

Application Form

Organization Information

Brief Project Descriptor

Please briefly describe this organization's request.

Home appliances in affordable housing units

If you have previously applied for a Small Purchase and would like your previous request copied over to update and submit for consideration in Round Two, please contact Rose Cervantes. Due to the current inflationary environment, you will need to obtain new bids/estimates for your proposed purchases regardless of a prior submission. The new request amount must also fit within the maximum request amounts for Round Two.

If you would like to complete this application in Word first and copy your answers over later, use the following link: [Download Application](#)

The evaluation rubric that will be used to score your request can be downloaded [here](#).

Please pay attention to character limits while working on your draft. These limits include spaces.

Organization Name*

Volunteers of America of Florida, Inc.

Proposal Name*

Please choose a short name to identify this project within the grant portal:

Tarpon Village Small Project Request

EIN*

581856992

Incorporation Year*

What year did your organization incorporate? This will be the year listed on your determination letter from the Internal Revenue Service.

1992

Organizational Mission Statement*

What is your organization's mission statement? This should be no longer than one or two sentences.

Volunteers of America of Florida engages Floridians in need to create positive life changes through compassionate support services.

Unique Entity ID (SAM)

Please provide your organization's Unique Entity ID number. This is a specific number used by the federal government to identify your organization. **This is different from a DUNS number, which the federal government no longer uses.**

If you do not have a Unique Entity ID number, you can create an account on SAM.gov and apply for one here (it is free and may take 3-4 days for approval): <https://sam.gov/content/home>

This field is optional as to not stop a qualifying organization from applying. **However**, a Unique Entity ID number will be required if your organization is approved for a grant. Your organization should apply for a number now if it does not yet have one.

Character Limit: 12

NLDPMP8R7CH3

Annual Operating Budget Size*

Please provide the amount of your annual operating budget, (expenditures only) for your entire organization.

\$20,600,000.00

Parent Non-Profit/Subsidiaries*

If your organization has a parent non-profit that has multiple subsidiaries, will multiple subsidiaries be applying in this process?

Example

Better Tomorrow is the parent non-profit of three organizations. Two of those organizations want to apply in this process. Both would select "Yes" on this question.

No

Amount Requested (Annual Operating Budget > \$500,000)

Amount Requested (Annual Operating Budget > \$500,000)*

Because your annual operating budget is over \$500,000, the maximum grant request for your organization is \$150,000.

\$110,160.00

Request Specifics

Priority Areas*

For Round 2 of this funding process, the ARPA Nonprofit Capital Project Fund is prioritizing organizations that offer programming, and whose capital purchase is related to, the following areas:

- Individuals with Disabilities
- Food Security
- Specialized Healthcare
 - Mental Health
 - Dental Care
 - Substance Use Disorders
- Housing

Not offering programming in these areas does not disqualify you from applying. However, this prioritization will result in 10 bonus points being awarded to eligible requests when scored.

Does your organization and its proposed capital purchase fit into one of these areas?

Yes

Organization Programmatic Background*

Please describe the programming your organization offers to the community and the length of time it has been doing so. What does your organization **do** and **how long** has it been doing it?

If you have indicated above that your programming and proposed purchase fit into the priority areas for this funding round, please be sure to describe the relevant programming.

Volunteers of America of Florida is a faith-based, human service organization that has served Florida communities for decades. We are the first to step forward and engage Floridians in need to create positive life changes through compassionate support services. We provide affordable housing and supportive services to homeless Veterans, families with children, and individuals coping with mental illness and disabilities, as well as vulnerable Seniors.

Nationally, Volunteers of America (VOA) touches the lives of 1.5 million people a year and counting and for over 125 years has been the nation's largest and well established comprehensive human services organizations. Volunteers of America of Florida (VOAFL) contributes to this total by providing health services, housing, and training, education and employment to our most needy residents. We are recognized as the largest provider of supportive housing for homeless veterans in Florida, serving 13 communities from Pensacola to Key West. Through our wide range of programs and services, we are able to reduce public expenditures for homelessness, hospitalization, and institutionalization. We focus on results, continually improving the delivery of services to ensure that those we serve thrive.

Specifically, this project will serve individuals who are homeless or at risk of homelessness. Tarpon Village Apartments housing development is a single-family apartment complex providing low-income families and individuals a safe and affordable place to live. The complex consists of a mix of 1, 2 and 3 bedroom units with a total of 36 units. Each unit provides a washer and dryer, water / sewer, trash pick up and grounds maintenance. Residents have access to the array of services offered by VOAFI as needed, including linkage to food pantries and financial assistance, mental health, substance use and health care treatment.

Community Need*

Please describe the community need that exists for your programming. If you are able to cite quantitative, local data, that will strengthen your proposal.

Homelessness is a severe and pervasive problem in Pinellas County, Florida. The county's most recent Point-in-Time census (2021) reported 1,738 people in the crisis response system in Pinellas County - 938 are in shelter or transitional housing and 800 are unsheltered. Last fiscal year, 18,566 unduplicated residents were provided services to address or prevent homelessness. In fiscal year October 2020 - July 2021, 2,387 families and 4,962 individuals have called 211 seeking shelter services. A negative trend shows that people are moving beyond looking for low-cost housing and are now facing homelessness. 507 individuals have received hotel vouchers at a total cost to the system of \$4.4 million dollars. In Pinellas County, the FMR for a 2 bedroom apartment is \$1,123. A household must earn \$3,743 a month to not pay more than 30% of their income. It would take an hourly wage of \$23.40 to afford a FMR 2 bedroom apartment. A household would need to have 2.7 FT minimum wage jobs just to pay rent and utilities. This is especially a problem for the 24% identified by the County's Health Improvement Plan as having a behavioral health disorder. PCF's funding will allow VOAFI to maintain the safety and security to our residents while they focus on stability and independence. In addition to the community statistics, the economics of homelessness affect everyone. According to the NAEH, providing access to housing results in savings for communities because housed people are less likely to use emergency services, including hospitals, jails, and emergency shelter, than those who are homeless. One study found an average cost savings on emergency services of \$31,545 per person housed in a Housing First program over the course of two years. Evidence suggests that as much as \$1 million in public money is saved annually for every 100 chronically homeless individuals housed, based on reduced use of hospital care and emergency services.

Negative Economic Impact on Organization*

The following question is the keystone of a strong application in this process. If your organization cannot demonstrate a negative economic impact from the pandemic, your application will not qualify for committee review. If you are uncertain about what constitutes negative economic impact or how to demonstrate it, please contact PCF staff for technical assistance.

Describe your organization's negative economic impact arising from the COVID-19 pandemic. Examples could include:

- Inflationary pressures
- A reduction in revenue since the onset of the pandemic
- An increase in pandemic-related revenue that is restricted, or otherwise does not permit the purchase of capital assets
- The use of reserves for pandemic-related unbudgeted expenses
- Allocation of resources to meet a pandemic-related increase in demand for services, which results in a lack of resources to purchase capital assets

- A need for additional capital assets to adapt operations to accommodate health and safety guidelines by the CDC

You have the option to upload supporting documentation regarding negative economic impact. However, please limit your upload to no more than five pages.

Due to rental delinquency, VOAF has \$53,570 loss due to COVID. Unable to hire maintenance personnel due to wage inflation, we have had to utilize a subcontractor which is exponentially more expensive and has resulted in unexpected expenses of \$25,000. Due to a loss in revenue, funders re-allocating funding and decreased ability to raise funding across VOAF programs, it was necessary to defer regular maintenance at Tarpon Village. In addition, inflation has drastically increased the cost of these tasks we are negatively impacted (\$60,000). A total loss of \$138,570 has been suffered as a result of COVID.

The majority of residents who had jobs, lost them due to the pandemic and found they had to choose between necessities such as food, hygiene products, rent/utilities vs. affording to keep up even minor repairs to their apartments. This urgency created an emergency response for all of VOAF clients. This impacted VOAF's bottom line, taxing programming and resources that normally would have went to other programming. With hiring of maintenance staff being extremely difficult especially at the height of COVID-19, minor repairs to appliances ended up becoming larger and now need to be replaced. VOAF is proud to say that through the devastation, we were able to provide for all those we serve, but the impact of general maintenance and upkeep has taken a toll. The process of recovering has required looking to the community to assist in projects that will help us get back on the road to success.

Proposal Description*

The American Rescue Plan Act requires a request that is reasonable and proportional to the level of economic impact your organization experienced. This means the request you describe below should not be greater than the economic harm your organization has suffered.

Please describe your purchase proposal and address the following:

- What will you be purchasing with these funds?
- What is the estimated lifespan of the purchase/improvement?
- How does it address the negative economic harm you described in the previous question?

Funding will support Tarpon Village which provides 36 affordable housing units to 19 families of which 12 are single-parent households. Among the residents, the average income is \$20,196 a year placing the majority of the families under 50% Area Median Income (AMI). Approximately one-third of the residents are considered extremely low income at or under 30% AMI. To ensure the housing remains affordable, no household pays more than 30% of their income as rent. Many of the residents have behavioral health needs and are uninsured or underinsured. The program offers housing and recently requested operational funding through PCF to provide telehealth behavioral health services. Our ability to provide housing and identify behavioral health issues via property staff allows us to target services to residents to ensure they maintain stability, independence, and self-sufficiency. Tarpon Village is an affordable place to live in a housing market that does not support low-income families as well as offering supportive services to maximize the residents' opportunity for success and self-sufficiency. The proposed capital funding request will improve the residents' safety and quality of life so they may focus on health, employment and positive relationships. Funds requested will provide the replacement of the following appliances:

- Washer / dryers
- Ovens

- Refrigerators
- Microwaves

The estimated lifespan of the purchases is ten years. During COVID, loss of revenue directly impacted our ability to maintain regular facility updates and unfortunately, this impacted our housing the most. With rising costs and inflation as a result of COVID, our ability to proceed is even more drastically impacted. With the help of this funding, VOAF will be able to move past the impact of increasing our emergency assistance during COVID back to the level of services we once provided that served a portion of the community requiring emergency assistance, rather than the entire community needing assistance.

Guiding Principles - Client Impact*

The American Rescue Plan Act, which provides the funding for this grant program, aims to ensure an equitable recovery from the COVID-19 pandemic. According to federal guidance, the term “equity” is defined as:

The consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color; members of religious minorities; lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas; and persons otherwise adversely affected by persistent poverty or inequality.

One of the guiding principles of this fund is that it will apply a lens of equity to ensure the needs of specified priority populations are met.

Will this purchase benefit the community members defined above that have experienced disproportionate negative impacts from the COVID-19 pandemic? If so, how?

Everyone needs safe, decent, stable housing- including those discussed above. For some of the most vulnerable in our community — people with mental illness, chronic health conditions, histories of trauma, and other struggles — a home helps them to get adequate services and start on the path toward recovery. Living without stable housing can drastically worsen health. Homelessness can exacerbate mental illness, make ending substance abuse difficult, and prevent chronic physical health conditions from being addressed. Good, safe, affordable housing can help rebuild and maintain independence, day-to-day routines, confidence and social networks. Research shows that people living with a mental illness who live where they want to are more likely to have a job, social supports and a higher quality of life. A positive change in housing can help influence positive changes that affect well-being. VOAF's request will insure those living in our 36 units will receive safe, decent and stable housing so they can focus on what is most important.

VOAF values the rich diversity among all people to create a world of greater justice and hope. We:

- Affirm that all people are created equally while acknowledging that some have wrongly endured unfairness, discrimination and inequity.
- Celebrate our differences while recognizing the common humanity that unites us.
- Embrace diverse perspectives to deepen understanding provide innovative solutions, and strengthen our impact.
- Promote an inclusive environment where all people feel accepted and valued.
- Pursue equity as reflected in equal access, treatment and positive outcomes for all.
- Partner with others that share a commitment to diversity, equity, equality and inclusion.

Number Served*

How many people will directly benefit from this capital purchase annually?

63

Unduplicated vs. Duplicated*

Is the number indicated above duplicated or unduplicated?

Duplicated: A client is counted each time they access services

Unduplicated: A client is counted once, regardless of the number of times they access services

Example: ABC Food Bank operates two mobile food pantries, one in Clearwater and one in St. Petersburg. Taylor, a Pinellas County resident, goes to both food pantries. If ABC Food Bank counts Taylor's visit TWICE, it is **duplicated**. If ABC Food Bank counts Taylor's visit ONCE, it is **unduplicated**.

Unduplicated

Other (Explanation Required)

If you selected "Other" in the previous question, please explain how your organization determined the number of clients that will benefit from the proposed capital purchase.

Geographic Impact & Priority Populations

The ARPA Nonprofit Capital Project Fund seeks to offset the negative economic impact Pinellas nonprofits faced due to the COVID-19 pandemic. Organizations who serve disproportionately impacted communities will be considered as serving a priority population. There are several ways to determine if your clients were disproportionately impacted.

Examples of disproportionately impacted communities include those who:

- Live in a Qualified Census Tract (QCTs)
 - Defined by U.S. Department of Housing and Urban Development (HUD)
 - U.S. Treasury guidance prioritizes use of ARPA funds within QCTs
 - To assess if your organization serves or is headquartered in a QCT, use the following link: https://www.huduser.gov/portal/sadda/sadda_qct.html
In the top right-hand corner, choose the state of Florida and Pinellas County. Then on the left-hand side of the screen, click the box next to "Color QCT Qualified Tracts." The QCT zones are denoted in purple. You can also map your address by adding it into the address box at the top to see if your location is inside the zones.
- Low- and moderate-income household and communities
- Households that qualify for federal assistance programs, such as SNAP and TANF
- Historically marginalized communities (BIPOC communities, persons with disabilities, LGBTQ+, religious minorities, and other communities that fit in the Equity definition provided on the ARPA website and application)

Benefits and Geography of Purchase*

Please describe the following:

1. The communities/clients that will benefit from this capital purchase, and whether they were disproportionately impacted by the pandemic according to the examples above.
2. The geographic areas in which this capital purchase will be put into use. Be as specific as possible.

The project location is in a QCT. VOAFI serves all of Pinellas County, however the majority of our residents are from QCT areas (an estimated 90%). The proposed population served also impacts individuals who are considered to have been disproportionately impacted by the pandemic:

- Low- and moderate-income household and communities
- Households that qualify for federal assistance programs, such as SNAP and TANF
- Historically marginalized communities (BIPOC communities and persons with disabilities)

Headquarters Location*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your Sunbiz registration, you may search here: <https://dos.myflorida.com/sunbiz/search/>

200 2nd Ave South PMB #436 St. Petersburg, FL, 33701

QCT Determination - Headquarters*

Is this organization headquartered in a QCT?

