



**Applicant/Program:**

Volunteers of America Mid-States, Inc.//Louisville H.E.R.O. Run

**Additional Disclosure and Signatures**

**Additional Council Office Disclosure**

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

**Council Member Signature and Amount**

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

**Applicant/Program:**

Volunteers of America Mid-States, Inc./Louisville H.E.R.O. Run

**Additional Disclosure and Signatures**

**Additional Council Office Disclosure**

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

District 16 \_\_\_\_\_ \$ \_\_\_\_\_

District 17 \_\_\_\_\_ \$ \_\_\_\_\_

District 18 \_\_\_\_\_ \$ \_\_\_\_\_

District 19 \_\_\_\_\_ \$ \_\_\_\_\_

District 20 \_\_\_\_\_ \$ \_\_\_\_\_

District 21 \_\_\_\_\_ \$ \_\_\_\_\_

District 22 \_\_\_\_\_ \$ \_\_\_\_\_

District 23 \_\_\_\_\_ \$ \_\_\_\_\_

District 24 \_\_\_\_\_ \$ \_\_\_\_\_

District 25 \_\_\_\_\_ \$ \_\_\_\_\_

District 26 \_\_\_\_\_ \$ \_\_\_\_\_

**LOUISVILLE METRO COUNCIL  
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

<b>Legal Name of Applicant Organization</b> Volunteers of America Mid-States, Inc. Louisville H.E.R.O. Run	
<b>Program Name and Request Amount</b> \$10,000 for Louisville H.E.R.O. Run	
	<b>Yes/No/NA</b>
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> N/A
Is the entity in good standing with: ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission?	<input type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input checked="" type="checkbox"/> No <input checked="" type="checkbox"/> NA
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> Yes
<b>Prepared by: Nick Conder</b>	<b>Date: 04/03/2026</b>

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

SECTION 1 – APPLICANT INFORMATION			
<b>Legal Name of Applicant Organization:</b> <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i> VOLUNTEERS OF AMERICA MID-STATES, INC.			
<b>Main Office Street &amp; Mailing Address:</b> 570 S Fourth St., Suite 100, Louisville, KY 40202			
<b>Website:</b> www.voamid.org			
<b>Applicant Contact:</b>	Dallas Hurley	<b>Title:</b>	Assoc. VP Policy & Advocacy
<b>Phone:</b>	(502) 592-3228	<b>Email:</b>	Dallash@voamid.org
<b>Financial Contact:</b>	Michael Heichelbech	<b>Title:</b>	Chief Financial Officer
<b>Phone:</b>	(502) 636-0771	<b>Email:</b>	Mikeh@voamid.org
<b>Organization's Representative who attended NDF Training:</b> Dallas Hurley			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
<b>Program Facility Location(s):</b>	2125 South Floyd St., Louisville		
<b>Council District(s):</b>	6 and 15	<b>Zip Code(s):</b>	40208
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
<b>PROGRAM/PROJECT NAME:</b> Louisville H.E.R.O Run			
<b>Total Request: (\$)</b>	\$ 10,000.00	<b>Total Metro Award (this program) in previous year: (\$)</b>	\$ 0.00
<b>Purpose of Request (check all that apply):</b>			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
<b>The Following are Required Attachments:</b>			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input checked="" type="checkbox"/> Faith Based Organization Certification Form, if applicable	
<b>For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.</b>			
<b>Source:</b>	OSS HIF Inclement Weather	<b>Amount: (\$)</b>	\$ 171,000.00
<b>Source:</b>	CVI Expansion Project	<b>Amount: (\$)</b>	\$ 46,842.00
<b>Source:</b>	HUD Rapid Rehousing	<b>Amount: (\$)</b>	\$ 65,000.00
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 3 – AGENCY DETAILS

#### Describe Agency's Vision, Mission and Services:

Established in 1896, Volunteers of America Mid-States is one of the region's oldest, largest and most diverse not-for-profit organizations. When we were founded, the common understanding of "volunteer" was someone who dedicated their life to helping others. Today, our team of over 600 paid and trained professionals operates more than 30 distinct human service programs in Kentucky, Tennessee, West Virginia and Clark and Floyd Counties in Indiana. VOA Mid-States is one of 30 affiliates in 46 states, the District of Columbia, and Puerto Rico.

VOA Mid-States creates positive change in the lives of individuals and communities through a ministry of service. VOA Mid-States currently operates seven service lines designed to empower individuals to overcome barriers associated with disabilities, behavioral health challenges, justice involvement, and housing insecurity. VOA Honor provides evidence-based suicide prevention services, case management, and supportive services to veterans and their families at risk of homelessness to access transitional and permanent housing. VOA Recovery provides evidence-based substance use disorder (SUD) clinical services, case management, and SUD recovery support services. VOA Home provides case management and emergency shelter access for vulnerable families. VOA Work provides access to education and employment assistance for unemployed or underemployed individuals, usually in recovery from SUD or with a history of justice-involvement, seeking employment or better employment opportunities that require up-skilling. VOA Health provides individuals access to community health workers who provide outreach services to address root causes of health disparities by focusing on social determinants of health and connecting clients to high-quality health interventions including HIV testing. VOA Community provides housing and employment support services to adults with intellectual and developmental disabilities. VOA Justice provides specialized case management and a evidence-based restorative justice model for justice-involved youth designed to foster accountability within the youth, empower victims of crime, reduce future criminal recidivism, and minimize negative collateral consequences of the youth's involvement in the justice system.

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF**

Board Member	Term End Date
Dr. Kelli Bullard Dunn	06/30/2026
Chase Sanders	06/30/2026
Neville Blakemore	06/30/2027
Dr. Gloria Mucker	06/30/2027
Sean Williamson	06/30/2027
Angela Bisig	06/30/2028
Tawanda Chitapa	06/30/2028
Blake Willoughby	06/30/2028
Shon Adams	06/30/2026
Tim Bryant	06/30/2028
Sam Ellington	06/30/2028
Joe Frazier	06/30/2028
Larry Horn	06/30/2028
Dr. Steven Kelsey	06/30/2028
Marcus Stubbs	06/30/2028
Jon Copley	06/30/2026
Annabelle Pike	06/30/2026

**Describe the Board term limit policy:**

"No person shall serve more than (3) consecutive terms, except that a director who is serving as Board Chair during the last year of her/his third term may serve one additional year as director as Immediate Past Board Chair person. Thereafter, a person shall be eligible for election as Director after the lapse of one fiscal year during which she/he is not a director. "

Three Highest Paid Staff Names	Annual Salary
Jennifer Hancock (President & CEO)	\$ 360,815.00
Thomas George (CFO)	\$ 192,063.00
Terri Montgomery (Chief of Staff)	\$ 184,391.00

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**SECTION 5 – PROGRAM/PROJECT NARRATIVE**

**A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):**

The Louisville H.E.R.O. Run (Honor Earned.Remembrance Owed) is a Memorial Day adjacent event honoring service members who died in battle and those who died at home from the psychological wounds of war. Our run/walk/ruck strives to honor the meaning of Remembrance Day while supporting our local Veterans. Proceeds of the event (participant registration cost, donations, sponsorships etc) will be presented to Volunteers of America Mid-States which provides Veterans with housing support and referrals to mental health services as part of a suicide prevention effort. Additionally, a private donation from the run allows Volunteers of America Mid-States to assist Kentucky National Guard and Reservists who are not able to access resources funded by federal dollars.

The run takes place on May 30 at Louisville Cardinal Track Stadium. The run/walk/ruck offers 5k and 10k distances around the UofL Belknap campus and is open to participants of all ages and abilities. A city permit for road closures has been submitted to Special events Office with Louisville metro government.

**B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):**

Louisville Metro Neighborhood Development Funds will be used to pay for the expenses incurred in putting on a charity fundraising event. Specifically, funding will cover race expenses to include: race timing company, University of Louisville Police and security officers for road closures, UofL event management staff, UofL cleaning staff, on-site ambulance and EMTs, barricade rentals, finisher awards, and custom bibs.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**C: If this request is a fundraiser, please detail how the proceeds will be spent:**

Funds raised by the 2026 Louisville H.E.R.O. Run will be sent to Volunteers of America Mid-States as a restricted donation. The contribution will be used by Volunteers of America Mid-States to aid local Veterans, Active Guard and Reservists who need financial assistance. Examples of how 2025 contributions to Volunteers of America Mid-States were used are as follows:

1. Assisted a National Guard member with moving costs and rental application fees;
2. Paid rent for a Marine Veteran and her two children;
3. Paid security deposit for an elderly Army Veteran; and
4. Assisted a Marine Veteran with purchasing items for their new apartment after being unhoused for years.

**D: For Expenditure Reimbursement Only** – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

- The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:
- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Finishers medals and custom bibs will be ordered prior to receipt of Neighborhood Development Funds. All other expenses will be billed after the event date of May 30, 2026.

- Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
  - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:**

Measurable outcomes include number of race participants (goal is to improve upon 500 participants from 2025), total amount of money raised for Veterans, and the number of Veterans who receive financial assistance from the funds raised at the event.

Indirect benefits of the event include physical fitness, camaraderie/fellowship, and community engagement. Various additional Veteran organizations will also be present on-site.

**F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.**

This event intends to bring the community together to show support and appreciation for our Veterans and Service Members in Louisville. The Louisville H.E.R.O. Run brings together various organizations that support our Veteran and Active Duty military community. For example, the American Foundation for Suicide Prevention, Soldier and Family Readiness, Team Red, White & Blue, Student Veterans for America- Louisville chapter, and the Center for Military-Connected Students will be present. The presence of these groups allows for outreach opportunities to ensure Veterans and Service Members are aware of local resources to support connection and recovery.

Additional relationships include sponsorship support from local and national organizations/companies. As of the date of this application, we have secured sponsorships from Republic Bank, Patriot Liner of Louisville, Karl Truman Law Office, Armag, PDS Optical, 84 Lumber, Kern's Kitchen/Derby Pie and several others.

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
<b>A: Personnel Costs Including Benefits</b>			\$ 0.00
<b>B: Rent/Utilities</b>			\$ 0.00
<b>C: Office Supplies</b>			\$ 0.00
<b>D: Telephone</b>			\$ 0.00
<b>E: In-town Travel</b>			\$ 0.00
<b>F: Client Assistance</b> (See Detailed List on Page 8)			\$ 0.00
<b>G: Professional Service Contracts</b>			\$ 0.00
<b>H: Program Materials</b>			\$ 0.00
<b>I: Community Events &amp; Festivals</b> (See Detailed List on Page 8)	\$ 10,000.00	\$ 6,800.00	\$ 16,800.00
<b>J: Machinery &amp; Equipment</b>			\$ 0.00
<b>K: Capital Project</b>			\$ 0.00
<b>L: Other Expenses</b> (See Detailed List on Page 8)			\$ 0.00
<b>*TOTAL PROGRAM/PROJECT FUNDS</b>	\$ 10,000.00	\$ 6,800.00	\$ 16,800.00
<b>% of Program Budget</b>	59.52%	40.48%	<b>100%</b>

**List funding sources for total program/project costs in Column 2, Non-Metro Funds:**

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	\$ 6,800.00
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	\$ 6,800.00

*\*Total of Column 1 MUST match "Total Request on Page 1, Section 2"*

*\*\*Must equal or exceed total in column 2.*

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Central Ky Race Management	\$ 1,800.00	\$ 0.00	\$ 1,800.00
UofL Police	\$ 2,500.00	\$ 0.00	\$ 2,500.00
UofL Event Staff	\$ 500.00	\$ 0.00	\$ 500.00
UofL cleaning staff	\$ 300.00	\$ 0.00	\$ 300.00
Ambulance service	\$ 400.00	\$ 0.00	\$ 400.00
Peyton Barricade	\$ 1,100.00	\$ 0.00	\$ 1,100.00
Stride Award medals	\$ 3,000.00	\$ 0.00	\$ 3,000.00
Custom Bibs	\$ 400.00	\$ 0.00	\$ 400.00
Postage for mailing awards to virtual participants		\$ 200.00	\$ 200.00
In-kind contributions		\$ 6,600.00	\$ 6,600.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
<b>Total</b>	\$ 10,000.00	\$ 6,800.00	\$ 16,800.00

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

**Detail of In-Kind Contributions for this PROGRAM only:** Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
Cardinal Track Stadium	\$ 1,800.00	typical rent fee for stadium
Volunteers for road closures	\$ 1,200.00	25 volunteers x 2 hrs x \$24/hr avg cost of security
U. Louisville Parking-free access to Floyd St Parking garage	\$ 3,600.00	\$2/hr x 3 hrs x 600 participants
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution &amp; Other In Kind)</i>	\$ 6,600.00	

**\* DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: 7/1/2025

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO  YES

If YES, please explain:

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

**Standard Assurances**

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

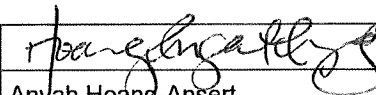
**Standard Certifications**

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

**Relationship Disclosure:** List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

### SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

<b>Signature of Legal Signatory:</b>		<b>Date:</b>	4/17/20
<b>Legal Signatory: (please print):</b>	Anyah Hoang-Ansert	<b>Title:</b>	COO
<b>Phone:</b>	(502) 384-0989	<b>Extension:</b>	2126
<b>Email:</b>	anyahh@voamid.org		

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: March 14, 1991

Person to Contact:

Dotti Downing

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Federal Identification Number:

61-0480950

Volunteers of America  
of Kentucky, Inc.  
933 Goss Avenue  
Louisville, KY 40217

Dear Sir or Madam:

Our records indicate that you are included in a group ruling issued to Volunteers of America, Inc. which is located in Metairie Louisiana. Our records indicate that this organization is exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986. As you are included in the group ruling for this organization, you are also exempt under section 501(c)(3) of the Code.

Since you are included in a group ruling, there is not an individual exemption letter for your organization. The group exemption letter applies to all of the subordinate organizations on whose behalf the Volunteers of America, Inc. has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your parent organization.

If you have any questions concerning this matter, you may contact us at the address or telephone number shown in the heading of this letter.


Sincerely yours,



Harold M. Browning  
District Director

OGDEN UT 84201-0046

In reply refer to: 0423247877  
Apr. 25, 2016 LTR 3910C 0  
61-0480950 000000 00  
00035066  
BODC: TE

  
VOLUNTEERS OF AMERICA INC  
VOLUNTEERS OF AMERICA MID STATES IN  
570 S 4TH ST  
LOUISVILLE KY 40202-2504

036206

Dear Taxpayer:

We received your request dated Nov. 09, 2015, asking us to verify your employer identification number and name.

Your employer identification number is 61-0480950. Keep this number in your permanent records. You should enter your name and EIN, exactly as shown above, on all federal tax forms that require it, and on any related correspondence or documents.

You can get any of the forms, publications, or instructions mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

If you have questions, you can call IRS Customer Account Services at 1-877-829-5500.

