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LifeScape Embarks on Journey of Hope for Children's Services



Our fundraising campaign is called the "Journey of Hope," because so many families have told us that LifeScape offers them hope for their child.

Groundbreaking for our current building on October 12, 1950.

The current location of Lifescape's Children's Services was a cornfield when ground was broken in October 1950 for "Crippled Children's Hospital & School." Opened in March 1952, the building was designed as a residential school and rehab hospital for children recovering from polio. After the virus was cured later in the 1950's, the building and services evolved to serve children with other needs. It was added onto three times over the decades to meet the needs of increasing numbers of children, with diagnoses becoming more varied and complex. A few years ago, with mounting costs to maintain the old building, waiting lists, and no room to expand, the LifeScape Board of Directors began exploring options for future generations of children. A decision was made in 2018 to build a new children's facility and plans began, as well as guiet fundraising.

Our fundraising campaign is called the "Journey of Hope," because so many families have told us that LifeScape offers them hope for their child. The Journey of Hope has navigated the COVID pandemic, scarce land availability, and inflationary building costs, but we've always kept our mission in mind, "Empowering people to live their best life." Now, we are poised to begin building a new children's services campus!

LifeScape NONPROFIT ORG

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In May 2023 we purchased ten acres of land in northwest Sioux Falls for our project. Not so long ago, it too, was a cornfield. It is on West 34th Street North and North Career Avenue, south of Benson Road and west of I-29. The new LifeScape Children's Services will be built in two phases, with room for future expansion. Phase I will include a 69-bed children's residential area, a 25% larger specialty school, an 18-bed pediatric rehabilitation hospital, expanded inpatient and intensive outpatient therapy space, and some administrative offices. Phase I will cost \$88.5 million, with \$80 million already raised. The Sioux Falls Chamber of Commerce has approved the project for a \$1.8 million Community Appeals Fund Drive, set for April 1 through July 31st of this year.

Phase II fundraising will begin as soon as Phase I is completed. It will include a gym, pool, community center, family rooms and visitation space, plus more administrative offices. A buyer is being sought for the current 26th Street Hospital & School property, with proceeds applied to the fundraising total. Phase III is for future expansion of children's residential space when needed.

LifeScape's two outpatient centers will remain at their current locations, as will Adult Services. We are continuing our commitment to improve and replace homes for the adults we support.

Some utility work has been completed on the land, and we hope to break ground in April. It is a 30-month process, so we anticipate a finish date of December 2026.

The progress of the project can be followed on the campaign website, LifeScapeJourneyofHope.org. Gifts to the project can be made through the website, or by contacting the Foundation office at (605) 444-9800 or giving@LifeScapeSD.org

Tech visionary Steve Jobs believed that we're all here "to put a ding in the universe." He understood the power of the individual to change the

From Our Chief Executive Officer



Steve Watkins Chief Executive Officer

Since the 1950's, LifeScape has been here when families need us in the care of their children, no matter what the child's age. Last year, we supported over 4,700 children and adults from a seven-state region. Our specialized staff treated over 700 individual diagnoses through our residential programs, two specialty schools, outpatient and inpatient therapies, day services for adults, and our pediatric rehabilitation hospital.

For many more families, the services they need could be years away. Current statics say one in six children will be born with an intellectual or developmental disability, and one in 36 children will have an autism spectrum disorder. Unfortunately, waitlists for residential care, autism evaluations and treatment, and even hospital placements range from six months to two years. A nationwide shortage of psychology professionals, nurses, and therapists increases these waiting lists.

Another challenge is supporting children in our aging building. It has been modified, added on to, and patched up for the last 60+ years. The children we support have continued to change as well, with higher acuity of disorders and greater use of technology to provide independence and safety. The limitations of the current children's facility on 26th street is adding years to the wait lists, even in areas where we have the staff and technology resources to meet demand.

We have purchased ten acres of land in northwest Sioux Falls to accommodate the design of a 185,000 square-foot facility for children, including residential, specialty school, specialty hospital, some outpatient services, and some administration. The facility will expand residential services from the current 60 beds to 69 beds in Phase 1 - a 20% expansion. The specialty school will expand by 25% to accommodate growth and absorb all children currently on waitlists.

We are grateful for the individuals who saw a need to care for kids 70 years ago and pulled together to make that dream a reality. Our gratitude continues to today's generations who see that need again and have stepped forward to make a difference for the generations who follow.

Children need you to get involved today. Your generosity will impact children for the next century!

Thank you and God bless!

Steve Watkins

Steve Watkins LifeScape CEO

Community Partner:

Koch Hazard Architects

Jeff Hazard's Vision Prevails with New Children's Services Design



Jeff Hazard was the CEO of Koch Hazard Architects from 1999 until his passing in 2019. He served on LifeScape's board for 21 years.

Long into the future, Sioux Falls will bear the mark of the late architect Jeff Hazard. When he died of

leukemia in 2019, tributes hailed his work on many of the most creative and high-profile buildings in the area. Now, one of his last projects will start to take shape, the new children's facility for LifeScape.

Jeff was on the LifeScape board for 21 years, from 1998 until his death. When the need for better facilities to serve children at LifeScape became apparent, Jeff toured the current building to assess its future. His opinion was that the 70-year-old, landlocked building would fall further and further behind in meeting the needs of today's children. He believed the kids at LifeScape deserved a beautiful space with natural light, safe outdoor access, art, and open space for healing and creative fun. So, he donated his time to make the initial drawings.

