

Bethel Lutheran

The 75th Annual Meeting of
Bethel Lutheran Nursing & Rehabilitation Center
and
The 37th Annual Meeting of
Bethel Lutheran Foundation



September 20, 2023

MISSION:

Bethel Lutheran Nursing & Rehabilitation Center exists for the primary purpose of providing Christian care in its truest meaning – ministering to the physical, spiritual, and emotional needs of each person, not merely as a professional service, but as a work of love and mercy. Thus, we minister to people in the name of Christ by recognizing each individual as a child of God.



Proud to be owned by the following congregations:

- | | |
|--------------------------------------|---|
| Ambrose Lutheran - Ambrose | Our Redeemer's Lutheran - Williston |
| Bethlehem Lutheran - Noonan | Our Savior's Lutheran - Rural Williston |
| Calvary Lutheran - Alamo | Our Savior's Lutheran - McGregor |
| Concordia Lutheran - Williston | Ray Lutheran - Ray |
| Emmanuel Free Lutheran - Williston | Scandia Lutheran - McGregor |
| Epping Lutheran - Epping | Shepherd's Table - Williston |
| Faith Lutheran - Zahl | St. Olaf Lutheran - Grenora |
| First Lutheran - White Earth | Trinity Lutheran - Trenton |
| First Lutheran - Williston | United Lutheran - Zahl |
| Gloria Dei Lutheran - Williston | West Prairie Lutheran - Williston |
| Grace Lutheran - Wildrose | Zion Lutheran - McGregor |
| Light of Christ Lutheran - Williston | Zion Lutheran - Noonan |
| Lutheran Brethren - Williston | |

**Bethel Lutheran Nursing & Rehabilitation Center
Current Board of Directors**

- | | |
|-------------------------|---------------|
| Tina Hanson, President | Patti Stewart |
| Peggy Sundet, Sec/Treas | Rick Braaten |
| Alvina Skogen | Rob Osborn |
| Jim McKenzie | Ruth Carlson |
| Kelsey Geltel | |

Committees

Personnel & Public Relations

- Kelsey Geltel
- Patti Stewart
- Ruth Carlson
- Tina Hanson

Budget & Finance

- Rick Braaten
- Rob Osborn
- Tina Hanson

Building & Grounds

- Peggy Sundet
- Jim McKenzie
- Alvina Skogen
- Tina Hanson

**Bethel Lutheran Foundation
Current Board of Directors**

- | | |
|-----------------------------|--------------|
| Stuart Langager, President | Ken Kjos |
| Tina Hanson, Vice President | Aaron Schmit |
| Peggy Sundet, Sec/Treas | |



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Bethel Lutheran Nursing & Rehabilitation Center

75th ANNUAL BLNRC AGENDA

Call to Order..... Tina Hanson, President
Devotional Rev. Sheldon Sorenson, Chaplain

Introduction of Board of Directors Tina Hanson, President

TERMS EXPIRING - 2023

Alvina Skogan..... 2nd Term, Ray Lutheran, Epping
Patti Stewart 1st Term, First Lutheran, Williston
Margaret (Peggy) Sundet 2nd Term, Lutheran Brethren, Williston

TERMS EXPIRING - 2024

Kelsey Geltel 1st Term, First Lutheran, Williston
Rick Braaten 1st Term, Life Church, Williston
Tina Hanson 1st Term, First Lutheran, Williston

TERMS EXPIRING - 2025

Jim McKenzie 1st Term, St. Joseph Catholic, Williston
Rob Osborn 1st Term, First Lutheran, Williston
Ruth Carlson 2nd Term, West Prairie Lutheran, Williston

Approval of September 28, 2022 MinutesPeggy Sundet, Secretary/Treasurer
Motion and Second to Approve

Financial Report Tiffany Sickinger, Chief Financial Officer
Motion and Second to Approve

Nomination of Board Members Tina Hanson, President
Patti Stewart entering 2nd Term, First Lutheran, Williston
Denise Weyrauch entering 1st Term, Ray Lutheran, Epping
John Harper entering 1st Term, Life Church, Williston
Motion and Second to Approve

Chairperson's Report Tina Hanson, President

Administrator's Report Belinda Moen, Administrator/CEO

Old Business

New Business

Adjournment of BLNRC Annual Meeting - Move into Foundation Annual Meeting

BETHEL LUTHERAN NURSING & REHABILITATION CENTER

74th Annual Meeting Minutes

September 28, 2022

Directors Present: Aaron Schmit, Ruth Carlson, Margaret Sundet, Patti Stewart, Rick Braaten, Kelsey Geltel, Tina Hanson

Directors Absent: Grant Carns, Alvina Skogen

Others Present: Congregation delegates and others

Staff: Belinda Moen, Tiffany Sickinger, Amy Aamodt-Allenbrand

Call to Order: The 74th annual meeting was held at the Williston ARC and also available via a Zoom online format. Copies of the annual report were distributed to attendees and emailed prior to the meeting for those attending by ZOOM.

A quorum was established and the meeting was called to order by Aaron Schmit, Chairperson at 6:00 p.m. BLNRC Meeting adjourned at 6:55p; Bethel Foundation Meeting called to order at 7p.

Devotional: Reverend Sheldon Sorenson, Chaplain, gave the opening devotional.

Introduction of Board Members:

TERMS EXPIRING – 2022

Aaron Schmit 2nd Term, St. Joseph’s Catholic Church, Williston
Grant Carns 1st Term, Gloria Dei Lutheran Church, Williston
Ruth Carlson 1st Term, West Prairie Lutheran, Williston

TERMS EXPIRING – 2023

Patti Stewart 1st Term, First Lutheran Church, Williston
Margaret Sundet 2nd Term, Lutheran Brethren Church, Williston
Alvina Skogen 2nd Term, Ray Lutheran Church, Epping

TERMS EXPIRING – 2024

Kelsey Geltel 1st Term, First Lutheran Church
Rick Braaten 1st Term, Life Church, Williston
Tina Hanson 1st Term, First Lutheran Church

Approval of Minutes: The September 30, 2021 minutes of the Annual Meeting of Bethel Lutheran Nursing & Rehabilitation Center were presented for approval. Motion was entertained to approve the minutes. Motion was made, second and unanimously approved.

Financial Report: Brad DeJong, CPA, Eide Bailly presented the financial report via ZOOM. An audit draft for the year ending June 30, 2022 was reviewed. A clean audit opinion was received.