If you prefer, you can write to us at the address at the top of the first page of this letter. When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Sincerely yours,



Brett S. Bemenderfer  
Dept. Manager, Code & Edit/Entity 3

Enclosures:  
Copy of this letter

VOLUNTEERS OF AMERICA MID-STATES, INC.  
 Summary of All Units  
 BOARD BUDGET ANALYSIS REPORT  
 Fiscal Year Ending June 30, 2026

**FY 2026  
 BUDGET**

**REVENUES FROM OPERATIONS**

Contributions	4,068,050
Capital & Bequests	84,000
Contributions In-Kind	
Special Events	1,065,000
United Way Allocations	
Vol of America Awards & Grants	
<b>Total Public Support</b>	<b>5,217,050</b>

<b>Revenue and Grants From Governmental Agencies</b>	<b>85,965,295</b>
--	-------------------

Other Revenue

Program Service Fees	513,000
Administrative Income	2,854,420
Miscellaneous Revenue	3,583,400
<b>Total Other Revenue</b>	<b>6,950,820</b>

<b>Total Revenues From Operations</b>	<b>98,133,165</b>
---------------------------------------	-------------------

**EXPENSES**

Salaries and Benefits	31,944,215
Professional Fees	31,253,055
Supplies	2,246,037
Telecommunications	338,545
Occupancy Expense	2,470,370
Interest Expense	48,000
Insurance Expense	621,508
Printing and Publications	405,738
Travel and Transportation	1,019,156
Conferences and Meetings	258,255
Specific Assistance to Individuals	8,879,366
Other Expense	490,793
Administrative Expense	2,895,362
Depreciation and Amortization Expense	620,960
Affiliate Fees	768,000
Risk Pool	34,800
<b>TOTAL EXPENSES</b>	<b>84,294,160</b>

<b>TOTAL CHANGE IN NET ASSETS</b>	<b>13,839,005</b>
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**VOLUNTEERS OF AMERICA MID-STATES, INC. - CONSOLIDATED  
STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES  
ACTUAL VS. BUDGET  
For the Eight Months Ending 2/28/2026**

	Actual YTD February	Budget YTD February	Actual vs Budget	Actual Prior YTD February
<b><u>Support &amp; Revenues From Operations</u></b>				
<b>Public Support Received Directly:</b>				
Contributions	956,658	1,846,000	(889,342)	676,948
Contributions Temporarily Restricted	1,377,928	745,000	632,928	3,857,614
Legacies and Bequests		56,000	(56,000)	5,433
Special Events	292,940	455,000	(162,060)	508,108
<b>Total Direct Public Support</b>	<b>2,627,526</b>	<b>3,102,000</b>	<b>(474,474)</b>	<b>5,048,103</b>
<b>Public Support Received Indirectly:</b>				
VOA Awards & Grants	37,964		37,964	28,653
<b>Total Indirect Public Support</b>	<b>37,964</b>		<b>37,964</b>	<b>28,653</b>
<b>Total Public Support</b>	<b>2,665,490</b>	<b>3,102,000</b>	<b>(436,510)</b>	<b>5,076,756</b>
<b>Revenue &amp; Grants</b>				
Fee-for-Service Revenue	8,442,572	8,558,980	(116,408)	9,152,265
Federal & State Grants	28,037,450	45,777,260	(17,739,809)	16,690,847
Program Service Fees	437,224	2,872,240	(2,435,016)	766,938
Clinical Billing Services	2,373,861	3,805,400	(1,431,539)	2,661,932
Rental Income	251,745	42,000	209,745	276,379
Miscellaneous Revenue	2,285,110	1,902,950	382,160	2,824,097
<b>Total Revenue &amp; Grants</b>	<b>41,827,962</b>	<b>62,958,830</b>	<b>(21,130,867)</b>	<b>32,372,458</b>
<b>Total Support &amp; Revenues From Operations</b>	<b>44,493,452</b>	<b>66,060,830</b>	<b>(21,567,377)</b>	<b>37,449,214</b>
<b><u>Operating Expenses</u></b>				
<b>Program Services:</b>				
<b>Fostering Independence</b>				
VOA Community Services	10,238,899	9,291,016	(947,883)	11,010,137
VOA Home Sr Living Services	44,039		(44,039)	48,722
VOA Health - Outreach & Prevention Services	414,607	525,076	110,469	498,671
Other Projects Services	161,395	233,726	72,332	175,406
<b>Total Fostering Independence</b>	<b>10,858,940</b>	<b>10,049,818</b>	<b>(809,120)</b>	<b>11,732,936</b>
<b>Promoting Self-Sufficiency</b>				
VOA Home - Homeless Services	6,506,186	22,919,729	16,413,544	3,278,803
VOA Honor Services	7,471,810	8,488,255	1,016,447	6,954,379
VOA Recovery Services	12,094,779	7,061,857	(5,032,923)	7,198,757
4801 - Restorative Justice Scholarship Fund	383		(383)	149
VOA Justice Services	1,144,694	1,645,944	501,249	934,999
VOA Health - Determined Health Services	214,879	199,454	(15,426)	252,609
<b>VOA Work</b>				
VOA WORK	682,134	868,281	186,146	917,506
<b>Total Promoting Self-Sufficiency</b>	<b>28,114,482</b>	<b>41,183,520</b>	<b>13,069,037</b>	<b>19,537,053</b>
<b>Total Program Services</b>	<b>38,973,422</b>	<b>51,233,338</b>	<b>12,259,917</b>	<b>31,269,989</b>
<b>Support Services &amp; Fund Raising:</b>				
Management & General	4,045,105	3,844,843	(200,262)	4,202,918
<b>Fund Raising</b>				
Total General	550,072	604,670	54,598	637,172
Total Auto Donation		300	300	288
Fund Raising	550,072	604,970	54,898	637,460
Adm Fees Paid to National Organization	604,127	512,000	(92,127)	404,370
<b>Total Support Services &amp; Fund Raising</b>	<b>5,199,304</b>	<b>4,961,813</b>	<b>(237,491)</b>	<b>5,244,748</b>
<b>Total Operating Expenses</b>	<b>44,172,726</b>	<b>56,195,151</b>	<b>12,022,425</b>	<b>36,514,737</b>
<b>Increase (Decrease) in Net Assets From Operations</b>	<b>320,726</b>	<b>9,865,679</b>	<b>(9,544,951)</b>	<b>934,477</b>
<b><u>Nonoperating Gains(Losses) &amp; Other Income (Expense)</u></b>				
Interest & Dividend Income	52,665		52,665	57,106
Gain(Loss) on Sale of Real Estate	281,394	600,000	(318,606)	29,950
Gain(Loss) on Change in Beneficial Interest Trusts	401,036		401,036	33,863
Net Realized & Unrealized Gain(Loss) on Investments	178,484		178,484	89,532
<b>Total Nonoperating Gains(Losses) &amp; Other Income (Expense)</b>	<b>913,579</b>	<b>600,000</b>	<b>313,578</b>	<b>210,451</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,234,305</b>	<b>10,465,679</b>	<b>(9,231,373)</b>	<b>1,144,928</b>
 DIFF	 7,425		 (7,427)	 42,109

## Dallas Hurley

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**From:** Michael Heichelbech  
**Sent:** Friday, April 17, 2026 3:26 PM  
**To:** Dallas Hurley  
**Cc:** Tom George  
**Subject:** Re: NDF application

Hi Dallas,

We have submitted all data to our accounting firm to complete the FYE 2025 990. We expect they will have it completed on or just before May 15th. There was a delay in being able to start this due to delays in our audit firm completing our FYE 2025 audit. We will be pushing to get this finished as soon as possible.

Thank you,

Mike

**Michael Heichelbech | Chief Financial Officer  
Volunteers of America Mid-States**

*Serving Kentucky, Tennessee, West Virginia, and Clark and Floyd Counties in Indiana*

*2820 West Broadway | Louisville, Kentucky 40211*

*MikeH@voamid.org*

*502 637 4426 Desk | 502 637 8111 FAX | [www.voamid.org](http://www.voamid.org)*



FORM NOT FILED PURSUANT TO IRC SECTION 6033(A)(3)(I)  
**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Form **990**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2023**

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2023 calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>VOLUNTEERS OF AMERICA MID-STATES, INC.                  AND SUBSIDIARIES</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>570 SOUTH FOURTH STREET 100</b> City or town, state or province, country, and ZIP or foreign postal code <b>LOUISVILLE, KY 40202</b> <b>F</b> Name and address of principal officer: <b>JENNIFER HANCOCK</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>61-0480950</b> <b>E</b> Telephone number <b>502-636-0771</b> <b>G</b> Gross receipts \$ <b>43,684,229.</b> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number <b>1736</b>
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: <b>WWW.VOAMID.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1988</b> <b>M</b> State of legal domicile: <b>KY</b>

**Part I Summary**

		1 Briefly describe the organization's mission or most significant activities: <b>VOLUNTEERS OF AMERICA CREATES POSITIVE CHANGE IN THE LIVES OF INDIVIDUALS AND COMMUNITIES THROUGH</b>			
		2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	28	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	27	
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	889	
	6	Total number of volunteers (estimate if necessary)	6	697	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
	Revenue	8	Contributions and grants (Part VIII, line 1h)	21,301,222.	24,624,582.
9		Program service revenue (Part VIII, line 2g)	19,112,911.	18,158,197.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	390,841.	181,025.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	48,796.	259,786.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	40,853,770.	43,223,590.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,596,170.	7,249,663.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	25,010,458.	29,132,888.
		16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
		16b	Total fundraising expenses (Part IX, column (D), line 25)	882,682.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,754,035.	10,710,044.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	40,360,663.	47,092,595.	
	19	Revenue less expenses. Subtract line 18 from line 12	493,107.	-3,869,005.	
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	28,185,395.	28,179,605.
21		Total liabilities (Part X, line 26)	12,233,669.	15,769,504.	
22		Net assets or fund balances. Subtract line 21 from line 20	15,951,726.	12,410,101.	

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

	Signature of officer 	Date <b>7.28.25</b>
<b>Sign Here</b>	THOMAS O. GEORGE, CFO Type or print name and title	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MELANIE MCPEAK</b>	Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN <b>P01346034</b>
	Firm's name <b>CHERRY BEKAERT ADVISORY LLC</b>	Firm's EIN <b>88-2730877</b>
	Firm's address <b>101 SOUTH 5TH STREET STE 2100                  LOUISVILLE, KY 40202</b>	Phone no. <b>888-587-1719</b>

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES

Form 990 (2023)

61-0480950 Page 2

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

- 1 Briefly describe the organization's mission:  
VOLUNTEERS OF AMERICA CREATES POSITIVE CHANGE IN THE LIVES OF  
INDIVIDUALS AND COMMUNITIES THROUGH A MINISTRY OF SERVICE.
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a (Code: \_\_\_\_\_) (Expenses \$ 16,544,205. including grants of \$ 152,168.) (Revenue \$ 13,458,212.)  
DISABILITY SERVICES: WE PROVIDE SERVICE AND SUPPORT FOR ADULTS WITH  
INTELLECTUAL AND DEVELOPMENTAL DISABILITIES THROUGHOUT OUR SERVICE AREA  
IN KENTUCKY, TENNESSEE, AND CLARK AND FLOYD COUNTIES IN INDIANA. AS ONE  
OF THE REGION'S LARGEST PROVIDERS OF SERVICES, VOA HAS WORKED  
DILIGENTLY, PARTICULARLY THROUGHOUT THE PANDEMIC, TO MAINTAIN THE  
HIGHEST STANDARDS OF SERVICE WHILE PROTECTING THE HEALTH AND SAFETY OF  
RESIDENTS. RESIDENTS OF OUR COMFORTABLE AND WELCOMING HOMES RECEIVE  
24-HOUR MEDICAL CARE, AND THE VOA MID-STATES TEAM WORKS TO INTEGRATE  
RESIDENTS INTO THEIR COMMUNITY. OUR SUPPORTED EMPLOYMENT PROGRAM PUTS  
PEOPLE WITH DEVELOPMENTAL DISABILITIES TO WORK IN PRODUCTIVE AND  
FULFILLING JOBS AND EMPHASIZES PAYING MARKET WAGES AND PROVIDING  
FULFILLING OPPORTUNITIES.
- 4b (Code: \_\_\_\_\_) (Expenses \$ 11,818,266. including grants of \$ 6,133,739.) (Revenue \$ 0.)  
HOUSING SERVICES: OUR HOUSING PROGRAMS PROVIDE SAFE, WELCOMING HOMES  
FOR CHILDREN AND FAMILIES. PROGRAMS INCLUDE UNITY HOUSE, ONE OF THE  
LOUISVILLE AREA'S FEW PLACES WHERE UNHOUSED FAMILIES CAN STAY TOGETHER.  
OTHER PROGRAMS FOCUS ON VETERANS, INCLUDING THE HOMELESS VETERANS  
REINTEGRATION PROGRAM AND SUPPORTIVE SERVICES FOR VETERANS' FAMILIES,  
BOTH OF WHICH FOCUS ON COMPREHENSIVE HOUSING SOLUTIONS FOR VETERANS AND  
THEIR FAMILIES. WE ALSO OPERATE THE EVICTION PREVENTION PROGRAM AND  
FAMILY STABILIZATION PROGRAM FOR FAMILIES AT RISK OF BEING UNHOUSED, AND  
SERVES THE HOUSING NEEDS OF PEOPLE WITH AIDS WITH THE HOUSING  
OPPORTUNITIES FOR PEOPLE WITH AIDS (HOPWA) PROGRAM. WE ALSO OPERATE  
SENIOR HOUSING FACILITIES IN LOUISVILLE, MEMPHIS AND THE KNOXVILLE  
AREA, WITH MORE THAN 300 UNITS OF HIGH-QUALITY, AFFORDABLE HOUSING.
- 4c (Code: \_\_\_\_\_) (Expenses \$ 8,186,561. including grants of \$ 445,343.) (Revenue \$ 3,633,640.)  
SUBSTANCE ABUSE: WE PROVIDE INNOVATIVE AND OUTCOME-ORIENTED SUBSTANCE  
USE DISORDER SERVICES THROUGHOUT KENTUCKY. VOA RECOVERY OVERSEES  
PROGRAMS FOR MEN, WOMEN AND FAMILIES IN LOUISVILLE AND SOUTHEASTERN  
KENTUCKY. FREEDOM HOUSE, VOA'S PROGRAM FOR PREGNANT AND PARENTING WOMEN  
OVERCOMING SUBSTANCE USE DISORDER, IS RECOGNIZED NATIONALLY AS A  
STANDARD FOR QUALITY CARE. IN THE PAST TWO YEARS, FREEDOM HOUSE HAS  
EXPANDED SERVICES TO CLAY COUNTY IN SOUTHEASTERN KENTUCKY, AND ALSO  
OPERATES A RECOVERY COMMUNITY CENTER IN MANCHESTER, PROVIDING SUPPORT,  
CLASSES AND SOCIAL ACTIVITIES FOR MEN AND WOMEN IN RECOVERY. VOA ALSO  
PROVIDES TRANSITIONAL HOUSING AND COMPREHENSIVE AFTER-CARE IN  
LOUISVILLE AND SOUTHEASTERN KENTUCKY. VOA RECOVERY'S SHELBY CAMPUS IN  
LOUISVILLE IS HOME TO A VARIETY OF COMPREHENSIVE MEN'S SUBSTANCE USE
- 4d Other program services (Describe on Schedule O.)  
(Expenses \$ 3,135,129. including grants of \$ 518,413.) (Revenue \$ 1,066,345.)
- 4e Total program service expenses 39,684,161.

Form 990 (2023)

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....		<b>X</b>
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		<b>X</b>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		<b>X</b>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>X</b>	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....	<b>X</b>	
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	<b>X</b>	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		<b>X</b>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<b>X</b>	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions .....		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	<b>X</b>	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		<b>X</b>

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

**Part IV Checklist of Required Schedules** *(continued)*

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

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**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 889		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	28		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	27		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records  
THOMAS GEORGE - 502-636-0771  
570 SOUTH FOURTH STREET, STE. 100, LOUISVILLE, KY 40202

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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JENNIFER HANCOCK PRESIDENT/CEO	40.00 0.00	X		X				360,815.	0.	40,911.
(2) THOMAS GEORGE CFO	40.00 0.00			X				192,063.	0.	12,956.
(3) TERRI MONTGOMERY CHIEF PEOPLE OFFICER	40.00 0.00				X			184,391.	0.	15,329.
(4) RITA CLEMENTS VP OF DIVERSITY, EQUITY, INCLUSION &	40.00 0.00				X			129,827.	0.	35,025.
(5) JENNIFER MCMINN VICE PRESIDENT OF VETERAN	40.00 0.00				X			148,380.	0.	7,200.
(6) JANIKAA SHERROD ASSOCIATE VP OF VOA JUSTICE AND VOA	40.00 0.00				X			111,522.	0.	13,396.
(7) ANYAH HOANG-ANSERT VP OF VOA HONOR & VOA HOME	40.00 0.00				X			103,510.	0.	5,449.
(8) ASHLEA HOOVER LPN MIDDLE TN	40.00 0.00				X			106,779.	0.	886.
(9) KELLI DUNN CHAIR	3.00 0.00	X		X				0.	0.	0.
(10) JUDIE PARKS IMMEDIATE PAST CHAIR	2.00 0.00	X		X				0.	0.	0.
(11) JAN GRAYSON TREASURER	2.00 0.00	X		X				0.	0.	0.
(12) GLORIA MUCKER SECRETARY	2.00 0.00	X		X				0.	0.	0.
(13) CHASE SANDERS MEMBER AT LARGE	2.00 0.00	X		X				0.	0.	0.
(14) ABBIE GILBERT DIRECTOR	1.00 0.00	X						0.	0.	0.
(15) ABBY GREEN DIRECTOR	1.00 0.00	X						0.	0.	0.
(16) ANGELA BISIG DIRECTOR	1.00 0.00	X						0.	0.	0.
(17) ANNABELLE PIKE DIRECTOR	1.00 0.00	X						0.	0.	0.