"Jeff had a long-standing investment in LifeScape and all of their programs, building on (Koch Hazard Architects co-founder) Ralph Koch's involvement," says Brooke Wegener, Partner and Chief Strategy Officer at Koch Hazard. "He was a board member and advisor, readily sharing his talent and resources. Jeff believed that all people should have access to well-designed spaces, and especially believed in LifeScape's mission."

Although the project has evolved since his passing, elements of Jeff's initial design remain, as well as his philosophy for its design. Through challenges in land availability and inflationary costs, Jeff's firm, Koch Hazard Architects, along with the Omaha-based HDR architecture and engineering firm, have guided the new facility into a beautiful and practical design that will serve children for generations to come.

"We are proud to carry on Jeff's philosophy regarding community support," says Brooke. "Koch Hazard Architects and HDR (Omaha office) are continuing the journey with LifeScape to empower children and adults with varied needs."



(L-R) Brooke Wegener, Partner; Keith Thompson, Principal; and Stacey McMahan, Principal are the three senior partners carrying forward the vision of Jeff Hazard at Koch Hazard Architects.

LifeScape to be Focus of Community Appeals Campaign

The Greater Sioux Falls Chamber of Commerce and Member Businesses will Support the New Children's Campus Via the Community Appeals from April 1, 2024 to July 31, 2024.



Jason Herrboldt



Dave Rozenboom



Jay Soukup

The Journey of Hope – Community Appeals

Co-Chairs Jason Herrboldt (First Bank & Trust), Dave Rozenboom (First PREMIER Bank), and Jay Soukup (Stifel) will lead a passionate group of 30+ business professionals to raise \$1.8 million to support the new children's campus for LifeScape as part of The Journey of Hope capital campaign. These tremendous volunteers will meet with each Chamber member business with a request to invest in the future of LifeScape and the children we serve.

A Community Appeals Campaign Kick-off will be held on Monday, March 25th from 4:00 to 6:00p.m. at the Cherapa Interconnect. Chamber leaders and solicitors will be briefed on the project, select corporate donors to visit, and learn how to make this Community Appeals the most successful in Chamber history.

How it Works

The Community Appeals Committee of the Greater Sioux Falls Chamber of Commerce provides orderly scheduling of qualified capital fund drives. By vetting capital fund drives, the Community Appeals team affirms that the project is a sound community investment and worthy of donor consideration. This allows Chamber member businesses to feel confident that their corporate donations are supporting projects that improve quality of life in Sioux Falls and the surrounding area.

Dave & Christine Billion Gift to Fund The Henry, Evelyn, & Danny Billion School

A \$5 million gift from Dave and Christine Billion will ensure that children at LifeScape will have a beautiful and state-of the-art space to learn and grow.

The Henry, Evelyn, & Danny Billion School at LifeScape will honor Dave's parents and his brother Danny, who had cerebral palsy. When Danny was born in 1946, special education was decades away, but his parents wanted more for him.

Evelyn started a parents' group and found a nurse/ therapist to help Danny and the other children learn. As polio increased the number of children unable to attend school, a grassroots group formed to build a "hospital school" in Sioux Falls. Henry was named to the board to help lead the effort, and when Crippled Children's Hospital & School opened in 1952, Danny was one of its first students.



(L-R) Christine and Dave Billion with LifeScape Foundation President Jessica Wells and LifeScape CEO Steve Watkins.

"You work to help other people; that was a lesson that was learned by having Danny as a brother," says Dave. He says he felt double the responsibility in life, because others had their talents taken away out of no fault of their own. "So, you need to use the gifts God has given you," he says.

The Billion family legacy at LifeScape will be generations of children getting the very best services to develop their full potential. Our heartfelt thanks go to Dave and Christine for their generosity.

The Need Is So Clear

Growing up in Sioux Falls, everyone was aware of "Crippled Children's Hospital & School." It was where the kids who had polio lived and went to school, because their home schools weren't accessible for their crutches and wheelchairs.

I managed to dodge the polio epidemics of the late 40's and early 50's, and so did all of my friends. We were lucky—but for the kids who did get polio--Crippled Children's made sure they were educated and got the best rehabilitation care available.

As an adult, I served on the investment committee for CCHS for about a dozen years. I was pleased to work on various community issues with Dr. E.B. "Jon" Morrison, who was the Executive Director from its opening in 1952 until 1984. E.B. was a passionate advocate for the children and helped craft South Dakota's first special education laws. Through him, I got some insight into the great work being done there. I also became aware of how many kids were being treated and educated from all over the state and region. We were helping school districts from all over to fulfill their obligation to educate every kid.

I don't remember CCHS opening in March 1952, but I've watched it evolve over the years. As central Sioux Falls residents for the past half century, my wife Arlene and I have driven past the children's facility regularly and watched it evolve. We saw the building projects to expand the space as much as they possibly could. We saw the kids change—the disabilities became more significant, and many had multiple diagnoses and behavioral needs.

The current facility has been outdated and undersized for about a third of my life. Sioux Falls has done a great job meeting the needs of kids in every other area—educating and taking care of health needs—but kids with special needs are overdue for some attention and a new facility.



Dan and Arlene Kirby, along with Tom and Barb Everist, are the Journey of Hope Campaign Co-Chairs.