No

Community Connection

PCF understands the value of authentic and diverse representation in philanthropy and in Pinellas County. To this end, we ask demographic and representation questions to gauge the human impact your organization has on the communities you serve.

PCF has generalized the demographic data questions more than it has in other processes because of the public nature of this process. PCF understands that identity disclosure can be a sensitive matter and wants to respect your organization's board and staff. If your organization feels comfortable sharing more detailed demographic information, it may do so in the "Community Representation and Connection" section.

Community Representation and Connection*

Describe how your organization is representative of, or has authentic connections to, the community your proposal seeks to serve. You can list other community-based organizations that work on programming with you and/or list examples of your work within this community.

If your staff, board, executive leadership, or long-term volunteers have personal identities or experiences that allow for a meaningful connection with your clients, please feel free to describe this connection below. When possible, please use internal data or specific details to describe how your organization is representative and connected to the communities you serve.

VOAFL has an extensive history partnering with organizations to meet the needs of our residents and the greater good of the community. Tarpon Springs Good Shepherd Center provides a mobile food pantry to our residents once a week along with rental assistance as needed throughout the year. In the last year, we partnered with Catholic Charities in Pinellas County by providing services to individuals with severe and persistent mental illness who are homeless at their Pinellas Hope Shelter. We have grown this partnership to include our recently awarded funding for Innovare, a 50-unit, permanent supportive affordable housing hybrid development in downtown St. Petersburg. An example of how our partnerships work:

Forrest is a black man raised by a single mom alongside his four brothers who struggled with poverty throughout his childhood. As a high school senior, he was offered a scholarship to play football. He saw this as an opportunity not only for himself but, also to help his mother. Unfortunately, Forrest suffered a significant injury after only one year. He decided that military service was his next best option. After 10 years of military service he started working in the food service industry. He had returned to his birthplace in Tarpon Springs and was focused on his family and beginning a new career. Unfortunately, his marriage ended in divorce leaving him a single father of two daughters ages 4 and 6. His challenges compounded in 2014 with a workplace injury. He was now unemployed, homeless and couch-surfing in homes of family members. This went on for a year as he pursued VA benefits, unemployment compensation and seeking medical treatment for his injury. His family's future changed one day as he was passing by Tarpon Village. After listening to his story, the Property Manager told Forrest to give her 30 minutes to make some calls. When he returned, he learned that she was going to be able to make a unit available to him and his two girls.

He is now 58 years old and he and his girls have lived there for 5 years. He feels that they are in a safe community and appreciates the little things like the playground on property where they can play safely nearby. The family benefits from local partners such as The Tarpon Springs Good Shepherd Center who come every week with a food pantry truck stocked with fresh produce. PCF's capital grant will allow us to maintain the property as a safe place to live and raise children just like Forrest's little girls.

Leadership Demographics - Board Membership*

Do your board members consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled. Neurodiversity is defined as "the range of differences in individual brain function and behavioral traits, regarded as part of normal variation in the human population." Examples of neurodiversity include autism spectrum disorders, ADHD, and dyslexia.

BIPOC

LGBTQ+

Neurodiverse/physically disabled

Leadership Demographics - Executive Level Leadership Team*

Does your executive leadership team consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color

- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled. Neurodiversity is defined as “the range of differences in individual brain function and behavioral traits, regarded as part of normal variation in the human population.” Examples of neurodiversity include autism spectrum disorders, ADHD, and dyslexia.

If your organization is volunteer-run and does not have an executive leadership team, please select "Not applicable."

BIPOC

Neurodiverse/physically disabled

Leadership Demographics - CEO/Executive Director*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ defined as Lesbian, Gay, Bisexual, Transgender, Queer+
- Neurodiverse/physically disabled. Neurodiversity is defined as “the range of differences in individual brain function and behavioral traits, regarded as part of normal variation in the human population.” Examples of neurodiversity include autism spectrum disorders, ADHD, and dyslexia.

If your organization is volunteer-run and does not have an executive leader, please select "Not applicable."

BIPOC

Proposal Costs

Please upload current verifiable bids, estimates, or price lists [from your potential vendor(s)]. These bids must be dated within the past 60 days. Please ensure there is a date noted on the bid or some annotation as to when you obtained these estimates/bids.

- If your purchase is BELOW \$75,000, you must upload TWO verifiable bids or estimates for the proposed purchases.
- If your purchase is ABOVE \$75,000, you must upload THREE verifiable bids or estimates for your proposed purchases.

This can be as simple as screenshots from Amazon or Best Buy (though PCF does not endorse or recommend any specific vendor) or may be from specialized vendors that sell your proposed purchase. If you have concerns regarding bids or estimates, please reach out to PCF staff.

Please note if you submitted a proposal in the first round of funding for Small Capital Purchases, you will be required to submit new bids for an accurate cost estimation in the current market.

If you need assistance compressing files, please email Rose Cervantes at rcervantes@pinellascf.org.

Bid/Estimate #1*

PDF files are accepted.

Tarpon Village Estimate March 23 Bid 1.pdf

Bid/Estimate #2*

PDF files are accepted.

Tarpon Village Estimate March 23 Bid 2.pdf

Bid/Estimate #3

PDF files are accepted.

Tarpon Village Estimate March 23 Bid 3.pdf

Sole Source*

In some cases, a proposed small purchase is only available from a single vendor, and as such, only one bid/estimate can be uploaded. If this is the case for your organization, please explain in the field below, and contact Rose Cervantes at rcervantes@pinellascf.org.

Otherwise, write "N/A" below.

NA

Related Parties*

Are any of the contractors/vendors that have provided bids/estimates a related party to your organization?

Examples of Related Parties

- A board member that owns the contracting company that provided a bid
- The relative of a director, officer, or executive team member owns a company that provided an estimate
- The CEO of the applying organization has a financial interest in the construction company providing a bid

If yes, identify the vendor and describe the relationship.

If no, write "No related parties below."

No related parties

Budget Summary*

Please use **THIS TEMPLATE** to indicate costs and any cash match your organization may have for the proposed purchases. Note: this spreadsheet will automatically round numbers to make it easier to read for committee members.

If you submitted a proposal in the first round of funding for Small Capital Purchases, you will be required to submit a new budget for an accurate cost breakdown in the current market. Additionally, this round of funding there is less available monies, and the max award request has decreased.

Please note that indirect costs are not permitted for small purchases.

If you have additional notes to add to your budget summary, you may do so in the text box below.

Budget-Template-Small-Capital-Purchases (2) (1).xlsx

Other Funding Sources*

Please describe any other funding not already mentioned that your organization has applied for or obtained for this purchase.

This includes but is not limited to Community Block Development Grants (CBDG), local government grants (including Tourist Development Council funding), foundation grants, and private donors (you do not need to disclose donor identities but simply indicate the amount raised for this purchase). This includes any matching grants or in-kind contributions you may have obtained.

Please be sure these other funding sources are represented in the "Applicant Match" column in the budget summary uploaded above.

NA

Changes in Operating Costs*

Please answer this question based on the descriptions below:

- If this project **increases** ongoing operational costs (programmatic, operating maintenance or other costs), how will you compensate for the difference?
- If this purchase **decreases** ongoing operating costs, how will it do so?
- If this purchase **does not affect** operating costs, please note so below.

This purchase does not affect operating costs.

Corrective and Investigative Action/Grant Recall

In the past three (3) years, has your organization or any affiliated parties with your organization had any of the following occur:

1. Been under legal investigation by a local, state, or federal institution?
2. Been placed on a corrective action plan by a funder?

3. Had grant funding recalled by a funder?

If yes, please describe the investigation, corrective action plan and/or grant recall, and the current status of such incidents. You may upload a PDF file to support your answer if necessary.

If no, write "N/A"

NA

Insurance Requirements

Evidence of Insurance Coverage*

Grantees of the ARPA Nonprofit Capital Project Fund will be required to maintain appropriate insurance related to your operations and this purchase. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance.

If your organization does not have evidence of insurance coverage, please provide an explanation as to why.

[COI] 22-23 Liability - Enterprise Holdings, Inc., its subsidiaries & affiliates.pdf

Insurance Requirement*

If you are awarded a contract from the ARPA Nonprofit Capital Project Fund, you may be required to list Pinellas Community Foundation as an additional insured through your general liability insurance or other appropriate coverages for the duration of the contract. If you would like to check with your insurance carrier on how to do this, here is the information about PCF you will need:

Pinellas Community Foundation
17755 US Highway 19 N
Suite 150
Clearwater, FL 33764
727-531-0058

Please check the box below to indicate that you understand and will be able to comply with this requirement if you are awarded a contract.

PCF will not ask for a certificate naming us as additional insured until the contracting stage.

Yes, I understand and will comply with this requirement if awarded a contract.

Organization Documentation

Please reach out to PCF staff if you have trouble uploading the files below. We are able to assist with file conversion and file compression.

Organization Budget*

Please upload your most recent, board-approved organizational budget for this fiscal year. PDF and Excel documents are accepted.

Consolidated VOF Budget FY23 without 909,910,911.pdf

Board of Directors List*

Please upload your Board of Directors list.

Excel, Word, and PDF file formats are accepted.

Board of Directors 02-22-2022.pdf

IRS Form 990*

Please upload a PDF copy of your most recently submitted IRS Form 990.

If Form 990 from your most recent fiscal year is delayed or you have received an extension, please explain in the text space below. You may also explain if you don't have a Form 990 due to organization type. You should still upload the most recent publicly available 990.

If you file a Form 990-EZ and do not have anything to attach, please note so below.

Only PDF files are permitted.

VOA Florida FY2021 - DO NOT FILE.pdf

Most Recent Financial Statements*

Upload a PDF version of your most recent financial statements. If you have audited financial statements, please upload the most recently conducted audit. If you do not have a recent audit, please explain why.

VOA Combined Financial Statements 6-30-2021.pdf

Post-Grant Requirements

Reporting Requirements Acknowledgment*

Grantees will be required to submit a pre-award agreement within two weeks of receiving an award notice. In addition, grantees will be required to submit a report within 30 days after the purchase is completed.

Financial information justifying all expenditures will also need to be provided. This includes but is not limited to:

- Invoices
- Canceled checks
- Credit card statements, along with a record of paying the credit card.

If you have any questions, please contact Rose Cervantes, ARPA Program Officer at rcervantes@pinellascf.org. Yes, I agree to submit this grant agreement and impact report within the specified timeframes.

Additional Information

Additional Upload

If you have something to share, you can upload it here in PDF format.

Anything else to share?

Is there anything else that you would like Pinellas Community Foundation to know or other information your organization would like to share that isn't addressed elsewhere in this application?

Agreements

Affirmation of Application Materials*

I hereby certify that, to the best of my knowledge, the provided information within this application is true and accurate.

Yes

Public Application and Grant Process*

In order to maintain transparency for the use of public funding, PCF will publish all submitted funding requests, committee review meeting minutes, executed contracts, and reports to its website. This means your funding request in its entirety will be published. Please check the box below to indicate your understanding of this.

Yes, I understand.

Final Approval for Grant Award*

The grantmaking process administered by PCF results in funding recommendations by an external committee using an objective, public rubric. Final approval of recommendations is made by the Pinellas Board of County Commissioners.

Yes, I understand.

File Attachment Summary

Applicant File Uploads

- Tarpon Village Estimate March 23 Bid 1.pdf
- Tarpon Village Estimate March 23 Bid 2.pdf
- Tarpon Village Estimate March 23 Bid 3.pdf
- Budget-Template-Small-Capital-Purchases (2) (1).xlsx
- [COI] 22-23 Liability - Enterprise Holdings, Inc., its subsidiaries & affiliates.pdf
- Consolidated VOF Budget FY23 without 909,910,911.pdf
- Board of Directors 02-22-2022.pdf
- VOA Florida FY2021 - DO NOT FILE.pdf
- VOA Combined Financial Statements 6-30-2021.pdf



[Details](#)

[Save For Later](#)

GE - 1.7-cu ft 1000-Watt Over-the-Range Microwave with Sensor...

Item #731536

Model #JVM6175DKWW

- 1 +

Pickup at Riverview Lowe's

FREE Store Pickup
Get it by **Thu, Apr 13 (Est.)**

Delivery to [34689](#)

Ship to Home Unavailable

Scheduled Delivery ⓘ
Get it by **Fri, Apr 14**
Delivery Scheduling in Checkout

\$319.00

~~Was \$379.00~~

✓ **You Saved \$60.00**
Ends Mar 29

What We Offer



Installations

[How it Works](#)



Haul Away \$40.00/ea

[How it Works](#)



Protection Plans

[Terms & Coverage](#)



GE - Electric Stacked Laundry Center with 3.8-cu ft Washer and...

Item #1021553
Model #GUD27ESSMWW

1

Details

Save For Later

Pickup at Riverview Lowe's

FREE Store Pickup
Get it by **Thu, Mar 30 (Est.)**

Delivery to **34689**

Ship to Home Unavailable

Scheduled Delivery
Get it by **Fri, Apr 14**
Delivery Scheduling in Checkout

\$1,348.00

~~Was \$1,549.00~~

You Saved \$201.00
Ends Mar 29

Required for Use

These items are necessary for your appliance to function.

	Utilitech 6-ft 4-Prong Black Dryer Appliance Power Cord	\$29.98 Remove
	4-1/16-in to 4-in dia Galvanized Full Clamp	\$6.56 Remove
	Lambro RigiFlex 4-in x 96-in Aluminum Semi-rigid Flexible Duct	\$19.98 Remove
	Lambro RigiFlex 4-in x 96-in Aluminum Semi-rigid Flexible Duct	\$19.98 Remove
	EASTMAN 2-Pack 6-ft 3/4-in Fht Inlet x 3/4-in Fht Outlet Stainless Steel Washing Machine Connector	\$36.98 Remove



GE - 30-in 4 Elements 5-cu ft Self-Cleaning Freestanding Electric...