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**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BILL MOORE DIRECTOR	1.00 0.00	X						0.	0.	0.
(19) BLAKE WILLOUGHBY DIRECTOR	1.00 0.00	X						0.	0.	0.
(20) JOE FRAZIER DIRECTOR	1.00 0.00	X						0.	0.	0.
(21) JON COPLEY DIRECTOR	1.00 0.00	X						0.	0.	0.
(22) KIM WISE DIRECTOR	1.00 0.00	X						0.	0.	0.
(23) LARRY HORN DIRECTOR	1.00 0.00	X						0.	0.	0.
(24) MARCUS STUBBS DIRECTOR	1.00 0.00	X						0.	0.	0.
(25) NEVILLE BLAKEMORE DIRECTOR	1.00 0.00	X						0.	0.	0.
(26) RICKEY GREEN DIRECTOR	1.00 0.00	X						0.	0.	0.
<b>1b Subtotal</b>								<b>1,337,287.</b>	<b>0.</b>	<b>131,152.</b>
<b>c Total from continuation sheets to Part VII, Section A</b>								<b>0.</b>	<b>0.</b>	<b>0.</b>
<b>d Total (add lines 1b and 1c)</b>								<b>1,337,287.</b>	<b>0.</b>	<b>131,152.</b>

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 13

	Yes	No
<b>3</b> Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ADVANCED BUSINESS SOLUTIONS 1745 PAYNE ST, LOUISVILLE, KY 40206	OUTSOURCED IT MANAGEMENT & PURCHAS	557,355.
NETSMART TECHNOLOGIES PO BOX 713519, PHILADELPHIA, PA 19171	CLINICAL BILLING SERVICES - ADDICTION	271,909.
CONSOLIDATED MEDICAL STAFFING 350 HIGH ST, MARYVILLE, TN 37804-5835	MEDICAL STAFFING SERVICES	156,371.
IP SECURETECH, LLC, 1314 E LAS OLAS BLVD, SUITE 1140, FT LAUDERDALE, FL 33301	LONG TERM EFFICACY STUDY FREEDOM HOUSE	112,909.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 4

**SEE PART VII, SECTION A CONTINUATION SHEETS**

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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	2.				
	b	Membership dues					
	c	Fundraising events	976,883.				
	d	Related organizations					
	e	Government grants (contributions)	21,381,243.				
	f	All other contributions, gifts, grants, and similar amounts not included above	2,266,454.				
	g	Noncash contributions included in lines 1a-1f	255,144.				
	h	<b>Total.</b> Add lines 1a-1f		24,624,582.			
Program Service Revenue	2 a	FEE FOR SERVICE REVENUE	900099	12,871,098.	12871098.		
	b	PROGRAM SERVICE FEE	900099	5,287,099.	5,287,099.		
	c						
	d						
	e						
	f	All other program service revenue					
	g	<b>Total.</b> Add lines 2a-2f		18,158,197.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		153,798.		153,798.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	388,696.			
			(ii) Personal				
			6a	388,696.			
	b	Less: rental expenses	6b	0.			
	c	Rental income or (loss)	6c	388,696.			
	d	Net rental income or (loss)		388,696.		388,696.	
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	303,568.	29,552.		
			(ii) Other				
			7a	303,568.	2,325.		
	b	Less: cost or other basis and sales expenses	7b	0.	27,227.		
c	Gain or (loss)	7c					
d	Net gain or (loss)		27,227.		27,227.		
8 a	Gross income from fundraising events (not including \$ 976,883. of contributions reported on line 1c). See Part IV, line 18						
		8a	23,280.				
		8b	154,746.				
c	Net income or (loss) from fundraising events		-131,466.		-131,466.		
9 a	Gross income from gaming activities. See Part IV, line 19						
		9a					
		9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
		10a					
		10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	MISCELLANEOUS INCOME	900099	2,556.		2,556.	
	b						
	c						
	d	All other revenue					
	e	<b>Total.</b> Add lines 11a-11d		2,556.			
12	<b>Total revenue.</b> See instructions		43,223,590.	18158197.	0.	440,811.	

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	7,249,663.	7,249,663.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	635,330.		508,264.	127,066.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	24,970,221.	21,423,262.	3,156,575.	390,384.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	83,936.	48,974.	31,752.	3,210.
<b>9</b> Other employee benefits	1,647,368.	1,281,933.	310,292.	55,143.
<b>10</b> Payroll taxes	1,796,033.	1,566,908.	207,583.	21,542.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management	216,174.	216,174.		
<b>b</b> Legal	46,744.		46,744.	
<b>c</b> Accounting	83,656.		83,656.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,632,966.	1,398,732.	1,227,054.	7,180.
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	785,122.	440,709.	254,122.	90,291.
<b>14</b> Information technology	597,903.	247,606.	319,835.	30,462.
<b>15</b> Royalties				
<b>16</b> Occupancy	2,405,777.	2,566,297.	-166,552.	6,032.
<b>17</b> Travel	1,203,635.	910,750.	243,063.	49,822.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	18,215.		18,215.	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	758,843.	658,613.	100,230.	
<b>23</b> Insurance	435,763.	367,299.	53,173.	15,291.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> PROGRAM SUPPLIES AND EQ	1,132,935.	1,059,974.	62,425.	10,536.
<b>b</b> LICENSES AND PERMITS	255,140.	247,267.	4,094.	3,779.
<b>c</b> MISCELLANEOUS EXPENSES	137,171.	0.	65,227.	71,944.
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	47,092,595.	39,684,161.	6,525,752.	882,682.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	7,296,847.	<b>1</b>	2,754,593.	
	<b>2</b> Savings and temporary cash investments .....	124,924.	<b>2</b>	85,548.	
	<b>3</b> Pledges and grants receivable, net .....	3,068,957.	<b>3</b>	2,168,617.	
	<b>4</b> Accounts receivable, net .....	3,273,442.	<b>4</b>	6,321,604.	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....			<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....			<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....			<b>7</b>	
	<b>8</b> Inventories for sale or use .....			<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	689,773.	<b>9</b>		210,479.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	21,516,403.			
	<b>10b</b> Less: accumulated depreciation .....	11,720,078.			
	<b>10c</b>	8,849,400.		<b>10c</b>	9,796,325.
	<b>11</b> Investments - publicly traded securities .....	1,530,673.	<b>11</b>		1,778,939.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	1,963,534.	<b>12</b>		2,125,268.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....			<b>13</b>	
	<b>14</b> Intangible assets .....			<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 .....	1,387,845.	<b>15</b>		2,938,232.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	28,185,395.	<b>16</b>		28,179,605.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	2,971,752.	<b>17</b>	2,536,365.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....	4,936,953.	<b>19</b>	7,988,949.	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....			<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	403,648.	<b>23</b>		284,977.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>		
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	3,921,316.	<b>25</b>		4,959,213.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	12,233,669.	<b>26</b>		15,769,504.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	<b>27</b> Net assets without donor restrictions .....	6,337,147.	<b>27</b>	3,218,183.	
	<b>28</b> Net assets with donor restrictions .....	9,614,579.	<b>28</b>	9,191,918.	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>		
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>		
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>		
<b>32</b> Total net assets or fund balances .....	15,951,726.	<b>32</b>		12,410,101.	
<b>33</b> Total liabilities and net assets/fund balances .....	28,185,395.	<b>33</b>		28,179,605.	

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**VOLUNTEERS OF AMERICA MID-STATES, INC.  
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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b> Total revenue (must equal Part VIII, column (A), line 12) .....	<b>1</b>	43,223,590.
<b>2</b> Total expenses (must equal Part IX, column (A), line 25) .....	<b>2</b>	47,092,595.
<b>3</b> Revenue less expenses. Subtract line 2 from line 1 .....	<b>3</b>	-3,869,005.
<b>4</b> Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	<b>4</b>	15,951,726.
<b>5</b> Net unrealized gains (losses) on investments .....	<b>5</b>	190,516.
<b>6</b> Donated services and use of facilities .....	<b>6</b>	
<b>7</b> Investment expenses .....	<b>7</b>	
<b>8</b> Prior period adjustments .....	<b>8</b>	
<b>9</b> Other changes in net assets or fund balances (explain on Schedule O) .....	<b>9</b>	136,864.
<b>10</b> Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	<b>10</b>	12,410,101.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>		<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	<b>X</b>	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>2c</b>	<b>X</b>	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	<b>3a</b>		<b>X</b>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	<b>3b</b>		

Form **990** (2023)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public Inspection

Name of the organization **VOLUNTEERS OF AMERICA MID-STATES, INC. AND SUBSIDIARIES** Employer identification number **61-0480950**

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						

**12** Gross receipts from related activities, etc. (see instructions) 12

**13 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14	15	%

**16a 33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**b 10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
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**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
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**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

**Part IV Supporting Organizations** *(continued)*

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b> A family member of a person described on line 11a above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	<b>2</b>	
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	<b>2a</b>	
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	<b>2b</b>	
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>	<b>3a</b>	
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	<b>3b</b>	

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

Schedule A (Form 990) 2023

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**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

**1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). See instructions.  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in Part VI):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by 0.035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>		
<b>2</b> Enter 0.85 of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		

**7**  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990) 2023

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

Schedule A (Form 990) 2023

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**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7 Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b> Distributable amount for 2023 from Section C, line 6	<b>9</b>
<b>10</b> Line 8 amount divided by line 9 amount	<b>10</b>

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
<b>1</b> Distributable amount for 2023 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2023			
<b>a</b> From 2018			
<b>b</b> From 2019			
<b>c</b> From 2020			
<b>d</b> From 2021			
<b>e</b> From 2022			
<b>f Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2023 distributable amount			
<b>i</b> Carryover from 2018 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2023 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2023 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7 Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2019			
<b>b</b> Excess from 2020			
<b>c</b> Excess from 2021			
<b>d</b> Excess from 2022			
<b>e</b> Excess from 2023			

Schedule A (Form 990) 2023



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization VOLUNTEERS OF AMERICA MID-STATES, INC. AND SUBSIDIARIES

Employer identification number 61-0480950

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple sections: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... (table with 2 columns: Held at the End of the Tax Year), 3 Number of conservation easements modified... during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring...?, 6 Staff and volunteer hours devoted to monitoring... during the year, 7 Amount of expenses incurred in monitoring... during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with multiple sections: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1 \$ (ii) Assets included in Form 990, Part X \$ 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 \$ b Assets included in Form 990, Part X \$



**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

Schedule D (Form 990) 2023

61-0480950 Page **3**

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) FUNDS HELD IN TRUST BY		
(B) OTHERS	2,125,268.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))	2,125,268.	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RESTRICTED DEPOSITS AND FUNDED RESERVES	346,298.
(2) RIGHT-OF-USE ASSETS	2,591,934.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	2,938,232.

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	2,610,302.
(3) FISCAL AGENT LIABILITIES	2,348,911.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	4,959,213.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Schedule D (Form 990) 2023

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

Schedule D (Form 990) 2023

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**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	44,217,038.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	<b>a</b> Net unrealized gains (losses) on investments	<b>2a</b> 190,516.		
	<b>b</b> Donated services and use of facilities	<b>2b</b> 511,322.		
	<b>c</b> Recoveries of prior year grants	<b>2c</b>		
	<b>d</b> Other (Describe in Part XIII.)	<b>2d</b> 136,864.		
	<b>e</b> Add lines 2a through 2d		<b>2e</b>	838,702.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	43,378,336.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4b</b> -154,746.		
	<b>c</b> Add lines 4a and 4b		<b>4c</b>	-154,746.
<b>5</b>	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		<b>5</b>	43,223,590.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	47,758,663.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	<b>a</b> Donated services and use of facilities	<b>2a</b> 511,322.		
	<b>b</b> Prior year adjustments	<b>2b</b>		
	<b>c</b> Other losses	<b>2c</b>		
	<b>d</b> Other (Describe in Part XIII.)	<b>2d</b> 154,746.		
	<b>e</b> Add lines 2a through 2d		<b>2e</b>	666,068.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	47,092,595.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4b</b>		
	<b>c</b> Add lines 4a and 4b		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		<b>5</b>	47,092,595.

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

UNDER PROVISION OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AS A SUBORDINATE UNIT OF THE NATIONAL ORGANIZATION AND THE APPLICABLE INCOME TAX REGULATIONS OF THE STATE OF KENTUCKY, THE ORGANIZATION IS EXEMPT FROM INCOME TAXES, EXCEPT FOR NET INCOME FROM UNRELATED BUSINESS INCOME. THE NATIONAL ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE AS A RELIGIOUS ORGANIZATION DESCRIBED IN SECTION 501(C)(3). THERE WERE NO UNRELATED BUSINESS ACTIVITIES DURING THE FISCAL YEARS ENDED JUNE 30, 2024 AND 2023 AND ACCORDINGLY, NO TAX EXPENSE WAS INCURRED DURING THESE YEARS.

THE ORGANIZATION RECOGNIZES UNCERTAIN INCOME TAX PROVISIONS USING THE

VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES

**Part XIII** Supplemental Information *(continued)*

"MORE-LIKELY-THAN-NOT" APPROACH AS DEFINED IN THE ASC. NO LIABILITY FOR  
UNCERTAIN INCOME TAX POSITIONS HAS BEEN RECORDED IN THE ACCOMPANING  
FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN BENEFICIAL INTEREST IN TRUST 136,864.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES -154,746.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES 154,746.



**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		POWER OF ONE	TENNESSEE	NONE	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	346,406.	653,757.	1,000,163.
	2	Less: Contributions	346,406.	630,477.	976,883.
	3	Gross income (line 1 minus line 2)		23,280.	23,280.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes		33,000.	33,000.
	6	Rent/facility costs	53,426.	36,420.	89,846.
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses		31,900.	31,900.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			154,746.
	11	Net income summary. Subtract line 10 from line 3, column (d)			-131,466.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_







**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

Schedule I (Form 990) 2023 **61-0480950** Page 2

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
VARIOUS PAYMENTS TO INDIVIDUALS THAT ARE HOMELESS, ADDICTED TO DRUGS, MEDICALLY OR MENTALLY DISABLED OR VETERANS FOR THEIR INDIVIDUAL LIVING NEEDS SUCH AS RENT, UTILITIES, GROCERIES, AND/OR MEDICATIONS.	4420	7,249,663.	0.		

**Part IV** Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**PART I, LINE 2:**

**AGENCY MONITORS ALL GRANT FUNDED ASSISTANCE IN COMPLIANCE WITH EACH GRANT'S SPECIFIC REQUIREMENTS.**

**PART III**

**NO ONGOING MONITORING PROCEDURES ARE UTILIZED AS THE CASH ALLOWANCES ARE VERY SMALL IN NATURE AT EACH OCCURRENCE. THE RECIPIENTS ARE ABLE TO USE THE CASH ALLOWANCE FOR WHATEVER NEED THEY MAY HAVE.**

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2023**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

Employer identification number

**61-0480950**

**Part I Questions Regarding Compensation**

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence            |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees              |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)          |

	Yes	No
<b>1b</b>		X
<b>2</b>		X
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study         |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023



VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

JENNIFER HANCOCK, CEO, RECEIVES A MINISTER'S HOUSING ALLOWANCE IN THE

AMOUNT OF \$15,000.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization **VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES** Employer identification number  
**61-0480950**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		78,144	THRIFT
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other	X	2	177,000	LAND APPRAISAL
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions  
for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2023

VOLUNTEERS OF AMERICA MID-STATES, INC.

**Part II**

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

THE BUSINESS USES A 3RD PARTY TO ASSIST WITH THE SALE OF DONATED VEHICLES.

SCHEDULE M, COLUMN (B):

THE AMOUNT REPORTED IN PART I, COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTIONS.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**  
Open to Public  
Inspection

Name of the organization

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES**

Employer identification number  
**61-0480950**

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

**A MINISTRY OF SERVICE.**

**FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:**

**DISORDER RECOVERY PROGRAMS.**

**FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:**

**OTHER SERVICES: THESE SERVICES ARE PREDOMINATELY DEFINED THROUGH OUR  
VOA HEALTH AND VOA RESTORATIVE JUSTICE PROGRAMS. VOA HEALTH INCLUDES  
OUR DETERMINED HEALTH PROGRAM WHICH EMPLOYS COMMUNITY HEALTH WORKERS TO  
CONNECT RESIDENTS OF WEST LOUISVILLE TO HIGH QUALITY HEALTH CARE. THIS  
PROGRAM WORKS TO ADVANCE HEALTH EQUITY BY PROVIDING DAY-TO-DAY OUTREACH  
AND EDUCATION AND FOCUSES ON THE SOCIAL DRIVERS OF POOR HEALTH OUTCOMES  
BY IDENTIFYING PEOPLE'S NEEDS AND CONNECTING THEM TO COMMUNITY  
RESOURCES. VOA HEALTH ALSO PROVIDES A COMMUNITY-BASED HIV TESTING AND  
EDUCATION PROGRAM WHICH PROVIDES CLIENTS WITH CONFIDENTIAL HIV TESTING  
AND CONNECTS THOSE IN NEED TO TREATMENT. THE PROGRAM ALSO PROVIDES  
HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS (HOPWA) WHICH IS GRANT  
FUNDED. VOA RESTORATIVE JUSTICE OFFERS CREATIVE, ALTERNATIVE SOLUTIONS  
FOR YOUNG PEOPLE WHO COME IN CONTACT WITH THE CRIMINAL JUSTICE SYSTEM  
AND PROVIDES HEALING AND RESTORATION FOR VICTIMS OF CRIME. WE ALSO  
MANAGE SENIOR HOUSING FACILITIES IN LOUISVILLE, MEMPHIS AND THE  
KNOXVILLE AREA, WITH MORE THAN 300 UNITS OF HIGH-QUALITY, AFFORDABLE  
HOUSING.**

**EXPENSES \$ 3,135,129. INCL GRANTS OF \$ 518,413. REVENUE \$ 1,066,345.**

Name of the organization VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND SUBSIDIARIES

Employer identification number  
61-0480950

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINAL FORM IS NOT FILED PURSUANT TO IRC SECTION 6033(A)(3)(A)(I). AFTER REVIEW BY THE CFO, FORM 990 IS PROVIDED TO THE FINANCE COMMITTEE THEN BOARD OF DIRECTORS FOR REVIEW.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD OF DIRECTORS AND TOP MANAGEMENT SIGN OFF ANNUALLY THAT THERE ARE NOT ANY KNOWN CONFLICTS OF INTEREST.