Now there is a campaign underway to build a new campus for children with disabilities. What attracted us to the project is that the need is so clear.

The team has studied facilities all around the country. The new facility will allow them to adopt best practices that have been identified in this field. It will allow us to take better care of the growing population of kids with unique needs and multiple diagnoses than we've been able to do in an aging facility.

The first CCHS was built by concerned citizens across South Dakota and beyond. It's time to do so again. If you haven't already made a gift to the LifeScape Journey of Hope Capital Campaign for the new children's facility, I invite you to join me in doing so.

Dan Kirby, Co-Chair

Journey of Hope Capital Campaign

From Our Foundation President



Jessica Wells LifeScape Foundation President

LifeScape is the organization it is today because of the selfless generosity, creative ingenuity, and genuine care our donors have shown over the years. You and those who have gone before you helped us open the doors to Crippled Children's Hospital & School in 1952 and Sioux Chapter Workshop for the Mentally Retarded (later Sioux Vocational School & Hospital for the Handicapped) in 1958. You helped us expand to meet the needs in Western South Dakota through a new Rapid City facility in 2006, expand adult day services with the purchase and remodel of our North Louise facility in Sioux Falls, and helped fund remodels of facilities across our service lines. The fingerprint of donors' commitments to the mission of LifeScape is on every building we operate.

It's an exciting time to be part of the LifeScape family. We are continuing our commitment to build or replace at least one adult residence each year. Now we're working to replace our 70+ year-old hospital and school facility in Sioux Falls. That first building was only possible through the grassroots generosity of visionary citizens who donated the land and finished the first capital campaign. The time has come for today's citizens to set the stage for generations not yet born. We're inviting you to be part of our Journey of Hope to build the next children's facility to last at least another 70 years.

The new LifeScape Children's Services campus will keep care closer to home for children and their families. It is designed for the needs of today's children, customized to allow for the best care, learning, and life possible.

We are grateful to the visionary leaders who gave our fundraising a strong start, committing \$80 million in support towards the \$113 million cost of the facility (Phase 1 is \$88.5 million and Phase 2 is \$25 million). We are grateful to our boards of directors for 100% participation and for the leadership of our campaign steering committee: Dan and Arlene Kirby and Tom and Barb Everist, John Rozell, Angle Haft, Nan Baker, Erin Horstmeyer, and Jeff Hilgenberg. We thank our lead donors David and Christine Billion, Dan and Arlene Kirby, Tom and Barb Everist, Carl and Marietta Soukup, Jeff and Trudi Nelson, Al Schoeneman, Susan Geyerman, Henry Carlson Construction, and several anonymous supporters! We are grateful to be approved for a \$1.8 million Sioux Falls Chamber Appeals campaign set for April -July 2024. We plan to break ground on Phase 1 of the facility in April 2024 with completion by December 2026.

We are poised to make the biggest, most transformative facilities improvement in our history. Your impact today will ripple across children's lives for generations. I hope in the coming months you will join us on our Journey of Hope!

Sincerely,

Junia Wille

Jessica B. Wells LifeScape Foundation President

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Pediatric Surgery

Wilfredo Veloira, MD

Joseph Vogel, MD

James Wallace, MD

Donna Weinacht, MD

Laura Whittington, DO

Aaron Zylstra, MD

After 30 years, MallWalk Continues to Deliver for People at LifeScape

MallWalk turned 30 this year, and what a great celebration! On February 3rd, 34 MallWalk teams raised an astonishing \$101,842 for LifeScape's Needs & Dreams Wish List! (Contributions continued to roll in after the event, and at press time, that figure had grown to \$103,631.) Last year's total was \$78,477.

Auxiliary member Joan Olson came up with the idea for the first MallWalk, held in 1994. "We did have a good turnout our first year we thought," says Joan. "But after that we got sponsors, urged people to form teams, and the kids and their families got involved, and it really took off." Over the years, the event has raised over one million dollars for special purchases.

This year's top fundraising team was longtime leader Smiley Goats, led by the Jeff and Erin Horstmeyer family in memory of their son, Sammy. They raised \$7,151. #RigginsSmallButMighty#CdLS, led by the Taylor and Tiffani Hoffbeck family in honor of their son, Riggs, raised \$3,790 for second-place team. Jeff Horstmeyer was the top individual fundraiser, raising \$3,779.

The current auxiliary group, the LifeScape Ambassadors, will meet in a few weeks to review Wish List requests to decide how to distribute the funds. "There never seems to be enough money, but this year, there just might be," says Ambassador Vonny Revell. "It's so great to see



This year's featured family was the Taylor and Tiffani Hoffbeck family of Garvin, MN, with #RigginsSmallButMighty#CdLS, who also placed second in fundraising!

where the dollars raised are going and be part of that process."

Many thanks to everyone who contributed to MallWalk's success--the teams, contributors, volunteers (including the many mascots and cosplay characters), and especially our sponsors, led by First Premier Bank/ Premier Bankcard. We'll be back on February 1st, 2025 to Walk'n' Roll again!