Bethel Lutheran Nursing & Rehabilitation Center

Balance Sheets – Assets

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 2,792,486	\$ 4,230,870
Resident receivables, net	1,427,932	1,848,025
Other receivables	147,522	23,801
Supplies	146,907	151,360
Prepaid expenses	36,699	63,693
Total current assets	<u>4,551,546</u>	<u>6,317,749</u>
Other Assets		
Security deposits and resident trust funds	56,836	76,949
Long-term investments	4,534,105	4,024,613
Rental property (net)	206,982	202,343
Deposits with vendors	1,000	47,999
Total other assets	<u>4,798,923</u>	<u>4,351,904</u>
Property and Equipment		
Land and improvements	1,074,423	1,049,423
Buildings and fixed equipment	21,322,361	20,934,601
Major movable equipment	2,832,997	2,803,699
	<u>25,229,781</u>	<u>24,787,723</u>
Accumulated depreciation	<u>(19,839,964)</u>	<u>(19,247,933)</u>
Net property and equipment	<u>5,389,817</u>	<u>5,539,790</u>
Total assets	<u>\$ 14,740,286</u>	<u>\$ 16,209,443</u>

Bethel Lutheran Nursing & Rehabilitation Center

Balance Sheets – Liabilities and Net Assets

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of financing lease	\$ 8,420	\$ 8,676
Accounts payable	394,916	353,440
Accrued expenses		
Discretionary leave	332,276	332,276
Salaries and wages	286,661	221,196
Pension, payroll taxes, and other	221,489	121,626
Total current liabilities	<u>1,243,762</u>	<u>1,037,214</u>
Resident Trust Funds and Security Deposits Payable	58,266	77,086
Capital Lease, Net of Current Maturities	<u>1,901</u>	<u>10,239</u>
Total liabilities	<u>1,303,929</u>	<u>1,124,539</u>
Net Assets Without Donor Restrictions	<u>13,436,357</u>	<u>15,084,904</u>
Total liabilities and net assets	<u>\$ 14,740,286</u>	<u>\$ 16,209,443</u>

Mr. DeJong reported Cash on Hand would allow 66 days operation, which is suitable but lower than last year. There is an outstanding balance of 38 days of care yet to be collected. Revenue shows \$1M in lost revenue from 2021. Staffing struggles continue with 157 fulltime employees which is 4 down from prior years. In an attempt to retain employees - bonuses and raises were given to the staff. \$3.1M in purchased services was paid for Travel nurses. Traveler costs are 1 ½ times higher than Bethel employed individuals.

Statement of Operations and Changes in Net assets shows an operating loss of (\$2,511,465) in 2022 as compared to gain of \$1, 524,789 in 2021.

Bethel Lutheran Nursing & Rehabilitation Center
Statements of Operations and Changes in Net Assets
Years Ended June 30, 2022 and 2021

	2022	2021
Revenues, Gains, and Other Support Without Donor Restrictions		
Resident service revenue	\$ 13,694,173	\$ 14,046,760
Other revenue	5,602	6,730
Grant income	148,393	50,000
Paycheck Protection Program forgiveness	-	1,712,500
Provider relief funds	-	683,088
	<u>13,848,168</u>	<u>16,499,078</u>
Total revenues, gains, and other support		
Expenses		
Salaries	7,898,357	7,227,882
Benefits	1,412,224	1,321,714
Purchased services	4,011,116	3,545,926
Supplies and food	1,244,946	1,027,906
Depreciation and amortization	653,976	669,969
Plant management	404,002	494,902
Bad debt	274,969	265,945
Other	447,381	407,827
	<u>16,346,971</u>	<u>14,962,071</u>
Total expenses		
Operating Income (Loss)	<u>(2,498,803)</u>	<u>1,537,007</u>
Other Income (Expense)		
Gain on insurance claims	725,916	-
Investment income	96,342	103,036
Gifts from Bethel Foundation	16,439	25,047
Miscellaneous	11,559	26,771
	<u>850,256</u>	<u>154,854</u>
Total other income		
Revenues in Excess of (Less Than) Expenses and Change in Net Assets Without Donor Restrictions	<u>(1,648,547)</u>	<u>1,691,861</u>
Net Assets, Beginning of Year	<u>15,084,904</u>	<u>13,393,043</u>
Net Assets, End of Year	<u>\$ 13,436,357</u>	<u>\$ 15,084,904</u>

Mr. DeJong reviewed proposed adjustments including insurance claims, bad debt (the need to secure funding before admission).

Bethel's internal control policies do not meet standards required by the industry but have policies appropriate for an organization of this size.

The Chair entertained a motion to accept the financial report as presented. Motion was made and second. Motion carried.

Nomination of Board members: Aaron Schmit reviewed the current slate of Board members. There are three board positions open as Aaron has served 2 terms, Grant Carns did not wish to serve a second term and Ruth Carlson is eligible to serve a second term.

Nominations for new board members were:

Jim McKenzie St Joseph Catholic Church, Williston
Rob Osborn..... First Lutheran Church, Williston

There were no other nominations from the floor.

Motion was made and seconded to cast unanimous ballot for the nominations of Jim McKenzie and Rob Osborn. Motion carried.

Motion was made and second to elect Ruth Carlson to a second term. Motion having been made and second, carried.

Chairman’s Report: Aaron Schmit, BLNRC Board Chair, stating it was great to meet in person, presented the Chairman’s report. Aaron spoke on the continuing challenges faced by Bethel. 2022 has been a difficult year for staff, residents and families. Lots of changes have taken place with Belinda Moen starting as Interim Administrator in January and being hired for that position in August. Additional new staff hired include a new CFO, new DON and new Assistant to Administrator. Bethel sustained a big loss and is hoping for approval of a government tax credit.

Eide Bailly conducted an Operational Assessment to determine areas where Bethel was efficient and inefficient. Much of the loss is attributed to the cost of employees, especially the traveling nurses. There is a trend where employed nurses leave fulltime positions to work for agencies. Nursing salaries were adjusted to be competitive.

Census – the number is lower due to the changing process of long term care.

A strategic planning retreat was held for board members to identify the positive and negative risks and identify ideas on how to find solutions.

Bethel recently signed a due diligence agreement for the purchase of land with the idea to build a new facility. The Facility Assessment conducted determined the current facility was beyond repair. EAPC architects will start looking for construction manager to walk thru the design phase. Results of the operational assessment are pending.

