		1986	
Bethany Foundation	Charitable Support	1986	
Bethany on 42nd			
Gables	Senior Apts & Assisted	2009	40
Skilled	Nursing Care	2009	103
TCU	Transitional Care	2009	13
Grace Pointe	Independent Housing	2016	58
Ethos Home Care	Home Health & Hospice	2015	

Bethany On-line

Information relating to all facets of Bethany's operations, as well as admission, employment and volunteer inquiries can be accessed 24 hours a day on-line at www.bethanynd.org.



Chaplain's Corner

Dear Friends in Christ,

Several years ago I was heading up to our memory care units to hold a worship service, including Holy Communion. A

fellow pastor met me in the hall on the way up and when I told him what I was going to do, he said, "Why do you bother? They don't know what's going on." I said I better get going and simply said to him, "You'd be amazed."

On a recent day we did have worship with communion there on our memory care units. A number of the residents, upon receiving the bread and wine in which they received the crucified and risen Christ, said either "Amen" or "thank you".

When we baptize we say these or similar words, "Child of God, you have been sealed by the Holy Spirit and marked with the cross of Christ forever." God

does not ever forget this. The prophet Isaiah declared, "Can a woman forget her sucking child or have no compassion on the child of her womb? Even these may forget, yet I will never forget you, says the Lord." (Isaiah 49:15)

God is here. God is at work in the lives we may be tempted to give up on. God is sending forth the Spirit of grace and life and peace day after day after day. Praise the Lord that we cannot predict or determine the gracious working of God through the Spirit.

In God's wisdom and grace, God gives the gifts we need day after day. God can reach into every human heart and touch and give life in ways beyond our imagination. As that great parable says, "the kingdom of God is like seed scattered on the soil". How exciting to see where and how that seed will grow!

God be with us as we plant and pray and watch with great hope and promise and God-given determination. Take comfort, "you have been sealed by the Holy Spirit and marked with the cross of Christ forever"! Amen.

In Christian Love, **Pastor Phil Larson**, *Chaplain*

Stuhaug Receives Certification



Shawn Stuhaug

SHAWN STUHAUG, President/CEO of Bethany Retirement Living, has received certification as a Health Services Executive through the National Association of Long-Term Care Administrator Boards (NAB).

Stuhaug holds a Bachelor of Science degree in Finance from Minnesota State University

Moorhead and completed the Long-Term Care Administration program at Concordia College through the Tri-College University. He earned his Masters in Business Administration from the University of Mary.

Stuhaug was administrator at the Minnewaska Lutheran Home in Starbuck, MN, and President/CEO at Rosewood on Broadway in Fargo prior to taking over the leadership position at Bethany Retirement Living in 2007.

A Health Services Executive is a state-licensed administrator who has achieved leadership competencies for a nursing facility, assisted living community or home and community based provider. The competencies are measured through education, experience and examination. The NAB established the certification program as a forward-looking approach to how long-term care leaders are educated, trained and licensed. Additionally, their aim was to address professional image, inconsistent practice standards, licensure portability and meeting the needs of employers and regulators.

Bethany Trustees Named

DELEGATES FROM SPONSORING congregations convened at the Annual Meeting of Bethany Retirement Living on Tuesday, April 10, 2018, at Bethany on 42nd. Joining the Board of Trustees for three-year terms are Bruce Davidson, Neal Eriksmoen, Martha Leclerc and Jack Rydell, all of Fargo.

Bruce Davidson is a retired Health Care Consulting Manager for Eide Bailly. He is a member of the North Dakota Governor's Council on Aging; life member of the Reserve Officers Association; member of the Veterans of Foreign Wars Post No. 762; member of Gilbert C. Grafton American Legion Post No. 2; board member of Project Hero; board member of Hospice of the Red River Valley; member of the National Association of Directors of Nursing Administration (NADONA), Fargo Chapter; and member of American Association of Nurse Assessment Coordinators (AANAC).