To learn more about becoming an Ambassador, email Ambassadors@LifeScapeSD.org

hank You to Our 2023 Event Sponsors

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501st Central Garrison 605 Ghostbusters









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Nooney & Solay Northern Hills Veterinary Clinic O'Reilly Auto Parts Original Pancake House

kate City SD lumberland outh Bar iquealer's Smoke Shack Bar & Grill itone Cold Music exas roadnouse
The Cake Lady
The Country Club of Sioux Falls
The Empire Mall
The Keg Chicken
The Lodge at Deadwood
The Sioux Falls Detective Theater
Thunder Road hunder Road imberwolves NBA Team immons Market- Box Elder immons Market- Rapid City oppers Pizza ulle Companies anocker Company ern Elde MotoPlex WD Masonry & Concrete West Mall 7 Theaters



Media Sponsors





Communities Served By LifeScape



South Dakota

Providing Services to People from 64 counties in South Dakota

Children's Services: Includes Specialty Hospital, Residential, **Specialty School & Pathways**

> 128* children served from South Dakota, including 19 children from South Dakota At-Large (DSS Guardianship).

Outreach/Outpatient Services:

278* children served from South Dakota.

Adult Community-Based Services:

451* adults served from South Dakota.

Outpatient

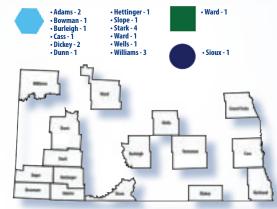
3,294 children and adults served from all six surrounding states.

Out-of-State

Montana

• Powder River - 2 • Richland - 1 • Roosevelt - 2

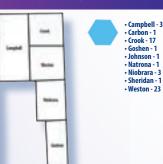
North Dakota



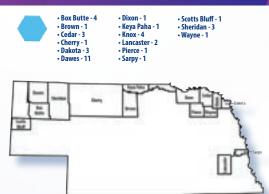
Minnesota



Wyoming



Nebraska



lowa



620 Children & Adults were Served Out-of-State in 2023

4,109 People from South Dakota and Surrounding States were Served by LifeScape in Fiscal Year 2023

Children's Services: Includes Specialty Hospital, Residential, Specialty School & Pathways

27 children served from three surrounding states; lowa, Minnesota, and North Dakota.

Adult Community-Based Services 2 adults served from lowa.

Outpatient

589 children and adults served from all six surrounding states.

2 children and adults served from two states; Iowa & North Dakota.

List of towns/cities in South Dakota Served by LifeScape

Outreach/Outpatient Services:

AberdeenAgency VillageAlcester
 Alexandria
• Allen
 Arlington
• Armour
Astoria
Aurora
• Avon
Baltic
Batesland
• Bath
Belle Fourche
Belvidere
Bemis
Beresford
Big Stone City

BisonBlack Hawk

• Edgemon • Elk Point • Elkton • Ellsworth De Smet
 Deadwood
 Dell Rapids
 Dimock Forestburg
Fort Meade
Fort Pierre
Fort Thomp

• Langfor • Lantry • Lead • Lemmon • Lennox • Leola McCook Lake North Sioux City
 Oelrichs
 Oglala
 Okaton

- Saint Francis
- Saint Lawrence
- Salem
- Sioux Falls
- Sisseton
- South Shore
- Spearfish
- Stickney
- Sturgis
- Summerset

Webste

List of counties in South Dakota Served by LifeScape

Lincoln

An additional 3,283 patients were served through LifeScape affiliate RISE Custom Solutions from centers in Sioux Falls & Rapid City.

Governing Board of Directors











ecretary





Doug Berkland Member at Large











Tamera Larsen-Engelkes



Kimberly Nooney







Foundation Board of Directors





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Jeff Hilgenberg



J. Tyler Haahr



Heidi Schultz



Ryan Brunner



Tom Simmons Member at Large





Wendy Clark



Joel Dykstra







Alan Meier



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Harlan Schillinger



Marli Schippers



Sandy Schoenbeck



Sonja Theisen



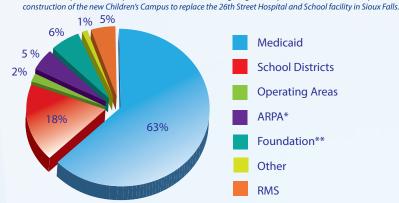
Ryan Vanden Bosch



Steve Watkins

2023 LifeScape Audited Revenues

Total: \$83,445,843 *ARPA - \$4.2 million in American Rescue Plan Act funding provided for one-time funding for adult services and assistive technology COVID response, home and community based settings compliance, staff recruitment, training and retention, and vehicle purchase.
**Foundation - The LifeScape Foundation provided \$4.8 million in funding for general operations and one-time capital funding to begin



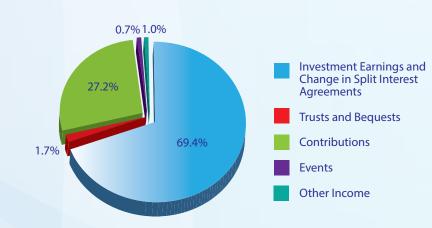
2023 LifeScape Audited Expenses Total: \$78,914,584



2023 LifeScape Foundation Audited Revenues Total: \$6,445,377

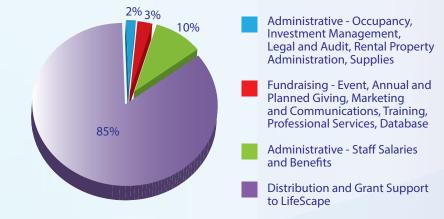
We do not budget for unrealized market gains and losses or the sale of investments.

Net Unrealized Gain on Investments of \$5,005,427 is not included below.