Item #1117869
Model #JB256DMWW

- 1 +

[Details](#)

[Save For Later](#)

Pickup at Riverview Lowe's

FREE Store Pickup
Get it by **Thu, Mar 30 (Est.)**
[Need it today? Check other stores](#)

Delivery to **34689**

Ship to Home Unavailable
 Scheduled Delivery
Get it by **Fri, Apr 14**
Delivery Scheduling In Checkout

\$599.00
~~Was \$729.00~~

You Saved \$130.00
Ends Mar 29

Required for Use

These items are necessary for your appliance to function.



Utilitech 6-ft 4-Prong Black Range Appliance Power
Cord

\$39.28
[Remove](#)

The following items may be required for installation. [Learn More](#)



Utilitech 6-ft 3-Prong Gray Range Appliance Power Cord

\$30.48

[+ Add to Cart](#)

What We Offer



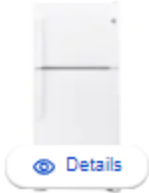
Haul Away \$40.00/ea

[How it Works](#)



Protection Plans

[Terms & Coverage](#)



[Save For Later](#)

GE - Garage Ready 19.1-cu ft Top-Freezer Refrigerator (White)

Item #2412566
Model #GTS19KGNRWW

— 1 +

Pickup at Riverview Lowe's

\$699.00 ×


FREE Store Pickup
Get it by **Thu, Apr 13 (Est.)**


Delivery to [34689](#)

Ship to Home Unavailable

Scheduled Delivery ⓘ
Get it by **Fri, Apr 14**
Delivery Scheduling in Checkout


What We Offer












 Haul Away \$40.00/ea [How it Works](#)

 Protection Plans [Terms & Coverage](#)

ORDER SUMMARY

Item Subtotal (11) **\$3,117.76**

 Pickup (11)

-  GE 1.7-cu ft 1000-Watt Over-the-Range Microwave with Sensor Cooking (...
Qty: 1 **\$319.00**
-  GE 30-in 4 Elements 5-cu ft Self-Cleaning Freestanding Electric Range ...
Qty: 1 **\$599.00**
-  Utilitech 6-ft 4-Prong Black Range Appliance Power Cord
Qty: 1 **\$39.28**
-  GE Garage Ready 19.1-cu ft Top-Freezer Refrigerator (White)
Qty: 1 **\$699.00**
-  GE Electric Stacked Laundry Center with 3.8-cu ft Washer and 5.9-cu f ...
Qty: 1 **\$1,348.00**
-  Utilitech 6-ft 4-Prong Black Dryer Appliance Power Cord
Qty: 1 **\$29.98**
-  4-1/16-in to 4-in dia Galvanized Full Clamp
Qty: 1 **\$3.28**
-  4-1/16-in to 4-in dia Galvanized Full Clamp
Qty: 1 **\$3.28**
-  Lambro Rigiflex 4-in x 96-in Aluminum Semi-rigid Flexible Duct
Qty: 1 **\$19.98**
-  Lambro Rigiflex 4-in x 96-in Aluminum Semi-rigid Flexible Duct
Qty: 1 **\$19.98**
-  EASTMAN 2-Pack 6-ft 3/4-in Fht Inlet x 3/4-in Fht Outlet Stainless St ...
Qty: 1 **\$36.98**

[^ See Less \(8\)](#)

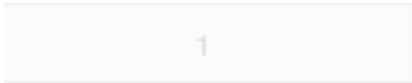
Estimated Tax **\$132.73**

[Add Promo Code](#)

^ You're saving \$391.00 today on this order!

Item Discount

Estimated Total \$3,250.49



GE White Laundry Center 3.8 cu. ft. Washer and 5.9 cu. ft. 240-Volt Vented Electric Dryer


Color/Finish: **White**
Dryer Fuel Type: **Electric**

\$1,348.00

~~\$1,549.00~~

Save 13%


Home Delivery
Get it on
Thu, Apr 13
FREE


Store Pickup

Parts & Services

 [Edit](#)

Manufacturer's Standard Warranty

Included in the actual price

[Save for Later](#) | [Save to Favorites](#) | [Remove](#)



GE 30 in. 5.0 cu. ft. Electric Range in White

Product Width (in.): **30 in**

Color/Finish: **White**

\$598.00

~~\$699.00~~

Save 14%



Home Delivery
Get it on
Thu, Apr 13

FREE



Store Pickup

1

Parts & Services

 [Edit](#)

Manufacturer's Standard Warranty

Included in the actual price

[Save for Later](#) | [Save to Favorites](#) | [Remove](#)



**GE 19.2 cu. ft. Top Freezer Refrigerator in White,
ENERGY STAR**

Color/Finish: **White**

\$968.00

~~\$1,079.00~~

Save 10%



Home Delivery
Get it on
Thu, Apr 13

FREE



Store Pickup

1

Parts & Services

 [Edit](#)

Manufacturer's Standard Warranty

Included in the actual
price

[Save for Later](#) | [Save to Favorites](#) | [Remove](#)



GE 1.7 cu. ft. Over the Range Microwave with Sensor Cooking in White

\$288.00

~~\$379.00~~

Save 24%


Product Width (in.): **29.875 in**

Color/Finish: **White**

Capacity of Microwave (cu. ft.): **1.7**

1


Home Delivery
Get it on
Thu, Apr 13
FREE


Store Pickup

Parts & Services

 Edit

Manufacturer's Standard Warranty

Included in the actual price

[Save for Later](#) | [Save to Favorites](#) | [Remove](#)

Subtotal	\$3,706.00
Savings	-\$504.00
Appliance Delivery	FREE
Sales Tax (determined in later step)	---

Total **\$3,202⁰⁰**

You Saved **14% Off** Your Items

Have a promo code?



GE - 3.8 Cu. Ft. Top Load Washer and 5.9 Cu. Ft. Electric Dryer Laundry Center - White

Pickup at Brandon
Available Today at a store 31 miles away

Delivery to 34689
Delivery as soon as **Sat, Mar 25**
Delivery + Installation as soon as **Sat, Mar 25**

1

Remove
Save

\$1,349.99
Save \$45
Was \$1,394.99

Protection Plans



Standard Geek Squad Protection
★★★★★ (3743)

[See All Plans](#)

Professional Services



Installation & setup services are available in 34689

[See All Services](#)



GE - 5.0 Cu. Ft. Self-Cleaning Freestanding Electric Range - White

Pickup at Brandon
Available Fri, Apr 7 at a store 31 miles away

Delivery to 34689
Delivery as soon as **Fri, Apr 7**
Delivery + Installation as soon as **Fri, Apr 7**

1

Remove
Save

\$599.99
Save \$57
Was \$656.99

Protection Plans



Standard Geek Squad Protection
★★★★★ (2664)

[See All Plans](#)

Professional Services



GE - 19.2 Cu. Ft. Top-Freezer Refrigerator - White

- Pickup at Brandon
Available Fri, Apr 7 at a store 31 miles away
- Delivery to 34689**
Delivery as soon as **Fri, Apr 7**
Delivery + Installation as soon as **Fri, Apr 7**

Remove
Save

\$699.99
Save \$155
Was \$854.99 ⓘ

Protection Plans



Standard Geek Squad Protection
★★★★★ (3160)

[See All Plans](#)

Professional Services



Installation & setup services are available in 34689

[See All Services](#)



GE - 1.7 Cu. Ft. Over-the-Range Microwave with Sensor Cooking - White

- Pickup at Brandon
Available Today at a store 31 miles away
- Delivery to 34689**
Delivery as soon as **Sat, Mar 25**
Delivery + Installation as soon as **Tue, Mar 28**

Remove
Save

\$289.99
Save \$52
Was \$341.99 ⓘ

Protection Plans



Standard Geek Squad Protection
★★★★★ (2664)

[See All Plans](#)

Professional Services



Installation & setup services are available in 34689

[See All Services](#)

Order Summary

Original Price	\$3,248.96
Savings	-\$309.00
Delivery	FREE
Estimated Sales Tax	\$205.80

Total **\$3,145.76**

[Checkout](#)

[PayPal Checkout](#)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/31/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

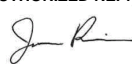
PRODUCER First Florida Insurance Brokers 100 South Ashley Drive, Suite 250 Tampa, FL 33602	CONTACT NAME: Maegan Tyler or Jon Rivera PHONE (A/C, No, Ext): (813) 902-3502 E-MAIL ADDRESS: maegan.tyler@ffinsbr.com	FAX (A/C, No): (813) 223-3932	
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Volunteers Of America Of Florida, Inc. 405 Central Avenue Suite 100 St. Petersburg, FL 33701-3866	INSURER A : Florida Insurance Trust		27272
	INSURER B :		
	INSURER C :		
	INSURER D :		
	INSURER E :		
	INSURER F :		

COVERAGES **CERTIFICATE NUMBER: 1** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			FITGL-35279-2022	6/1/2022	6/1/2023	EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		X	FITAU-35279-2022	6/1/2022	6/1/2023	COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ 1,000,000 BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ 1,000,000 \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Professional Liability, Abuse & Molestation Liability & Employee Benefits Liability are Claims-Made with a retroactive date of 07/01/2004.
 Enterprise Holdings, Inc., its subsidiary and affiliated companies and limited liability companies are Additional Insured and Loss Payee

CERTIFICATE HOLDER Enterprise Holdings, Inc., its subsidiaries & affiliates 11034 Atlantic Blvd Jacksonville, FL 32225	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

**ANNUAL PROJECTED BUDGET
JULY 1, 2022 TO JUNE 30, 2023
CONSOLIDATED VOAF**

	VOA	811s	ARBOR	Without Donor Restrictions	With Donor Restrictions	Budget FY23
OPERATING REVENUE						
Public Support Received Directly						
Contributions-Cash	221,908			221,908		221,908
Contributions-Goods & Services	1,073,088			1,073,088		1,073,088
Contributions in kind	133,848			133,848		133,848
Contributions-Direct Mail	4,000			4,000		4,000
Contribution Home Depot	275,000			275,000		275,000
Employee Contributions	40,000			40,000		40,000
Enterprise Program Sales	2,296			2,296		2,296
Special Events	91,040			91,040		91,040
Revenue and Grants from Gov. Agencies						
Grants or contracts	15,403,080			15,403,080		15,403,080
Medicaid Income	0			0		0
Private Insurance Income	36,000			36,000		36,000
Other Revenue						
Leaseout Property Revenue	269,728			269,728		269,728
Client Rent Fees	940,349	1,186,752	178,022	2,305,124		2,305,124
Tenant Rent Fees	1,678,819			1,678,819		1,678,819
Management Services	893,432			893,432		893,432
Accounting & Computer Income	16,523			16,523		16,523
Interest Income	5,241	621	10	5,872		5,872
Developer Fees	210,000			210,000		210,000
Miscellaneous Other Income	617,512	(119,677)	(8,995)	488,840		488,840
Total Operating Revenue	21,911,864	1,067,696	169,038	23,148,598	0	23,148,598
OPERATING EXPENSES						
Salaries and Wages	6,850,639	279,990	32,153	7,162,782		7,162,782
Pension Expense	162,267	0	101	162,367		162,367
Other Employee Benefits	753,578	39,482	2,640	795,700		795,700
Payroll Taxes	626,467	18,017	2,920	647,404		647,404
Legal Fees	25,192	0	1,218	26,410		26,410
Accounting Fees	420,839	58,305	8,280	487,424		487,424
Other Professional Fees	636,738	0	2,812	639,549		639,549
Supplies & Expenses	154,518	47,750	5	202,272		202,272
Telecommunication	241,972	0	495	242,467		242,467
Postage	17,326	0	98	17,425		17,425
Occupancy Expense	2,145,240	308,282	68,448	2,521,970		2,521,970
Interest	529,343	0	1,383	530,726		530,726
Insurance	464,780	72,473	14,005	551,258		551,258
Equipment Rental & Maint.	393,328	0	0	393,328		393,328
Printing & Publications	2,936	0	0	2,936		2,936
Travel & Transportation	263,829	0	310	264,139		264,139
Conferences and Meetings	33,406	322	0	33,729		33,729
Direct Client Expenses	5,970,221	0	4,819	5,975,040		5,975,040
Other	649,628	19,321	262	669,211		669,211
Depreciation & Amortization	1,360,601	233,312	111,449	1,705,362		1,705,362
National Professional Fees	281,864	0	0	281,864		281,864
Total Operating Expenses	21,984,711	1,077,253	251,398	23,313,362	0	23,313,362
Net Income (Loss) from Operations	(72,847)	(9,557)	(82,361)	(164,764)	0	(164,764)
Temporarily Restricted-Grants	0	0	0	0	0	0
Fair Value Adjustment of Interest Rate Swap	0	0	0	0	0	0
Unrealized Gain or Loss on Investment	0	0	0	0	0	0
Gain (Loss) on Sale of Fixed Assets	0	0	0	0	0	0
Net Income (Loss)	(72,847)	(9,557)	(82,361)	(164,764)	0	(164,764)



Volunteers of America of Florida
Board of Directors
2021-2022

Mrs. Helen Gutierrez, M.A. *>
Volunteers of America of Florida
Chair (Term 6/13/13-6/30/22)
Adjunct Faculty-Ybor City Campus-
Hillsborough Community College
14815 Oak Vine Drive (Home)
Lutz, FL 33559
813-512-2047 (Home)
813-263-6929 (Cell)
Hgutie6273@aol.com

Dr. Maurice R. Harvey +*
Volunteers of America of Florida
Vice Chair (Term 3/19/14-6/30/23)
Adjunct Faculty, St. Leo University
3913 W Palmetto St (Home)
Tampa, FL 33607
813-877-9192 (Home)
813 598 6738 (Cell)
mrharvey@bctsolutions.net

Mr. Tommy Goodwin^ > ~
Volunteers of America of Florida
Secretary(Term 09/19/17-6/30/23)
10294 Naranja Street (Home)
Seminole, FL. 33772
727 470 1771 (Cell)
727 578 2833 (Office)
hevitstommyg@gmail.com

Ms. Janet M. Stringfellow *^+~>
Volunteers of America of Florida
President/CEO (7/1/20-6/30/2021)
405 Central Ave Ste 100 (Office)
St. Petersburg, FL 33701-3866
5279 Isla Key Blvd., South #308
St. Petersburg, FL 33715(Home)
727 369 8484 (Work)
305 342 3290 (Cell)
727 823 8286 (Work Fax)
jstringfellow@voa-fla.org

Ms. Melody Evans*^~
Volunteers of America of Florida
Treasurer (Term 09/19/17-6/30/23)
Accountant/Resident
8703 Orange Leaf Court
Temple Terrace, FL 33637
863 808 7952
813Melody@gmail.com

Mr. Thomas Bowman+>
Volunteers of America of Florida
Director (Term 05/19/20-6/30/23)
Former Deputy Secretary
Department of Veterans Affairs
1100 North Shore Drive NE Unit 402
St. Petersburg, FL.33701 (Home)
703-338-1890 (Cell)
thomasgrayburn@yahoo.com

Mr. Ivan Mesa+>
Volunteers of America of Florida
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Curriculum Designer
Hillsborough Community College
39 Columbia Drive
Tampa, FL 33606
813-846-8646 (Home)
813-650-7621 (Cell)
imesasar@hotmail.com

Mr. Spencer Reynolds^
Volunteers of America of Florida
Director (Term 05/19/20-6/30/23)
Executive Director, BNI Tampa Bay
7853 Gunn HWY #345
Tampa, FL. 33626
19910 Wyndham Lakes Dr. (Home)
Odessa, FL. 33556
813-444-8684 (work)
727-317-7566 (Cell)
spencer@spencerreynolds.com

Mrs. Allison Whitaker ~+>
Volunteers of America of Florida
Director (Term 9/17/14-6/30/23)
President, Allimar Marketing &
Public Relations
4910 Carranza Ct.
Tampa, FL 33616
813-833-1230 (Cell)
awhitaker@aplus-staffing.com

Dr. Debra Thrower
Volunteers of America of Florida
Director (Term 9/14/21- 6/30/24)
Assistant Professor
Faculty Undergraduate Social Work
1403 N. Howard Ave.