Neal Eriksmoen is President and owner of Appraisal Services, Inc., a commercial real estate appraisal firm. He is a Member of the Appraisal Institute.

Martha Leclerc is Executive Partner for Reimbursement and Contracting with Sanford Health Systems. Leclerc currently serves on the Women's Fund Advisory Council as Past President and is a member on the Healthcare Financial Management

Association (HFMA) and the Health Lawyers Association.

Jack Rydell is Associate Professor in the nursing program at Concordia College. He serves as Secretary of

the Faculty on the Concordia College Faculty Executive Committee and is a member of the American Nurses Association, the North Dakota Nurse's Association, Sigma Theta Tau, the National League for Nursing and the North Dakota Center for Nursing Leadership Team.

Officers elected are Al Erickson, Fargo, Chair; Mary Johnson, Oxbow, Vice Chair; Stacie Heiden, Fargo, Treasurer; and Lianne Rockstad, Walcott, Secretary. Other Trustees include Linda O'Halloran and Charlotte Rusch, Fargo, and Dr. David Glatt, West Fargo.

John Hertsgaard, Kindred, Jean Bokinskie, Moorhead, and Roger Olson and Rhonda Ketterling, Fargo, retired from the Board.



Bruce Davidson



Neal Eriksmoen



Martha Leclerc



Jack Rydell

2018 Senior of the Year Program Set

SOTY

MARK YOUR CALENDAR!

Senior of the Year

The 2018 Senior of the Year awards banquet will be held on Thursday, September 20, at the

Hilton Garden Inn in Fargo. This event will recognize the contributions made by seniors to the fabric of our community.

Honorees will be selected in five categories: business, community involvement, education/arts, faith, and health/wellness. Nominees must be aged 65 or older and reside in Cass or Richland Counties in North

Dakota or Clay County in Minnesota. (They need not to have any affiliation with Bethany.) A panel of judges will review nominations and their scores will be compiled to determine award recipients in each category.

Kevin Wallevand of WDAY Television will be the emcee for the event.

For more information or nomination materials, visit the website – senioroftheyear.org or contact Grant Richardson at 701.478.8910 or g-richardson@bethanynd.org.

A Busy Spring for the Auxiliary

AT THE MARCH MEETING of the Bethany Auxiliary, members voted to fund nearly \$15,000 in gift requests submitted by employees to help enrich the lives of Bethany residents. Many of these items are not in the budget but the Auxiliary, through its many activities and events each year, raises money to help underwrite these special purchases.

Among the items funded are some items supported nearly every year: *Portals of Prayer*, aviary maintenance, Forum and Netflix subscriptions, and the Chaplaincy program.

Some new items receiving funding this year include auto start for the new Bethany van, a roaster, lazy Susan for assembling puzzles, craft supplies, a wireless microphone, a Nu Step recumbent trainer, and musical entertainment.

Among the events conducted by the Auxiliary is a

Pancake Feed at First Lutheran Church on Sunday, April 22. Nearly all the food products were donated and the Auxiliary volunteers provided the effort so virtually all proceeds will be used by the Auxiliary to fund requests next year. The event raised more than \$1,000.

For the first time, the Bethany auxiliary coordinated geranium sales throughout the community. This event was previously run by Nokomis Child Care which closed late last year. Auxiliary members reached out to our sponsor congregations and other churches in the community. Word was spread via traditional advertising and on social media. Even walk-in visitors at each of Bethany's campuses were presented with the opportunity to purchase geraniums.

An army of volunteers were able to generate more than \$4,000 for the Auxiliary. Watch for your chance to order next spring!

Bethany Retirement Living Earns Five-Star Award

BETHANY RETIREMENT LIVING has been awarded Five-Star Awards from the Centers for Medicare and Medicaid Services (CMS) for both campuses in Fargo. Bethany on University and Bethany on 42nd have each achieved this top-level measurement based on the results of recent health inspections, the achievement of quality measures, overall staffing and RN staffing.

The current ranking incorporates data reported through Feb 28, 2018. The Five-Star rating will be used

by CMS on their Nursing Home Compare website.