Administrators Report: Belinda Moen, Administrator, introduced herself and presented her report.

Staffing

Traveling nurses have been reduced from 37 at the highest level to 11 current contracted staff, which consists of 6 nursing assistants and 5 LPNs. Bethel has employed nurses from the Philippines, who enter into 3 year contracts to stay at Bethel.

Several key positions have been filled:

Tiffany Sickinger - CFO

Jordan Wieth - Accountant

Jill Wiedrich - Director of Nursing

Kashia Ellis - Clinical Dietitian

Amy Aamodt-Allenbrand - Assistant to Administrator and Social Media Director

Reduction in Number of Beds

Changes were made by laying away 38 beds. Bethel was licensed for 150 beds but averaging a census of 112 occupied beds. Government reimbursement requires nursing homes to maintain a 90% occupancy or take a reduction in funding; Bethel lost \$600K last year due the number of beds and occupancy levels.

Communication

Department meetings are now live. Clipboards with updated information were placed on all units with the employees being required to sign off they have read the information. An electronic scheduling process will be implemented in the next few months.

Accomplishments

Repairs from June 2021 hail storm were completed.

Doors are once again open for visitation.

Belinda concluded her report by thanking the community; residents and staff, directors, and management at Bethel; the Foundation, the Board Members, the Building Committee and local churches for providing the much needed financial and spiritual support to our residents.

Old Businesses: None

New Business: None

Adjournment:

A gift was presented to Aaron Schmit for his six years of service. In his closing comments, Aaron reflected on Bethel serving the community for the last 74 years. He expressed gratitude to staff who have served Bethel over the years and to the people who had the vision to make Bethel a reality. He thanked Bethel for the opportunity to serve.

The meeting was adjourned at 6:55 PM.

Submitted by,
Belinda Moen, Administrator
BM/kh

BLNRC FINANCIALS

If you would like more information regarding financial information, please contact Bethel Lutheran Nursing & Rehabilitation Center.



Bethel Lutheran Foundation

37th ANNUAL FOUNDATION AGENDA

Call to Order Stuart Langager, Chairperson

Introduction of Board of Directors Stuart Langager, Chairperson

TERMS EXPIRING

2023 - Ken Kjos 1st Term, First Lutheran, Williston

2024 - Stuart Langager 2nd Term, Lutheran Brethren, Williston

2025 - Aaron Schmit 1st Term, St. Joseph's Catholic, Williston

BETHEL APPOINTED

Peggy Sundet Lutheran Brethren, Williston

Tina Hanson First Lutheran, Williston

Approval of September 28, 2022 Minutes Stuart Langager, Chairperson

Financial/Investment Report Keefe Lovgren, Director

Election of Board Members Stuart Langager, Chairperson

Ken Kjos 2nd Term, First Lutheran, Williston

Director's Report Keefe Lovgren, Director

Old Business Stuart Langager, Chairperson

New Business Stuart Langager, Chairperson

Adjournment

Closing Prayer Rev. Sheldon Sorenson, Chaplain

BETHEL LUTHERAN FOUNDATION

Annual Meeting Minutes

Wednesday, September 28, 2022

Directors Present: Ken Kjos, Margaret Sundet

Directors Absent: Grant Carns, Stuart Langager (Excused)

ZOOM: Paula Jarland

Others Present: Congregation delegates and others

Staff: Kurt Stoner, Kathy Harger

Called to Order: 7:00 PM

Adjourned: 7:20 PM

Call to Order: The Bethel Lutheran Foundation annual meeting was held in the ARC meeting room and was also available through ZOOM. In the absence of the chair, the meeting was called to order by Foundation Director Kurt Stoner.

Introduction of Board - The members of the Board were introduced. Paula Jarland was thanked for her many years of service to Bethel through her involvement with the BLNRC Board and the Bethel Foundation Board. Paula was the first board member to represent the Catholic Church.

Term Expirations:

2022 (2nd Term) Paula Jarland, St. Joseph's Catholic Church, Williston

2023 (1st Term) Ken Kjos, First Lutheran Church, Williston

2024 (2nd Term) Stuart Langager, Lutheran Brethren, Williston

Bethel Appointed Margaret Sundet, Lutheran Brethren, Williston

Bethel Appointed Grant Carns, Gloria Dei, Williston

Minutes of Last Meeting - The minutes of the September 30, 2021, Annual meeting of Bethel Lutheran Foundation were presented for approval. The minutes were approved as printed.

Financial/Investment Report

Copies of the Annual report were distributed to all attendees and emailed to those attending by ZOOM.

Kurt Stoner, Foundation Director presented the financial report. Bethel Lutheran Foundation was audited by Brady Martz & Associates and received a Qualified Opinion. As explained in previous years, the reason for a Qualified Opinion is the mineral acres were not recorded at fair value at the time of donation and the Bethel Heritage Manor senior living apartments that were acquired from Williston Housing Partners, LP, were not recorded at fair value at the time of 100% ownership.

Statement of Financial Position - This document reflects 2021 total current assets of \$11,912,660 as compared to \$10,229,649 in 2020. Total liabilities of \$139,944 for 2021 compared to \$116,635 for 2020. Total net assets for 2021 were \$14,127,588 and total liabilities plus net assets were \$14,267,532.

BETHEL LUTHERAN FOUNDATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020

	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,180,449	\$ 463,963
Cash and cash equivalents - security deposits	51,166	51,863
Accounts receivable	20	13,758
Prepaid insurance	24,361	24,127
Investments	8,656,664	9,675,938
Total current assets	11,912,660	10,229,649
Other assets		
Cash value life insurance	1,636	1,636
Property and equipment, net	2,353,236	2,379,834
Total assets	\$ 14,267,532	\$ 12,611,119
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 3,444	\$ 844
Accrued wages	9,575	7,985
Accrued payroll liabilities	519	478
Accrued vacation payable	15,560	14,999
Security deposits payable	51,166	50,608
Deferred insurance proceeds	20,830	-
Deferred revenue	1,314	2,264
Total current liabilities	102,408	77,178
Long term liabilities		
Gift annuities payable	37,536	39,457
Total liabilities	139,944	116,635
Net assets		
Without donor restrictions		
Undesignated	5,400,330	5,024,374
Board designated	6,031,331	5,071,334
Total net assets without donor restrictions	11,431,661	10,095,708
With donor restrictions		
Restricted by time or purpose	1,565,066	1,267,915
Restricted in perpetuity	1,130,861	1,130,861
Total net assets with donor restrictions	2,695,927	2,398,776
Total net assets	14,127,588	12,494,484
Total liabilities and net assets	\$ 14,267,532	\$ 12,611,119

Statement of Activities - This document reflects total support, revenue, and gains at \$2,515,483. The revenue was comprised mainly of \$617,234 of oil production, \$628,849 gross rental income and \$886,486 of net investment income. Donations to Bethel for 2021 were \$31,619. Bethel Foundation's senior living apartments and BLNRC are debt free.