THE BOARD OF DIRECTORS SHALL NOT APPROVE ANY TRANSACTION TO WHICH VOLUNTEERS OF AMERICA WOULD BE A PARTY AND IN WHICH AN OFFICER, DIRECTOR OR SENIOR MANAGER OF VOLUNTEERS OF AMERICA HAS A MATERIAL FINANCIAL INTEREST UNLESS AND UNTIL THE BOARD OF DIRECTORS HAS SPECIFICALLY AND IN GOOD FAITH DETERMINED AFTER REASONABLE INVESTIGATION THAT:

1. IT IS AWARE OF ALL MATERIAL FACTS CONCERNING THE TRANSACTION AND THE OFFICER'S, DIRECTOR'S OR SENIOR MANAGER'S INTEREST IN THE TRANSACTION.

2. VOLUNTEERS OF AMERICA IS ENTERING INTO THE TRANSACTION FOR ITS OWN BENEFIT;

3. THE TRANSACTION IS FAIR AND REASONABLE TO VOLUNTEERS OF AMERICA; AND

4. VOLUNTEERS OF AMERICA COULD NOT HAVE OBTAINED A MORE ADVANTAGEOUS ARRANGEMENT WITH REASONABLE EFFORT UNDER THE CIRCUMSTANCES.

SUCH APPROVAL BY THE BOARD SHALL REQUIRE A GOOD FAITH VOTE OF A MAJORITY OF THE DIRECTORS THEN IN OFFICE WITHOUT COUNTING THE VOTE OF ANY INTERESTED

Name of the organization VOLUNTEERS OF AMERICA MID-STATES, INC. AND SUBSIDIARIES	Employer identification number 61-0480950
--	--

DIRECTOR.

FORM 990, PART VI, SECTION B, LINE 15A:

THE AGENCY CONSULTED WITH AN INDEPENDENT ORGANIZATION TO DETERMINE THE REASONABLENESS OF SENIOR LEVEL LEADERS AND THE PRESIDENT/CEO TO VERIFY COMPENSATION. SOME COMPENSATION LEVELS WERE CHANGED TO ALIGN WITH RECOMMENDATIONS OUTLINED BY THE CONSULTANT. THIS REVIEW WAS DOCUMENTED AND INCLUDED A COMPARABILITY STUDY AND BOARD APPROVAL.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST, POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST IN TRUSTS	136,864.
---	----------

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

VOLUNTEERS OF AMERICA MID-STATES, INC.  
 Summary of All Units  
 BOARD BUDGET ANALYSIS REPORT  
 Fiscal Year Ending June 30, 2026

FY 2026  
 BUDGET

REVENUES FROM OPERATIONS

Contributions	4,068,050
Capital & Bequests	84,000
Contributions In-Kind	
Special Events	1,065,000
United Way Allocations	
Vol of America Awards & Grants	
<b>Total Public Support</b>	<b>5,217,050</b>

Revenue and Grants From Governmental Agencies	<b>85,965,295</b>
---	-------------------

Other Revenue

Program Service Fees	513,000
Administrative Income	2,854,420
Miscellaneous Revenue	3,583,400
<b>Total Other Revenue</b>	<b>6,950,820</b>

<b>Total Revenues From Operations</b>	<b>98,133,165</b>
---------------------------------------	-------------------

EXPENSES

Salaries and Benefits	31,944,215
Professional Fees	31,253,055
Supplies	2,246,037
Telecommunications	338,545
Occupancy Expense	2,470,370
Interest Expense	48,000
Insurance Expense	621,508
Printing and Publications	405,738
Travel and Transportation	1,019,156
Conferences and Meetings	258,255
Specific Assistance to Individuals	8,879,366
Other Expense	490,793
Administrative Expense	2,895,362
Depreciation and Amortization Expense	620,960
Affiliate Fees	768,000
Risk Pool	34,800
<b>TOTAL EXPENSES</b>	<b>84,294,160</b>

<b>TOTAL CHANGE IN NET ASSETS</b>	<b>13,839,005</b>
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# Commonwealth of Kentucky

OFFICE OF  
SECRETARY OF STATE

**BREMER EHRLER**  
*Secretary*



FRANKFORT,  
KENTUCKY

## CERTIFICATE OF INCORPORATION OF NON-STOCK, NON-PROFIT CORPORATION

I, **BREMER EHRLER**, Secretary of State of the Commonwealth of Kentucky, certify that there has been delivered to my office articles of incorporation of

**VOLUNTEERS OF AMERICA OF KENTUCKY, INC.**

The name and address of the registered agent of this corporation is

**ALEX BRODRICK**

NAME

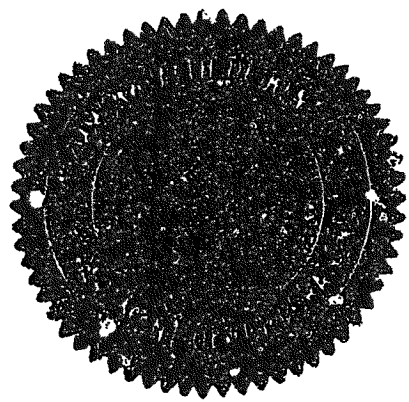
**933 GOSS AVENUE**

HOME ADDRESS

**LOUISVILLE, KY. 40217**

CITY, STATE

NOW, THEREFORE, finding that these articles of incorporation conform to law and that all fees therefore having been paid as prescribed by law, I, **BREMER EHRLER**, Secretary of State, issue this Certificate of Incorporation.



Issued this 30th day of JUNE, 19 88,  
at Frankfort, Kentucky.

*Bremer Ehler*  
SECRETARY OF STATE

SECRETARY OF STATE

ASSISTANT SECRETARY OF STATE

JUN 30 1988

ARTICLES OF INCORPORATION  
OF  
VOLUNTEERS OF AMERICA OF KENTUCKY, INC.

*Thomas E. Elder*  
SECRETARY OF STATE

The undersigned, acting as incorporators of a nonstock, nonprofit corporation under Chapter 273 of the Kentucky Revised Statutes, adopt the following Articles of Incorporation for such corporation:

I.

The name of the corporation shall be Volunteers of America of Kentucky, Inc. (the "Corporation").

526884

II.

The purposes for which the Corporation is formed are as follows:

- (a) Specifically, to operate a Religious, Missionary and Welfare Society, humanitarian in method and having for its objects and purposes the reaching and uplifting of people, extending aid, both spiritual and material to all persons who may come within the sphere of its influence.
- (b) Generally, to engage in any lawful activity which may be carried on by a corporation organized under Chapter 273 of the Kentucky Revised Statutes including the power to buy or sell real property provided the requirements delineated in these Articles or the Bylaws for the purchase or sale of property be complied with, however, such activities shall be carried on only to the extent permitted by Section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Code") and subject to the other limitations contained in these Articles of Incorporation and Bylaws of the Corporation.
- (c) The Corporation shall in no substantial part engage itself or focus its activities upon the carrying out of propaganda, or otherwise attempting to exert influence on legislation or legislators, nor shall the Corporation participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office, except as otherwise provided by Code Section 501(h).

III.

The Corporation is not being organized for pecuniary gain or profit of the individual directors or officers and is therefore being organized for nonprofit purposes.

IV.

The Corporation shall have no members and no capital stock.

V.

The existence of the Corporation is to be perpetual except that such existence shall be conditioned upon continued maintenance of a valid charter issued by Volunteers of America, Inc., a New York Corporation ("VOA").

VI.

The general management of the affairs and activities of the Corporation shall be, except as provided otherwise herein or in the Bylaws, under the control, supervision and direction of the designated Board of Directors. The number of directors constituting the initial Board of Directors of the corporation is 18. The names and addresses of those persons who are to act in the capacity of directors until such time as successors are chosen and qualified are:

NAME	ADDRESS
Leta Bradshaw	P.O. Box 6205 Louisville, Kentucky 40206
P. Mark Brauckmann	1-West, 601 W. Chestnut Louisville, Kentucky 40203
Franklin M. Farr	444 South Fifth Street Louisville, Kentucky 40202
Gordon Garner	600 South Sixth Street Louisville, Kentucky 40202
Daniel Harrington	P.O. Box 36000 Louisville, Kentucky 40223
Phillip Johnson	720 Locust Lane Louisville, Kentucky 40213
Michael E. Lannon	444 South Fifth Street Louisville, Kentucky 40202
William D. Minix	982 Eastern Parkway Louisville, Kentucky 40217

Alex Sandrella	3003 Breckinridge Lane Louisville, Kentucky 40220
Carroll H. Teague, Jr.	P.O. Box 35090 Louisville, Kentucky 40232
Edward H. Wahl	6708 Briarhill Road Crestwood, Kentucky 40014
Herbert Richardson	411 Duff Lane Louisville, Kentucky 40207
Robert A. Babbage, Jr.	325 Colony Blvd. Lexington, Kentucky 40502
Jane J. Chiles	608 Edgewater Drive Lexington, Kentucky 40502
Kris Kime	167 W. Main, Suite 906 Lexington, Kentucky 40507
Charles Smith	840 Mason Headley Road Lexington, Kentucky 40504
Sallie Terrill	465 E. High St., Suite 202 Lexington, Kentucky 40508

#### VII.

The address of the initial registered office of the Corporation is 933 Goss Avenue, Louisville, Kentucky 40217 and the name of its initial registered agent at such address is Alex Brodrick. The address of the Corporation's principal office is 933 Goss Avenue, Louisville, Kentucky 40217.

#### VIII.

The provisions for the regulation of the internal affairs of the corporation shall be, including additional provisions in the Bylaws, as follows:

(d) No sale, purchase, mortgage, or other encumbrance of real property shall be consummated until approval for such purchase or sale is made by a 2/3 vote of a designated Property Committee; said Committee shall consist of six members whose membership shall be constituted in the following manner:

(1) One person appointed by the Chief Executive Officer of VOA;

- (2) Two Grand Field Council members of the VOA to be selected by the president of the corporation from a list submitted by the Chief Executive Officer of the VOA or his designee or his designee; and
- (3) Three members of the of the Board of Directors of the Corporation to be chosen by the Board Chairman of the Corporation.

#### IX.

The property of the Corporation is irrevocably dedicated to the purposes delineated in Article II and no part of the net income or assets of this organization shall ever inure to the benefit of any individual director or officer of the corporation or other individual, except that reasonable compensation may be paid for services rendered to or for the Corporation.

#### X.

Upon the dissolution or winding up of the Corporation for whatever reason, which shall include revocation of the charter issued by VOA, any and all assets including real or personal property which remain after the payment of, or provision for the payment of, all debts and liabilities of this corporation, shall be distributed to VOA if it is then in existence and exempt under Code Section 507(c)(3), but if not then in existence or exempt, to another organization which is organized and operated exclusively for religious or charitable purposes and which has established its tax exempt status under Code Section 501(c)(3). Consistent with the laws of the Commonwealth of Kentucky it is set out herein that if dissolution or liquidation becomes a necessity that the Chief Executive Officer of the VOA or his designee, shall be appointed and commissioned, as provided by law, as the liquidator and/or administrator of the dissolution proceedings.

#### XI.

These Articles may be amended by 2/3rds vote of the Board of Directors provided that any proposed amendment or change be submitted in writing to the President of the Corporation at least thirty (30) days prior to the date of the meeting wherein a vote on adoption of the proposal shall be had.

XII.

The name and addresses of each incorporator are:

<u>NAME</u>	<u>ADDRESS</u> /
Alex Brodrick	933 Goss Avenue Louisville, Kentucky 40217
Michael E. Lannon	444 South Fifth Street Louisville, Kentucky 40202
Franklin M. Farris, Jr.	444 South Fifth Street Louisville, Kentucky 40202

XIII.

The Corporation shall, to the fullest extent permitted by, and in accordance with the provisions of, the laws of the Commonwealth of Kentucky, indemnify each director or officer of the Corporation against expenses (including attorneys' fees), judgments, taxes, fines, and amounts paid in settlement, incurred by him in connection with, and shall advance expenses (including attorneys' fee) incurred by him in defending any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative) to which he is, or is threatened to be made, a party by reason of the fact that he is or was a director or officer of the Corporation, or is or was serving at the request of the Corporation as a director, officer, partner, employee or agent of another domestic or foreign corporation, partnership, joint venture, trust or other enterprise. Advancement of expenses shall be made upon receipt of an undertaking, with such security, if any, as the Board of Directors may reasonably require, by or on behalf of the person seeking indemnification to repay amounts advanced if it shall ultimately be determined that he is not entitled to be indemnified by the Corporation as authorized herein.

The indemnification provided for by this Article XIII shall not be deemed exclusive of any other rights to which directors or officers of the Corporation may be entitled under any statute, agreement, bylaw, or action of the Board of Directors of the Corporation, or otherwise, and shall continue as to a person who has ceased to be a director or officer of the Corporation, and shall inure to the benefit of the heirs, executors, and administrators of such person.

The Corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, partner, employee, or agent of another domestic or foreign corporation, partnership, joint venture, trust or other enterprise, against any liability

asserted against him and incurred by him in such capacity or arising out of his status as such, whether or not the Corporation would have the power or be obligated to indemnify him against such liability under the provision of this Article XIII or the laws of the Commonwealth of Kentucky.

IN WITNESS WHEREOF, the undersigned have executed these Articles of Incorporation this the 29 day of Nov, 1988.

Alex Brodrick  
Alex Brodrick

Michael E. Lannon  
Michael E. Lannon

Franklin M. Farris, Jr.  
Franklin M. Farris, Jr.  
H.

STATE OF KENTUCKY     )  
                                  )  
COUNTY OF JEFFERSON    )

The foregoing instrument was acknowledged before me this 27 day of June, 1988 by Alex Brodrick.

My commission expires Jan 5, 1989.

Latha D. Young  
Notary Public

STATE OF KENTUCKY     )  
                                  )  
COUNTY OF JEFFERSON    )

The foregoing instrument was acknowledged before me this 29<sup>th</sup> day of June, 1988 by Michael E. Lannon.

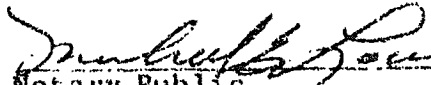
My commission expires May 20, 1990.

Stephanie E. Wolf  
Notary Public

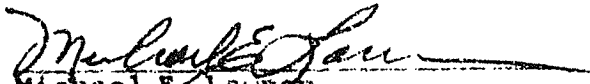
STATE OF KENTUCKY     )  
                                  )  
COUNTY OF JEFFERSON   )

The foregoing instrument was acknowledged before me  
this 7 day of June, 1988 by Franklin W. Parris, Jr.

My commission expires August 11, 1989.

  
Notary Public

THIS INSTRUMENT PREPARED BY:

  
Michael E. Lamm  
BARNETT & ALAUIA  
The Fifth Avenue Building  
444 South Fifth Street  
Louisville, Kentucky 40202  
(502) 585-4131



**VOLUNTEERS OF AMERICA**

NATIONAL HEADQUARTERS

3813 M Causeway Blvd. • Metairie, La 70002 • (504) 837-2532

**CONSENT TO USE CORPORATE NAME**

Volunteers of America, Inc., a New York corporation with its principal office in Metairie, Louisiana and qualified to do business in Kentucky, hereby consents to the use of the name "Volunteers of America of Kentucky, Inc." by a new corporation called Volunteers of America of Kentucky, Inc. and to be incorporated under the laws of the Commonwealth of Kentucky.

Signed this 28<sup>th</sup> day of June, 1988 at Metairie, Louisiana

Volunteers of America, Inc.

By: Raymond C. Tremont

State of Louisiana

Parish of Jefferson

This instrument was acknowledged before me the 28<sup>th</sup> day of June, 1988 by RAYMOND C. TREMONT, PRESIDENT/CEO of Volunteers of America, Inc. on behalf of the corporation.

Charles L. Fortinberry  
Notary Public

My commission expires at death

LAW OFFICES

**BARNETT & ALAGIA**

THE FIFTH AVENUE BUILDING

444 SOUTH FIFTH STREET

BOX 1179

LONDONVILLE, KENTUCKY 40201

TELEPHONE (502) 585-4111

TELECOPIER (502) 591-1210

CABLE ALBAG

OFFICES IN  
ATLANTA, GEORGIA  
FRANKFORT, KENTUCKY  
MIAMI, FLORIDA  
NASHVILLE, TENNESSEE  
NEW ALBANY, INDIANA  
PALM BEACH, FLORIDA  
WASHINGTON, D. C.  
BOSTON, MASSACHUSETTS

MICHAEL E. LANNON  
BARNETT

June 28, 1988

Honorable Bremer Ehrler  
Secretary of State  
State Capitol Building  
Frankfort, Kentucky 40601

**RECEIVED**

JUN 30 1988

Re: Volunteers of America of Kentucky, Inc. SECRETARY OF STATE  
COMMONWEALTH OF KY

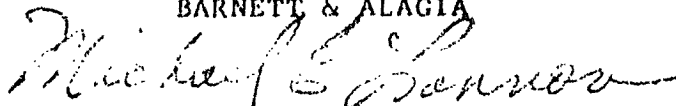
Dear Secretary Ehrler:

I am enclosing triplicate executed copies of the Articles of Incorporation for Volunteers of America of Kentucky, Inc., a not-for-profit, non-stock corporation, formed under Chapter 273 of the Kentucky Revised Statutes. I am also enclosing an executed Consent form for the Volunteers of America, Inc., a New York corporation qualified to do business in Kentucky, consenting to the use of the name "Volunteers of America of Kentucky, Inc." by the to be formed corporation.

