



FLORIDA UNITED METHODIST
CHILDREN'S HOME®

ESTABLISHED 1908

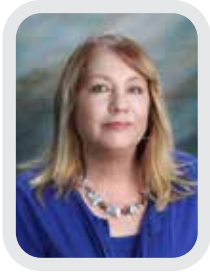
THE HERALD

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Empowering children and families to experience the transforming love of Christ through wholistic care.



A *word* FROM INDEPENDENT LIVING
Debra Suto Henry, PhD
Independent Living Director
Florida United Methodist Children's Home

Eight hundred foster care youth in Florida will turn 18 this year. Unfortunately, 1 in 4 will be incarcerated within 2 years, 40% will be homeless, and only 58% will earn their high school diploma.

A young man named Brian told us his story, "I'm 19 years old, homeless and I'm very scared, especially at night. Some nights I just walk the streets or hide behind a dumpster to sleep. Other nights the beach is my bed. If I'm really lucky, a friend will let me sleep on their couch. I never know what the night is going to bring, or if I'll be safe. I have been in 18 foster homes and almost as many schools over the last 10 years. I'm not angry with my parents anymore because I know they did the best they could. But when a person hits rock bottom, you often become desperate and do desperate things."

Our Independent Living program serves homeless youth between the ages of 18 to 26, including young mothers. The young adults in our program come from our Enterprise campus or Madison Youth Ranch, state agencies, churches, or through our local high school homeless liaison. When they come into our program, they meet with our team to develop a service plan, and then the team works in collaboration to help them reach their goals.

The majority of the young adults come into our program with very few clothes and personal items, and usually no food. We provide bedding, hygiene products, food, and a room.

These young adults usually lack basic life skills, so we teach them how to do menu planning and grocery shopping, how to cook, do laundry, how to obtain employment, to pay bills, and budget their finances. We also help them obtain primary care doctors in the community for medical services, and vouchers for childcare, if needed.

Many see one of our Mental Health Therapists to help them as they struggle with mental health issues. Once they leave our program, we have a case manager that is a certified life coach who works with them to prevent them from becoming homeless again. The majority of them are successful, but we do have some that come back into the program.

As part of the Independent Living program, the young adults must find employment. If they have not yet completed their high school education, they must attend school. They can attend high school on campus at our Legacy Scholars Academy or in the community. These young adults may be enrolled in the GED program, trade schools or college.

Your support makes this program possible. And that means that young adults like Brian won't wonder if they're safe at night or where they will find their next meal.

Debra Suto Henry, PhD
Independent Living Director
Florida United Methodist Children's Home

**ON THE
COVER:**

One of our youth playing disc golf on our Enterprise campus.



A SHOWING BY YOUNG ARTISTS

In As Much, our Montessori preschool program, has been enriching young minds since 1980. Part of the quality education that children receive is a strong emphasis on the arts. Not just learning to draw or paint, but also learning about the masters and history of the period that impacted their work.

The children at In As Much recently hosted their annual art show with all of the classes participating. They demonstrated their creativity across a wide range of artist media, including their Pablo Picasso inspired jack-o-lanterns.





Tyrese heading to the range with his unit for some practice

TYRESE – SUCCEEDING HIS WAY

You may recall reading about Tyrese about this time last year. He came to the Children’s Home when he was about fourteen years old from an abusive home environment. With your generous support, he was able to flourish in his teenage years and transitioned into our Independent Living program when he turned eighteen.

Our Independent Living program is designed to help youth make a better transition to adulthood by giving them additional guidance and training in life skills. They learn about creating resumes, handling job interviews, opening the appropriate bank accounts, as well as how to budget and grow their savings. Ultimately, you’re helping them achieve their full potential and their dreams. In the case of Tyrese, his dream was to join the U.S. Army. Our Independent Living staff supported him in his quest, and helped him navigate the recruiting process.

We recently heard from Tyrese and how well he was doing.

WHAT IS YOUR CURRENT POSITION IN THE U.S. ARMY?

"I'm a private in the 173rd Airborne Brigade Combat Team based in Vicenza, Italy."

HOW WAS BASIC TRAINING?

"The most difficult part for me was being treated like a nobody. They strip you from everything you thought you were and rebuild you into a man that is part of a team. But I really enjoyed the physical training and workouts."

WHAT ARE YOU ENJOYING MOST ABOUT MILITARY LIFE?

"As I mentioned, I really like the physical training. More than that, I'm enjoying the brotherhood with the guys I train and work with every day."

HOW DIFFERENT IS MILITARY LIFE COMPARED TO LIFE AT THE CHILDREN'S HOME?

"We go to different places for a lot of training. Once I camped and slept outside in the woods in 10 degree weather for ten days. But we could keep warm working – every day from 6 am till 11 pm. Kind of interesting how my life has changed to revolve around that kind of schedule."

DID THE CHILDREN'S HOME HELP YOU PREPARE FOR MILITARY LIFE?

"I learned how to budget my money, which is really important with a private's pay. I also learned about being humble and having a good heart. And with a good heart you can always help others who are in need."