2023 LifeScape Foundation Audited Expenses Total: \$7,208,384

Of the total expenses, \$2,578,416 is a distribution to the service provider LifeScape. This amount is determined by the LifeScape Foundation's spending policy of distributing 4% of the 16-quarter rolling average of the endowment's market value. The policy protects the endowment from inflation, provides for endowment growth, and makes possible a distribution amount for program support In addition, a distribution of \$2,200,000 was provided to LifeScape for the capital campaign and an additional \$1,008,676 was provided through donor-designated grant support to LifeScape..



Upcoming LifeScape Events!

March 17, 2024: LifeScape Night at the Stampede. Use the link at LifeScapeSD.org for \$15 tickets, with \$5 donated back to LifeScape. Gametime vs. the Omaha Lancers is 4:05 p.m. at the Denny Sanford Premier Center in Sioux Falls.

March 20, 2024: East River Electric Online Auction for LifeScape. A silent auction March 20th, 9:00 a.m. - 9:00 p.m. at EastRiverforLifeScape.org to benefit LifeScape. Online preview of auction items starts March 15th.

March 21, 2024: East River Electric Ranger Raffle for LifeScape. 350 tickets available at \$100 each at EastRiverforLifeScape.org. Drawing is March 21st for the 2024 Polaris Ranger Crew 1000 White Lightening, with a 2nd prize of \$500.

March 24, 2024: LifeScape Night at the Rush! It's Sensory Friendly Night, with toned-down noise. Get tickets with the special link at LifeScapeSD.org for half your purchase to be donated to LifeScape Rapid City. Gametime vs. the Utah Grizzlies is 4:05 p.m. at The Monument in Rapid City.

April 6, 2024: "Empowered by LifeScape" special on KDLT-TV. Tune in at 6:30 p.m. Central Time for a half-hour Dakota News Now special on the innovations and empowerments happening every day at LifeScape! After airing, "Empowered by LifeScape" will be posted at DakotaNewsNow.com and LifescapeSD.org

April 13, 2024: LifeScape Night at the Stampede. Use the link on the LifeScapeSD. org event calendar for \$15 tickets, with \$5 donated back to LifeScape. Gametime vs. the Fargo Force is 6:05 p.m. at the Denny Sanford Premier Center in Sioux Falls.

April 19, 2024: Artability. Twenty to thirty LifeScape artists will participate in the 11th annual Artability exhibit and reception, hosted by the mayor's Disability Awareness and Accessibility Review Board (DAARB). 5:00-7:00 p.m. at the Underground by Rehfeld's, 431 N. Phillips Ave., Sioux Falls.

June 16-21, 2024: Camp Bravo. A performing arts day camp for performers of all abilities. Led by the LifeScape Center for the Arts and Black Hills Playhouse, Camp Bravo will allow performers to create a full-scale stage performance and learn from theatre professionals. There will be fun breakout sessions for games, arts and crafts, designing, dancing, and a runway show of costumes! Camp will culminate with a performance of "Frozen Jr."

June 22, 2024: Poker Run for LifeScape. A benefit for LifeScape presented by Sammons Financial Group. Registration starts at 10:00 a.m. at Vern Eide Motoplex with kick off at 11:00 a.m. The last stop is at Squealer's Smoke Shack in Tea, SD, with food and a raffle. Tickets and details at www.PokerRunForLifeScape.org!

July 26-28, 2024: 55th Annual Winner Elks Rodeo. Three days of classic rodeo events at the Winner, SD Fairgrounds to benefit children's outreach services across South Dakota.

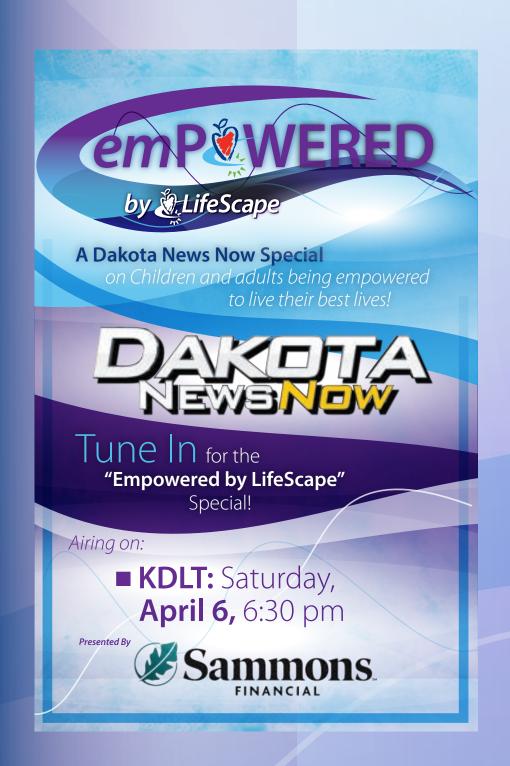
Fall 2024: 6th Annual LifeScape Cornhole Tournament. To be held at the Lodge at Deadwood Resort. For details, check LifeScapeSD.org/cornhole or the Facebook event page closer to the event.

February 1, 2025: MallWalk 31. Join us at the Empire Mall to Walk 'n' Roll for LifeScape! LifeScapeMallWalk.org will open for registrations and fundraising in November!