Tampa, FL 33607 (Office)
813-846-5323
Debra.thrower@saintleo.edu

Dr. Khary Rigg
Volunteers of America of Florida
Director ((Term 3/16/21-6/30/24)
Professor
University of South Florida
13301 Bruce B Downs Blvd(Office)
Tampa, FL 33620
305-878-7273 (Cell)
Rigg@usf.edu

Mr. Kenneth Maliszewski
Volunteers of America of Florida
Director (Term 3/16/21-6/30/24)
Business Project Manager
9414 N. 50th Street, Apt B
Tampa, FL 33617
917-261-1859 (Cell)
kmssc@live.com

Mrs. Lucy Colon
Board Liaison
lcolon@voa-fla.org

Mrs. Francisca Reed-Johnson
Interim Full Board
fred@voa-fla.org

Mrs. Pat Norstedt
Strategic Plan, Ministry
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Ms. Dani DiVittorio
Outreach and Development+>
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Mrs. Mercy Pargas
Finance and Property^
mpargas@voa-fla.org

Mr. Randy Burgan
Finance and Property^
mburgan@voa-fla.org

9/21/21

Legend:
*=Executive Committee
^=Finance/Property Committee
+=Fundraising Committee
~=Nominating Committee
>=Public Relations/Marketing Committee

390 N. ORANGE AVENUE, SUITE 1500
ORLANDO, FL 32801

VOLUNTEERS OF AMERICA OF FLORIDA, INC.
405 CENTRAL AVE, SUITE 100
ST. PERTERSBURG, FL 33701-3866



DO NOT FILE

January 25, 2022

Volunteers of America of Florida, Inc.
405 Central Ave, Suite 100
St. Petersburg, FL 33701-3866
Attention: Mercedes Pargas

Dear Mercedes:

Enclosed are the original and one copy of the 2020 Exempt Organization return, as follows...

2020 Form 990

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

We have prepared the return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

Please review the return for completeness and accuracy.

We have provided you tax advice in connection with the preparation of your U.S. federal tax return and associated tax planning services we have furnished. This advice is not intended or written to be used by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer by the Internal Revenue Service, and it cannot be used by any taxpayer for such purpose.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2021

Prepared for	Volunteers of America of Florida, Inc. 405 Central Ave, Suite 100 St. Petersburg, FL 33701-3866
Prepared by	390 N. Orange Avenue, Suite 1500 Orlando, FL 32801
Amount due or refund	Not applicable
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0027
Return must be mailed on or before	May 16, 2022
Special Instructions	The return should be signed and dated.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

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	C Name of organization VOLUNTEERS OF AMERICA OF FLORIDA, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 405 CENTRAL AVE, SUITE 100 City or town, state or province, country, and ZIP or foreign postal code ST. PERTERSBURG, FL 33701-3866 F Name and address of principal officer: JANET STRINGFELLOW SAME AS C ABOVE	D Employer identification number 58-1856992 E Telephone number 727-369-8500 G Gross receipts \$ 19,799,768. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶ 1736
I 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		
J Website: ▶ WWW.VOA-FLA.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1992		M State of legal domicile: FL

Part I Summary

1	Briefly describe the organization's mission or most significant activities: VOLUNTEERS OF AMERICA OF FLORIDA ENGAGES FLORIDIANS IN NEED TO CREATE POSITIVE LIFE CHANGES THROUGH		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	227
6	Total number of volunteers (estimate if necessary)	6	31
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.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	12,533,611.	14,032,909.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,636,648.	5,766,859.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11,625.	0.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	17,181,884.	19,799,768.
14	Benefits paid to or for members (Part IX, column (A), line 4)	2,192,215.	3,724,249.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	7,125,521.	7,202,021.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 198,980.	0.	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,434,235.	7,934,498.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,751,971.	18,860,768.
19	Revenue less expenses. Subtract line 18 from line 12	429,913.	939,000.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	44,541,611.	46,709,938.
22	Net assets or fund balances. Subtract line 21 from line 20	23,553,468.	24,323,121.
		20,988,143.	22,386,817.

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.

Sign Here	Signature of officer JANET STRINGFELLOW, PRESIDENT/CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name STEVEN F. DAVIS	Preparer's signature Date
	Firm's name ▶ STEVEN F. DAVIS Firm's address ▶ 390 N. ORANGE AVENUE, SUITE 1500 ORLANDO, FL 32801	Check if self-employed <input type="checkbox"/> PTIN P00447571 Firm's EIN ▶ 27-3509345 Phone no. 407-434-7900

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: VOLUNTEERS OF AMERICA OF FLORIDA, INC. (VOAFL) IS A 501(C)(3) SPIRITUALLY BASED HUMAN SERVICES ORGANIZATION, INCORPORATED IN THE STATE OF FLORIDA, THAT PROVIDES SOCIAL SERVICES WITHIN THE STATE UNDER A CHARTER FROM VOLUNTEERS OF AMERICA, INC. (VOA, INC.), A NATIONAL

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 [X] 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 [X] 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 \$ 17,229,231. including grants of \$) (Revenue \$) THE FOCUS IS ON SOLUTION-ORIENTED APPROACHES, USING A CONTINUUM OF SERVICES FROM PREVENTION TO INTERVENTION TO LONG-TERM SUPPORT THROUGH EMPLOYMENT AND TRAINING SERVICES, DROP-IN CENTERS, OUTREACH CENTERS, SUPPORTIVE SERVICES AND TRANSITIONAL AND PERMANENT HOUSING.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 17,229,231.

Part IV Checklist of Required Schedules

	Yes	No
1 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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 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>	3	X
4 Section 501(c)(3) organizations. 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>	4	X
5 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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 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>	6	X
7 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>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 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>	9	X
10 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>	10	X
11 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.		
a 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>	11a X	
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>	11b	X
c 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>	11c	X
d 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>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f 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>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
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>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
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>	14b	X
15 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>	15	X
16 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>	16	X
17 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>	17	X
18 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>	18	X
19 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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 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>	21	X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, excess benefit transactions, and contributions.

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 []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a, 1b, 1c. Includes questions about Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 16 regarding employee counts, tax filings, foreign accounts, and charitable contributions.

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
1a	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.		
	1a 10		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 10		
2	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
3	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
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	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	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	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
10a	Did the organization have local chapters, branches, or affiliates?	X	
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?	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	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?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	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	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 **FL**
- 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 **MERCEDES PARGAS - 727-369-8496**
405 CENTRAL AVENUE, SUITE 100, ST. PERTERSBURG, FL 33701-3866

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 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 and/or Box 7 of Form 1099-MISC) 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) JANET STRINGFELLOW PRESIDENT/CEO	40.00	X		X				184,079.	0.	0.
(2) PAT NORSTEDT EXEC VP OF QUALITY OF MINI	40.00			X				138,296.	0.	0.
(3) MERCEDES PARGAS EXEC VP OF FINANCE	40.00			X				122,547.	0.	0.
(4) TRAVIS BROWN VP HOUSING & DEVELOPMENT	40.00							100,414.	0.	0.
(5) RANDALL BURGAN COO	40.00							100,000.	0.	0.
(6) ALEX BUENO CHAIR	2.00	X		X				0.	0.	0.
(7) HELEN GUTIERREZ VICE CHAIR	2.00	X		X				0.	0.	0.
(8) MELODY EVANS TREASURER	2.00	X		X				0.	0.	0.
(9) DR. MAURICE HARVEY SECRETARY	2.00	X		X				0.	0.	0.
(10) TOMMY GOODWIN DIRECTOR	2.00	X						0.	0.	0.
(11) ALLISON TUTWILER-WHITAKER DIRECTOR	2.00	X						0.	0.	0.
(12) THOMAS BOWMAN DIRECTOR	2.00	X						0.	0.	0.
(13) IVAN MESA DIRECTOR	2.00	X						0.	0.	0.
(14) SPENCER REYNOLDS DIRECTOR	2.00	X						0.	0.	0.
(15) DON WAYNE WISE DIRECTOR	2.00							0.	0.	0.

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	1a					
	b Membership dues	1b					
	c Fundraising events	1c	18,740.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	13,543,840.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	470,329.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 125,568.				
	h Total. Add lines 1a-1f			14,032,909.			
Program Service Revenue	2 a OTHER REVENUE	Business Code	531110	2,902,291.	2,902,291.		
	b PROGRAM SERVICE FEES		531110	2,619,244.	2,619,244.		
	c RENTAL INCOME		531110	245,324.	245,324.		
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f			5,766,859.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions				19,799,768.	5,766,859.	0.	0.

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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	3,724,249.	3,724,249.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	5,845,151.	5,346,578.	407,703.	90,870.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	971,320.	843,737.	114,445.	13,138.
10 Payroll taxes	385,550.	350,027.	25,013.	10,510.
11 Fees for services (nonemployees):				
a Management	36,571.		36,571.	
b Legal	10,455.	6,271.	4,184.	
c Accounting	271,151.	257,801.	13,350.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	833,400.	692,611.	107,580.	33,209.
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	1,779,117.	1,596,053.	183,022.	42.
17 Travel	220,501.	186,764.	26,946.	6,791.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	406,982.	305,674.	101,308.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,062,828.	996,452.	66,376.	
23 Insurance	319,935.	306,859.	10,490.	2,586.
24 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.)				
a ADMIN	1,845,686.	1,602,971.	219,570.	23,145.
b EQUIPMENT RENTAL AND MA	314,371.	285,173.	25,290.	3,908.
c AFFILIATE FEES	248,181.	197,560.	50,621.	
d TELEPHONE	205,716.	195,395.	9,996.	325.
e All other expenses	379,604.	335,056.	30,092.	14,456.
25 Total functional expenses. Add lines 1 through 24e	18,860,768.	17,229,231.	1,432,557.	198,980.
26 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 if following SOP 98-2 (ASC 958-720)

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
Assets	1 Cash - non-interest-bearing	1,604,711.	1	963,658.
	2 Savings and temporary cash investments	422,382.	2	574,517.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,232,718.	4	2,723,062.
	5 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	7,594,197.	7	7,953,000.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	50,940.	9	517,910.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 45,503,524.		
	b Less: accumulated depreciation	10b 13,315,251.	10c	32,188,273.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	1,433,986.	14	1,272,237.
	15 Other assets. See Part IV, line 11	497,232.	15	517,281.
16 Total assets. Add lines 1 through 15 (must equal line 33)	44,541,611.	16	46,709,938.	
Liabilities	17 Accounts payable and accrued expenses	2,318,822.	17	2,830,307.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties	4,009,655.	23	5,849,544.
	24 Unsecured notes and loans payable to unrelated third parties	6,268,678.	24	6,013,985.
	25 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	10,956,313.	25	9,629,285.
	26 Total liabilities. Add lines 17 through 25	23,553,468.	26	24,323,121.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	12,432,677.	27	13,326,767.
	28 Net assets with donor restrictions	8,555,466.	28	9,060,050.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	20,988,143.	32	22,386,817.
33 Total liabilities and net assets/fund balances	44,541,611.	33	46,709,938.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	19,799,768.
2	Total expenses (must equal Part IX, column (A), line 25)	2	18,860,768.
3	Revenue less expenses. Subtract line 2 from line 1	3	939,000.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	20,988,143.
5	Net unrealized gains (losses) on investments	5	113,621.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	346,053.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	22,386,817.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- c 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.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____
- 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 _____

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

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 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization VOLUNTEERS OF AMERICA OF FLORIDA, INC.	Employer identification number 58-1856992
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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 or 990-EZ).)
- 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 in 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		
Total						

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 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)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)).....	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2020. 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		<input type="checkbox"/>
b 33 1/3% support test - 2019. 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		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2020. 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		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2019. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11,745,803.	11,891,570.	11,890,926.	13,694,120.	15,223,271.	64,445,690.
2 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	4,878,724.	4,360,492.	4,343,675.	4,636,649.	5,766,859.	23,986,399.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	16,624,527.	16,252,062.	16,234,601.	18,330,769.	20,990,130.	88,432,089.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
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						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						88,432,089.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6	16,624,527.	16,252,062.	16,234,601.	18,330,769.	20,990,130.	88,432,089.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	16,624,527.	16,252,062.	16,234,601.	18,330,769.	20,990,130.	88,432,089.

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

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	.00 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. 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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on 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
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a 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 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>		
c 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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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>		
7 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 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a 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 Did one or more disqualified persons (as defined in 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>		
c Did a disqualified person (as defined in 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>		
10a 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 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>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 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? 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.		
2 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? 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.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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)? 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).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 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?		
2 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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a 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? 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.		Yes	No
b Did the activities described in 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? 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.			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a 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? If "Yes" or "No" provide details in Part VI .			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
2a			
2b			
3a			
3b			

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.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	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)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> 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 or 990-EZ) 2020

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DO NOT FILE

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

VOLUNTEERS OF AMERICA OF FLORIDA, INC.

