



FLORIDA UNITED METHODIST
CHILDREN'S HOME®

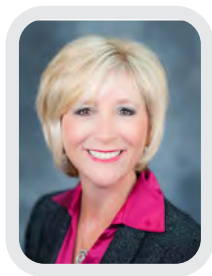
ESTABLISHED 1908

THE HERALD

VOLUME 33/NO. 1, 2023



Empower children and families to experience the transforming love of Christ through evidence-based care and holistic services.



A *word* FROM DEVELOPMENT
Elisabeth Gadd, MNM, CFRE
Chief Development Officer
Florida United Methodist Children's Home

This past year has been one in which we came out and were able to start engaging with others once again. Our Board of Trustees also approved the three year Strategic Plan, which will guide us forward. It was a year when the Children's Home was resilient in many ways. We were resilient in how we rebounded from the pandemic and the changes in care that came during that time (FFPSA). We were resilient in how we forged a path forward to meet the growing needs and challenges of our organization. And, we did it all with you right by our side. It is because of friends like you who made a way for our children to remain in a safe, caring and loving home environment, devoid of the past trauma that brought them to us. And, we did it under the careful guidance of our heavenly Father. I often say, "None of our children come to us by happenstance. Instead, they come to us through divine intervention." So, I want to again thank you for making a way for our children and families to receive the love and care they need in a Christian setting.

I am proud to present the enclosed 2022 Impact Report to you. I hope that you will take time to see how you and others made an impact in the life of the ministry last year. I hope you will also take time to see how you helped to make a way for children who had no other way in 2022. We do what we do here at the Home in partnership as you give sacrificially in support of this ministry. And, we do not take that lightly. We are deeply humbled by your generosity and willingness to make a difference in the lives of our children and families.

As you review this edition of the Herald, please take a moment to review the Secure Act 2.0 article. This is a result of legislation passed by Congress and signed by the President at the end of 2022. There are some changes and there are some new opportunities to consider in planning your financial future and philanthropic goals.

Finally, please take time to read all about our AMAZING artists at the Legacy Scholars Academy on our Enterprise campus. You can see from the photos how the students are engaging in a wide variety of creative activities to strengthen their resilience in healing through art. And, I would be remiss if I didn't give credit to our amazing Art teacher, Melissa Stilwell who is the mastermind behind these projects.

I would challenge you, if you have not been to visit one of our campuses, please reach out and schedule a time to come. You will be glad that you took the time to come and check out your investment.

Elisabeth Gadd, MNM, CFRE
Chief Development Officer
Florida United Methodist Children's Home

P.S. As an update to last year's report, I am happy to share with you that we have now renovated four cottages on the Enterprise campus. We are very grateful for those who have given generously to make these renovations possible. If you are interested in how you or your group can assist in this project, please feel free to reach out to me.

**ON THE
COVER:**

Youth enjoying some free time in the shade.



LOCAL ART EXHIBIT FEATURES OUR STUDENTS



Legacy Scholars Academy (LSA), our on-campus school, is focused on a quality education that prepares our youth for current and future careers. As part of that focus, considerable emphasis is placed on STEAM – an educational approach to learning that uses science, technology, engineering, art, and mathematics as access points for guiding student inquiry, dialogue, and critical thinking. LSA includes a robust art program that benefits our children in multiple ways. Art allows the children to recognize their past trauma and to describe the impact of that trauma on their feelings. Through this process, the children are able to express their feelings through art.

For the second year in a row, the Enterprise Museum hosted an art exhibit featuring the work of our children. The exhibit included the work of young artists from sixth through twelfth grade with a range of skill levels and various art mediums. Works on display in the museum included acrylic and watercolor paintings, as well as three-dimensional sculptures. Their papermache donuts and ice cream sundaes which looked real and good enough to eat!

Our young artists are very proud of their work, and we're naturally proud of them as well. Comments from the community were also very positive as they toured the museum and spent time in the exhibit. Your continued support makes it possible to provide the students with a quality education that prepares them to be successful in college, trade school, or the job market.