The LifeScape Ambassadors are an advocacy and volunteer group for LifeScape. They meet monthly for service, social, and educational events. To learn more, email ambassadors@LifeScapeSD.org

Get details on all these events at www.LifeScapeSD.org, or call the LifeScape Foundation at (605) 444-9600.

Medical student Jerica Muzik volunteers on an art project with Sarah Dykstra in Adult Services at LifeScape. Third-year students spend 18 hours volunteering in



all areas of LifeScape as part of the USD Sanford School of Medicine's Cultural Immersion experience. The program exposes students to different cultures and populations as part of their training to become a physician.

LifeScape | The Journey | Pg. 7

Get a Tax Break and **Income for Life**

Satisfy your RMD by donating your IRA funds to LifeScape via a charitable gift annuity.

Stock portfolios saw strong increases by the end of 2023, which may have left many individuals with higher balances in their retirement accounts. That sounds great for most, although higher balances mean that retirees may have to take more out in 2024 to satisfy their required minimum distribution (RMD) if they exceed the age threshold.

What to know

Retirees with tax-deferred retirement accounts -Traditional pretax 401(k)s and IRAs – are required to start withdrawing at age 73 as of January 1, 2023 - up from 72 and 70 ½ before that. The amounts of these distributions are calculated by the account balance on December 31st, divided by the life expectancy of the individual. Due to this year's strong performance and the increased age for RMD, some retirees must withdraw a larger percentage in 2024 because the accounts have appreciated longer, and a 73-year-old has a shorter life expectancy than someone aged 72.

With an increase in RMDs, comes an increase in the amount of money owed in taxes due to the additional taxable income. Here's one strategy that you may want to consider when discussing your options with a trusted financial advisor to lessen a higher RMD's impact on your specific financial situation.

Qualified Charitable Distributions

A qualified charitable distribution, or QCD, may be a great strategy to lower your adjusted gross income (AGI), satisfy your required minimum distribution (RMD), and support the mission of LifeScape. Although not eligible for a charitable deduction, by lowering your AGI you could potentially reduce taxes based on income such as Social Security benefits or Medicare Parts B and D surcharges of 3.8%.

Consider instructing your retirement account custodian to transfer the funds (\$105,000 QCD limit in 2024) directly from the IRA to LifeScape. This should be coordinated in a timely manner with your account administrator to avoid a conflict of the



Kameron Nelson Director of Major Gifts

"first-dollars-out" rule, meaning the first dollars withdrawn from and IRA in any year are deemed to satisfy the RMD.

It is also important to note that QCDs are not permitted to be withdrawn from employersponsored retirement plans such as a 401(k), 403(b), etc. and must be from an IRA (including inherited IRAs). Additionally, donor-advised funds and private foundations do not qualify for QCD treatment.

IRA Charitable Gift Annuities

Under current law, IRA owners are also offered a once-in-a-lifetime opportunity to use a QCD to fund a Charitable Gift Annuity (CGA) or other funding vehicles (reach out for more info). The maximum lifetime distribution of \$53,000, adjusted for inflation in 2024, allows a traditional IRA owner to fund a gift annuity held at LifeScape which then pays the donor a fixed rate set at the time of the gift. The payment continues for the term of one or two lives, depending on its setup. This is based on the donor's age(s) and an anticipated 50/50 split of funds between the donor and the charity.

IRA gift-annuity payments are taxable at ordinary income rates. However, unlike a standard IRA withdrawal, it does not raise the donor's AGI. As with QCDs, no tax deduction is given, but rather the IRA donation offsets the owner's annual RMD, if required annually.

Our team at LifeScape can work with you and your financial advisor to set up a charitable gift annuity with a minimum \$25,000 initial contribution. This one-time opportunity is complex, so we urge you to discuss this with your financial and or tax professional.

Special Education teacher Ari DenOtter Conroy provides instruction to a student in her classroom. Ari was South Dakota's first Certified Intervener, a certification for teaching children with deaf-blindness.

Needs & Dreams Wish List Your gift helps change lives.

Many people like to provide specific gifts to impact individuals in a very direct way. Here are some ways you can enhance the lives of people with disabilities at LifeScape.

Big Dreams

☐ In-Ground Trampoline for New Playground

\$2,500

- Pavilion Performance Series
- ☐ Rent Assistance
- ☐ Food Assistance

\$1,500

- ☐ Pavilion Mini Performance Series for 4
- ☐ Home Modifications

\$750

- Canaries Season Tickets
- ☐ Protective Head Gear

\$500

- ☐ Stampede Season Tickets
- ☐ Hearing Assistive Device

\$250

☐ Storm Season Tickets

\$200

- ☐ SkyForce Season Tickets
- ☐ Wii Gaming System

\$100

- ☐ Tickets to Play at Pavilion or Orpheum
- ☐ Tickets to Concert
- ☐ Environmental Control Switches

\$50

- ☐ Hy-Vee or Target Gift Card
- Restaurant Card
- ☐ Arts and Craft Supplies
- **☐** Wii Games

- ☐ Men's/Boy's Underwear
- Women's Girls Underwear

If you wish to provide one of the above needs, please check the item and send this form with your gift to LifeScape Foundation, 2011 W. 26th St. Suite 201, Sioux Falls, SD 57105. Or, scan the QR code below which links to our donation page at LifeScapeSD.org. If you have any questions, call us at 605-444-9800 or email giving@LifeScapeSD.org

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Thank you for your generous support!