ANY MESSAGES FOR THE YOUNG PEOPLE WHO ARE TRYING TO FIND THEIR WAY IN LIFE?

"Just keep pushing and moving forward. And remember that nothing is impossible!"

IS THERE ANYTHING YOU WOULD LIKE TO SAY TO THE INDIVIDUALS AND CHURCHES WHO HAVE HELPED TO GET TO WHERE YOU ARE TODAY?

"Thank you guys for everything! It's often the people that we don't see that make the biggest impact. I would love to come back to help out and support the Children's Home as my military career progresses. But in the meantime, I wish that you could go the Children's Home and engage in an event with the children. If you can, start a relationship with them. Sometimes that can have a bigger impact than anything."

WHAT ARE YOUR PLANS FOR THE FUTURE?

"After my time in the military, I would like to go back to college and finish my degree. Then maybe pursue a career in law enforcement in Florida or Texas."



Tyrese in his "civies" and in town for a little fun

HOW THE NEW SECURE ACT IMPACTS YOU

Facing a government shutdown and with the end of the year looming, the House of Representatives approved \$1.4 trillion in a pair of spending bills on December 17, 2019. The Senate passed one of those bills (with spending of \$534.4 billion) on December 19, 2019. The Senate-passed bill included the Setting Every Community Up for Retirement Enhancement Act (known as the “SECURE Act”), which has huge implications for tax-deferred retirement accounts. President Trump signed it into law December 20, 2019, and it mostly became effective January 1, 2020.

The SECURE Act has several provisions that impact how taxpayers may save for retirement and what they may do with their retirement funds. Most of these changes are helpful to taxpayers, but not all of them. The taxpayer favorable changes are:

1. **Higher RMD Age.** The previous law required the account owner to withdraw “required minimum distributions” (or RMDs) from traditional IRAs and 401(k) plans the year he or she turns 70½. The SECURE Act raises that age to 72, giving taxpayers another 1½ years to defer withdrawals.
2. **No Age Limit on Contributing.** The previous law prohibited contributions to a traditional IRA by taxpayers who are age 70½ or older. The SECURE Act removes that limit and does not set any maximum age for contributions. Roth IRAs continue to have no maximum age restriction under the SECURE Act.
3. **More Part-Time Employees Qualify for 401(k) Plans.** The SECURE Act lowers from 1,000 to 500 the number of hours per year an employee must work to qualify for 401(k) plan participation. The employee must meet the 500-hour threshold for three consecutive years and be at least 21 years old at the end of the three-year period.
4. **Enhancement of Auto-Enrollment 401(k) Plans.** The old law encouraged companies to offer 401(k) plans that automatically enrolled employees unless they specifically opted out. The law set a cap of 10% on what the employer could establish as the “qualified automatic contribution arrangement” (i.e., the percentage of pay that goes to the 401(k) plan). The SECURE Act raises that cap to 15% after the first year of employment.
5. **Help for Small Businesses to Offer Retirement Plans.** The SECURE Act contains three provisions to make it easier for small businesses to offer retirement plans to their employees:
 - It raises from \$500 per year to \$5,000 per year the limit on the tax credit small employers may take for retirement plan start-up costs. The credit is 50% of those costs, up to the limit.
 - A new \$500 tax credit (available in addition to the preceding credit) will be available for start-up costs of new 401(k) plans and SIMPLE IRA plans that include automatic enrollment, or for converting an existing plan to an automatic enrollment plan.
 - Starting in 2021, unrelated businesses may collaborate to provide retirement plans for their employees. Using a “pooled plan administrator,” these multi-employer plans will allow small businesses to obtain lower costs of administration.