EARLY CHILDHOOD EDUCATION

235

Number of children served in our Early Childhood Education program



VOLUNTEERS

695

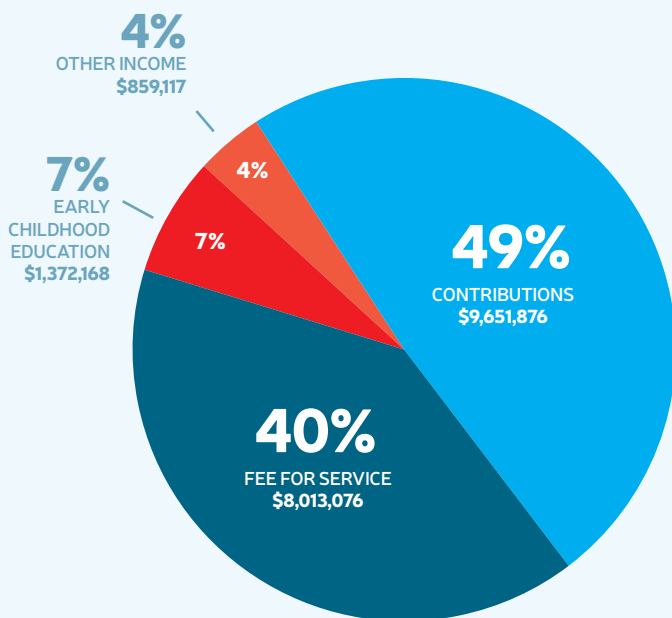
Number of volunteers – an increase of 131% over previous year

7,956

Total volunteer hours

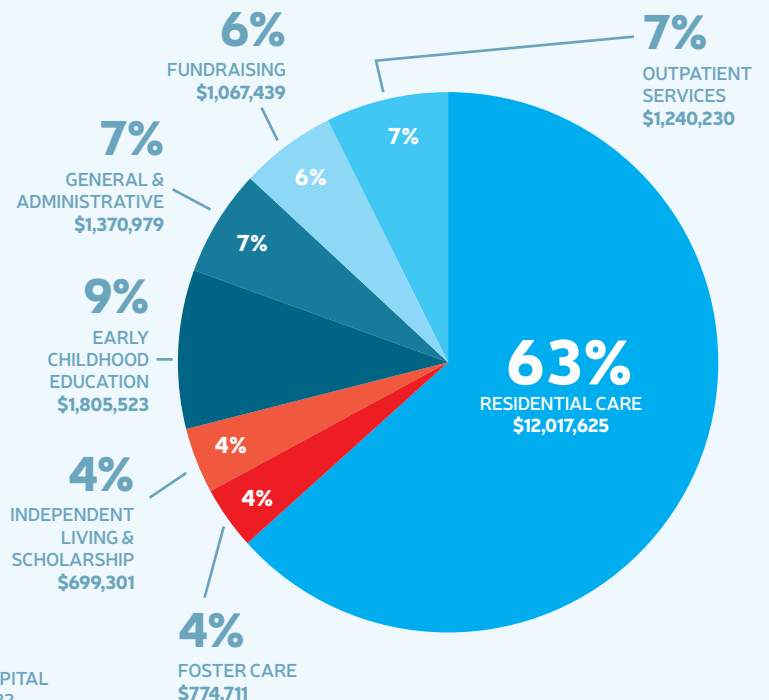
OPERATING REVENUES

\$19,896,237



TOTAL OPERATING EXPENSES

\$18,975,808



SURPLUS REVENUE WAS DESIGNATED FOR FUTURE EXPENSES INCLUDING CAPITAL PROJECTS AND ENDOWMENTS. AUDITED FINANCIAL STATEMENT FOR 2022 IS AVAILABLE AT WWW.FUMCH.ORG

2022 IMPACT REPORT



RESIDENTIAL CARE

1,199

Number of inquiries for residential care information and referral – an 11% increase over the previous year

228

Number of children served in our Residential Care program

26

Number of young adults served in our Independent Living program

FOSTER CARE

35,268

Total days of foster care provided

240

Number of children served in our Foster Care program – an 80% increase over the previous year

12

Number of foster homes added in 2022, making a total of 71



OUTPATIENT COUNSELING

9,403

Total hours of outpatient counseling received by children through our Circle of Friends Services – a 20% increase over the previous year



HOW THE **SECURE ACT 2.0** MAY IMPACT YOU

The Secure Act 2.0 is expected to reshape retirement tax incentives for years to come since the retirement savings law makes numerous changes to existing retirement account rules. That includes (but is not limited to), 401(k), 403(b), IRA, and Roth accounts, and some related tax breaks. For those who are currently in or nearing retirement, there are some big changes that will impact your financial planning.