Employer identification number

58-1856992

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

VOLUNTEERS OF AMERICA OF FLORIDA, INC.

58-1856992

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JARED WOLVONICK 115 MORRIS STREET JERSEY CITY, NJ 07302	\$ _____	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	GLOBAL RISK SOLUTIONS 1000 BRICKELL AVE., SUITE 100 MIAMI, FL 33131	\$ _____	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	RAYFIELD KNOFSKI AMERICAN LEGION 3420 US HIGHWAY 301 N ELLENTON, FL 34222	\$ _____	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CITY OF LAKE CITY 205 N MARION AVE LAKE CITY, FL 32055	\$ _____	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	JAMES M. DOYLE 16315 BAYCROSS DR LAKEWOOD RANCH, FL 34202	\$ _____	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ESMARK 100 HAZEL LANE, SUITE 300 SEWICKLEY, PA 15143	\$ _____	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

VOLUNTEERS OF AMERICA OF FLORIDA, INC.

58-1856992

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	GREG BANKS 4154 CENTRAL AVE ST. PETERSBURG, FL 33711	\$ _____	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	JOCELYN WATKINS N/A ST. PETERSBURG, FL 33711	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	ANONYMOUS N/A ST. PETERSBURG, FL 33711	\$ 10,040.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	ANONYMOUS N/A ST. PETERSBURG, FL 33711	\$ 24,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	LINDA H LOGAN N/A ST. PETERSBURG, FL 33711	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization VOLUNTEERS OF AMERICA OF FLORIDA, INC.	Employer identification number 58-1856992
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization VOLUNTEERS OF AMERICA OF FLORIDA, INC.	Employer identification number 58-1856992
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization VOLUNTEERS OF AMERICA OF FLORIDA, INC. Employer identification number 58-1856992

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Form with multiple questions (1-9) regarding conservation easements, including checkboxes for various purposes, a table for held easements at the end of the tax year, and yes/no questions about monitoring and reporting.

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 questions (1a, 1b, 2) regarding reporting of art and historical treasures, including fields for revenue and assets.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	4,464,481.			4,464,481.
b Buildings	37,041,258.		13,315,251.	23,726,007.
c Leasehold improvements				
d Equipment	3,997,785.			3,997,785.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				32,188,273.

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

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)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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) BONDS PAYABLE	9,101,355.
(3) OTHER CURRENT LIABILITIES	274,859.
(4) OTHER LONG-TERM LIABILITIES	91,663.
(5) OBLIGATION UNDER INTEREST RATE	
(6) SWAP	161,408.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	9,629,285.

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...

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.

1	Total revenue, gains, and other support per audited financial statements		1	21,449,804.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	113,621.	
b	Donated services and use of facilities	2b	1,190,362.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	346,053.	
e	Add lines 2a through 2d		2e	1,650,036.
3	Subtract line 2e from line 1		3	19,799,768.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	19,799,768.

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.

1	Total expenses and losses per audited financial statements		1	20,051,130.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	1,190,362.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	1,190,362.
3	Subtract line 2e from line 1		3	18,860,768.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	18,860,768.

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 XI, LINE 2D - OTHER ADJUSTMENTS:

INTEREST RATE SWAP 346,053.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization **VOLUNTEERS OF AMERICA OF FLORIDA, INC.** Employer identification number **58-1856992**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **▶**

3 Enter total number of other organizations listed in the line 1 table **▶**

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
ADULT MENTAL HEALTH PROGRAMS, PERMANENT AND TRANSITIONAL HOUSING, SPECIAL NEEDS ASSISTANCE, CHILDREN AND FAMILY SERVICES,	0	0.	0.	FMV	FURNISHINGS, CLOTHING, EDUCATION, TRAINING AND MEDICAL NEEDS

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

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

Name of the organization: **VOLUNTEERS OF AMERICA OF FLORIDA, INC.**
 Employer identification number: **58-1856992**

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 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) |

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 **1b**

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? **2**

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 type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input 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?	4a		X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c Participate in or receive payment from an equity-based compensation arrangement?	4c		X

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?	5a		X
b Any related organization?	5b		X

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?	6a		X
b Any related organization?	6b		X

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

7		X
----------	--	----------

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

8		X
----------	--	----------

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

9		
----------	--	--

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

Schedule J (Form 990) 2020

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JANET STRINGFELLOW PRESIDENT/CEO	(i)	184,079.	0.	0.	0.	0.	184,079.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

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 for instructions and the latest information.

Name of the organization **VOLUNTEERS OF AMERICA OF FLORIDA, INC.** Employer identification number **58-1856992**

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				
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				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (VARIOUS FURNI)	X	0	601,525.	FMV
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 three 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.		

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

Schedule M (Form 990) 2020

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

VOLUNTEERS OF AMERICA OF FLORIDA, INC.

Employer identification number

58-1856992

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

COMPASSIONATE SUPPORT SERVICES. VOA-FL STRIVES TO PROVIDE PREMIER
HUMAN SERVICES AND EXPERIENCES WITH SUPERIOR RESULTS FOR INDIVIDUALS
AND FAMILIES IN NEED.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

501(C)(3) SPIRITUALLY BASED ORGANIZATION PROVIDING LOCAL HUMAN SERVICE
PROGRAMS AND OPPORTUNITIES FOR INDIVIDUAL AND COMMUNITY INVOLVEMENT. TO
HELP THE DISABLED, VETERANS AND HOMELESS INDIVIDUALS BECOME STRONG
WITHIN SOCIETY. ALSO, TO HELP VETERANS WITH HOMELESSNESS ISSUES ALONG
WITH EDUCATION TO IMPROVE CURRENT LIVING STANDARDS.

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

THE ANNUAL 990 IS NOT REVIEWED BY THE ENTIRE BOARD OF DIRECTORS. THE 990
FOR VOA-FL DOES NOT HAVE A FILING REQUIREMENT WITH THE IRS.

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

THE CONFLICT OF INTEREST POLICY IS REGULARLY REVIEWED AND MONITORED FOR
COMPLIANCE.

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

TOP MANAGEMENT OFFICIALS, KEY EMPLOYEES, AND OTHER OFFICERS COMPENSATION
ARE REVIEWED AND APPROVED BY EXTERNAL CONSULTANTS.

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

ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization VOLUNTEERS OF AMERICA OF FLORIDA, INC.	Employer identification number 58-1856992
--	--

STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUESTS.

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

FAIR VALUE ADJUSTMENT	346,053.
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DO NOT FILE

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2020
Open to Public Inspection

Name of the organization **VOLUNTEERS OF AMERICA OF FLORIDA, INC.** Employer identification number **58-1856992**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
BRADENTON VOA LIVING CENTER, INC. - 58-2041810, 1660 DUKE STREET, ALEXANDRIA, VA 22314-3427	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
VOLUNTEERS OF AMERICA COMMUNITY HOUSING & DEV. CORP OF BROWARD, INC. - 58-20, 405 CENTRAL AVENUE, ST. PETERSBURG, VA 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
VOLUNTEERS OF AMERICA COMMUNITY HOUSING & DEV. CORP OF TAMPA, INC. - 58-2030, 405 CENTRAL AVENUE, ST. PETERSBURG, VA 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
VOLUNTEERS OF AMERICA COMMUNITY HOUSING & DEV. CORP OF JACKSONVILLE, INC. - , 405 CENTRAL AVENUE, ST. PETERSBURG, VA 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X

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

Schedule R (Form 990) 2020

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
HILLSBOROUGH COUNTY VOA LIVING CENTER, INC. - 59-2987315, 405 CENTRAL AVENUE, ST. PETERSBURG, VA 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
MANATEE VOA LIVING CENTER, INC. - 59-3987317 1660 DUKE STREET ALEXANDRIA, FL 22314-3427	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
HILLSBOROUGH COUNTY VOA LIVING CENTER II, INC. - 72-1283639, 1660 DUKE STREET, ALEXANDRIA, FL 22314-3427	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
HILLSBOROUGH COUNTY VOA LIVING CENTER III, INC. - 59-3753517, 405 CENTRAL AVENUE, ST. PETERSBURG, FL 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
HIGHLAND COUNTY VOA LIVING CENTER, INC. - 20-0551574, 405 CENTRAL AVENUE, ST. PETERSBURG, FL 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
HOLIDAY HEIGHTS VOA LIVING CENTER, INC. - 59-3753518, 405 CENTRAL AVENUE, ST. PETERSBURG, FL 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
VOLUNTEERS OF AMERICA OF FLORIDA-PENSACOLA VETERANS, INC. - 38-3825332, 405 CENTRAL AVENUE, ST. PETERSBURG, FL 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
PENSACOLA VOA LIVING CENTER, INC. - 26-2117464, 405 CENTRAL AVENUE, ST. PETERSBURG, FL 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
VOLUNTEERS OF AMERICA OF MIAMI, INC. - 72-1248954, 405 CENTRAL AVENUE, ST. PETERSBURG, FL 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X
LAKE CITY VOA LIVING CENTER, INC - 45-4713154, 405 CENTRAL AVENUE, ST. PETERSBURG, FL 33701	TO PROVIDE HANDICAPPED PERSONS WITH HOUSING FACILITIES AND SERVICES	FLORIDA	501(C)(3)	LINE 10			X

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Combined Financial Statements and
Supplementary Information

June 30, 2021

(With Independent Auditors' Report Thereon)

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

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Independent Auditors' Report on Combined Financial Statements

The Board of Directors
Volunteers of America of Florida, Inc.
and affiliated corporations:

Report on Financial Statements

We have audited the accompanying combined financial statements of Volunteers of America of Florida, Inc. (a not-for-profit organization) and affiliated corporations, which comprise the combined statement of financial position as of June 30, 2021, and the related combined statements of activities and changes in net assets, functional expenses and cash flows for the year then ended and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Volunteers of America of Florida, Inc. and affiliated corporations as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The supplementary information included in Schedules 1 through 4 is presented for purposes of additional analysis of the combined financial statements rather than to present the financial position and results of operations of the individual organizations. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.650 of the Rules of the Auditor General of the State of Florida, is presented for purposes of additional analysis and is not a required part of the 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Schedules 1 through 4 and the Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated in all material respects in relation to the combined financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited Volunteers of America of Florida, Inc. and affiliated corporations 2020 combined financial statements, and we expressed an unmodified opinion on those audited combined financial statements in our report dated November 13, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited combined financial statements from which it has been derived.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2021, on our consideration of the Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.



Davis Group, P.A.
Orlando, Florida
October 29, 2021

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Combined Statement of Financial Position

June 30, 2021

(With comparative financial information as of June 30, 2020)

	2021	2020
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,127,848	\$ 1,760,600
Accounts receivable	2,960,143	2,675,183
Investments	574,517	422,382
Due from affiliated corporations	102	122,708
Prepaid expenses	621,722	129,142
Tax and insurance escrows	69,887	127,060
Other current assets	621	9,871
Total current assets	5,354,840	5,246,946
Property and equipment:		
Land	5,868,659	5,868,659
Buildings and improvements	55,927,753	49,502,055
Furnishings and equipment	4,270,552	4,459,505
Construction in progress	243,505	3,904,169
Less: accumulated depreciation	(20,843,764)	(19,547,296)
Net property and equipment	45,466,705	44,187,092
Other assets:		
Restricted assets	918,809	619,121
Financing costs, net	1,308,843	1,467,533
Other	78,803	102,012
Total other assets	2,306,455	2,188,666
Total assets	\$ 53,128,000	\$ 51,622,704
Liabilities and Net Assets		
Current liabilities:		
Lines of credit, current	\$ 300,000	\$ —
Accounts payable	1,009,478	829,551
Construction payable	167,465	987,478
Accrued expenses	1,293,352	1,172,471
Current installments of mortgages payable	20,533	20,502
Current installments of notes and loans payable	313,983	284,517
Refundable advances	—	796,355
Current installments of bonds payable	408,486	376,858
Other current liabilities	365,959	151,604
Total current liabilities	3,879,256	4,619,336
Mortgages payable, non-current	7,312,729	5,477,975
Notes and loans payable, non-current	6,754,735	6,805,226
Bonds payable, non-current	8,692,869	9,101,355
Obligation under interest rate swap	95,096	618,217
Other long-term liabilities	129,981	103,117
Total liabilities	26,864,666	26,725,226
Net assets:		
Net assets without donor restrictions	5,365,438	4,788,128
Net assets with donor restrictions	20,897,896	20,109,350
Total net assets	26,263,334	24,897,478
Total liabilities and net assets	\$ 53,128,000	\$ 51,622,704

See accompanying notes to combined financial statements.

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Combined Statement of Activities and Changes in Net Assets

Year ended June 30, 2021

(With summarized comparative financial information for the year ended June 30, 2020)

	Without Donor Restrictions	Limited Partnership - Without Donor Restrictions	Without Donor Restrictions Subtotal
Revenues from operations:			
Public support received directly:			
Contributions	\$ 265,142	\$ -	\$ 265,142
Restricted contributions	75,000	36,000	111,000
Contributed services, property and materials, in-kind	1,377,073	-	1,377,073
Special events, net of direct benefit costs	18,740	-	18,740
Public support received indirectly - VOA awards and grants	-	-	-
Total public support	1,735,955	36,000	1,771,955
Revenue and grants from governmental agencies	15,461,193	219,899	15,681,092
Other revenue:			
Program service fees	3,783,841	139,587	3,923,428
Rental income	245,324	-	245,324
Other operating revenue	1,668,089	29,718	1,697,807
Total other revenue	5,697,254	169,305	5,866,559
Assets released from restriction	114,000	-	114,000
Total revenues from operations	23,008,402	425,204	23,433,606
Expenses:			
Operating expenses:			
Promoting self-sufficiency	17,159,228	-	17,159,228
Fostering independence	4,429,540	309,304	4,738,844
Total program services	21,588,768	309,304	21,898,072
Management and general	1,395,986	-	1,395,986
Fundraising activities	198,980	-	198,980
Total supporting services	1,594,966	-	1,594,966
Total operating expenses	23,183,734	309,304	23,493,038
Excess (deficit) from operations	(175,332)	115,900	(59,432)
Other revenues and (expenses):			
Gain (loss) on sale of property and equipment	-	-	-
Unrealized gain (loss) on investments	113,621	-	113,621
Fair value (loss) gain adjustment on interest rate swap	523,121	-	523,121
Total other revenues and (expenses)	636,742	-	636,742
Change in net assets	461,410	115,900	577,310
Net assets, beginning of year	5,809,189	(1,021,061)	4,788,128
Net assets, end of year	\$ 6,270,599	\$ (905,161)	\$ 5,365,438

See accompanying notes to combined financial statements.