"The CMS Five-Star rating is one of the key measures used by prospective residents and their families when they are researching care facilities" said Shawn Stuhaug, President/CEO of Bethany Retirement Living. "We work very hard to provide the best possible living environment for those who call Bethany 'home.' This Five-Star ranking is reflection of the dedication of our employees and the vision of our Board of Trustees. We couldn't be more proud."

Dementia Communication

IT'S LIKELY YOU WILL ENCOUNTER an opportunity to communicate with someone with dementia. At Bethany, we encounter such chances every day. Tara Copley, Director of Social Services at Bethany on University, shared this piece of advice for those times when our employees – or you – are communicating with someone with dementia.

Never **ARGUE**, instead **AGREE**

Never **REASON**, instead **DIVERT**

Never **SHAME**, instead **DISTRACT**

Never **LECTURE**, instead **REASSURE**

Never say "**REMEMBER**," instead **REMINISCE**

Never say "**I TOLD YOU**," instead **REPEAT/REGROUP**

Never say "**YOU CAN'T**," instead do what they **CAN**

Never **COMMAND/DEMAND**, instead **ASK/MODEL**

Never **CONDESCEND**, instead **ENCOURAGE**

Never **FORCE**, instead **REINFORCE**

Bethany Salutes Volunteers

TIM FLAKOLL, Provost of Tri-College University and Director of Operations for NDSU Downtown, addressed the 2018 Volunteer Appreciation Luncheon at Bethany Retirement Living. The event was held April 18 in the Larsen Chapel at Bethany on 42nd and hosted nearly 90 volunteers.

In 2017, volunteers at Bethany gave 21,263 hours of time to support the residents. The estimated value of volunteer time for 2017 is \$24.69 per hour, according to Independent Sector, a coalition of charities, foundations,

corporations, and individuals that publishes research important to the nonprofit sector. Thus, the dollar value of our volunteers' efforts equals nearly \$525,000. But the TRUE impact is the impact their assistance has on the quality of life for our residents.

Volunteers recognized for milestone hours of volunteering include:

100-249 HOURS	Miguel Rendon	Abrianna Holler	Merilyn Rice	Gary Sollid
Lahna Church	Jane Robinson	Janice Hoff	Betty Schoephoerster	Masayo Sollid
Ellie Dalman	Myrtle Robison	Chuck Lyche	Judy Wager	
Judith Dolan	Jo Satrom	Joanne Molstre	Mark Wager	3,000+ HOURS
Carolyn Grimmet	Ray Schneider	Gayle Nesemeier	Marian Zimmerman	Karen Ovsak
Isaac Halle	Richard Schneider	Taylor Nelson		
Nancy Keatings	Carlotta Spelhaug	Ann Perrizo	1,000+ HOURS	4,000+ HOURS
Cheryl Morrison	Brenda Thompson	Tanner Pris	Benard Benson	Judy Pris
Brenna Pallum	Carol Wagner	Jane Radig	Dirk Brevik	
Kathleen Setness	Ella Weller	LaVonne Rustad	Becky Brockberg	5,000 HOURS
	Zhen Yang	Rosemary Schneider	Marsha Grams	Diane Pearson
250-499 HOURS		Tom Thoreson	Sheila Kavanaugh	
Mary Hallquist	500-749 HOURS	Sue Uhlir	Maxine Mattson	7,000+ HOURS
Jan Kjesbo	Becky Anderson		Patsy Schneider	Ann Selensky
Michele McRae	Kathy Blumeyer	750-999 HOURS		
Tony McRae	Brenda Carlson	Joyce Duehr	2,000+ HOURS	15,000+ HOURS
Marlys Oak	Helen Hagel	Dee Johnson	Cheri Martin	Carol Perry
Shayne Peltier	Mary Ann Hansen	Marilyn Kram	Romaine Schaan	Krissy Sonewald

Eagle Scout Presents Benches

PIERCE JOHNSON, who will be a senior at Fargo South High School this fall, constructed two benches and two plant stands as his Eagle Scout project and presented them to Bethany Retirement Living this spring. The finely-crafted pieces are well-constructed and will offer a sturdy and comfortable spot for residents and guests to sit and rest, converse or watch the world go by.