Property and Equipment - 2021 financials show the minerals, land, building and improvements, furniture and fixtures were recorded at \$5,412,409 less accumulated depreciation of \$3,059,173 for net Property and Equipment of \$2,353,236.

Financial Assets Available for General Use

	<u>2021</u>	<u>2020</u>
Financial assets:		
Cash and cash equivalents	\$ 3,180,449	\$ 463,963
Cash and cash equivalents - security deposits	51,166	51,863
Accounts receivable	20	13,758
Investments	8,656,664	9,675,938
Total financial assets	<u>11,888,299</u>	<u>10,205,522</u>
Less those unavailable for general expenditures within one year:		
Legally required reserves	51,166	50,608
Board designated endowment funds	5,981,331	5,021,334
Board designated daycare fund	50,000	50,000
Contractual or donor imposed restrictions:		
Endowment funds	1,130,861	1,130,861
Restricted by donor for a specific time or purpose	1,520,920	1,220,051
Restricted by donor for annuity obligations	44,146	47,864
Total financial assets unavailable for general expenditure	<u>8,778,424</u>	<u>7,520,718</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,109,875</u>	<u>\$ 2,684,804</u>

Board designated endowment funds in the amount of \$5,981,331 consist of the oil and gas income invested at Ameriprise. All or part of these funds can be used at the Board's discretion for a building project. There is a Daycare Designated Fund of \$50,000. Permanent Endowment funds of \$1,130,861 are restricted by donors for a specific purpose. Included in these funds would be the Good Samaritan Fund in the amount of \$227,853 and the Building Fund in the amount of \$382,407.

The Chair entertained a motion to accept the financial report as presented. Motion was made and second. Motion carried.

Election of Board Members - Paula Jarland completed her second term on the Foundation Board.

Aaron Schmit, who completed two terms on the BLNRC Board, was nominated to serve a first term on the Foundation Board. There were no other nominations from the floor.

Motion was made and seconded to cast unanimous ballot for the nomination of Aaron Schmit. Motion carried.

Director's Report

The Director began his report by thanking Foundation employee Kathy Harger, Elaine Esterby, Golden Estates Manger and Gavin Pesek, Maintenance for their dedication and service.

Bethel would not exist without the leadership and dedication of the founding churches, and the individuals and donors that have supported Bethel from the inception. A listing of contributors for 2021 is included in the annual report.

Gifts of minerals made years ago contribute a large part of the revenue the Foundation currently receives. He thanked the Finance Committee and its members, Lowell Sandvik, Doug Crosby and Ron Lund. Another important group has been Bethel's Building Committee who have met for the past few years. The Committee consists of board members and volunteers Rick Tofte, Mark Schneider, Cindy Sorenson, Ken Kjos, Stuart Langager, Aaron Schmid, Joel Wilt and Bethel staff.

Mayor Howard Klug and the City of Williston were thanked for their support in the purchase of the future building project land in Williston Square and their past support of Bethel events such as College for Seniors.

In recapping his 31 years at Bethel, Kurt began his employment under the leadership of Wayne Hanson. Many of the staff at Bethel have made it their life calling and have carried for generations of the same family. Kurt plans to retire in April 2023, but plans to continue to assist with the Bethel Building Committee and be available as a resource for Bethel. Belinda Moen and her team were thanked for their leadership and encouraged on their work moving forward.

Kurt thanked Board members for their governance and everyone for their financial support as well as their prayers, donations of time and talent.

Old Business - There was no Old Business to discuss.

New Business - There was no New Business to discuss.

Closing Prayer

Reverend Sheldon Sorenson gave a closing prayer.

Meeting adjourned at 7:20 p.m.

Respectfully submitted,

Margaret Sundet
Secretary

MS/kh

FOUNDATION FINANCIALS

If you would like more information regarding financial information, please contact The Foundation.

Expressing Our Gratitude

Bethel Lutheran Foundation is a non-profit organization, dependent on gifts and endowments from individuals, foundations and corporations. In addition to cash gifts, planned giving donations are made through gift annuities, charitable remainder trusts, insurance policies, stocks, real estate, and bequests from wills.

The Foundation is very grateful to all donors. Your contribution ensures that Bethel Lutheran and its services continue to be the very best – now and in the future.

Contributions may be made payable to: Bethel Lutheran Foundation

Mailing address: 56 22nd Street W #3, Williston, North Dakota 58801

Contributions listed below are for November 2021-February 2022.

ANNUAL FUND

Anonymous
Marilyn Bakke
Lorilee Bott
Les & Marla Bean
Richard & Lorraine Bingeman
Jeanne Buschta
Catholic Daughters of America
Crowley Fleck
Roger & Paula Cymbaluk
Al & Deb Fedorenko
First Lutheran Church
Ora Fredericksen
Tom & Darlene Hagen
Charles Hanson
Harry & Hannah Henderson
Tim & Beth Hermanson
Gloria Dei Lutheran Church
Loring & Marlene Johnson
Bill & Tammy LaCrosse
Anne Lee
Kari M. Lee
Janet Howard Monroe
Nemont
Elanor Olson
Mark Olson
Our Redeemers Lutheran Church
Our Saviors Lutheran
Our Saviors Lutheran WELCA
Ray WELCA
Kent & Lois Reierson
Tim Ritter
Ron & Kathy Seeley
Lee Skavanger

Elva Smith
St. Olaf Lutheran Church
Floyd Stewart
Darla Tufto
John Vohs & Linda Boehm
Kathleen Vondell
John & Charlotte Wesoloski
West Prairie Lutheran
West Prairie WELCA
Women of Grace