With Donor Restrictions	Totals	
	2021	2020
\$ -	\$ 265,142	\$ 484,140
-	111,000	30,235
-	1,377,073	1,149,062
-	18,740	80,992
-	-	12,635
-	1,771,955	1,757,064
902,546	16,583,638	15,564,806
-	3,923,428	3,875,721
-	245,324	247,978
-	1,697,807	710,809
-	5,866,559	4,834,508
(114,000)	-	-
788,546	24,222,152	22,156,378
-	17,159,228	15,339,329
-	4,738,844	4,020,167
-	21,898,072	19,359,496
-	1,395,986	1,447,895
-	198,980	291,491
-	1,594,966	1,739,386
-	23,493,038	21,098,882
788,546	729,114	1,057,496
-	-	14,125
-	113,621	(24,775)
-	523,121	(398,316)
-	636,742	(408,966)
788,546	1,365,856	648,530
20,109,350	24,897,478	24,248,948
\$ 20,897,896	\$ 26,263,334	\$ 24,897,478

See accompanying notes to combined financial statements.

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Combined Statement of Functional Expenses

Year ended June 30, 2021

(With summarized comparative financial information for the year ended June 30, 2020)

	Program Services			Subtotal
	Promoting Self-sufficiency	Fostering Independence	Limited Partnership Fostering Independence	
Salaries	\$ 5,029,353	\$ 1,330,444	\$ 37,072	\$ 6,396,869
Employee benefits	1,090,903	299,600	7,986	1,398,489
Professional fees	866,259	535,729	19,607	1,421,595
Occupancy	1,712,261	315,934	114,839	2,143,034
Specific assistance to individuals	5,615,271	921,178	3,098	6,539,547
Program supplies and expenses	143,268	44,092	23,309	210,669
Office supplies and expenses	809,685	583,409	13,411	1,406,505
Travel, conferences and meetings	167,499	36,758	514	204,771
Depreciation and amortization	1,127,824	295,051	87,515	1,510,390
Interest	339,024	11,677	1,498	352,199
Other	257,881	55,668	455	314,004
	<u>17,159,228</u>	<u>4,429,540</u>	<u>309,304</u>	<u>21,898,072</u>
Total functional expenses	\$ <u>17,159,228</u>	\$ <u>4,429,540</u>	\$ <u>309,304</u>	\$ <u>21,898,072</u>

See accompanying notes to combined financial statements.

See accompanying notes to combined financial statements.

Supporting Services				
Management and General	Fund- raising	Subtotal	Total 2021	Total 2020
\$ 407,703	\$ 90,870	\$ 498,573	\$ 6,895,442	\$ 6,840,559
139,458	23,648	163,106	1,561,595	1,511,121
175,735	35,795	211,530	1,633,125	1,712,467
183,022	42	183,064	2,326,098	2,091,643
-	-	-	6,539,547	4,809,089
23,458	141	23,599	234,268	238,297
52,410	18,548	70,958	1,477,463	976,267
26,946	6,791	33,737	238,508	351,877
66,376	-	66,376	1,576,766	1,536,085
101,308	-	101,308	453,507	504,024
219,570	23,145	242,715	556,719	527,453
<u>\$ 1,395,986</u>	<u>\$ 198,980</u>	<u>\$ 1,594,966</u>	<u>\$ 23,493,038</u>	<u>\$ 21,098,882</u>

See accompanying notes to combined financial statements.

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Combined Statement of Cash Flows

Year ended June 30, 2021

(With comparative financial information as of June 30, 2020)

	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 1,365,856	\$ 648,530
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,605,413	1,636,697
(Gain) loss on disposal of property and equipment	143,869	(14,125)
Unrealized (gain) loss on investments	(113,621)	(24,775)
Fair value adjustment of interest rate swap	(523,121)	398,316
Increase (decrease) in cash due to:		
Accounts receivable	(284,960)	(833,650)
Prepaid expenses	(492,580)	(51,163)
Tax and insurance escrows	57,173	283
Other current assets	9,250	(5,174)
Other assets	23,209	10,428
Accounts payable	179,927	132,684
Construction payable	(820,013)	987,478
Refundable advances	(796,355)	796,355
Accrued expenses	120,881	238,449
Other current liabilities	214,355	79,500
Other long-term liabilities	26,864	31,652
Net cash provided by operating activities	716,147	4,031,485
Cash flows from investing activities:		
Purchases of investments	(38,514)	(397,607)
Withdrawals from restricted accounts	(299,688)	(42,546)
Net advances from affiliated corporations	122,606	(58,053)
Proceeds from sale of property and equipment	-	104,364
Purchases of property and equipment	(2,849,993)	(3,448,553)
Net cash used in investing activities	(3,065,589)	(3,842,395)
Cash flows from financing activities:		
Financing costs paid	(20,212)	(73,067)
Net (payments) advances on lines of credit	300,000	(88,008)
Borrowings on long-term debt	3,340,793	1,809,655
Repayments of long-term debt	(1,903,891)	(1,060,660)
Net cash provided by (used in) financing activities	1,716,690	587,920
Net increase in cash and cash equivalents	(632,752)	777,010
Cash and cash equivalents, beginning of year	1,760,600	983,590
Cash and cash equivalents, end of year	\$ 1,127,848	\$ 1,760,600
Supplemental disclosure of cash flow information-		
Cash paid for interest	\$ 828,830	\$ 732,487

See accompanying notes to combined financial statements.

**VOLUNTEERS OF AMERICA
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June 30, 2021

(1) Organization and Purpose

Volunteers of America of Florida, Inc. (VOAFL) is a not-for-profit spiritually based human services organization, incorporated in the State of Florida, that provides social services within the State under a charter from Volunteers of America, Inc. (VOA, Inc.), a national not-for-profit spiritually based organization providing local human service programs, and opportunities for individual and community involvement.

The combined financial statements for Volunteers of America of Florida, Inc. and affiliated corporations (the Organization) include the following organizations, which except for Arbor Place Apartments Limited Partnership are each exempt from federal income taxes:

- Volunteers of America of Florida, Inc. (VOAFL),
- Volunteers of America of Miami, Inc. (VOA Miami),
- Volunteers of America Community Housing and Development Corporation of Broward, Inc. (VOACHD-Broward),
- Volunteers of America Community Housing and Development Corporation of Jacksonville, Inc. (VOACHD-Jacksonville),
- Volunteers of America Community Housing and Development Corporation of Tampa Bay, Inc. (VOACHD-Tampa Bay),
- Volunteers of America Pensacola Veterans, Inc. (VOA-Pensacola),
- Manatee County VOA Living Center, Inc. (811 Manatee),
- Hillsborough County VOA Living Center, Inc. (811 Hillsborough),
- Hillsborough County VOA Living Center II, Inc. (811 Hillsborough II),
- Hillsborough County VOA Living Center III, Inc. (811 Hillsborough III),
- Bradenton VOA Living Center, Inc. (811 Bradenton),
- Holiday Heights VOA Living Center, Inc. (811 Holiday Heights),
- Highland County VOA Living Center, Inc. (811 Highlands),
- Lake City VOA Living Center, Inc. (811 Lake City),
- Pensacola VOA Living Center, Inc. (811 Pensacola), and
- Arbor Place Apartments Limited Partnership (Arbor Place)

All of the above organizations serve a purpose that is similar in nature to that of Volunteers of America of Florida, Inc., as described above. Additionally, all of the above organizations are either subsidiary corporations, or under control of VOAFL and are combined to present a logical group of entities under common management.

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June 30, 2021

(1) Organization and Purpose, Continued

Promoting Self-sufficiency

VOAFL promotes self-sufficiency for individuals and families who have experienced homelessness or other personal crises – including chemical dependency, involvement with the corrections system and unemployment. The focus is on solution-oriented approaches, using a continuum of services from prevention to intervention to long-term support.

- Employment and Training Services – Supported Employment
- Homeless Services:
 - Drop-In Center – Multi Service Center – Miami and Cocoa
 - Outreach – Mobile Service Center
 - Supportive Housing
 - Transitional Housing

Fostering Independence

VOAFL fosters the health and independence of the elderly with disabilities, mental illness, substance abuse and HIV/AIDS through quality affordable housing, health care services, and a wide range of community services.

- Disabilities Services – Supported Living
- Elderly Services – Service Coordination in Affordable Housing
- Housing – Disabled Housing and Elderly Housing – Disabled Housing
- Mental Health – Drop-In Center

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

The accounting policies of the Organization conform to accounting principles generally accepted in the United States of America as applicable to voluntary health and welfare organizations.

(b) Finance Statement Presentation

The Organization has adopted the provisions of FASB ASC 958-605, Contributions Received (“ASC 958-605”), and FASB ASC 958-205, Not-for-Profit Entities: Presentation of Financial Statements (“ASC 958-205”). ASC 958-605 requires that contributions received, including unconditional promises to give, be recognized as increases in net assets in the period received at their fair value. ASC 958-205 establishes the standards for external financial reporting for not-for-profit organizations, which includes a statement of financial position, a statement of activities, a statement of functional expenses and a statement of cash flows. It also requires the classification of resources into two classes of net assets based on the absence or existence of donor-imposed restrictions.

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June 30, 2021

(2) Summary of Significant Accounting Policies, Continued

(b) Finance Statement Presentation, Continued

Net assets and revenue, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations. Net assets without donor restrictions may be designed for specific purposes by action of the board of directors.

Net assets with donor restrictions – Net assets whose use by the Organization is subject to temporary or permanent donor-imposed restrictions. Temporary restrictions can be fulfilled by actions of the Organization pursuant to those restrictions or that expire by the passage of time. When a temporary restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction. Permanent restrictions require that net assets subject to donor-imposed restrictions be maintained permanently by the Organization.

Support and revenue, as well as income and realized and unrealized net gains and losses on any invested assets, are reported as increases or decreases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of temporary restrictions on net assets (i.e., the donor-restricted purpose has been fulfilled and/or the restricted time period has elapsed) are reported as reclassifications between the applicable classes of net assets. Contributions received with donor-imposed restrictions, which are met in the same year as received, are reported as support and revenue without restrictions.

As of June 30, 2021, net assets with donor restrictions of \$20,897,896 (see Notes 15 and 16) were recorded.

(c) 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 property and equipment in excess of \$5,000; the fair value of donated assets is similarly capitalized. Depreciation is computed on the straight-line method based upon the following estimated useful lives of the assets:

Furnishings and equipment	3 - 7 years
Buildings and improvements	25 - 40 years

Depreciation expense totaled \$1,558,410 for the year ended June 30, 2021, of which \$135,506 has been allocated directly to the programs as a component of accounting, technology and human resource costs.

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Notes to Combined Financial Statements

June 30, 2021

(2) Summary of Significant Accounting Policies, Continued

(d) Cash and Cash Equivalents

Cash equivalents include all highly liquid investments with an original 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 restricted or designated. The carrying amount approximates fair value because of the short-term maturity of those instruments.

(e) Accounts Receivable

The Organization's receivables are charged to bad debt expense when they are determined to be uncollectible based upon periodic review of the accounts by management. Accounting principles generally accepted in the United States of America require the allowance method to be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

(f) Financing Costs, Net

Costs totaling \$2,400,095 incurred in connection with obtaining financing have been capitalized and are being amortized on a straight-line method which approximates the effective interest method over the life of the related financing arrangement. Accumulated amortization totaled \$1,091,255 at June 30, 2021.

(g) Contributions

Contributions are generally recorded only upon receipt, unless evidence of an unconditional promise to give has been received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. Conditional promises to give are not included as support until such a time as the conditions are substantially met. All contributions are considered available for unrestricted use unless specifically restricted by the donor.

(h) Special Assistance to Individuals

The Organization classifies special assistance costs as rents paid for subsidized housing and purchases of various necessities for the clients. These special assistance funds are sent to the Organization by the granting organization for distribution to the various housing facilities used by the Organization. The subsidized housing funds are considered to be pass-through revenues and are deducted from the total revenues when the Organization computes the administrative fees due to VOA, Inc.

**VOLUNTEERS OF AMERICA
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(2) Summary of Significant Accounting Policies, Continued

(i) Contributed Services, Property and Materials, In-Kind

The Organization recognizes contribution revenue for certain services received at the fair value of those services provided those 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. Contributed services during the year ended June 30, 2021 were \$125,568.

The Organization receives various contributed materials and supplies that are used for their programs. Donated materials and supplies are recorded at their estimated fair value and totaled \$1,251,505 for the year ended June 30, 2021.

(j) Operations

The Organization defines operations as all program and supporting service activities undertaken (see Note 1). Revenues that result from these activities, and their related expenses, are reported as revenues from operations.

(k) Allocation of Functional Expenses

The financial statements report certain categories of expenses that are attributable to program services and supporting functions. Those expenses include administrative salaries and benefits, depreciation, insurance, utilities and repairs and maintenance expenses. Salaries and benefits are allocated based on an estimate of the relative benefit provided and considerations of time spent on the related activities. Depreciation, insurance and other building related costs were allocated by management based upon an estimate of square footage and the related activities.

(l) Federal Income Taxes

Under provision of Section 501(c)(3) of the Internal Revenue Code and the applicable income tax regulations of the State of Florida, the Organization is exempt from income taxes, except for net income from unrelated business income, as a subordinate unit of VOA, Inc. VOA, Inc. 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 in 2021. Accordingly, no tax expense was incurred during the year ended June 30, 2021.

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(2) Summary of Significant Accounting Policies, Continued

(m) Summary Financial Information for 2020

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements as of and for the year ended June 30, 2020, from which the summarized information was derived.

(n) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the combined financial statements and accompanying notes. Actual results could differ from those estimates.

(o) Subsequent Events

The Organization has performed an evaluation of subsequent events through October 29, 2021, which is the date the financial statements were available to be issued.

(3) Restricted Assets

Pursuant to the agreement with the U.S. Department of Housing and Urban Development (HUD), certain sums of monies, subject to revision, are required to be placed on restricted deposit to establish a replacement reserve. Their withdrawal and use for purposes such as project maintenance or betterments is subject to HUD approval. For the year ended June 30, 2021 the amount of deposits required on a monthly basis totaled \$146,357. The replacement reserve deposit balance as of June 30, 2021 totaled \$830,105 and was held in separate bank accounts. During the year ended June 30, 2021, there were \$12,505 of expenditures from the replacement reserve accounts.