I am also enclosing a check in the amount of \$8.00 to cover the filing fee. If these Articles are satisfactory, please so certify and return two copies to me. Thank you.

Very truly yours,

BARNETT & ALAGIA



Michael E. Lannon

MEL:kar

Enclosures

cc: Alex Brodrick (w/encl.)  
J. Clint Chevallier (w/encl.)

# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give form to the  
requester. Do not  
send to the IRS.

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p><b>Volunteers of American Mid-States</b></p> <p>2 Business name/disregarded entity name, if different from above.</p> <p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor    <input checked="" type="checkbox"/> C corporation    <input type="checkbox"/> S corporation    <input type="checkbox"/> Partnership    <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .</p> <p><b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions)    <b>501 (C)3 Non-Profit Tax Exempt Church Organization</b></p> <p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/></p> <p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p><b>570 4th St # 100</b></p> <p>6 City, state, and ZIP code</p> <p><b>Louisville, KY 40202</b></p> <p>7 List account number(s) here (optional)</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p><i>(Applies to accounts maintained outside the United States.)</i></p> <p>Requester's name and address (optional)</p>
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## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
or									
Employer identification number									
6	1		0	4	8	0	9	5	0

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person	Date <b>3/11/2026</b>
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

**VOLUNTEERS OF AMERICA MID-STATES, INC.  
AND AFFILIATES**

**CONSOLIDATED FINANCIAL STATEMENTS**

*As of and for Years Ended June 30, 2024 and 2023*

*And Report of Independent Auditor*

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
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## **Report of Independent Auditor**

To the Board of Directors  
Volunteers of America Mid-States, Inc. and Affiliates

### **Report on the Audit of the Consolidated Financial Statements**

#### ***Opinion***

We have audited the consolidated financial statements of Volunteers of America Mid-States, Inc. and Affiliates (the "Organization"), which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Volunteers of America Mid-States, Inc. and Affiliates as of June 30, 2024 and 2023, and the change in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Volunteers of America Mid-States, Inc. and Affiliates and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Prior Period Financial Statements***

The financial statements as of June 30, 2023, were audited by MCM CPAs & Advisors LLP, which was acquired by Cherry Bekaert LLP as of October 31, 2023, and whose report dated October 30, 2023, expressed an unmodified opinion on those statements.

#### ***Responsibilities of Management for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Volunteers of America Mid-States, Inc. and Affiliates' ability to continue as a going concern for one year after the date that the consolidated financial statements are issued

#### ***Auditor's Responsibilities for the Audit of the Consolidated Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Volunteers of America Mid-States, Inc. and Affiliates' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Volunteers of America Mid-States, Inc. and Affiliates' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary consolidating information is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*Cherry Bekaert LLP*

Louisville, Kentucky  
November 4, 2024

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 608,326	\$ 4,498,255
Restricted cash	2,146,267	2,798,592
Accounts receivable, net	6,321,604	3,273,442
Pledges receivable, net	1,422,958	1,805,674
Prepaid expenses and other current assets	210,479	689,773
Total Current Assets	<u>10,709,634</u>	<u>13,065,736</u>
Property and equipment, net of accumulated depreciation	9,796,325	8,849,400
Right-of-use assets - operating, net	2,320,791	905,841
Right-of-use assets - finance, net	271,143	147,034
Other Assets:		
Investments, restricted	83,245	67,332
Investments	2,005,471	1,787,624
Beneficial interest in trusts	1,901,039	1,764,175
Restricted deposits and funded reserves	346,298	334,970
Pledges receivable, net	745,659	1,263,283
Total Other Assets	<u>5,081,712</u>	<u>5,217,384</u>
<b>Total Assets</b>	<u><u>\$ 28,179,605</u></u>	<u><u>\$ 28,185,395</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Checks issued in excess of cash	\$ 42,332	\$ -
Accounts payable	237,212	1,030,432
Accrued expenses	2,220,426	1,908,126
Other current liabilities	2,385,306	2,886,702
Deferred revenue	7,988,949	4,936,953
Current lease liabilities - operating	696,225	478,073
Current lease liabilities - finance	103,898	67,703
Current maturities of long-term debt	114,743	119,109
Total Current Liabilities	<u>13,789,091</u>	<u>11,427,098</u>
Lease liabilities - operating, net of current portion	1,636,092	436,475
Lease liabilities - finance, net of current portion	174,087	85,557
Long-term debt, less current maturities	170,234	284,539
Total Long-Term Liabilities	<u>1,980,413</u>	<u>806,571</u>
Net Assets:		
Without donor restrictions	3,218,183	6,337,147
With donor restrictions	9,191,918	9,614,579
Total Net Assets	<u>12,410,101</u>	<u>15,951,726</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 28,179,605</u></u>	<u><u>\$ 28,185,395</u></u>

The accompanying notes to the consolidated financial statements are an integral part of these statements.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**

YEARS ENDED JUNE 30, 2024 AND 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:						
Support and Revenues from Operations:						
Public support received directly						
Contributions	\$ 1,251,650	\$ 460,030	\$ 1,711,680	\$ 1,826,667	\$ 5,042,276	\$ 6,868,943
Contributions, in-kind	766,466	-	766,466	869,688	-	869,688
Public support: capital and bequests	228,315	-	228,315	19,340	-	19,340
Special events	1,000,163	-	1,000,163	821,506	-	821,506
Public Support Received Indirectly:						
United Way allocation	2	-	2	32	-	32
Volunteers of America awards and grants	71,315	-	71,315	70,282	-	70,282
Total Public Support	3,317,911	460,030	3,777,941	3,607,515	5,042,276	8,649,791
Revenue and Grants:						
Fee-for-service revenue	12,871,098	-	12,871,098	13,258,663	-	13,258,663
Federal and state grants	21,381,243	-	21,381,243	12,995,876	50,000	13,045,876
Program service fees	5,287,099	-	5,287,099	5,854,248	-	5,854,248
Rental income	388,696	-	388,696	386,801	-	386,801
Miscellaneous revenue	2,556	-	2,556	12,018	-	12,018
Total Revenue and Grants	39,930,692	-	39,930,692	32,507,606	50,000	32,557,606
Net Assets Released from Restrictions:						
Satisfaction of program activities	930,010	(930,010)	-	943,611	(943,611)	-
Satisfaction of capital improvements	105,458	(105,458)	-	272,799	(272,799)	-
Total Support and Revenues from Operations	44,284,071	(575,438)	43,708,633	37,331,531	3,875,866	41,207,397

The accompanying notes to the consolidated financial statements are an integral part of these statements.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)**

YEARS ENDED JUNE 30, 2024 AND 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Expenses:						
Fostering independence	\$ 16,168,253	-	\$ 16,168,253	\$ 15,520,142	-	\$ 15,520,142
Promoting self-sufficiency	22,976,680	-	22,976,680	17,429,874	-	17,429,874
Total Program Services	39,144,933	-	39,144,933	32,950,016	-	32,950,016
Support Services and Fundraising:						
Management and general Fundraising	7,551,048	-	7,551,048	7,160,650	-	7,160,650
	1,062,682	-	1,062,682	994,465	-	994,465
Total Support Services and Fundraising	8,613,730	-	8,613,730	8,155,115	-	8,155,115
Total Operating Expenses	47,758,663	-	47,758,663	41,105,131	-	41,105,131
Change in net assets from operations	(3,474,592)	(575,438)	(4,050,030)	(3,773,600)	3,875,866	102,266
Nonoperating Gains and Other Income, Net:						
Gain on sale of property and equipment	27,227	-	27,227	23,258	-	23,258
Investment return, net	328,401	15,913	344,314	231,655	10,304	241,959
Change in beneficial interest in trusts	-	136,864	136,864	-	118,923	118,923
Nonoperating gains and other income, net	355,628	152,777	508,405	254,913	129,227	384,140
Change in net assets	(3,118,964)	(422,661)	(3,541,625)	(3,518,687)	4,005,093	486,406
Net assets, beginning of year	6,337,147	9,614,579	15,951,726	9,855,834	5,609,486	15,465,320
Net assets, end of year	\$ 3,218,183	\$ 9,191,918	\$ 12,410,101	\$ 6,337,147	\$ 9,614,579	\$ 15,951,726

The accompanying notes to the consolidated financial statements are an integral part of these statements.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

YEAR ENDED JUNE 30, 2024

	Program Services			Management and		Support Services		Total Operating Expenses
	Fostering Independence	Promoting Self-Sufficiency	Total	General	Fundraising	Total		
Salaries and wages	\$ 11,001,374	\$ 10,421,888	\$ 21,423,262	\$ 3,636,533	\$ 510,374	\$ 4,146,907	\$ 25,570,169	
Employee benefits	1,425,689	1,472,126	2,897,815	577,933	86,971	664,904	3,562,719	
Professional services	984,697	1,492,381	2,477,078	2,245,878	56,712	2,302,590	4,779,668	
Program supplies and equipment	242,849	834,104	1,076,953	62,425	10,536	72,961	1,149,914	
Office supplies and expenses	105,408	335,301	440,709	254,122	90,291	344,413	785,122	
Occupancy	1,030,534	1,535,763	2,566,297	(166,552)	6,032	(160,520)	2,405,777	
Interest	-	-	-	18,215	-	18,215	18,215	
Travel, conferences, and meetings	321,720	589,030	910,750	243,063	49,822	292,885	1,203,635	
Specific assistance	422,763	6,287,672	6,710,435	513,974	25,254	539,228	7,249,663	
Other	(21,742)	4,763	(16,979)	65,227	226,690	291,917	274,938	
Depreciation and amortization	654,961	3,652	658,613	100,230	-	100,230	758,843	
Total Functional Expenses	\$ 16,168,253	\$ 22,976,680	\$ 39,144,933	\$ 7,551,048	\$ 1,062,682	\$ 8,613,730	\$ 47,758,663	

The accompanying notes to the consolidated financial statements are an integral part of these statements.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

YEAR ENDED JUNE 30, 2023

	Program Services			Support Services			Total Operating Expenses
	Fostering Independence	Promoting Self-Sufficiency	Total	Management and General	Fundraising	Total	
Salaries and wages	\$ 10,556,767	\$ 8,217,770	\$ 18,774,537	\$ 2,970,324	\$ 321,247	\$ 3,291,571	\$ 22,066,108
Employee benefits	1,393,656	1,080,439	2,474,095	416,178	54,077	470,255	2,944,350
Professional services	817,718	1,432,914	2,250,632	2,396,387	42,290	2,438,677	4,689,309
Program supplies and equipment	242,755	719,264	962,019	76,182	64,061	140,243	1,102,262
Office supplies and expenses	120,991	228,045	349,036	255,721	59,228	314,949	663,985
Occupancy	887,604	1,227,316	2,114,920	248,349	19,948	268,297	2,383,217
Interest	1,004	-	1,004	32,972	-	32,972	33,976
Travel, conferences and meetings	310,473	474,226	784,699	203,382	41,168	244,550	1,029,249
Specific assistance	368,252	3,839,301	4,207,553	362,339	26,278	388,617	4,596,170
Other	114,090	204,826	318,916	92,806	366,168	458,974	777,890
Depreciation and amortization	706,832	5,773	712,605	106,010	-	106,010	818,615
<b>Total Functional Expenses</b>	<b>\$ 15,520,142</b>	<b>\$ 17,429,874</b>	<b>\$ 32,950,016</b>	<b>\$ 7,160,650</b>	<b>\$ 994,465</b>	<b>\$ 8,155,115</b>	<b>\$ 41,105,131</b>

The accompanying notes to the consolidated financial statements are an integral part of these statements.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**

YEARS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ (3,541,625)	\$ 486,406
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation and amortization	758,843	818,615
Contributions restricted for long-term purposes	(340,030)	(2,497,488)
Provision for uncollectible pledges and accounts receivable	(139,121)	509,801
Realized and unrealized gains on investments	(190,516)	(125,624)
Change in beneficial interest in trusts	(136,864)	(118,923)
Amortization of operating lease right-of-use assets	658,363	530,401
Gain on sale of property and equipment	(27,227)	(23,258)
Changes in operating assets and liabilities:		
Accounts receivable, net	(3,025,138)	(187,008)
Pledges receivable, net	753,009	(1,191,753)
Prepaid expenses and other current assets	479,294	(483,101)
Accounts payable	(787,031)	36,382
Accrued expenses	312,300	42,375
Other current liabilities	(501,396)	2,879,137
Deferred revenue	3,051,996	4,936,953
Lease liabilities - operating	(655,544)	(521,694)
Net cash flows from operating activities	<u>(3,330,687)</u>	<u>5,091,221</u>
<b>Cash flows from investing activities:</b>		
Purchases of property and equipment	(1,610,347)	(965,543)
Proceeds from sale of property and equipment	29,552	23,258
Purchases of investments	(346,812)	(1,308,891)
Proceeds from sale of investments	303,568	1,249,036
Net cash flows from investing activities	<u>(1,624,039)</u>	<u>(1,002,140)</u>
<b>Cash flows from financing activities:</b>		
Checks issued in excess of cash	42,332	-
Proceeds from contributions restricted for long-term purposes	603,458	2,597,488
Payments on finance lease liabilities	(103,319)	(111,184)
Payments on long-term debt	(118,671)	(269,074)
Net cash flows from financing activities	<u>423,800</u>	<u>2,217,230</u>
Change in cash, cash equivalents and restricted cash	(4,530,926)	6,306,311
Cash, cash equivalents and restricted cash, beginning of year	7,631,817	1,325,506
Cash, cash equivalents and restricted cash, end of year	<u>\$ 3,100,891</u>	<u>\$ 7,631,817</u>
<b>Reconciliation of cash, cash equivalents and restricted cash to the consolidated statements of financial position:</b>		
Cash and cash equivalents	\$ 608,326	\$ 4,498,255
Restricted cash	2,146,267	2,798,592
Restricted deposits and funded reserves	346,298	334,970
Total cash, cash equivalent, and restricted cash	<u>\$ 3,100,891</u>	<u>\$ 7,631,817</u>

The accompanying notes to the consolidated financial statements are an integral part of these statements.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)**

YEARS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>Supplemental disclosure of cash flow information:</b>		
Cash paid for interest	<u>\$ 18,215</u>	<u>\$ 1,004</u>
<b>Supplemental disclosures of noncash investing and financing activities:</b>		
Fixed asset purchases in accounts payable and related party payables at year-end	<u>\$ -</u>	<u>\$ 6,189</u>
Operating lease right-of-use assets and liabilities resulting from implementation of Leases 842	<u>\$ -</u>	<u>\$ 982,112</u>
Operating lease right-of-use assets obtained in exchange for lease obligations	<u>\$ 2,073,313</u>	<u>\$ 454,130</u>
Finance lease right-of-use assets and liabilities resulting from implementation of Leases 842	<u>\$ -</u>	<u>\$ 220,654</u>
Finance lease right-of-use assets obtained in exchange for lease obligations	<u>\$ 228,044</u>	<u>\$ 21,895</u>

The accompanying notes to the consolidated financial statements are an integral part of these statements.

# VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

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### Note 1—Description of Organization

Volunteers of America Mid-States, Inc. and Affiliates f/k/a Volunteers of America of Kentucky, Inc. and Affiliates (the "Organization") is a nonprofit spiritually based human services organization, incorporated in Kentucky that provides social services within Kentucky, Indiana, Tennessee, and West Virginia under a charter from Volunteers of America, Inc. (the "National Organization"), a national nonprofit spiritually based organization providing local human service programs, and opportunities for individual and community involvement.

The Affiliates consist of VOA Property Corporation of Louisville, Inc., VOA of Northern Kentucky, Inc. and seven HUD-financed properties (see below).

The Organization has the following significant impact areas:

*Fostering Independence* – The Organization fosters the health and independence of the elderly and persons with disabilities, mental illness, and HIV/AIDS through quality affordable housing, health care services and a wide range of community services. Program categories and services are as follows:

- Disabilities services - residential care
- Elderly services - service coordination in affordable housing
- Healthcare services - HIV/AIDS services
- Housing - disabled and elderly housing

*Promoting Self-sufficiency* – The Organization promotes self-sufficiency for individuals and families who have experienced homelessness or other personal crisis, including chemical dependency, involvement with the corrections system and unemployment. The Organization focuses on solution-oriented approaches using a continuum of services from prevention to intervention to long-term support. Program categories and services are as follows:

- Correctional services - community sanctions center
- Homeless services - emergency shelter, eviction prevention, housing placement, supportive services, transitional housing
- Substance abuse - residential treatment

The Organization operates seven residential properties funded by the U.S. Department of Housing and Urban Development ("HUD"), through a common board of directors and management team.