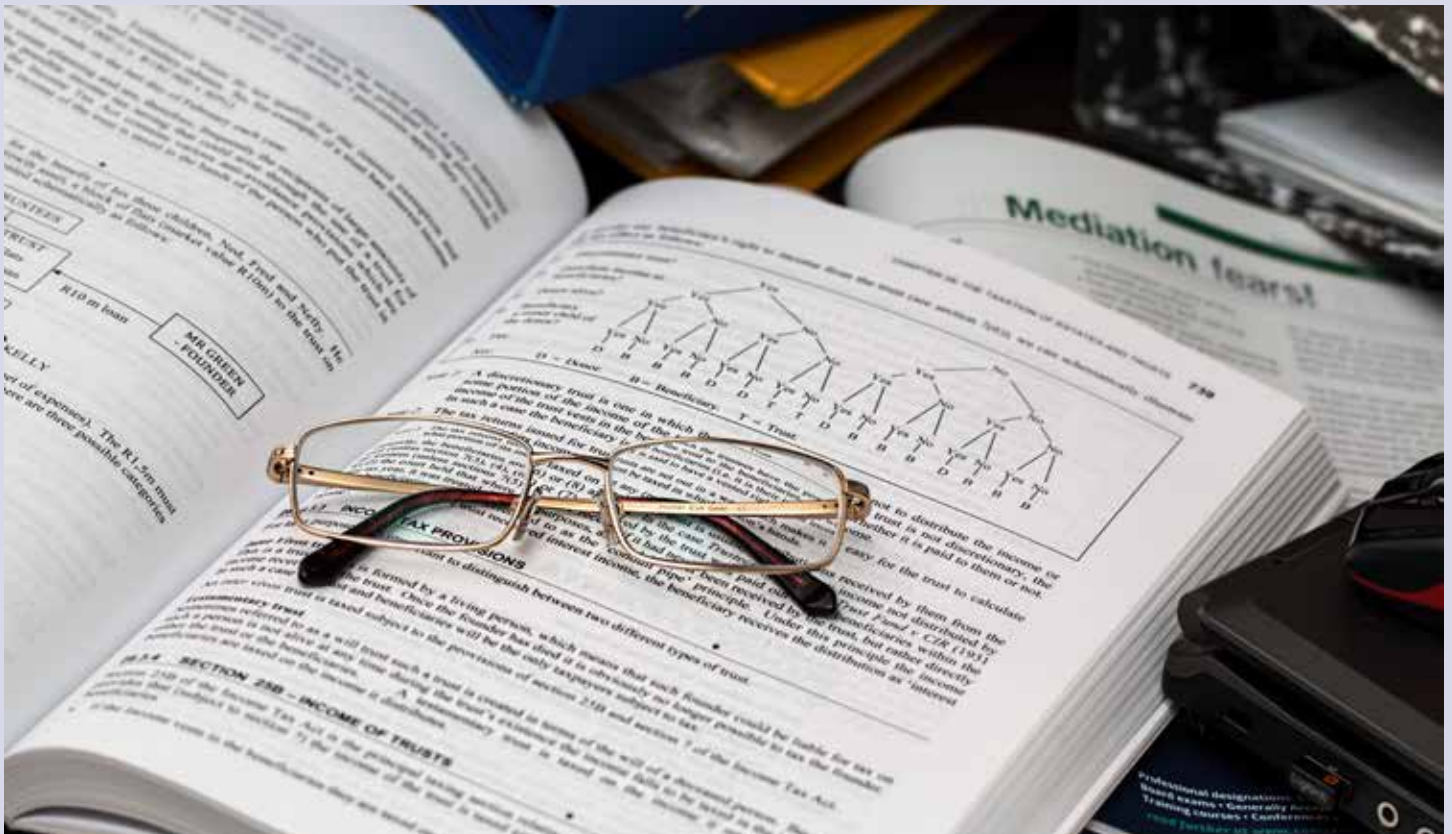


6. **Withdrawals for Birth and Adoption Expenses.** New parents with birth or adoption expenses may withdraw up to \$5,000 (or up to \$10,000 for a married couple if both have qualifying plans) for those expenses from their IRA, 401(k), or other retirement account without paying the 10% early withdrawal penalty.
7. **Annuity Information and Options.** Starting one year after IRS issues interim final rules, 401(k) plan administrators will be required to provide annual "lifetime income disclosure statements" that show how much the recipient could receive each month if the plan balance was used to purchase an annuity. The SECURE Act also makes it easier for 401(k) sponsors to offer annuities and other lifetime income options to plan participants.
8. **Graduate Students and Foster-Care Providers Gain More Access.** Some graduate students receive grants and some foster-care providers receive "difficulty of care" payments that are not treated as compensation. The SECURE Act allows these taxpayers to treat such grants and payments as compensation for making IRA and 401(k) plan contributions

1. **Credit Card Access to 401(k) Loans Prohibited.** The law has long allowed 401(k) plan participants to borrow from their retirement funds up to the lower of 50% of the account balance or \$50,000 (or more for the purchase of a home). Some 401(k) plan administrators allowed access to those funds through the use of a special debit or credit card. The SECURE Act prohibits allowing loans through debit cards, credit cards, or similar arrangements.
2. **"Stretch IRAs" Eliminated.** The old law allowed beneficiaries other than a spouse to elect "stretch" treatment of required minimum distributions. This stretch provision allowed the beneficiary to determine RMDs based on his or her life expectancy, and thus stretch payments over a long time if the life expectancy is significant. The SECURE Act limits the stretch period to 10 years, except for a surviving spouse of the plan participant. Exceptions to the 10-year rule include beneficiaries who are minors, disabled, chronically ill, or not more than 10 years younger than the retirement plan owner. For minors who meet the exception, the 10-year rule applies when they attain the age of majority.

Not every change in the SECURE Act was good for the taxpayer. The following two provisions will not be welcome news to everyone:

Each estate plan is unique, and anyone with an existing estate plan and significant retirement accounts should definitely review their situation with someone knowledgeable in the field. Failure to review your plan and, if necessary, make updates could have disastrous tax consequences and undermine your planning goals.



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Mr. & Mrs. Steven Southwell

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Mr. Jim Spence

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Rev. Jeff St. Clair
Mrs. Susan J. Curts

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