Other restricted deposits include tenant security, client leasing and minimum capital deposits. The tenant security deposits are to be held as security and are to be released upon vacancy of the apartment unit if there are no outstanding funds owed by the tenant. The client leasing deposits are used by the tenants to assist them in obtaining housing. The minimum capital deposits are a requirement of the grant received to construct the Lake City VOA Living Center. As of June 30, 2021, the balance outstanding in these accounts totaled \$88,704 and is held in separate bank accounts.

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(4) Fair Value of Assets

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There are three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets; quoted prices in active markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets.

Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets.

The following is a description of the valuation methodologies used for investments measured at fair value on a recurring basis and recognized in the accompanying statements of financial position, as well as the general classification of such instruments pursuant to the valuation hierarchy.

Where quoted market prices are available in an active market, investments are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of investments with similar characteristics, or discounted cash flows and are classified within Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, investments are classified as Level 3 of the hierarchy. There were no Level 2 or 3 investments as of June 30, 2021.

The following table presents the fair value measurements of assets recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30:

Investments (Level 1):		
Equities and options	\$	428,547
Mutual funds and exchange traded funds		<u>145,970</u>
	\$	<u><u>574,517</u></u>

Interest and dividends from investments totaled \$5,710 for the year ended June 30, 2021.

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(5) Lines of Credit

In November 2019, the Organization entered into a line of credit agreement with a bank providing available funds of \$1,000,000. The line of credit matures in November 2024; however, the loan is expected to be used for temporary financing needs. The line of credit is secured by Ritz Reserve Phase II property and bears interest at 5.75% per annum. This line of credit may be prepaid, in whole or in part, at any time without penalty. There was no outstanding balance as of June 30, 2021.

In May 2021, the Organization changed the terms of an existing line of credit with a bank providing available funds of \$600,000. The line of credit matures in May 2022. The line of credit is secured by all assets of the Organization and bears interest of LIBOR plus 3%. This line of credit may be prepaid, in whole or in part, at any time without penalty. There was no outstanding balance as of June 30, 2021.

In March 2020, the Organization entered into a line of credit agreement with a bank providing available funds of \$1,000,000. The line of credit matures in July 2021; however, the loan is expected to be used for temporary financing needs. The line of credit is secured by general intangibles of the Organization and bears interest of Prime plus .25% (3.50% as of June 30, 2021). This line of credit may be prepaid, in whole or in part, at any time without penalty. There was an outstanding balance of \$300,000 as of June 30, 2021. The line of credit has been renewed and extended to \$1,500,000 subsequent to year end, on July 13, 2021.

(6) Refundable Advance

On April 14, 2020, the Organization received loan proceeds of \$2,017,324, as a refundable advance, under the Paycheck Protection Plan (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times their average monthly payroll expenses. The loans and accrued interest are forgivable after eight or twenty-four weeks (covered period), as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll and employees at certain levels. The amount of loan forgiveness will be reduced if the borrower does not meet the specified guidelines established in the CARES Act. Any portion of the PPP loan that does not meet the forgiveness guidelines is payable over a two year period at an interest rate of 1%, with deferred payments for the first six months.

The Organization used the proceeds for purposes consistent with the CARES Act during the covered period and has accounted for the funds in accordance with ASC 958-605. As of June 30, 2020, the Organization reduced the refundable advance by \$1,220,969, which represents qualified expenses incurred during the period April 14, 2020 through June 30, 2020. The portion not used is included as a refundable advance of \$796,355 at June 30, 2020. During the year ended June 30, 2021, the Organization was able to use the remainder of the proceeds included in the refundable advance for qualified expenses. During the years ended June 30, 2021 and 2020, \$796,355 and \$1,220,969, respectively, have been recognized as grants in the statement of activities and changes in net assets. The Organization received formal notification that the refundable advance was forgiven subsequent to year end, on October 21, 2021.

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(7) Notes and Loans Payable

Notes and loans payable consist of the following at June 30, 2021:

Note payable to bank. The note bears interest at LIBOR plus 2.63% per annum with equal monthly principal and interest payments totaling \$4,250, and a balloon payment of all unpaid principal at maturity, November 2022.	\$ 1,308,750
Note payable to bank. The note bears interest at 3.80% per annum with equal monthly principal and interest payments of approximately \$8,634 and a balloon payment of all unpaid principal at maturity, September 2023.	881,323
Construction note payable, with a total available amount of \$2,500,000. The note bears interest at 1.50% per annum. Monthly principal and interest payments totaling \$6,389 are due through maturity, July 2054.	1,994,497
Note payable to bank. The note bears interest at a fixed rate of 3.8% per annum with monthly principal payments of \$11,718 plus all accrued monthly interest, and a balloon payment of all unpaid principal at maturity, September 2023.	1,625,817
Note payable to bank. The note bears interest at LIBOR plus 2.15% per annum, fixed to 4.63% using a swap agreement (See Note 8) with equal monthly principal and interest payments totaling \$5,742, and a balloon payment of all unpaid principal at maturity, December 2027.	790,048
Note payable to City of Jacksonville. The note bears no interest with equal monthly principal payments totaling \$1,146 through maturity, June 2040.	264,686

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(7) Notes and Loans Payable, Continued

Note payable to bank. The note bears interest at LIBOR plus 2.15% per annum, fixed to 4.63% using a swap agreement (See Note 8) with equal monthly principal and interest payments totaling \$1,480, and a balloon payment of all unpaid principal at maturity, December 2027.	<u>203,597</u>
	\$ 7,068,718
Less current portion	<u>313,983</u>
	<u>\$ 6,754,735</u>

Following are maturities of long-term debt for each of the next five years and thereafter:

Year ending June 30,	
2022	\$ 313,983
2023	322,453
2024	2,372,860
2025	177,926
2026	183,932
Thereafter	<u>3,697,564</u>
	<u>\$ 7,068,718</u>

(8) Mortgages Payable

Mortgages payable consist of the following at June 30, 2021:

Mortgage payable, Florida Housing Finance Corporation. The note bears no interest and requires no principal payments over 16.50 years so long as certain requirements are complied with during their terms through maturity, February 2036.	\$ 3,649,544
Mortgage payable, Florida Housing Finance Corporation. The note bears no interest and requires no principal payments over 30 years so long as certain requirements are complied with during their terms through maturity, November 2024.	1,200,000

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(8) Mortgages Payable, Continued

Mortgage payable, Florida Housing Finance Corporation. The note bears no interest and requires no principal payments over 30 years so long as certain requirements are complied with during their terms through maturity, December 2030.	637,500
Mortgage payable, Housing Finance Authority of Hillsborough County. The note bears no interest and requires no principal payments over 20 years so long as certain requirements are complied with during their terms through maturity, May 2035.	1,000,000
Mortgage payable, Florida Housing Finance Corporation. The note bears no interest and requires no principal payments through maturity, June 2044, as long as certain requirements are complied with during the term of the mortgage.	674,556
State Apartment Incentive Loan payable to the Florida Housing Finance Corporation (SAIL Loan) for limited partnership. See below for details.	146,657
Various mortgages payable, Florida Housing Finance Corporation. The notes bear no interest and require equal principal payments over 30 years so long as certain requirements are complied with during their terms through maturity, ranging from November 2024 through July 2039.	25,005
	\$ 7,333,262
Less current portion	20,533
	\$ 7,312,729

Mortgages entered into through the Florida Housing Finance Agency and the Housing Finance Authority of Hillsborough County have received capital advances for the purchase and rehabilitation of facilities used as apartment projects. The capital advances were provided through mortgage agreements for the funding sources. The mortgage agreements stated that they will bear no interest and payments are not required until maturity as long as the apartment projects remain available for low-income persons with disabilities.

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(8) Mortgages Payable, Continued

In May 2014, the limited partnership entered into an agreement with the Florida Housing Finance Corporation to modify the terms of its existing loan agreement. Under the amended agreement the Partnership paid all deferred interest on the loan in the amount of \$95,069 and the interest rate on the loan was modified to reduce from 9% per annum to a fixed rate of 1% per annum. The amended Florida Housing Finance Corporation note has monthly installments of principal and interest of \$595 until maturity, June 1, 2044. The note payable balance was \$146,657 as of June 30, 2021.

(9) Bonds Payable

On November 2, 2015, the Organization entered into two credit facilities totaling \$10,838,000. Each facility will mature twenty years from the closing date. The lender will impute an “optional tender date” seven years from the closing date, unless the lender notifies the borrower in writing of its intention not to tender the credit facilities for payment in full at least 120 days prior to the optional tender date. Each facility will be subject to monthly payments of principal and interest, based on an amortization of 20 years. The advance basis of the credit facilities shall be the lesser of \$10,838,000 or an amount such that the aggregate principal amount of the combined loan facilities does not exceed 85% of the appraised fair market value of real properties located throughout the state of Florida.

Each facility will be cross-collateralized by a first real estate mortgage and an assignment of leases and rents on real property owned by the Organization located throughout the state of Florida, and will be cross defaulted with other indebtedness of the Organization in favor of the lender. Each facility will also be subject to a pledge of the Organization’s general revenues.

The two credit facilities are described as follows:

- (a) Tax exempt bank qualified term loan facility in the amount of \$7,268,000. The loan is subject to a floating rate of interest equal to 153 basis points plus 65% of 30 day LIBOR, adjusted monthly.
- (b) Taxable convertible term loan facility in the amount of \$3,570,000. The loan is subject to a floating rate of interest equal to 263 basis points plus 30 day LIBOR, adjusted monthly. This rate is subject to conversion to a tax-exempt rate upon the receipt of a Bond Counsel Opinion.

On December 1, 2015 the taxable convertible term loan facility was converted to tax exempt bonds. The Organization received \$3,570,000 through the issuance of the Pinellas County Industrial Development Revenue Bonds (Volunteers of America Project), Series 2015.

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(9) Bonds Payable, Continued

Following are maturities of bonds payable for each of the next five years and thereafter:

Year ending June 30,		
2022	\$	408,486
2023		3,255,586
2024		325,274
2025		349,650
2026		375,860
Thereafter		4,386,499
	\$	9,101,355

(10) Interest Rate Swap Agreements

Swap Agreement on Bonds Payable

During the year ended June 30, 2016, the Organization entered into three interest rate swap agreements. The interest rate swaps effectively converted the interest rates as follows:

- (a) Tax exempt bank qualified term loan facility to a fixed rate of 3.213% on the notional amount. The agreement expires on January 11, 2025.
- (b) Taxable convertible term loan facility to a fixed rate of 3.18% on the notional amount. The agreement expires on December 20, 2025.

The notional amount of the derivative financial instrument does not represent the actual amount exchanged by the parties, but instead represents the amount on which the contract is based (\$10,410,105 at June 30, 2021). The floating interest rate payments under these swap agreements are based on the Bond Market Association Index, adjusted weekly. The interest rate swaps incurred a market value gain of \$192,627 for the year ended June 30, 2021, which is included on the statement of activities as a special item. A total market value loss of \$218,581 as of June 30, 2021 has been incurred related to these agreements, which is included as a long-term liability on the statement of financial position. The liability is classified as long-term since management does not intend to settle it during the year ending June 30, 2022. Future changes in market value of the swaps will be an adjustment to interest expense. The floating interest rate payments under the swap agreements are modified monthly, on the 1st day of each month, commencing from the effective date to the termination date inclusive, subject to adjustment in accordance with the modified following business day convention. The interest rate swap agreements have a cancel option. They can be cancelled after the first calculation date on a monthly basis. The Organization must notify the lender two days before payment date to cancel the swap.

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(10) Interest Rate Swap Agreements, Continued

Swap Agreement on Notes Payable

During the year ended June 30, 2017, the Organization entered into an interest rate swap agreement and converted the interest rate on a note payable to a fixed rate of 3.8% on the notional amount (\$1,619,419 at June 30, 2021). The agreement expires September 15, 2023.

During the year ended June 30, 2018, the Organization entered into two additional interest rate swap agreements and converted the interest rate on two notes payable to a fixed rate of 4.63% on the notional amount of (\$990,258 at June 30, 2021). These agreements expire on December 7, 2027.

The floating interest rate payments under the swap agreements are based on LIBOR, adjusted monthly. The interest rate swaps incurred a market value loss of \$330,494 for the year ended June 30, 2021 which is included on the statement of activities as a special item. A total market value gain of \$123,485 as of June 30, 2021 has been incurred related to these agreements, which is included as a long-term liability on the statement of financial position. The liability is classified as long-term since management does not intend to settle it during the year ending June 30, 2022. Future changes in market value of the swaps will be an adjustment to interest expense. The floating interest rate payments under the swap agreements are modified monthly, on the 1st day of each month, commencing from the effective date to the termination date inclusive, subject to adjustment in accordance with the modified following business day convention.

(11) Leases

The Organization is obligated under noncancelable operating leases for equipment, vehicles and office space. Rental expense for operating leases totaled \$310,567 for the year ended June 30, 2021 and is included as a component of occupancy and equipment rental and maintenance expenses on the accompanying statement of functional expenses. Following are minimum lease payments for each of the next five years and thereafter:

Year ending June 30,		
2022	\$	287,621
2023		138,401
2024		100,818
2025		66,855
2026		63,048

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(12) Pension Plan

The Organization participates in a non-contributory defined benefit pension and retirement plan. The plan is administered through a commercial insurance company and covers all ministers commissioned through December 31, 1999. In July 2014 the Organization established a pension plan for the senior executives. Pension plan expense totaled \$186,521 for the year ended June 30, 2021. Because the plans are multi-employer plans, the accumulated benefits and net assets available for benefits as they relate solely to the Organization are not readily available.

The Organization began a profit-sharing plan during the year ended June 30, 2000. Contributions to the plan are done on a discretionary basis. There were no contributions made to the plan for the year ended June 30, 2021.

The Organization maintains a defined contribution pension plan covering substantially all Florida employees who work a minimum of 1,000 hours annually. The Organization contributes to the plan on a discretionary basis. The Organization made contributions to the plan totaling \$60,775 for the year ended June 30, 2021.