ARBOR HOUSE

Lorraine Hillestad Family

BETHEL BUILDING FUND

Lorilee Bott
Karl & Sarah Carlson
Carl & OrLynne Dahl
Diane Goodman
Ruth Gunlikson
Geraldine Hanson
JoAnne & Patricia Hanson Family
Foundation
Jeremy Hansen
Carol Jensen
Larry & Maureen Laqua
Phyllis Lufkin
Chuck & Sylvia McCauley
Jim & Sharon Moline
Ingvald & Dorothy Monger
David & Jean Nelson
Our Saviors WELCA
Tami Peterson
Ron & Ione Reder

Lowell & Carol Sandvik
Gary & Alvina Skogen
Lyjean Smith
Wayne & Cindy Sorenson
Linda Stordahl
Rick & Linda Tofte
Triangle Electric
Tom & Denise Weyrauch

CHAPEL

Bethel Residents

ENDOWMENT

Judy & Armand Barbot

THRIVENT CHOICE DOLLARS

Scott Alan Lund
Corey W. Paryzek
Arlin & Kristine Polsfut

IN HONOR OF

Bethel's Staff and Residents (Past & Present)

Lorilee Bott

Bethel Staff

Glenn & Susan Jorgenson

Robert Halseth

Glenn & Susan Jorgenson

David Hanson

American State Bank & Trust

Lorraine Hillestad

Leanne Verner

Cheryl Lingenfelter

Lowell & Carol Sandvik

Hugh Long

Fred & Coral Whisenand

Melva Sogard

Pat & Tammy Sogard

Melva Sogard's 103rd Birthday

David Sogard

Emma Thorson

Larry Hanson

Cheryl Sandaker's Retirement

Marilyn Sandaker

In honor of all the men and women who worked so hard to get electricity on in town and rural areas

Floyd & Lyla Semenko

IN MEMORY OF

Coke Aafedt

Ron & Kathy Seeley

Fred & Coral Whisenand

Jane Aamodt

Pat Buck

Greg & Charysse Everson

Mary Ann French

Carol Jensen

Greg & Roberta Lein

Dale Livdahl

Faith Maddox

JoAnn Olson

Stan & Amy Reep

Lowell & Carol Sandvik

Lois Schock

Floyd & Lyla Semenko

Charlene Strand

Ethyl Aasen

Tim & Beth Hermanson

Marsha Abelman

Tim & Beth Hermanson

Allen Allard

Ron & Betty Jo Falcon

Lois Papineau

Floyd & Lyla Semenko

Evonne Anderson

Dale Livdahl

Judy Anderson

Levin & Ardis Bean

Rev. Norm Anderson

Dale Livdahl

Rodney Anderson

Ron & Kathy Seeley

Donna Anfinson

Family & Friends
Lorilee Bott
Roger & Pam Gunlikson
Shelly Stockman

Bernie Arcand

Joyce Viall

Joey Arnegard

Dale Livdahl

Norma Austreim

Loretta & Ed Engebretson
Marcella Storseth

Gordon, Herma, Howard & Carol Axness

John & Gayle Axness

Julie Azar

Rick & Linda Tofte

Cheryl Bakke

Jerome & Marilyn Bakke

Jerome Bakke

Marilyn Bakke

Hilda Banning

Ronelle Gravgaard
Mildred Haugen

Jean Bartlette

Jim & Sharon Moline
Brad & Marilyn Olson

Iva Bauste

Levin & Ardis Bean
Gary & Alvina Skogen
Rick & Sharon Sorenson

Dan Bearce

Ron & Betty Jo Falcon

Shirley Bearce

Ida Harmon
Doris Lindvig
Lynn Russel
Charlene Strand
Gene & Shirley Vogl
Lois Ydstie

Linda Beard

Brad & Marilyn Olson

Harvey Bennett

Lowell & Carol Sandvik

Julia Bennett

Levin & Ardis Bean

Katlyn Berry

Ron & Betty Jo Falcon
Dale Livdahl

Donna Bilquist

Wilma Hillstead
Dale Livdahl
Jim & Sharon Moline
Joann Opsal
Lowell & Carol Sandvik
Laila Selid
Gary & Alvina Skogen

Richard Bjornson

Marty & Wanda Hanson
Ida Harmon
Dale Livdahl
David & VeAnna Selid

Wes Black

Mark & Jackie Stenehjem

Lawrence Boe

Jeraldine Thompson

Lois Boeck

Rod & Becky Pippenger
Brian & Nancy Rice

Lylas Bowman

Shirley Growth
Sanford & Carol Qvale
Floyd & Lyla Semenko
R.A. Tugaw

Lorena Brackey

Wilma Hillstead

Mae Brockmier

Tim & Beth Hermanson

Gordon Brokaw

David & VeAnna Selid

Walter Brown

Ken & Darci Kjos
Jim & Sharon Moline
Rick & Sharon Sorenson

Terry Carns

Ron & Betty Jo Falcon

Gert Christianson

Judy & Armand Barbot
Dave & Carol Hauser
David & VeAnna Selid
Kurt & Lynette Stoner

Roy Clark

Dennis & Jackie Grubb
Dale Livdahl

Bill Cole

Marilyn Bakke
Levin & Ardis Bean
David & VeAnna Selid

Patricia (Pat) Conlin

James McKenzie
Ron & Kathy Seeley
Mark & Jackie Stenehjem

Dr. Frank Corner

Cecilia Ranum
David & VeAnna Selid

Kassandra Cote

Floyd & Lyla Semenko

Jeanette Dolan

Dennis Christianson

Rev. S. Jerome Elness

Dale Livdahl

Ada Engberg

David & VeAnna Selid

Joan Engman

Beth & Marty Gold

Ken Erickson

Levin & Ardis Bean
Dale Livdahl
Wayne & Cindy Sorenson

Leo & Edna Erickson

Jack & Marilyn Erickson

Vam Erickson

Jon & Kathy Ekblad
David & Tina Hanson
Wayne & Cindy Sorenson
Jim & Paula Jarland
Dale Livdahl
JoAnn Olson
Cecilia Ranum
Bruce & Shelly Stockman

Morris Flaten

Wilma Hillstead
Lorna Hodgin
Ron & Ione Reder

Donna Sundby Folven

Folven Family
Mary Ann Gaudreau
Jack & Merle Heller
Lorna Hodgin
Harriet Storoe

June Ford

Dennis & Jackie Grubb
Dale Livdahl
Stan & Amy Reep

Milt Gienger

VK Skaare & Chuck Hall

Tonya Gohl

Ron & Betty Jo Falcon

David Gunlikson

Gene & Tammy Johnson
Bill & Tammy LaCrosse
Dale Livdahl
LeRoy & Paulette Seaton
Gary & Alvina Skogen
Rick & Linda Tofte
Sanford & Carol Qvale