The seven HUD-financed properties ("Various HUD Properties") include:

- VOAKY Autumn Ridge, Inc.
- VOAKY Bunker Hill Court, Inc.
- VOAKY Hopeful Road, Inc.
- VOAKY Madison Pike, Inc.
- VOAKY Morningside Drive, Inc.
- VOAKY River Road, Inc.
- Nashville Volunteers of America Living Centers, Inc.

These HUD properties were formed to provide housing under programs as defined by the National Housing Act. Their operations are regulated by HUD as to rent charges and operating methods. Each HUD property receives monthly rent subsidies from HUD.

# VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

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### Note 2—Summary of significant accounting policies

The Organization follows generally accepted accounting principles as outlined in the Financial Accounting Standards Board's Accounting Standards Codification ("ASC"). Significant accounting policies are as follows:

*Basis of Accounting* – The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") as established by the Financial Accounting Standards Board ("FASB") and as applicable to voluntary health and welfare organizations.

*Principles of Consolidation* – The Organization's consolidated financial statements include the accounts of Volunteers of America ("VOA") Mid-States, Inc., VOA Property Corporation of Louisville, Inc., VOA of Northern Kentucky, Inc., and the Various HUD Properties. All material inter-entity transactions and balances have been eliminated.

*Use of Estimates* – The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from those estimates.

*Subsequent Events* – Subsequent events for the Organization have been considered through November 4, 2024, which represents the date the consolidated financial statements were available to be issued.

*Net Assets* – The Organization classifies net assets into two categories: with or without donor/grantor-imposed restrictions. All net assets are considered to be available for unrestricted use unless specifically restricted by the donor or by law.

Net assets without donor restrictions are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions are subject to stipulations by donors and grantors. Some donor restrictions are temporary in nature; those will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature requiring the resources to be maintained in perpetuity but permitting use of all or part of the investment income earned on the contributions. The Organization follows the policy of reporting donor-imposed restricted contributions whose restrictions are met in the same period as received as unrestricted revenue.

*Operations* – The Organization defines operations as all program and supporting service activities undertaken. Support and revenues that result from these activities, and their related expenses, are reported as operations. Gains, losses and other revenue that results from ancillary activities, such as investing liquid assets and disposing of other assets, are reported as non-operating.

*Cash Equivalents* – Cash equivalents are all highly liquid investments with a maturity of three months or less when purchased, unless held for reinvestment as part of the investment portfolio, pledged to secure loan agreements or otherwise designated or restricted. The carrying amount approximates fair value because of the short maturity of those instruments. The Organization typically maintains balances with its bank in excess of federally insured limits. Restricted cash relates to funds belonging to other entities for which the Organization has agreed to serve as a fiscal agent. Restricted deposits and funded reserves relates to amounts required by HUD to be held in bank accounts to service HUD properties.

# VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

### Note 2—Summary of significant accounting policies (continued)

*Investments* – Investments consist primarily of money market, exchange-traded and mutual funds. Investments are carried at fair value, generally determined by quoted market prices. Receipt of donated investments is recorded at the quoted market value of the investment at the time of donation.

*Accounts Receivable, Net* – The Organization reports accounts receivable for services rendered at net realizable amounts from third-party payers, clients and others. The amounts due are stated at their estimated net realizable value. The Organization extends credit to its customers and does not require collateral. The Organization reduces the carrying amount of accounts receivable by an allowance for credit losses that reflects the Organization's best estimate of the amounts that will not be collected. Based on the Organization's assessment of the customer's current creditworthiness, historical payment experience, and the age of outstanding receivables, the Organization estimates the portion, if any, of the balance that will not be collected. Additionally, the Organization incorporates forward-looking macroeconomic conditions and applies a weighted-average of write-offs to the aggregate remaining accounts receivable to estimate an additional allowance covering those amounts not specifically identified. The weighted-average gives greater weight to the most recent years and is adjusted for the Organization's estimate of any changes in expected future economic conditions that might give rise to results that differ from past experience. The Organization charges off uncollectible receivables against the allowance when the likelihood of collection is remote. The allowance for credit losses is \$155,318 and \$209,049 at June 30, 2024 and 2023 respectively.

*Pledges Receivable, Net* – Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected after one year are recorded at the present value of their estimated cash flows. The discounts on those amounts are computed using risk free interest rates applicable to the years in which the promises are received. The Organization provides an allowance for uncollectible pledges based upon the collectability of each specific pledge. The allowance is \$96,212 and \$172,110 at June 30, 2024 and 2023 respectively.

*Property and Equipment* – Land, buildings and equipment purchased by the Organization are recorded at cost. The Organization follows the practice of capitalizing all expenditures for land, buildings and equipment in excess of \$5,000 and with a useful life of at least one year. Repairs and maintenance are expensed as incurred. Donated assets are similarly capitalized using the fair value of the asset as of the date donated. Depreciation expense is computed on the straight-line method based upon the following estimated useful lives of the assets:

Buildings and improvements	7-40 years
Furniture and equipment	3-10 years
Vehicles	5 years

*Impairment of Long-lived Assets* – The Organization reviews for the impairment of long-lived assets whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. An impairment loss would be recognized when estimated future cash flows expected to result from the use of the asset and its eventual disposition are less than its carrying amount.

There were no charges for impairment of long-lived assets during 2024 or 2023.

*Restricted Deposits and Funded Reserves* – The Organization receives a security deposit from tenants of HUD-sponsored properties prior to move-in. The Organization has also established replacement reserve accounts and residual receipts accounts for HUD-sponsored properties. Funds are set aside monthly in a replacement reserve for each unit at a rate set by HUD to be used for repairs and maintenance costs in the future. Residual receipts represent funds received by the owner on HUD properties in excess of current costs. Replacement reserves and residual receipts cannot be spent without the approval of HUD.

# VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

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### Note 2—Summary of significant accounting policies (continued)

*Government Grants* – Support funded by grants is recognized as the Organization performs the contracted services or incurs outlays eligible for reimbursement under the grant agreements. Grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, could be adjusted.

*Contributions*: – Contributions are recorded upon receipt. Contributions in the form of a pledge are recorded upon receipt of pledge documentation. Conditional promises to give are not included as support until such time as the conditions are substantially met.

*In-kind Contributions* – The Organization recognizes revenue and expense for contributed goods and services at the fair value of those goods and services, provided those goods and services create or enhance non-financial assets or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. See Note 11.

*Revenue Recognition* – The Organization generates a portion of its revenue from contributions, which are outside the scope of Topic 606, and cost reimbursement grants. The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

Revenues from services billed under Medicaid are recognized on a fee-for-service basis using rates established by the various states' agencies. Although rates are determined prospectively, the regulatory agencies retain the authority to adjust amounts due to the Organization under certain circumstances. Other client service revenues are recorded at rates established by the Organization or as contracted with the payer as appropriate.

Funds received that have not yet been earned by the completion of performance obligations are recorded as deferred revenue in the consolidated statements of financial position.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Revenues from grants based upon contractually agreed-upon rates are recognized in the period in which the services are rendered. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as other current liabilities in the statement of financial position. The Organization received cost-reimbursement grants of approximately \$35,639,000 that have not been recognized at June 30, 2024 because qualifying expenditures have not yet been incurred.

*Income Taxes* – Under provision of Section 501(c)(3) of the Internal Revenue Code as a subordinate unit of the National Organization and the applicable income tax regulations of the state of Kentucky, the Organization is exempt from income taxes, except for net income from unrelated business income. The National Organization is exempt from Federal income taxes under Section 501(a) of the Internal Revenue Code as a religious organization described in Section 501(c)(3). There were no material unrelated business activities during the fiscal years ended June 30, 2024 and 2023 and accordingly, no tax expense was incurred during these years.

The Organization recognizes uncertain income tax provisions using the "more-likely-than-not" approach as defined in the ASC. No liability for uncertain income tax positions has been recorded in the accompanying financial statements.

*Advertising Costs* – Advertising costs are expensed as incurred. Advertising expense was \$318,111 and \$220,318 for the years ended June 30, 2024 and 2023 respectively, and is included in office supplies and expenses in the consolidated statements of functional expenses.

# VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

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### **Note 2—Summary of significant accounting policies (continued)**

*Leases* – The Organization leases certain office space and equipment. The Organization determines if an arrangement is a lease at inception. Operating leases are included in ROU assets, and lease liabilities on the consolidated statements of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Lease ROU assets and liabilities are recognized at commencement based on the present value of lease payments over the lease term. As most of the Organization's leases do not provide an implicit rate, the Organization uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. Utilization of a risk-free rate is a practical expedient allowed if no rate is implicit in the lease. ROU assets also include adjustments related to prepaid or deferred lease payments and lease incentives. Lease terms may include options to extend or terminate the lease when it is reasonably certain that option will be exercised. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. Finance lease ROU assets are amortized over the shorter of their estimated useful life or the term of the lease.

For short-term leases, (that is a lease that, at the commencement date, has a lease term of 12 months or less and does not include an option to purchase the underlying asset the Organization is reasonably certain to exercise), an ROU asset and lease liability is not recognized. Instead lease payments are recognized in the consolidated statements of activities and changes in net assets on a straight-line basis over the lease term and any variable lease payments are recognized when the obligation for those payments is incurred. Operating leases are included in operating lease ROU assets and operating lease liabilities (current and non-current) in the consolidated statements of financial position. Finance leases are included in finance lease ROU assets and finance lease liabilities (current and non-current) in the consolidated statements of financial position.

The Organization has lease agreements with lease and non-lease components. In allocating consideration in the contract to the separate lease components and the non-lease components, the Organization uses the standalone prices of the lease and non-lease components. Observable standalone prices are used, if available. If the standalone price for a component has a high level of variability or uncertainty, this allocation may require significant judgment.

*Allocation of Functional Expenses* – The costs of providing various program services and supporting activities have been summarized on a functional basis in the consolidated statement of activities and changes in net assets. The consolidated statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the community programs, management and general and fundraising expenses on a reasonable basis that is consistently applied. The expenses allocated include occupancy, depreciation and amortization, which are allocated based on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, interest, insurance and other, which are allocated on the basis of estimates of time and effort.

*Recent Accounting Pronouncements* – In June 2016, the FASB issued ASU 2016-13, *Financial Instruments-Credit Losses*. The standard requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the statement of activities will reflect the measurement of credit losses for newly-recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. The Organization adopted this ASU effective July 1, 2023 with no material impact on the Organization's consolidated financial statements.

*Reclassifications* – Certain reclassifications were made to the 2023 consolidated financial statements to conform to the 2024 presentation. The reclassifications had no impact on net assets or the change in net assets.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

*JUNE 30, 2024 AND 2023*

**Note 3—Liquidity and availability of resources**

The Organization's assets available within one year of the consolidated statement of financial position date for general expenditures as of June 30, 2024 and 2023 are as follows:

	<b>2024</b>	<b>2023</b>
Cash and cash equivalents	\$ 608,326	\$ 4,498,255
Restricted cash	2,146,267	2,798,592
Accounts receivable, net	6,321,604	3,273,442
Pledges receivable, net	2,168,617	3,068,957
Investments	2,088,716	1,854,956
Beneficial interest in trusts	1,901,039	1,764,175
Restricted deposits and funded reserves	346,298	334,970
	<u>15,580,867</u>	<u>17,593,347</u>
Less amounts not available to be used within one year		
Restricted by donors due to time or purpose	5,912,926	6,424,278
Restricted cash	2,146,267	2,798,592
HUD capital advances	2,239,897	2,239,897
Restricted deposits and funded reserves	346,298	334,970
Funds held in trust by others in perpetuity	1,039,095	950,404
Total financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,896,384</u>	<u>\$ 4,845,206</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization invests excess cash in short-term investments such as money market accounts. Additionally, the Organization has a \$4,000,000 line of credit available to meet cash flow needs (see Note 8).

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

JUNE 30, 2024 AND 2023

**Note 4—Pledges receivable**

Pledges receivable at June 30, 2024 and 2023 consists of the following:

	<b>2024</b>	<b>2023</b>
Pledges receivable	\$ 2,294,745	\$ 3,314,641
Less unamortized discount	29,916	73,574
Less allowance for uncollectible pledges	96,212	172,110
	<u>\$ 2,168,617</u>	<u>\$ 3,068,957</u>
Amounts due in:		
Less than one year	\$ 1,422,958	\$ 1,805,674
One to five years	871,787	1,508,967
	<u>\$ 2,294,745</u>	<u>\$ 3,314,641</u>

Pledges receivable due after one year have been discounted to present value reflecting the time value of money using discount rates ranging from 0.29% to 4.33%.

**Note 5—Property and equipment**

Property and equipment at June 30, 2024 and 2023 consists of the following:

	<b>2024</b>	<b>2023</b>
Land	\$ 1,387,640	\$ 1,380,897
Buildings and improvements	12,258,253	12,258,254
Vehicles	2,505,895	2,522,541
Furniture and equipment	3,363,185	3,213,343
Construction in progress	2,001,430	589,956
	<u>21,516,403</u>	<u>19,964,991</u>
Less accumulated depreciation	11,720,078	11,115,591
	<u>\$ 9,796,325</u>	<u>\$ 8,849,400</u>

Depreciation expense was \$758,843 and \$818,615 for the years ended June 30, 2024 and 2023, respectively.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

JUNE 30, 2024 AND 2023

**Note 6—Investments and fair value measurements**

FASB ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

*Level 1* – Quoted prices in active markets for identical assets or liabilities. An active market for the asset or liability is a market in which the transaction for the asset or liability occurs with sufficient frequency and volume to provide pricing information on an ongoing basis.

*Level 2* – Observable market-based inputs or unobservable inputs that are corroborated by market data, such as quoted prices for similar assets or liabilities or model-derived valuations.

*Level 3* – Unobservable inputs that are not corroborated by market data. These inputs reflect an organization's own assumptions about the assumptions a market participant would use in pricing the asset or liability.

The following is a description of the valuation methodologies for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2024 and 2023.

*Money Market Funds, Exchange-traded Funds and Mutual Funds* – Valued at the net asset value ("NAV") of shares held by the Organization at year end. The NAV is based on the value of the underlying investment assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding.

The NAV is a quoted price in an active market.

*Funds Held by Others* – The beneficial interest in trusts is valued at the fair value of the underlying assets held in the third-party trusts, which is estimated to approximate the present value of future cash flows. The fund held at the Community Foundation of Louisville (the "Foundation") is based on the fair value of fund investments as reported by the Foundation.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Organization's investments at fair value as of June 30, 2024:

	<b>Investments at Fair Value as of June 30, 2024</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Money market funds	\$ 85,548	\$ -	\$ -	\$ 85,548
Exchange traded funds	951,471	-	-	951,471
Mutual funds	827,468	-	-	827,468
Funds held by others	-	-	2,125,268	2,125,268
	<u>\$ 1,864,487</u>	<u>\$ -</u>	<u>\$ 2,125,268</u>	<u>\$ 3,989,755</u>

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

*JUNE 30, 2024 AND 2023*

**Note 6—Investments and fair value measurements (continued)**

The following table sets forth by level, within the fair value hierarchy, the Organization's investments at fair value as of June 30, 2023:

	<b>Investments at Fair Value as of June 30, 2023</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Money market funds	\$ 124,924	\$ -	\$ -	\$ 124,924
Exchange traded funds	759,060	-	-	759,060
Mutual funds	771,613	-	-	771,613
Funds held by others	-	-	1,963,534	1,963,534
	<u>\$ 1,655,597</u>	<u>\$ -</u>	<u>\$ 1,963,534</u>	<u>\$ 3,619,131</u>

The following is a reconciliation of the beginning and ending balance of investments measured at fair value on a recurring basis using significant unobservable (Level 3) for the years ended June 30, 2024 and 2023:

	<b>2024</b>	<b>2023</b>
Funds held by others, beginning of year	\$ 1,963,534	\$ 1,645,252
Investment income, net	208,637	368,781
Distributions	(46,903)	(50,499)
Funds held by others, end of year	<u>\$ 2,125,268</u>	<u>\$ 1,963,534</u>

Included in investments is \$224,229 and \$199,359 at June 30, 2024 and 2023 respectively, which is invested in a fund at the Foundation. Terms of the fund allow the Organization to have access to \$140,985 and \$132,028 of these investments at June 30, 2024 and 2023, respectively, with the balance restricted for investment in perpetuity.

**Note 7—Beneficial interest in trusts**

Beneficial interest in trusts represents resources neither in the possession nor under the control of the Organization, but held and administered by an outside party, with the Organization deriving income from such funds. The fair value of the Organization's share of assets is reflected in the consolidated statements of financial position and the income, including both initial contributions restricted due to time or in perpetuity and subsequent fair value adjustments, is recorded in the consolidated statements of activities and changes in net assets. Distributions totaling \$46,903 and \$50,499 were received during the years ended June 30, 2024 and 2023, respectively.