Pierce is the grandson of Laurie Schnabel, Director of Community Life at Bethany on 42nd.



We gratefully acknowledge the following gifts received between March 1, 2018 and June 30, 2018. Memorials of \$100 or more are listed in two places.

ANNUAL GIVING \$5,000 or more

Bell Bank & Trust
Concordance
Healthcare
Solutions
Howard Preckel
Sysco North Dakota, Inc.

\$1,000 to \$4,999

Senator Mark & Mary
Andrews
Elmer & Kaya Berg
Foundation
Bethlehem Lutheran
Church, Fargo
Fargo-Moorhead
Area Foundation
Leland & Florence
Hans
Clarence G. Schilling
Memorial Fund/
FMAF

\$500 to \$999

Hope Lutheran
Church, Fargo
Jane & Mark Kelly
Neal & Kay Larson
Curt & Kristi Leach
Shawn & Tanya
Stuhaug

\$250 to \$499

The Barry Foundation
Grant & Michelle
Richardson
Alice H. Schlotfeldt
Bob Wedberg

\$100 to \$249

Verna & Arlyn
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Vandersteen
Mary Woodard

Other Annual Giving

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Maureen Langer
Lisa Richmond
Linda Roerich
George Windus
Vicki Yeager
Rhonda Young

IN MEMORY OF...

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Albertson**
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Albertson

Virgil Anderson
• Jim Anderson

Kathy Durben
• Chelly & Randy
Johnson

Lloyd Forness
• Kathy Forness

Vivian Gerber
• Dean Jossund

Mary Goodin
• Goodin Family

Esther Hummel
• Dawn & Myron
Hummel
• Deanna Klein
• Neal & Kay Larson

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Anne Windus
• George Windus

Pete Woodard
• Mary Woodard

Blythe Wyand
• Wyand Family

IN HONOR OF...
Helen Bittner
• Maureen Langer

Audrey Richmond
• Lisa Richmond

Irene Walkinshaw
• Rich England

Please Consider Bethany...

Your will (or living trust) indicates your intentions, then provides the power to accomplish them. This document remains the key element in most estate plans. Bethany Retirement Living depends greatly on outright gifts and

unconditional bequests so that it can faithfully serve our residents. An example of a charitable bequest favoring Bethany is as follows:

I give, devise and bequeath to Bethany Homes, Inc., a qualified 501(c)(3) non-profit corporation in Fargo, North Dakota, \$_____ (or ___% of my residuary estate) (or description of in-kind property) to be used by Bethany Retirement Living.



Bethany Retirement Living
201 South University Drive
Fargo, North Dakota 58103

701.239.3000
www.bethanynd.org

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University Café Opens

AT THE CORNER of 14th Street and 3rd Avenue South is a quaint little café ready to welcome you with quality ingredients, efficient service, at an affordable price. The University Café is open at Bethany on University and offers a unique dining alternative for residents, families, employees and the public.

The last piece of a major renovation and remodeling at the Bethany on University campus is the opening of the University Café. The 42nd Street Diner at Bethany on 42nd is a hugely popular gathering place and the University Café should provide the same sort of environment at Bethany on University with great food, generous servings and low prices.



A great breakfast menu and a wide variety of sandwiches, entrees and lighter fare are available for eat in or for takeout.

For your convenience and to save time, you can go to the Bethany website, [bethanynd.org](http://www.bethanynd.org), and place your order in advance. Just click on the icon at the top right.

 <http://www.facebook.com/BethanyND>

 <https://twitter.com/BethanyND>

Please write to us at our address if you wish to have your name removed from the list to receive fund-raising requests supporting Bethany Retirement Living in the future.

In the event that you contact us with this request, all reasonable efforts will be taken to ensure that you will not receive any fund-raising communications from us in the future.