Willis Gunlikson

Ruth Gunlikson
Susan Kroll
Susan & Larry Kroll
Ron & Kathy Seeley

Delores Grimson

Tammie Hill
Carrie & Leston Johnson

Dot Hagen

Dennis & Jackie Grubb
Ken Heen
Gene & Tammy Johnson
Dale Livdahl
Lois Reiersen

Gen Hagan

Peg Hagan

Rose G. Hagen

Pat Hagen & Family
Diane Hagen & Family
Gary & Alvina Skogen

Rosella Hagen

Dennis & Jackie Grubb
Dale Livdahl

Thelma Hagen

Ron & Betty Jo Falcon
Joyce Krabseth
Lois Papineau
Mary Stewart
Jeraldine Thompson

Jean Halverson

Gerald & Marian Olson
Sanford & Carol Qvale
Gary & Alvina Skogen
Joyce Viall
Tom & Denise Weyrauch

Jim Hampton

Dennis & Jackie Grubb
Floyd & Lyla Semenko

Curtis A. Hansen

Vern & Jacki Barman
Ron & Betty Jo Falcon
Linda Stordahl

Gloria Hansen

Lois Papineau
Lyjean Smith

Noel Hanson

Dave & Tina Hanson

Noral Haugen

Ardean Aafedt
Larry & Dede Bean
Mary Ann Gaudreau
Kathy Harger
Jack & Merle Heller
Lorna Hodgins
Kari Lee
Jim & Sharon Moline
Ione Reder
David & VeAnna Selid
Kurt & Lynette Stoner

My Parents - Joe & Alice Hedlund

Carol Holen

Vernon Herfindahl

Richard & Lorraine Bingeman
Gary & Alvina Skogen
Joyce Viall

Sigrid Hermanson

Tim & Beth Hermanson

Cecilia (Laqua) Hertz

Pam & Roger Gunlikson

Lorraine Hillestad

Levin & Ardis Bean
Joanne Christensen
Delores & Gordon Hagge
Bruce Hillestad
Hillestad Family
Dennis & Judy Kohlman
Roger & Sandy Kohlman
Larry & Maureen Laqua
Dale Livdahl
Jim & Sharon Moline
Rodney & Sandy Opperud
Joann Opsal

Luverne Hillestad

Leanne Verner

Luverne & Lorraine Hillestad

Leanne Verner

Alf & Anna Holm

Mary Stewart

Allan Holm

Rick & Sharon Sorenson

Margaret Vera Holm

Tim Evanson

Mary Jane Huck

Levin & Ardis Bean

Sara Ike

Loretta & Edwin Engebretson

Dale Livdahl

Verna Iverson

Dorothy Bergem

Carns & Sons Pawn Shop

Peter & Kris Conlin

Martin & Linda Hanson

Dean Iverson

Wayne & Lois Johnson

Aaron & Amber Knudsvig

Marvene Larvick

Cecilia Ranum

Lowell & Carol Sandvik

Wold Sisters - Lila Wold Shelbourne,

Lovella Wold Richardson, Linnea Wold

Shaw

Ruby Jacobson

Mabel Colebank

Gary & Alvina Skogen

Marilyn James

Marty & Wanda Hanson

Tim & Beth Hermanson

Gene & Tammy Johnson

Kurt & Lynette Stoner

Paulette Jeannotte

Gary & Alvina Skogen

Dick Jensen

Carol Jensen

Annette Johnson

Dale Livdahl

Kenny Johnson

Lorilee Bott

Doris Johnsrud

Mark & Jackie Stenehjem

Keith Johnsrud

Dale Livdahl

Susan Jorgenson

Ron & Betty Jo Falcon

Patty Kerbaugh

Joyce Viall

Del Krause

Marilyn Bakke

Gary Bickel

Joanne Christensen

Frank & Barb Underhill

Loretta & Edwin Engebretson

Roger & Sandy Kohlman

John Kuester

Marilyn Bakke

Sanford & Carol Qvale

Orlin Kirby

Tim Evanson

Our Parents

Roger & Sandra Kohlman

Lorraine Langberg

Roger & Pam Gunlikson

Larry & Maureen Laqua

Arvin Larson

Mark & Jackie Stenehjem

Shirley Ledahl

Leston & Carrie Johnson

Armand & Judy Barbot

Pam & Roger Gunlikson

Rick & Orla Smith

Charlene Strand

Gary & Bev Sundquist

Margaret Lee

Mitch & Charmayne Owan

Nettie Lee

Gary & Alvina Skogen

Rev. Tom Lee

Ardean Aafedt

Marilyn Bakke

Jack & Merle Heller

Ione Aafedt Reder

Stephanie & Amaya Lee
Ron & Betty Jo Falcon

Joanne Lind
Lois Papineau
Lyjean Smith

Ted Lindseth
Mark & Jackie Stenehjem

Elsie Long
Jeraldine Thompson

Jerry Lund
Colleen Moe

Noreen Lund
O & R Rentals - Orlando & Roberta
Rollefstad

Duane Lundby
Larry & Maureen Laqua

Carroll Lynch
Arlan & Gayle Arnson
Pat & Kim Hennessy
Mildred Haugen
Wilma Hillstead
Marilyn McGinley
Bonnie Stevens
David & VeAnna Selid
Floyd & Lyla Semenko
Kurt & Lynette Stoner

Luise Mahder
Dale Livdahl

Barbara Mass
Jeraldine Thompson

Leonard Melgaard
Mabel Colebank
Keith Johnson

Pearl Mickelson
Leston & Carrie Johnson

Duane Moe
Colleen Moe

Agnes Monger
Brandon & Melissa Johnson

Jason Moor
Ron & Betty Jo Falcon

Dolores Murbach
Joyce Viall

Jean Nelson
Dennis & Jackie Grubb
Sonny & Pat Hanson
Dale Livdahl
Stan & Amy Reep
Gary & Alvina Skogen