Beneficial interest in trusts consists of the following at June 30, 2024 and 2023:

	<b>2024</b>	<b>2023</b>
Restricted due to time	\$ 945,188	\$ 881,102
Restricted in perpetuity	955,851	883,073
	<u>\$ 1,901,039</u>	<u>\$ 1,764,175</u>

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

*JUNE 30, 2024 AND 2023*

**Note 8—Line of credit**

The Organization has a line of credit with PNC Bank which provides for borrowings up to \$4,000,000. Outstanding balances bear interest at the daily SOFR rate plus 2.50% (7.83% at June 30, 2024). The line is secured by real estate and expires February 22, 2025. There was no outstanding balance on this line of credit as of both June 30, 2024 and 2023.

**Note 9—Long-term debt**

Long-term debt at June 30, 2024 and 2023 consists of the following:

	<u>2024</u>	<u>2023</u>
Note payable to PNC Bank, bearing interest at LIBOR plus 2.50% (2.595% at June 30, 2023) payable in monthly principal and interest installments of \$10,397 through November 2026.	\$ 284,977	\$ 390,558
Term note bearing interest at 5.05% and requires 60 monthly payments of principal and interest of \$13,226 beginning July 2018 with balance due in June 2023. Guaranteed by two affiliates of the Organization.	-	13,090
	284,977	403,648
Less current maturities	114,743	119,109
	<u>\$ 170,234</u>	<u>\$ 284,539</u>

The notes above are collateralized by the various real estate assets and certain equipment of the Organization.

At June 30, 2024, the aggregate annual maturities of principal payments on the notes payable are:

<u>Years Ending June 30,</u>	
2025	\$ 114,743
2026	118,900
2027	51,334
	<u>\$ 284,977</u>

# VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

### Note 10—Related party transactions

The Organization is affiliated with the National Organization which provides support services to the Organization for a fee. Affiliate fees paid during the years ended June 30, 2024 and 2023 totaled \$809,781 and \$837,352, respectively. Service fees due and payable to the National Organization as of June 30, 2024 and 2023 were \$385,624 and \$350,874, respectively.

The Organization contributed \$13,338 and \$12,793 for the years ended June 30, 2024 and 2023 respectively, to fund The Volunteers of America National Pension Plan, the defined benefit pension plan of the National Organization covering all commissioned ministers.

As of June 30, 2024 and 2023, the Organization was due \$155,080 and \$146,895 respectively, from six HUD-financed properties which were formerly managed by the Organization. These amounts are included in accounts receivable on the accompanying consolidated statements of financial position.

### Note 11—Donated goods and services

Donated materials and equipment are shown as gifts, valued at their estimated fair value at the date of receipt. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of donation. A large number of volunteers have given significant amounts of their time for the operation of the Organization throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

The Organization received the following contributions of nonfinancial assets as of June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Clothing, supplies, and household goods	\$ 78,144	\$ 139,329
Media	511,322	359,359
Property and equipment	177,000	371,000
	<u>\$ 766,466</u>	<u>\$ 869,688</u>

The Organization receives donated goods in new or useable condition that are utilized to directly benefit clients receiving services through various programs. Donated goods consist of clothing, food, hygiene items, school and other supplies, and gift cards. The Organization values donated goods based on the cost of the goods. The Organization receives donated media time, which is valued based on the cost of the ad or airtime, and property and equipment, which is valued based on professional appraisals. All donated items were utilized in the Organization's programs and supporting services. There were no donor-imposed restrictions associated with donated goods, services, or property.

### Note 12—Retirement plan

The Organization participates in a defined contribution retirement plan in which only full-time employees can participate. The Organization contributes up to one-half of six percent of employee compensation, up to Internal Revenue Service limits. Plan expense for the years ended June 30, 2024 and 2023 was \$92,414 and \$75,436, respectively.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

*JUNE 30, 2024 AND 2023*

**Note 13—Risk management and litigation**

The Organization is exposed to various risks and losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization currently carries property and general liability insurance to offset these risks.

Investment securities are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would result in material changes in the fair value of long-term investments and net assets of the Organization.

The Organization is subject to other claims and lawsuits that arise primarily in the ordinary course of its activities. It is the opinion of management that the disposition and ultimate resolution of such claims and lawsuits will not have a material adverse effect on the consolidated financial statements of the Organization.

**Note 14—Lease commitments**

The Organization leases properties in Kentucky, Tennessee and Indiana for various group homes and office space. The Organization also leases vehicles and equipment. The lease terms vary over periods ranging from nineteen months to nine years. The Organization also leases multiple properties on a month-to-month basis. The finance lease obligations are secured by the related equipment. The lease agreements generally do not contain any material residual value guarantees or material restrictive covenants.

The components of lease expense for the year ended June 30, 2024 are as follows:

	<u>Amount</u>
Lease cost:	
Finance lease cost	
Amortization of ROU assets	\$ 103,935
Interest on lease liabilities	9,951
Operating lease cost	713,355
Short-term lease cost	529,473
Total lease cost	<u>\$ 1,356,714</u>

The weighted average lease term and discount rate as of June 30, 2024 were as follows:

Weighted average remaining lease term - operating leases	5.75
Weighted average remaining lease term - finance leases	2.98
Weighted average remaining discount rate - operating leases	4.25%
Weighted average remaining discount rate - finance leases	4.12%

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

*JUNE 30, 2024 AND 2023*

**Note 14—Lease commitments (continued)**

Total rent expense for operating leases for the years ended June 30, 2024 and 2023 was approximately \$1,243,000 and \$1,252,000, respectively. The maturities of the operating lease liabilities as of June 30, 2024, are as follows:

2025	\$ 779,604
2026	479,992
2027	270,140
2028	225,864
2029	227,706
Thereafter	<u>653,583</u>
Total lease payments	2,636,889
Less present value discount	<u>304,572</u>
Present value of future minimum lease payments	2,332,317
Less current portion	<u>696,225</u>
Operating lease liabilities, non-current	<u><u>\$ 1,636,092</u></u>

The maturities of finance lease liabilities as of June 30, 2024 were as follows:

2025	\$ 112,614
2026	88,586
2027	68,474
2028	23,732
2029	<u>222</u>
Total lease payments	293,628
Less imputed interest	<u>15,643</u>
Present value of future minimum lease payments	277,985
Less current portion	<u>103,898</u>
Finance lease liabilities, non-current	<u><u>\$ 174,087</u></u>

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

*JUNE 30, 2024 AND 2023*

**Note 15—Net assets with donor restrictions**

Net assets with donor restrictions at June 30, 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Subject to time or expenditure for specified purpose:		
Freedom House projects	\$ 3,390,731	\$ 3,132,665
HUD capital advances	2,239,897	2,239,897
Project Strong	835,709	1,125,149
Beneficial interest in trust	945,188	881,112
Tennessee Department of Transportation	203,969	203,969
Transitional housing	55,264	200,508
Hunger initiatives	9,455	200,000
Healthcare initiatives	164,688	193,305
Disaster relief	113,381	149,153
Education, supplies, bedding	-	77,209
Restorative Justice	22,420	66,363
HIV grant funding	-	63,623
Scholar House - Corbin	44,199	50,000
Veterans' services	40,900	40,900
Grow Tunnel	26,700	30,000
Moral injury training	10,322	10,322
Unity House	50,000	-
Total subject to time or expenditure for specified purpose	<u>8,152,823</u>	<u>8,664,175</u>
Funds held by others in perpetuity:		
Beneficial interests in trusts	955,851	883,073
Community Foundation of Louisville	83,244	67,331
Total funds held by others in perpetuity	<u>1,039,095</u>	<u>950,404</u>
Total net assets with donor restrictions	<u>\$ 9,191,918</u>	<u>\$ 9,614,579</u>

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

*JUNE 30, 2024 AND 2023*

**Note 15—Net assets with donor restrictions (continued)**

The following entities have capital advances from HUD as of both June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
VOAKY Autumn Ridge, Inc. (Release from restriction in September 2043)	\$ 217,400	\$ 217,400
VOAKY Bunker Hill Court, Inc. (Release from restriction in January 2048)	521,697	521,697
VOAKY Madison Pike, Inc. (Release from restriction in May 2045)	296,600	296,600
VOAKY Morningside Drive, Inc. (Release from restriction in January 2045)	275,900	275,900
Nashville Volunteers of America Living Center, Inc. (Release from restriction in June 2045)	928,300	928,300
	<u>\$ 2,239,897</u>	<u>\$ 2,239,897</u>

These capital advances bear no interest and repayment is not required so long as regulatory requirements are met. The capital advances are collateralized by a mortgage on the related property and are included in net assets with donor restrictions.

**Note 16—Contingencies**

The Organization receives funding from federal and state government agencies, which funds are to be used for designated purposes only. For government agency grants, if the grantor's review indicates that the funds have not been used for the intended purpose, the grantors may request a refund of monies advanced or refuse to reimburse the Organization for its disbursements. The amount of such future refunds and unreimbursed disbursements, if any, is not expected to be significant. Continuation of the Organization's grant programs is predicated upon the grantors' satisfaction that the funds provided are being spent as intended and the grantors' intent to continue their programs.

In addition, the Organization operates in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal and state regulatory agencies, including, but not limited to, the U.S. Department of Health and Human Services, the U.S. Department of Veterans Affairs, U.S. Department of Treasury and the U.S. Department of Housing and Urban Development. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by various government bodies. Such changes may occur with little or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

**SUPPLEMENTARY INFORMATION**

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

JUNE 30, 2024

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents	\$ 497,156	\$ -	\$ 44,865	\$ 66,305	\$ -	\$ 608,326
Restricted cash	2,146,267	-	-	-	-	2,146,267
Accounts receivable, net	6,000,312	18,477	946,157	1,818	(645,160)	6,321,604
Pledges receivable, net	1,422,958	-	-	-	-	1,422,958
Prepaid expenses and other current assets	6,276,090	34,865	58,999	-	(6,159,475)	210,479
Total Current Assets	16,342,783	53,342	1,050,021	68,123	(6,804,635)	10,709,634
Property and Equipment:						
Land and buildings	604,647	10,321,101	-	2,720,145	-	13,645,893
Furniture and equipment	1,871,411	3,946,530	37,927	13,212	-	5,869,080
Construction in progress	136,464	1,864,966	-	-	-	2,001,430
Less accumulated depreciation	2,138,217	8,531,939	37,927	1,011,995	-	11,720,078
Total Property and Equipment	474,305	7,600,658	-	1,721,362	-	9,796,325
Right-of-use assets - operating, net	2,320,791	-	-	-	-	2,320,791
Right-of-use assets - finance, net	271,143	-	-	-	-	271,143
Other Assets:						
Investments, restricted	83,245	-	-	-	-	83,245
Investments	2,005,471	-	-	-	-	2,005,471
Beneficial interest in trusts	1,901,039	-	-	-	-	1,901,039
Restricted deposits and funded reserves	-	-	-	346,298	-	346,298
Pledges receivable, net	745,659	-	-	-	-	745,659
Total Other Assets	4,735,414	-	-	346,298	-	5,081,712
<b>Total Assets</b>	<b>\$ 24,144,436</b>	<b>\$ 7,654,000</b>	<b>\$ 1,050,021</b>	<b>\$ 2,135,783</b>	<b>\$ (6,804,635)</b>	<b>\$ 28,179,605</b>

See report of independent auditor.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION (CONTINUED)**

JUNE 30, 2024

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
<b>LIABILITIES AND NET ASSETS</b>						
Current Liabilities:						
Checks issued in excess of cash	\$ -	\$ 42,332	\$ -	\$ -	\$ -	\$ 42,332
Accounts payable	758,122	6,155,139	11,522	117,064	(6,804,635)	237,212
Accrued expenses	2,146,909	-	27,334	46,183	-	2,220,426
Other current liabilities	2,335,846	-	49,460	-	-	2,385,306
Deferred revenue	7,988,949	-	-	-	-	7,988,949
Current lease liabilities - operating	696,225	-	-	-	-	696,225
Current lease liabilities - finance	103,898	-	-	-	-	103,898
Current maturities of long-term debt	114,743	-	-	-	-	114,743
Total Current Liabilities	14,144,692	6,197,471	88,316	163,247	(6,804,635)	13,789,091
Lease liabilities - operating, net of current portion	1,636,092	-	-	-	-	1,636,092
Lease liabilities - finance, net of current portion	174,087	-	-	-	-	174,087
Long-term debt, less current maturities	170,234	-	-	-	-	170,234
Total Long-Term Liabilities	1,980,413	-	-	-	-	1,980,413
Net Assets:						
Without donor restrictions	1,067,310	1,456,529	961,705	(267,361)	-	3,218,183
With donor restrictions	6,952,021	-	-	2,239,897	-	9,191,918
Total Net Assets	8,019,331	1,456,529	961,705	1,972,536	-	12,410,101
<b>Total Liabilities and Net Assets</b>	<b>\$ 24,144,436</b>	<b>\$ 7,654,000</b>	<b>\$ 1,050,021</b>	<b>\$ 2,135,783</b>	<b>\$ (6,804,635)</b>	<b>\$ 28,179,605</b>

See report of independent auditor.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

JUNE 30, 2023

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents	\$ 4,386,353	\$ 18,149	\$ 3,818	\$ 89,935	\$ -	\$ 4,498,255
Restricted cash	2,798,592	-	-	-	-	2,798,592
Accounts receivable, net	3,080,876	6,191	902,333	728	(716,686)	3,273,442
Pledges receivable, net	1,805,674	-	-	-	-	1,805,674
Prepaid expenses and other current assets	4,954,300	50,477	61,688	-	(4,376,692)	689,773
Total Current Assets	17,025,795	74,817	967,839	90,663	(5,093,378)	13,065,736
Property and Equipment:						
Land and buildings	604,647	10,314,359	-	2,720,145	-	13,639,151
Furniture and equipment	1,710,830	3,973,915	37,927	13,212	-	5,735,884
Construction in progress	245,099	344,857	-	-	-	589,956
Less accumulated depreciation	2,064,983	8,070,837	34,605	945,166	-	11,115,591
Total Property and Equipment	495,593	6,562,294	3,322	1,788,191	-	8,849,400
Right-of-use assets - operating, net	905,841	-	-	-	-	905,841
Right-of-use assets - finance, net	147,034	-	-	-	-	147,034
Other Assets:						
Investments, restricted	67,332	-	-	-	-	67,332
Investments	1,787,624	-	-	-	-	1,787,624
Beneficial interest in trusts	1,764,175	-	-	-	-	1,764,175
Restricted deposits and funded reserves	-	-	-	334,970	-	334,970
Pledges receivable, net	1,263,283	-	-	-	-	1,263,283
Total Other Assets	4,882,414	-	-	334,970	-	5,217,384
<b>Total Assets</b>	<b>\$ 23,456,677</b>	<b>\$ 6,637,111</b>	<b>\$ 971,161</b>	<b>\$ 2,213,824</b>	<b>\$ (5,093,378)</b>	<b>\$ 28,185,395</b>

See report of independent auditor.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION (CONTINUED)**

JUNE 30, 2023

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
<b>LIABILITIES AND NET ASSETS</b>						
Current Liabilities:						
Accounts payable	\$ 1,235,737	\$ 4,763,724	\$ 26,424	\$ 97,925	\$ (5,093,378)	\$ 1,030,432
Accrued expenses	1,831,264	-	23,764	53,098	-	1,908,126
Other current liabilities	2,872,363	-	14,339	-	-	2,886,702
Line of credit	-	-	-	-	-	-
Deferred revenue	4,936,953	-	-	-	-	4,936,953
Current lease liabilities - operating	478,073	-	-	-	-	478,073
Current lease liabilities - finance	67,703	-	-	-	-	67,703
Current maturities of long-term debt	119,109	-	-	-	-	119,109
Total Current Liabilities	11,541,202	4,763,724	64,527	151,023	(5,093,378)	11,427,098
Lease liabilities - operating, net of current portion	436,475	-	-	-	-	436,475
Lease liabilities - finance, net of current portion	85,557	-	-	-	-	85,557
Long-term debt, less current maturities	284,539	-	-	-	-	284,539
Net Assets:	806,571	-	-	-	-	806,571
Without donor restrictions	3,734,222	1,873,387	906,634	(177,096)	-	6,337,147
With donor restrictions	7,374,682	-	-	2,239,897	-	9,614,579
Total Net Assets	11,108,904	1,873,387	906,634	2,062,801	-	15,951,726
<b>Total Liabilities and Net Assets</b>	<b>\$ 23,456,677</b>	<b>\$ 6,637,111</b>	<b>\$ 971,161</b>	<b>\$ 2,213,824</b>	<b>\$ (5,093,378)</b>	<b>\$ 28,185,395</b>

See report of independent auditor.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**