- The age at which owners of retirement accounts must start taking RMDs (required minimum distributions) increased to 73 as of January 1, 2023. If you turned 72 in 2022 or earlier, you will need to continue taking RMDs as scheduled. If you're turning 72 in 2023 and have already scheduled your withdrawal, you may want to consider updating your withdrawal plan. For individuals born in 1960 or later, the Secure Act 2.0 pushes the age at which RMDs must start to age 75.
- Starting in 2023, the steep penalty for failing to take an RMD will decrease to 25% of the RMD amount not taken, from the current 50%. The penalty will be reduced to 10% for IRA owners if the account owner withdraws the RMD amount previously not taken and submits a corrected tax return in a timely manner.
- Additionally, Roth accounts in employer retirement plans will be exempt from the RMD requirements starting in 2024.

If you're still years away from retirement, the Secure Act 2.0 offers the ability to catch up on your savings. If you are 50 or older, catch-up contributions allow you to save more money in IRAs and 401(k)s. These bonus contributions are designed to help older workers who are behind on their retirement savings goals. In 2023, you can contribute \$22,500 to qualified workplace retirement plans like a 401(k) or 403(b). If over 50, standard catch-up contributions allow them to save an additional \$7,500 per year.

Are you turning 72 this year? If so, consider when you take your first RMD. You can either take it by December 31, 2024, or delay until no later than April 1, 2025. Remember, if you delay your first RMD to April 1, 2025, you'll need to take two RMDs in one tax year: your first by April 1, 2025, which satisfies your required withdrawal for 2024, and your second by December 31, 2025, which satisfies your required withdrawal for 2025.

In regards to the impact the legislation has on QCDs (qualified charitable distributions):

- Beginning in 2024, there will be a yearly increase (indexed for inflation) in the annual limit for QCDs (qualified charitable distributions).
- QCDs can now fund CRTs (charitable remainder trusts) and CGAs (charitable gift annuities). QCDs used to fund income plans are limited to \$50,000 per individual and are a onetime election. Further, the payment can only be made to the participant, spouse, or both. The gift vehicle you choose can have no other contributions, and contributions cannot be added to an existing CRT.

Secure Act 2.0 also has implications on estate planning and taxes.

- The minimum payment rate for a CGA is 5%, and payments must begin within one year of the gift.
- The gift vehicle is not assignable to the issuing or remainder charity.
- \$50,000 counts against a donor's annual QCD limit in the year the gift is made.

- Spouses can each contribute up to \$50,000 from their separate IRAs to fund one CGA or CRT.
- In summary, the Secure Act 2.0 has a wide range of implications for retirement and estate planning. That includes many benefits when properly applied to your individual plans.

SOURCES

Beck, Rae Hartley, & Curry, Benjamin (2023). How Secure Act 2.0 Changes Retirement. Forbes Advisor.

<https://www.forbes.com/advisor/retirement/secure-act-2/>

Chappell, Austin (2023). Leveling the Giving Field. Sharpe Group. QCD - Secure Act 2.0 leveling the playing field.pdf

Fidelity (2023). SECURE 2.0: Rethinking retirement savings. <https://www.fidelity.com/learning-center/personal-finance/secure-act-2>

For information about how the Secure Act 2.0 might impact your planned giving, contact

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Louise W. West

Ms. Susan E. Landa

Mary Wetzel

Mr. and Mrs. Peter C. Hirst

Perilie H. White

Mr. and Mrs. James K. Leicht

Dee Whitter

Ms. Madge Goodson

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