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Tribute(s) for Marjorie Parke Marcia Jensen

Geraldine Pack

LeRoy and Betty Kluin

Tribute(s) for Henry and Lorna Poppen Nan and Keith Venhuizen

Tribute(s) for

Weich

Tribute(s) for

Tribute(s) for

Kevin Wheeler

Justin and Lisa Fink

Tribute(s) for Shelley

Tribute(s) for Shirley

Van Wyhe Charitable

Tribute(s) for Norris

Tribute(s) for Sara

Beth and Greg Wilcox

Wilcox

Dennis and Beth Johnson

Thomas and Crystal

Fund of the SFACF

Dr. Dennis and Joan Clarke

Clark Wells

Judy Haaler

Wheeler

Wiebenga

Sara Warburton

Scott & Stacie, Bill & Deb,

and Stacie Lindgren

Tribute(s) for Larry

Erin and Jeff Horstmeyer

Tribute(s) for James Gloria and Kenneth Reed

Tribute(s) for Keith Pritchett

Gloria and Kenneth Reed

Tribute(s) for Debra Reyes

Linda Brown Tribute(s) for Nona

Robinson Tim and Deb Docken Audrey Kloster Jeffrey and Christy Nelson Reverence Counseling

Tribute(s) for Walter Schaefer Beth and Grea Wilcox

Tribute(s) for Martha Schepp Beth and Greg Wilcox

Tribute(s) for Scott R. Schmiedt

Gloria and Kenneth Reed Tribute(s) for Lynn

Shattuck Cecilia Fort Kathie and Larry Garner Iulie Gehm Dwiaht and Ruth Gertner Karen Halvorson Alyce and Donald Merrill Charisse and Eivind Oland Arnold and Rebecca Osmundson William Plooster Lorraine Sandbulte

Beth and Greg Wilcox Tribute(s) for Dianne

John and Alexa Werdel

Patricia Steele

Kara West

Shjegstgad Vincent and Patricia DeBates

Tribute(s) for Bill

Shumaker Anonymous

Tribute(s) for Nicholas Smith David Rumbolz

Solomon Pat Erpenbach

Tribute(s) for Jean M.

Tribute(s) for Larry Spicer Todd and Jill Peichel Tribute(s) for Julie Ann

Stake Patrice and Mark Mingo Mary Avair Catherine Dean

Tribute(s) for Kathy Storhaug Chuck and Marcie Robinson

Tribute(s) for Barbara Strom Elaine Thompson

Tribute(s) for Marian

Sullivan Marietta and Carl Soukup Tribute(s) for Harriet A.

Anonymous Tribute(s) for Verle G. Thompson

Sunde Grosz

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Gloria and Kenneth Reed Tribute(s) for **Goldie Varns**

Timothy and Brenda

Tribute(s) for Caroline Walsh American Leaion Auxiliary #12

Welbig



Tribute(s) for Dick Klein's

Gordon and Wyona Lefers

Tribute(s) for LifeScape

Tribute(s) for Ruby

Lehman

Friends

Cheran Wynstra

Tribute(s) for Brian

Diane Ludgate-Love

Tribute(s) for Donald

Tribute(s) for Janice K.

Craig and Mary Ekeland

Tribute(s) for Anna

Elizabeth and Garry

Tribute(s) for Cherie H.

Archer Reformed Women

Tribute(s) for Kenneth

Dell Rapids Co-Op Grain

Tribute(s) for Jamie

Tribute(s) for Micheal

Tribute(s) for Dana Sue

Scott and Denise Peterson

Tribute(s) for Michelet

Tribute(s) for Jocelyn J.

Valerie and Richard Lietz

Tribute(s) for Ron Suire

Tribute(s) for Ryan Sylva

Beth and Greg Wilcox

Tribute(s) for Javin

Smith-Williamson

Tribute(s) for Skye Schumacher

Julie Gehm Rod Hines

Slaughter

Smith

Kelly Bays

Margie Peters

Anonymous

Tommeraus

Julie Witherow

Tribute(s) for The **McKillop Family**

Tribute(s) for Abram

James and Barb Valer

Tribute(s) for Cody Beth and Greg Wilcox

Tribute(s) for Kat

Ken and Pam Stubberud

Zimmerman

Gordon and Wyona Lefers

Tribute(s) for Heidi Valer

Russ Enterprises

Knussman

Ortman Beverly Hallstrom

Tribute(s) for

Levi Palmer

Richardson

Carol Peach

Roose

and Steven Love

Michelle McCleerey

McCleerey

Nicolay

Julie Gehm

Kids Birthdays! Richard P. Kleir

Thank You to the Many Groups Who Made a Difference at LifeScape in 2023!