YEAR ENDED JUNE 30, 2024

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
Net Assets Without Donor Restrictions:						
Revenues:						
Support and revenues from operations:						
Public support received directly:						
Contributions	\$ 1,251,450	\$ -	200	\$ -	\$ -	\$ 1,251,650
Contributions, in-kind	766,466	-	-	-	-	766,466
Public support: capital and bequests	228,315	-	-	-	-	228,315
Special events	1,000,163	-	-	-	-	1,000,163
Public support received indirectly:						
United Way allocation	-	-	2	-	-	2
Volunteers of America awards and grants	71,315	-	-	-	-	71,315
Total Public Support	3,317,709	-	202	-	-	3,317,911
Revenue and Grants:						
Fee for service revenue	10,053,302	-	2,817,796	-	-	12,871,098
Federal and state grants	21,381,243	-	-	-	-	21,381,243
Program service fees	5,179,718	267,453	139,610	-	(299,682)	5,287,099
Rental income	-	72,271	-	388,696	(72,271)	388,696
Miscellaneous revenue	3,688,478	-	-	-	(3,685,922)	2,556
Total Revenue and Grants	40,302,741	339,724	2,957,406	388,696	(4,057,875)	39,930,692
Net Assets Released from Restrictions:						
Satisfaction of program activities	930,010	-	-	-	-	930,010
Satisfaction of capital improvements	105,458	-	-	-	-	105,458
Total Support and Revenues from Operations	\$ 44,655,918	\$ 339,724	\$ 2,957,608	\$ 388,696	\$ (4,057,875)	\$ 44,284,071

See report of independent auditor.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)**

YEAR ENDED JUNE 30, 2024

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
Expenses:						
Operating expenses:						
Program services:						
Fostering independence	\$ 13,827,867	\$ 782,873	\$ 2,902,537	\$ 478,961	\$ (1,823,985)	\$ 16,168,253
Promoting self-sufficiency	25,210,570	-	-	-	(2,233,890)	22,976,680
Total Program Services	39,038,437	782,873	2,902,537	478,961	(4,057,875)	39,144,933
Support Services and Fundraising:						
Management and general	7,551,048	-	-	-	-	7,551,048
Fundraising	1,062,682	-	-	-	-	1,062,682
Total Support Services and Fundraising	8,613,730	-	-	-	-	8,613,730
Total Operating Expenses	47,652,167	782,873	2,902,537	478,961	(4,057,875)	47,758,663
Decrease in net assets from operations	(2,996,249)	(443,149)	55,071	(90,265)	-	(3,474,592)
Nonoperating Gains and Other Income:						
Gain on sale of property and equipment	936	26,291	-	-	-	27,227
Investment return, net	328,401	-	-	-	-	328,401
Nonoperating gains and other income, net	329,337	26,291	-	-	-	355,628
Change in net assets without donor restrictions	(2,666,912)	(416,858)	55,071	(90,265)	-	(3,118,964)
Net Assets with Donor Restrictions:						
Contributions	460,030	-	-	-	-	460,030
Investment return, net	15,913	-	-	-	-	15,913
Change in beneficial interest in trusts	136,864	-	-	-	-	136,864
Net Assets Released from Restriction:						
Satisfaction of program activities	(930,010)	-	-	-	-	(930,010)
Satisfaction of capital improvements	(105,458)	-	-	-	-	(105,458)
Change in net assets with donor restrictions	(422,661)	-	-	-	-	(422,661)
Change in net assets	(3,089,573)	(416,858)	55,071	(90,265)	-	(3,541,625)
Net assets, beginning of year	11,108,904	1,873,387	906,634	2,062,801	-	15,951,726
Net assets, end of year	\$ 8,019,331	\$ 1,456,529	\$ 961,705	\$ 1,972,536	\$ -	\$ 12,410,101

See report of independent auditor.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**

YEAR ENDED JUNE 30, 2023

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
Revenues:						
Support and revenues from operations						
Public support received directly:						
Contributions	\$ 1,801,647	\$ -	\$ 25,020	\$ -	\$ -	\$ 1,826,667
Contributions, in-kind	869,688	-	-	-	-	869,688
Public support: capital and bequests	19,340	-	-	-	-	19,340
Special events	821,506	-	-	-	-	821,506
Public support received indirectly:						
United Way allocation	-	-	32	-	-	32
Volunteers of America awards and grants	70,282	-	-	-	-	70,282
Total Public Support	3,582,463	-	25,052	-	-	3,607,515
Revenue and Grants:						
Fee-for-service revenue	10,432,385	-	2,826,278	-	-	13,258,663
Federal and state grants	12,995,876	-	-	-	-	12,995,876
Program service fees	5,772,859	255,675	117,509	-	(291,795)	5,854,248
Rental income	-	66,712	-	386,801	(66,712)	386,801
Miscellaneous revenue	3,287,749	-	-	-	(3,275,731)	12,018
Total Revenue and Grants	32,488,869	322,387	2,943,787	386,801	(3,634,238)	32,507,606
Net assets released from restrictions:						
Satisfaction of program activities	943,611	-	-	-	-	943,611
Satisfaction of capital improvements	272,799	-	-	-	-	272,799
Total Support and Revenues from Operations	\$ 37,287,742	\$ 322,387	\$ 2,968,839	\$ 386,801	\$ (3,634,238)	\$ 37,331,531

See report of independent auditor.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)**

YEAR ENDED JUNE 30, 2023

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
Expenses:						
Operating expenses:						
Program services	\$ 12,901,028	810,045	\$ 3,128,548	\$ 412,992	\$ (1,732,471)	\$ 15,520,142
Fostering independence	19,331,641	-	-	-	(1,901,767)	17,429,874
Promoting self-sufficiency	32,232,669	810,045	3,128,548	412,992	(3,634,238)	32,950,016
Total Program Services						
Support Services and Fundraising:						
Management and general	7,160,650	-	-	-	-	7,160,650
Fundraising	994,465	-	-	-	-	994,465
Total Support Services and Fundraising	8,155,115	-	-	-	-	8,155,115
Total Operating Expenses	40,387,784	810,045	3,128,548	412,992	(3,634,238)	41,105,131
Change in net assets from operations	(3,100,042)	(487,658)	(159,709)	(26,191)	-	(3,773,600)
Nonoperating Gains (Losses) and Other Income (Expense):						
Gain on sale of property and equipment	-	23,258	-	-	-	23,258
Miscellaneous income	-	-	-	-	-	-
Investment return, net	231,655	-	-	-	-	231,655
Nonoperating Gains and Other Income, Net	231,655	23,258	-	-	-	254,913
Change in net assets without donor restrictions	(2,868,387)	(464,400)	(159,709)	(26,191)	-	(3,518,687)
Net Assets with Donor Restrictions:						
Contributions	5,042,276	-	-	-	-	5,042,276
Public support: capital and bequests	-	-	-	-	-	-
Federal and state grants	50,000	-	-	-	-	50,000
Investment return, net	10,304	-	-	-	-	10,304
Change in beneficial interests in trust	118,923	-	-	-	-	118,923
Net Assets Released from Restriction:						
Satisfaction of program activities	(943,611)	-	-	-	-	(943,611)
Satisfaction of capital improvements	(272,799)	-	-	-	-	(272,799)
Change in net assets with donor restrictions	4,005,093	-	-	-	-	4,005,093
Change in net assets	1,136,706	(464,400)	(159,709)	(26,191)	-	486,406
Net assets, beginning of year	9,972,198	2,337,787	1,066,343	2,088,992	-	15,465,320
Transfer from VOA National	-	-	-	-	-	-
Net assets, end of year	\$ 11,108,904	\$ 1,873,387	\$ 906,634	\$ 2,062,801	\$ -	\$ 15,951,726

See report of independent auditor.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF CASH FLOWS**

YEAR ENDED JUNE 30, 2024

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
<b>Cash flows from operating activities:</b>						
Change in net assets	\$ (3,089,573)	\$ (416,858)	\$ 55,071	\$ (90,265)	\$ -	\$ (3,541,625)
Adjustments to reconcile change in net assets to net cash flows from operating activities:						
Depreciation and amortization	193,587	495,105	3,322	66,829	-	758,843
Contributions restricted for long-term purposes	(340,030)	-	-	-	-	(340,030)
Provision for uncollectible pledges and accounts receivable	(139,121)	-	-	-	-	(139,121)
Realized and unrealized gains on investments	(190,516)	-	-	-	-	(190,516)
Change in beneficial interest in trusts	(136,864)	-	-	-	-	(136,864)
Amortization of operating lease right-of-use assets	658,363	-	-	-	-	658,363
Gain on sale of property and equipment	(936)	(26,291)	-	-	-	(27,227)
Change in:						
Accounts receivable, net	(2,896,412)	(12,286)	(43,824)	(1,090)	(71,526)	(3,025,138)
Pledges receivable, net	753,009	-	-	-	-	753,009
Prepaid expenses and other current assets	(1,321,790)	15,612	2,689	-	1,782,783	479,294
Accounts payable	(471,426)	1,391,415	(14,902)	19,139	(1,711,257)	(787,031)
Accrued expenses	315,645	-	3,570	(6,915)	-	312,300
Other current liabilities	(536,517)	-	35,121	-	-	(501,396)
Deferred revenue	3,051,996	-	-	-	-	3,051,996
Lease liabilities - operating	(655,544)	-	-	-	-	(655,544)
Net cash flows from operating activities	(4,806,129)	1,446,697	41,047	(12,302)	-	(3,330,687)
<b>Cash flows from investing activities:</b>						
Purchases of property and equipment	(74,553)	(1,535,794)	-	-	-	(1,610,347)
Proceeds from sale of property and equipment	936	28,616	-	-	-	29,552
Purchase of investments	(346,812)	-	-	-	-	(346,812)
Proceeds from sale of investments	303,568	-	-	-	-	303,568
Net cash flows from investing activities	(116,861)	(1,507,178)	-	-	-	(1,624,039)
<b>Cash flows from financing activities:</b>						
Checks issued in excess of cash	-	42,332	-	-	-	42,332
Proceeds from contributions restricted for long-term purposes	603,458	-	-	-	-	603,458
Payments on finance lease liabilities	(103,319)	-	-	-	-	(103,319)
Payments on long-term debt	(118,671)	-	-	-	-	(118,671)
Net cash flows from financing activities	381,468	42,332	-	-	-	423,800
Change in cash, cash equivalents and restricted cash	(4,541,522)	(18,149)	41,047	(12,302)	-	(4,530,926)
Cash, cash equivalents, and restricted cash, beginning of year	7,184,945	18,149	3,818	424,905	-	7,631,817
Cash, cash equivalents, and restricted cash, end of year	\$ 2,643,423	\$ -	\$ 44,865	\$ 412,603	\$ -	\$ 3,100,891

See report of independent auditor.

**VOLUNTEERS OF AMERICA MID-STATES, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF CASH FLOWS**

YEAR ENDED JUNE 30, 2023

	VOA Mid-States, Inc.	VOA Property Corporation of Louisville, Inc.	VOA of Northern Kentucky, Inc.	Various HUD Properties	Elimination	Consolidated Totals
<b>Cash flows from operating activities:</b>						
Change in net assets	\$ 1,136,706	\$ (464,400)	\$ (159,709)	\$ (26,191)	\$ -	\$ 486,406
Adjustments to reconcile change in net assets to net cash flows from operating activities:						
Depreciation and amortization	207,299	534,417	9,965	66,934	-	818,615
Contributions restricted for long-term purposes	(2,497,488)	-	-	-	-	(2,497,488)
Provision for uncollectible pledges and accounts receivable	509,801	-	-	-	-	509,801
Realized and unrealized gain on investments	(125,624)	-	-	-	-	(125,624)
Change in beneficial interest in trusts	(118,923)	-	-	-	-	(118,923)
Amortization of operating lease right-of-use assets	530,401	-	-	-	-	530,401
Gain on sale of property and equipment	-	(23,258)	-	-	-	(23,258)
Change in:						
Accounts receivable, net	(91,620)	(474)	122,192	(458)	(216,648)	(187,008)
Pledges receivable, net	(1,191,753)	-	-	-	-	(1,191,753)
Prepaid expenses and other current assets	(787,380)	(17,478)	18,331	-	303,426	(483,101)
Accounts payable	(552,409)	683,233	(13,416)	5,752	(86,778)	36,382
Accrued expenses	70,143	-	(24,754)	(3,014)	-	42,375
Other current liabilities	2,864,798	-	14,339	-	-	2,879,137
Deferred revenue	4,936,953	-	-	-	-	4,936,953
Lease liabilities - operating	(521,694)	-	-	-	-	(521,694)
Net cash flows from operating activities	4,369,210	712,040	(33,052)	43,023	-	5,091,221
<b>Cash flows from investing activities:</b>						
Purchases of property and equipment	(226,386)	(739,157)	-	-	-	(965,543)
Proceeds from sale of property and equipment	-	23,258	-	-	-	23,258
Purchase of investments	(1,308,891)	-	-	-	-	(1,308,891)
Proceeds from sale of investments	1,249,036	-	-	-	-	1,249,036
Net cash flows from investing activities	(286,241)	(715,899)	-	-	-	(1,002,140)
<b>Cash flows from financing activities:</b>						
Proceeds from contributions restricted for long-term purposes	2,597,488	-	-	-	-	2,597,488
Payments on finance lease Liabilities	(111,184)	-	-	-	-	(111,184)
Payments on long-term debt	(265,086)	-	-	(3,988)	-	(269,074)
Net cash flows from financing activities	2,221,218	-	-	(3,988)	-	2,217,230
Net change in cash and cash equivalents	6,304,187	(3,859)	(33,052)	39,035	-	6,306,311
Cash, cash equivalents, and restricted cash, beginning of year	880,758	22,008	36,870	385,870	-	1,325,506
Cash, cash equivalents, and restricted cash, end of year	\$ 7,184,945	\$ 18,149	\$ 3,818	\$ 424,905	\$ -	\$ 7,631,817

See report of independent auditor.

**LOUISVILLE METRO COUNCIL  
NEIGHBORHOOD DEVELOPMENT FUND SUPPLEMENTAL  
DISCLOSURE REQUIRED FOR REQUESTS BY CHURCHES, RELIGIOUS  
OR FAITH-BASED ORGANIZATIONS**

**It is the policy of the Louisville/Jefferson County Metro Council that no appropriation to a Church, to a religious or faith-based organization, or to any organization whose activities support a Church or religious or faith-based organization will be approved unless the prospective grantee clearly demonstrates, in writing, that it is committed to compliance with each of the following conditions and requirements.**

**Legal Name of Applicant Organization:**

Volunteers of America Mid-States, INC.

As in the case of all legislative enactments, the appropriation must be for a public purpose. In other words, the appropriation must have a secular legislative purpose to support a program which benefits the public, and which has been, or could be undertaken by the government.

The appropriation must be totally and demonstrably earmarked for the beneficiary activity or program with no tangible or significantly intangible benefit inuring to the organization. Specifically, the appropriation may not fund equipment used by the organization, nor may it be used for improvements to real or personal property owned by the grantee church or organization.

The beneficiary activity or program must be open to the public as opposed to being restricted to church or organization members or affiliates.

The grantee church or organization may not use public funds in any way that involves worship, religious instruction, or religious practice.


Public funds involved in the grant may not be used to support a school or any program of instruction operated by the grantee church or organization, or in its name.

The grantee organization may not use public funds in any way that involves proselytization or self-promotion of the organization.

The grantee church or organization must establish and maintain a system of recordkeeping which clearly and completely documents its use of the public funds involved in the grant.

**SIGNATURE**

I agree under the penalty of law to comply with all the items in this disclosure. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this disclosure for the applying organization.

Signature of Legal Signatory: 

Date: 04/14/26

Legal Signatory (please print): **Jennifer Hancock**

Title: **President & CEO**

Phone: **(502) 636-4649** Extension:

Email: **jenniferh@voamid.org**



# Kentucky Secretary of State Michael G. Adams



## VOLUNTEERS OF AMERICA MID-STATES, INC.

Business Entity Search

File Annual Report

File LLC

Business Registration Portal

Name Availability Search

Business Forms Library

Prepaid Account Status

Current Representative Search

Founding Representative Search

Registered Agent Search

Validate Certificate of Existence/Authorization

**File Annual Report**

Change Address or Registered Agent

File Certificate of Assumed Name (DBA)

File Dissolution

Upload a Filing

File Registered Agent Resignation

Manage Assumed Name

Subscribe to changes made to this entity

Print & Mail – Request Certificates

### General Information

<b>Organization Number :</b>	0245596
<b>Name :</b>	VOLUNTEERS OF AMERICA MID-STATES, INC.
<b>Profit or Non-Profit :</b>	N - Non-profit
<b>Company Type :</b>	KCO - Kentucky Corporation
<b>Industry :</b>	Educational Services
<b>Number of Employees :</b>	Small (0-19)
<b>Primary County :</b>	Jefferson
<b>Status :</b>	A - Active
<b>Standing :</b>	G - Good
<b>State :</b>	KY
<b>File Date :</b>	6/30/1988
<b>Organization Date :</b>	6/30/1988
<b>Last Annual Report :</b>	5/23/2025
<b>Principal Office :</b>	570 S. FOURTH STREET SUITE 100

**Registered Agent :**

LOUISVILLE, KY, 40202  
JENNIFER HANCOCK  
570 S. FOURTH STREET  
LOUISVILLE, KY, 40202

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# Council on Accreditation

attests that

**Volunteers of America Mid-States, Inc.**

Louisville, KY

has achieved private organization accreditation, meeting the national standards  
in practice excellence.

Accredited through

**January 31, 2027**

A stylized, handwritten signature in black ink.

Jody Levison-Johnson  
President and CEO  
Social Current