Danny Njos
Gary & Alvina Skogen

Martha Njos
Jeraldine Thompson

Debra Olson
Levin & Ardis Bean

Dorothy Olson
Dale Livdahl
Sanford & Carol Qvale

Eva Olson
Gary & Alvina Skogen

Floyd Olson
Jeanne Olson

Jerry Olson
JoAnn Olson

My Parents
JoAnn Olson

Harvey Olson
Jeanne & Duane Buschta
Robert & Faye Coleman

Shirley Olson
David & VeAnna Selid
Gary & Alvina Skogen
Sanford & Carol Qvale

Harold Opsal
Tim Evenson

Bonnie Otto
Mary Ann French

Roger Paulson
Tom & Denise Weyrauch

Lois Papineau
Edith Anderson
Carol Baldwin
Gary Bickel
JoAnne Christensen
Greg & Kim DeLorme
Family of Lois Papineau
Geri Hanson
John & Diane Hagen
Paula Hagen
Larry & Dorinne Haug
Joyce Krabseth
Cheryl & A.L. Landro
Jeanne Olson
Charles & Sharon Paschke
Laurie & George Pederson
Kristi Pesek
Cecilia Ranum
Earl & Lois Rennerfeldt
Dave & Deb Richter
Lowell & Carol J. Sandvik
Floyd & Lyla Semenko
Gary & Alvina Skogen
Elva Smith
Lyjean Smith
Charlene Strand
Isaac & Jacee Vandyke
Mark & Laurie Wrolson

LaVonne Pederson
Pauline Everson
Bob Eynon
Larry & Maureen Laqua
George & Laurie Pederson
Lyjean Smith
Dave & Sandy Stuen Marcella Storseth

Barb Poeckes
Larry & Maureen Laqua
Gary & Alvina Skogen

Mitch Poppler
Dennis & Jackie Grubb

Ellen Privratsky
Lorna Easton

Mildred Haugen
Sanford & Carol Qvale

Lester & Lorraine Quie
John Quie

Lorraine Quie
Mark & Jackie Stenehjem

Fred Rathert
Mark & Jackie Stenehjem

Clarence (Sonny) Raveling
Jeraldine Thompson

Eleanor Raymond
Levin & Ardis Bean

Erik Rognlien
Tim Evenson
Dale Livdahl

Howard Ross
Delores & Gordon Hagge

Gust & Gladys Rosslund
Colleen Moe

Tim Rosslund
Jim & Sharon Moline

Naomi Rossow
Jack & Merle Heller
David & VeAnna Selid

Jerome Sabinash
Tim & Sheila Sabinash

Clyde Sailer
Mark & Jackie Stenehjem

Sandra Sanders
Joann Imsland

Daniel Schmidt
Rickie & Sharon Sorenson

Irene Schneider
Brad & Marilyn Olson

Floyd Semenko
James Johnson

Larry & Maureen Laqua
Dale Livdahl
Jim & Sharon Moline
Elva Smith

Duane Severtsen
Gary Bickel

Jim & Myrna Shannon
Dennis Hughes & Family

Sylvia Simle
Pauline Everson

Roy Simonson
Ida Harmon

Delores Skaare
Jeraldine Thompson

Marlene Skaare
Ron & Deb Bingeman
Jean O. Farnsworth
Wilma Hillstead
Gary & Doreen Knutson
Joann Opsal
Arlys Sovik

Doug Smith
Levin & Ardis Bean

Otto Sovig
Jim & Sharon Moline

David Steen
Ron & Betty Jo Falcon

Wayne Stenehjøm
Dale Livdahl

Garvin Stevens
John Vohs

Larry Stewart
Mary Stewart

Wes Stillwell
O & R Rentals -Orlando & Roberta
Rollefstad
Mark & Jackie Stenehjøm

Claire Stoner
Jeraldine Thompson

Jerry Stordahl
Michael & Sarah Devries
Mary Ann Gaudreau
OB Gunderson
Glenn & Susan Jorgenson
Dick & Marg McKennett
James McKenzie
Jim & Sharon Moline
Lowell & Carol J. Sandvik

Harriet Storoe
Merle & Jack Heller
Lorna Hodgin
Larry & Maureen Laqua
Dale Livdahl
David & VeAnna Selid
Elva Smith

Norm Streifel
Roger & Sandy Kohlman
Floyd & Lyla Semencko

Curtis Sylte
Lois Papineau
Cecilia Ranum
Mary Stewart

Pat Taylor
Gary & Alvina Skogen

Lloyd & Myrtle Tetrault
Robert Tetrault

Myrtle Tetrault
Bob Tetrault

Norman Thompson
American State Bank & Trust
Joyce Krabseth
Dale Livdahl
Peggy Schill

Ron & Jan Thue
Karl & Sarah Carlson

Charlotte Tofte
Jeanine Armey
Mabel Colebank
Betty Hegge

Keith Johnson
Rodney Miller
Jim & Sharon Moline
Stan & Amy Reep
Lowell & Carol Sandvik
Gary & Alvina Skogen
Kurt & Lynette Stoner
Charlene Strand

Gary Tofte
Mark & Jackie Stenehjem

Harold Tofte
Mabel Colebank
Stan & Nina Grev
Betty Hegge
Gene & Tammy Johnson
Jim & Sharon Moline
Stan & Amy Reep
David & VeAnna Selid
Gary & Alvina Skogen
Rick & Linda Tofte

Marie Tollefsrud
Ron & Betty Jo Falcon

Mildred Tollefson
Charlene Strand

Arlene Tvedt
Mary Ann Gaudreau

Myrna Tveter
R.L. & Kim Knick

Katy Wahlstrom
Larry & DeDe Bean
Larry & Maureen Laqua
Gene & Tammy Johnson
Brad & Marilyn Olson
Lowell & Carol Sandvik
David & VeAnna Selid

Michael Wegleitner
Ron & Betty Jo Falcon

Rick Wehmhoefer
Larry & DeDe Bean

Duane Wenstad
Ken & Darcie Kjos
Joyce & Sharon Knudsvig

Earl Westereng
Mark & Jackie Stenehjem

Coral Whisenand
Ardean Aafedt
Dale Livdahl
Fred Whisenand

Rita Wickum
Larry & Dede Bean
Jolene Burke
Maureen & Larry Laqua
Bill & Tammy LaCrosse
Charlie & Sam Miller
Kerry Monson
Darrell & Della Njos
Bob & Shelly Quackenbush
Lowell & Carol J. Sandvik
Peggy Schill
David & VeAnna Selid
Jacob & Kristin Stoltz
Marcella Storseth
Doran & Cyndee Weigel
Roger Wickum
Sanford Wickum

Carl & Dolores Wiseman
Gary & Leora Sukut

Joe & Adeline Yockim
Marvene Larvick

Julaine Zavalney
Gary Bickel
Fred & Coral Whisenand

Long Time Employees Retire

Mary James – celebrated 21 years as a CNA at Bethel and retired in December 2022.