Gifts in Honor January 1 through December 31, 2023

Tribute(s) for Aubrey

Tribute(s) for Bensen **Avvampato**

Tribute(s) for Andre Benoit

Arthur and Lucille Forest

Tribute(s) for Rvan Bents Stephanie L. Bents

Tribute(s) for Jobie Berger

Dave Lindblom Sheryl Lindblom

Tribute(s) for Piper Blomker Kathy and Doug Blomker

Tribute(s) for Greyson Bonestroo D& J Trucking

Tribute(s) for Karly Bruining Julie Gehm

Tribute(s) for Silver Brunson

Julie Gehm Tribute(s) for Olivia Bybee

Tribute(s) for April

Julie Gehm

Cundy Gertrude Kussow

Tribute(s) for Randy and Linda Cundy Robbie and Emily Cundy

Tribute(s) for Maxwell **Dannenbring**

Julie Gehm Tribute(s) for Micheal

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Tribute(s) for Rob and

Kari Ekeland Craig and Mary Ekeland

Tribute(s) for Dyson

Fahleen

Larry Bohn Tribute(s) for Andy Feng

Rebecca Fish

Tribute(s) for Ephraim N. Flicek Catherine Flicek

Tribute(s) for Denise Ford **Anonymous**

Tribute(s) for Derek Fugate

Arnis and John Knutson

Tribute(s) for Christian Anonymous

Julie Gehm Tribute(s) for Parker

Guldaman Iulie Gehm

Tribute(s) for James Habeck

Tribute(s) for Lee Haeder Rob and Tracy Haeder

Tribute(s) for Mary

Helen Hlucny Julie Gehm

Tribute(s) for Bennett Humpherys

Tribute(s) for Darrin Russell and Debra Johnson

All City Elementary Kids Care Teams Tribute(s) for Jackson ARISE Church

Youth Group Banditos MC Bellator Titans MC Black Hills Cornhole

Association Boy Scout Troop #162 Brandon Lutheran Church **WELCA Sewing Ladies** CCL Label Central States

Manufacturing, Inc. Citi Global Community Day Team

Corsica Youth Group Dakota Spirit Team Delaware Reformed Church, Lennox El Riad Shrine Clowns **FmBe**

First PREMIER Bank

First United Methodist Men's Group Fourteen Foods Dairy Queen, Mitchell, SD Fourteen Foods Dairy Queen, Brookings, SD

Fourteen Foods Dairy Queen, Sioux Falls - 26th St Fourteen Foods Dairy Queen, Sioux Falls - 57th St Fourteen Foods Dairy Queen, Sioux Falls - Kiwanis Ave Fourteen Foods Dairy Queen, Sioux Falls

- Fast 10th St Fourteen Foods Dairy Queen, Sioux Falls - MN Ave Fourteen Foods Dairy Queen, Yankton, SD Ghost Bonnet MC Girl Scout Troop #40058

Girl Scout Troop Brandon Valley-Garretson Girls Scouts Dakota Horizons Great Plains Watercolor Society Hamsters USA HelpLine Center HelpLine SALSA Program Home Builders

Association ISG, Inc Jefferson High School Last Stop CD Shop

- East 10th st

Last Stop CD Shop - 41st Levitt at the Falls LifeScape Ambassadors LifeScape Foundation Lincoln High School Linwood Wesleyan Youth Groups Lloyd Companies LOVE Sioux Falls NAWIC (National Association of Women in Construction) O'Gorman 8th Grade Girls Group Once Upon a Child Padres Thrift Store

Papa Woody's Wood Fired Pizza PDR Hunt Plains Commerce Bank Ransom Church RAS Companies. Sioux Falls, SD Roosevelt High School Sanford Business & Revenue Cycle Departments Sanford Genetics

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Sanford Health: Health

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Syverson Tile & Stone,

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Sioux Falls Canaries

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Target Store #2540 Employees The Crew The First National Bank in Sioux Falls The Keg Chicken - 10th St The Keg Chicken - West The Outdoor Campus The Point is to Serve! Youth Group **Thrivent** Toy Run Trent River Camp Tri-Valley High School Girls Volleyball Team (District 49-6) TUBA Christmas Twisted Drifters MC U.S. Bank **United Methodist Church** University of South Dakota, Cultural Immersion Program/ Family Medicine University of South Dakota, Special Education Program Students Urban Plunge Vern Eide Mitsubishi Vern Eide Motoplex Young Professionals Network (YPN)

Leave a Legacy

Imagine leaving a legacy that will help provide lives of dignity and fulfillment for countless people with disabilities. Through your estate planning, you can make a difference far into the future, while providing tax advantages now for yourself and your family. As you review or write your will, consider including a charitable bequest for the LifeScape Foundation. The assets you provide will be carefully invested, and only the interest is used. In this way, your gift will continue to provide for individuals with special needs indefinitely. Your attorney can advise you on the language to use. It is commonly worded as below:

I give, devise, or bequeath to the LifeScape Foundation, a South Dakota corporation, for its real purposes, all (or a fraction) of the rest, residue, or remainder of my estate whether real or personal.

For more information on how you can help those supported by LifeScape—even beyond your lifetime—please call the Foundation office at (605) 444-9800.

Ways to Give

- Sustainer Club! Set up a convenient monthly gift of \$15 or more, which can even be automatically charged to your credit card or deducted from your checking account.
- Matching Gifts Check with your employer to see if they will match charitable contributions or volunteer hours made by their employees.
- Airline Miles Donate your frequent flyer miles to provide transportation to children and adults in need.
- Join our email list and help us save paper and postage. Send your email address to giving@LifeScapeSD.org
- Tribute Gifts Tribute giving is a way to recognize, honor, and celebrate people that are important to you while giving back to LifeScape.

These are just a few of the many ways you can give to support LifeScape! To learn more, contact the LifeScape Foundation at 605-444-9800 or giving@lifescapesd.org. Or, visit www.lifescapesd.org/foundation.

The LifeScape Legacy Circle Recognizes Planned Giving Donors and Legacy-of-Life Estate Gifts that have built our Foundation.

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