Hannah Henderson – celebrated 51 years as an LPN at Bethel & Arbor House! Hannah retired in December 2022.

Cheryl Sandaker – celebrated 27 years at Bethel. Cheryl had different roles at Bethel, most recently in our Activity Department. Cheryl retired in December 2022.

Linda Panasuk – celebrated over 50 years at Bethel. Linda worked for Bethel in a variety of roles, most recently as our Staff Scheduler. Linda retired in June 2023.

Char Borud – celebrated 16 years at Bethel. Char started as the night nurse on Legacy but was most recently our Admissions Coordinator. Char retired in September 2023.



Thank you for your years of dedicated service to Bethel and its residents!

Employees Retire from the Bethel Foundation

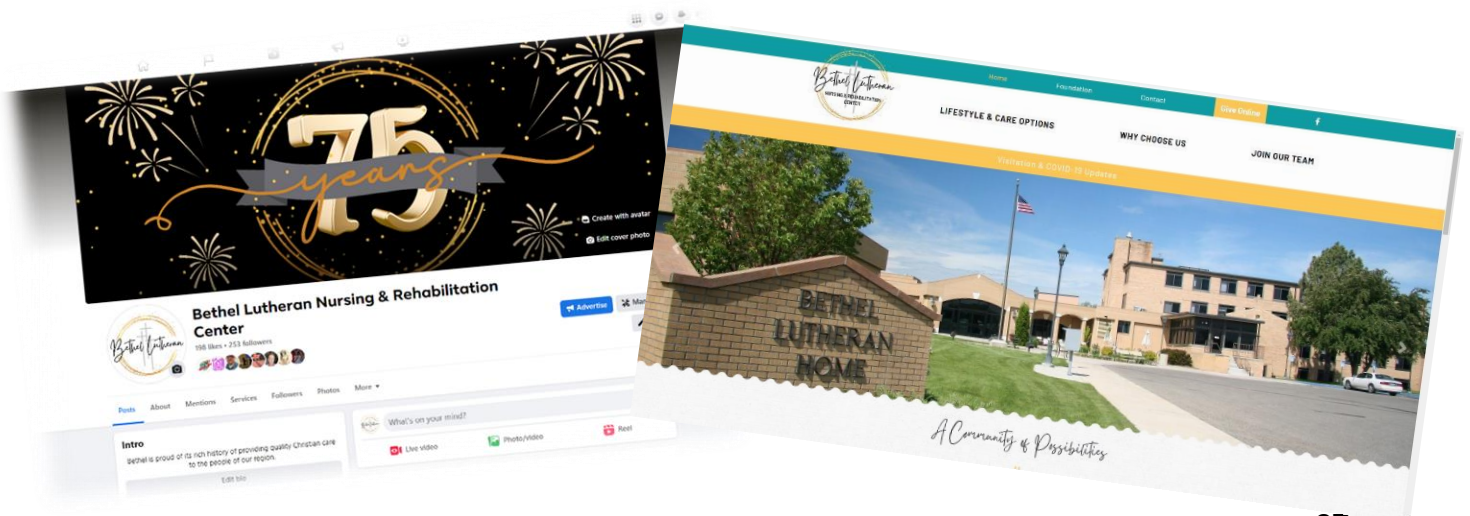


The Bethel Foundation said, “thank you” and “Happy Retirement” to our two long time employees this year. Both *Kurt Stoner* and *Kathy Harger* retired after many years dedicated to serving and supporting Bethel. An Open House was held at Golden Estates on March 24th in their honor.

Kurt Stoner — celebrated 8 years as Director at the Bethel Foundation after spending 24 years at Bethel Lutheran Home/Bethel Lutheran Nursing & Rehabilitation Center first as Assistant Administrator and then Administrator.

Kathy Harger — celebrated 12 years as Assistant Director at the Bethel Foundation.

Don't forget to follow us on Facebook to stay up to date on happenings and check out our website for information or to donate online.



Planned Gift Tax Credit

An individual is allowed an income tax credit for making a charitable contribution in the form of a planned gift to either a qualified nonprofit organization or to a qualified endowment fund.

The credit is equal to 40% of the contribution, up to a maximum credit of \$10,000 (or \$20,000 if married filing a joint return). An adjustment must be made to increase North Dakota taxable income by the amount that the contribution reduced the individual's federal taxable income. If the credit exceeds the individual's tax in the tax year in which the contribution is made, the excess credit may be carried over and used on subsequent tax years' returns for up to 3 years.

Eligibility: A planned gift is a gift that qualifies as a charitable contribution for federal income tax purposes and is made using one of the following gifting methods:

- Charitable remainder unitrust (CRUT)
 - Charitable remainder annuity trust (CRAT)
 - Pooled income fund trust
 - Charitable lead unitrust (CLUT)
 - Charitable lead annuity trust (CLAT)
 - Charitable gift annuity
 - Deferred charitable gift annuity
 - Charitable life estate agreement
 - Donation of a paid-up life insurance policy
-

A qualified nonprofit organization is a tax-exempt charitable organization under federal income tax law that meets either of the following sets of criteria:

- It is incorporated or established in North Dakota and maintains a physical location in North Dakota.
 - It is incorporated or established in a state bordering North Dakota; maintains a physical location outside North Dakota that is within 5 miles of a North Dakota city with a population of 5,000 or more that does not have a hospital; and supports or benefits a hospital, nursing home, medical center, or any combination of these.
-

A qualified endowment fund is a permanent, irrevocable fund that is:

- Held by a qualified nonprofit organization (or by a bank or trust company on behalf of the qualified nonprofit organization)
 - Comprised of cash, securities, mutual funds, or other investment assets
 - Established for a specific religious, educational, or other charitable purpose
 - Only allowed to disburse the income from, or the increase in value of, the assets contributed to the fund
-

Filing Requirements: To claim the credit, complete Schedule ND-1PG and Schedule ND-1TC and include them with the North Dakota individual income tax return, Form ND-1.

Century Code Reference: [N.D.C.C. § 57-38-01.21](#)