(13) Related Party Transactions

The Organization is affiliated with VOA, Inc., which provides supporting services and a pension plan to the Organization for a fee. Affiliate fees for the year ended June 30, 2021 totaled \$240,757 for administrative fees and \$30,095 for pension expense. Amounts due to VOA, Inc. at June 30, 2021 totaled \$2,904, which includes payments for administrative services, pension fees and other miscellaneous charges incurred. The Due to VOA, Inc. is included as a component of accounts payable on the statement of financial position. In addition to amounts due to VOA, Inc., VOAFI has certain related party debt agreements.

Due from affiliated corporations of \$102 at June 30, 2021 represents advances to various affiliated entities. The entities consist primarily of entities that VOAFI provides management for on behalf of others. The receivable represents advances VOAFI has made to these entities for operations that have not been repaid as of June 30, 2021.

For the year ended June 30, 2021, the Organization received direct mail national program revenue totaling \$41,616 from VOA, Inc., which is included as a component of contributions revenue on the combined statement of activities. For the year ended June 30, 2021, the Organization also received vehicle donation national program revenue totaling \$9,700 from VOA, Inc.

Each of the combined corporations has limited transactions with one or more of the affiliate corporations and shares certain resources. VOAFI provides certain management services for the other organizations which are generally billed to each entity based on allowable management costs as dictated in applicable grants and third-party contracts. All significant intercompany balances and transactions have been eliminated.

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AND AFFILIATED CORPORATIONS**

Notes to Combined Financial Statements

June 30, 2021

(14) Grant Contingencies

The Organization receives significant financial assistance from federal and state agencies in the form of grants. Expenditures of funds under those programs require compliance with the grant agreements and are subject to audit. Any disallowed expenditures resulting from such audits become a liability of the Organization. In the opinion of management such adjustments, if any, are not expected to materially affect the financial condition of the Organization.

(15) Capital Advance Contingencies

Under the regulatory agreement entered into with HUD, 811 Manatee, 811 Bradenton, 811 Hillsborough, 811 Hillsborough II, 811 Hillsborough III, 811 Holiday Heights, 811 Highlands, 811 Pensacola and 811 Lake City (811 Properties) have received capital advances for the purchase of facilities to be used as apartment units for low-income, disabled persons as defined by Section 811 of the National Affordable Housing Act. The capital advances were provided through a mortgage agreement and no interest or principal payments are required as long as the apartment units remain available for low-income persons with disabilities, in accordance with Section 811 of the National Affordable Housing Act of 1990, the regulatory agreement and regulations. A total of \$10,109,449 in capital advances have been made to the 811 Properties, such amount is included as component of temporarily restricted net assets on the accompanying combined statement of financial position.

Provided that an 811 Property has remained available for occupancy by eligible families until the maturity date of its corresponding note, and the note has not otherwise become due and payable by reason of default under the note, mortgage or regulatory agreement, on that date the note will be deemed to be paid and discharged. If default occurs by the 811 Property under the terms of the mortgage agreement, the regulatory agreement, or regulations, at the option of the Secretary of HUD the entire principal sum of the note will at once become due and payable without notice. Interest, at various rates up to 7.75% per annum, would be payable on demand with respect to the payment of principal upon default. The mortgage agreements are collateralized by all land, buildings and equipment of the 811 Properties.

(16) Net Assets With Donor Restrictions

Net assets with donor restrictions consist of:

HUD 811 Grant Advances (See Note 15)	\$ 10,109,449
Transitional and Permanent Housing Grants	10,582,485
Arbor Place Grant Advance	<u>205,962</u>
	<u>\$ 20,897,896</u>

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Notes to Combined Financial Statements

June 30, 2021

(17) Liquidity

Financial assets available for general expenditure within one year are as follows as of June 30, 2021:

Cash and cash equivalents	\$ 1,127,848
Accounts receivable	2,960,143
Due from affiliated corporations	102
Other current assets	<u>621</u>
	<u>\$ 4,088,714</u>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position. VOA has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 30 days of normal operating expense, which are on average approximately \$50,000 daily.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which may negatively impact activities of the Organization. Other financial impacts could occur though such potential impact is unknown at this time. No adjustments or provisions were made in these financial statements related to COVID-19.

SUPPLEMENTARY INFORMATION

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Combining Schedule - Statement of Financial Position Information

June 30, 2021

Assets	VOA - Florida	VOA - Miami	VOACHD - Broward	VOACHD - Jacksonville	VOACHD - Tampa Bay	VOA - Pensacola	HUD 811 Corporations
Current assets:							
Cash and cash equivalents	\$ 963,658	5,332	1,469	152	-	-	128,293
Accounts receivable	2,723,062	427,715	450	28,489	1,884	50,834	21,569
Investments	574,517	-	-	-	-	-	-
Due from affiliated corporations	7,953,000	-	41,608	-	-	-	31,919
Prepaid expenses	517,910	-	-	-	-	15,543	74,242
Tax and insurance escrow	17,915	-	8,958	-	-	102	19,149
Other current assets	421	-	-	-	200	-	-
Total current assets	<u>12,750,483</u>	<u>433,047</u>	<u>52,485</u>	<u>28,641</u>	<u>2,084</u>	<u>66,479</u>	<u>275,172</u>
Property and equipment:							
Land	4,464,481	-	13,500	207,598	86,300	174,000	885,780
Buildings and improvements	37,041,258	10,532	72,503	2,686,405	867,732	3,030,818	9,830,950
Furnishings and equipment	3,997,785	43,903	-	57,927	-	24,550	146,387
Construction in progress	-	-	-	-	10,894	-	-
Less accumulated depreciation	<u>(13,315,251)</u>	<u>(51,003)</u>	<u>(72,503)</u>	<u>(696,812)</u>	<u>(829,433)</u>	<u>(741,916)</u>	<u>(3,747,077)</u>
Net property and equipment	<u>32,188,273</u>	<u>3,432</u>	<u>13,500</u>	<u>2,255,118</u>	<u>135,493</u>	<u>2,487,452</u>	<u>7,116,040</u>
Other assets:							
Restricted assets	169,837	676	8,321	78,000	33,729	50,130	499,872
Financing costs, net	1,272,237	-	-	6,448	12,798	17,360	-
Other	329,108	1,160	-	-	-	1,000	-
Total other assets	<u>1,771,182</u>	<u>1,836</u>	<u>8,321</u>	<u>84,448</u>	<u>46,527</u>	<u>68,490</u>	<u>499,872</u>
Total assets	<u>\$ 46,709,938</u>	<u>438,315</u>	<u>74,306</u>	<u>2,368,207</u>	<u>184,104</u>	<u>2,622,421</u>	<u>7,891,084</u>
Liabilities and Net Assets							
Current liabilities:							
Lines of credit	\$ 300,000	-	-	-	-	-	-
Accounts payable	1,202,078	55,496	-	3,804	8,993	19,418	345,449
Construction payable	166,085	-	-	-	-	-	-
Accrued expenses	1,162,144	34,002	93	5,808	610	24,037	60,622
Due to affiliated corporations	-	3,405,779	-	361,816	409,063	1,758,105	-
Current installments of mortgages payable	-	-	-	-	14,859	-	-
Current installments of notes and loans payable	263,962	-	-	13,750	-	36,271	-
Refundable advances	-	-	-	-	-	-	-
Current installments of bonds payable	408,486	-	-	-	-	-	-
Other current liabilities	<u>274,859</u>	<u>-</u>	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>3,777,614</u>	<u>3,495,277</u>	<u>843</u>	<u>385,178</u>	<u>433,525</u>	<u>1,837,831</u>	<u>406,071</u>
Mortgages payable, non-current	5,849,544	-	-	-	10,146	637,500	-
Notes and loans payable, non-current	5,750,023	-	-	250,936	-	753,776	-
Bonds payable, non-current	8,692,869	-	-	-	-	-	-
Obligation under interest rate swap	161,408	-	-	-	-	(66,312)	-
Other long-term liabilities	91,663	-	-	4,566	4,566	404	288,452
Total liabilities	<u>24,323,121</u>	<u>3,495,277</u>	<u>843</u>	<u>640,680</u>	<u>448,237</u>	<u>3,163,199</u>	<u>694,523</u>
Net assets:							
Net assets without donor restrictions	13,326,767	(3,056,962)	73,463	205,092	(264,133)	(540,778)	(2,912,888)
Net assets with donor restrictions	9,060,050	-	-	1,522,435	-	-	10,109,449
Total net assets	<u>22,386,817</u>	<u>(3,056,962)</u>	<u>73,463</u>	<u>1,727,527</u>	<u>(264,133)</u>	<u>(540,778)</u>	<u>7,196,561</u>
Total liabilities and net assets	<u>\$ 46,709,938</u>	<u>438,315</u>	<u>74,306</u>	<u>2,368,207</u>	<u>184,104</u>	<u>2,622,421</u>	<u>7,891,084</u>

See accompanying independent auditors' report.

Schedule 1

Subtotals	Limited Partnership	Total	Eliminations	Combined Totals
1,098,904	28,944	1,127,848	- \$	1,127,848
3,254,003	208,370	3,462,373	(502,230)	2,960,143
574,517	-	574,517	-	574,517
8,026,527	-	8,026,527	(8,026,425)	102
607,695	14,027	621,722	-	621,722
46,124	23,763	69,887	-	69,887
621	-	621	-	621
<u>13,608,391</u>	<u>275,104</u>	<u>13,883,495</u>	<u>(8,528,655)</u>	<u>5,354,840</u>
5,831,659	37,000	5,868,659	-	5,868,659
53,540,198	2,387,555	55,927,753	-	55,927,753
4,270,552	-	4,270,552	-	4,270,552
10,894	232,611	243,505	-	243,505
<u>(19,453,995)</u>	<u>(1,389,769)</u>	<u>(20,843,764)</u>	<u>-</u>	<u>(20,843,764)</u>
<u>44,199,308</u>	<u>1,267,397</u>	<u>45,466,705</u>	<u>-</u>	<u>45,466,705</u>
840,565	78,244	918,809	-	918,809
1,308,843	-	1,308,843	-	1,308,843
331,268	47,535	378,803	(300,000)	78,803
<u>2,480,676</u>	<u>125,779</u>	<u>2,606,455</u>	<u>(300,000)</u>	<u>2,306,455</u>
<u>60,288,375</u>	<u>1,668,280</u>	<u>61,956,655</u>	<u>(8,828,655) \$</u>	<u>53,128,000</u>
300,000	-	300,000	- \$	300,000
1,635,238	19,548	1,654,786	(645,308)	1,009,478
166,085	1,380	167,465	-	167,465
1,287,316	6,036	1,293,352	-	1,293,352
5,934,763	1,682,534	7,617,297	(7,617,297)	-
14,859	5,674	20,533	-	20,533
313,983	-	313,983	-	313,983
-	-	-	-	-
408,486	-	408,486	-	408,486
<u>275,609</u>	<u>90,350</u>	<u>365,959</u>	<u>-</u>	<u>365,959</u>
10,336,339	1,805,522	12,141,861	(8,262,605)	3,879,256
6,497,190	815,539	7,312,729	-	7,312,729
6,754,735	-	6,754,735	-	6,754,735
8,692,869	-	8,692,869	-	8,692,869
95,096	-	95,096	-	95,096
389,651	6,380	396,031	(266,050)	129,981
<u>32,765,880</u>	<u>2,627,441</u>	<u>35,393,321</u>	<u>(8,528,655)</u>	<u>26,864,666</u>
6,830,561	(1,165,123)	5,665,438	(300,000)	5,365,438
20,691,934	205,962	20,897,896	-	20,897,896
<u>27,522,495</u>	<u>(959,161)</u>	<u>26,563,334</u>	<u>(300,000)</u>	<u>26,263,334</u>
<u>60,288,375</u>	<u>1,668,280</u>	<u>61,956,655</u>	<u>(8,828,655) \$</u>	<u>53,128,000</u>

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Combining Schedule - Statement of Activities Information

Year ended June 30, 2021

	VOA - Florida	VOA - Miami	VOACHD - Broward	VOACHD - Jacksonville	VOACHD - Tampa Bay
Revenue from operations:					
Public support received directly:					
Contributions	\$ 263,634	1,388	-	-	-
Restricted contributions	75,000	-	-	-	-
Contributed services, property and material, in-kind	1,322,057	37,882	-	188	-
Special events, net of direct benefit costs	18,740	-	-	-	-
Total public support	<u>1,679,431</u>	<u>39,270</u>	<u>-</u>	<u>188</u>	<u>-</u>
Revenue and grants from governmental agencies	<u>13,543,840</u>	<u>1,920,569</u>	<u>-</u>	<u>263,067</u>	<u>-</u>
Other revenue:					
Program service fees	2,619,244	138,209	31,350	66,018	99,557
Rental income	245,324	-	-	-	-
Other operating revenue	2,902,291	12,210	8	11,725	17
Total other revenue	<u>5,766,859</u>	<u>150,419</u>	<u>31,358</u>	<u>77,743</u>	<u>99,574</u>
Total revenues from operations	<u>20,990,130</u>	<u>2,110,258</u>	<u>31,358</u>	<u>340,998</u>	<u>99,574</u>
Expenses:					
Operating expenses:					
Promoting self-sufficiency	14,862,628	2,268,201	-	374,847	-
Fostering independence	3,556,965	-	24,231	-	110,610
Total program services	<u>18,419,593</u>	<u>2,268,201</u>	<u>24,231</u>	<u>374,847</u>	<u>110,610</u>
Management and general Fundraising activities	1,432,557	-	-	-	-
Total supporting services	<u>1,631,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>20,051,130</u>	<u>2,268,201</u>	<u>24,231</u>	<u>374,847</u>	<u>110,610</u>
Change in net assets before other revenue and (expenses)	<u>939,000</u>	<u>(157,943)</u>	<u>7,127</u>	<u>(33,849)</u>	<u>(11,036)</u>
Other revenues and (expenses):					
Unrealized gain (loss) on investments	113,621	-	-	-	-
Fair value gain (loss) adjustment on interest rate swap	346,053	-	-	-	-
Total other revenues and (expenses)	<u>459,674</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	<u>1,398,674</u>	<u>(157,943)</u>	<u>7,127</u>	<u>(33,849)</u>	<u>(11,036)</u>
Net assets, beginning of year	<u>20,988,143</u>	<u>(2,899,019)</u>	<u>66,336</u>	<u>1,761,376</u>	<u>(253,097)</u>
Net assets, end of year	<u>\$ 22,386,817</u>	<u>(3,056,962)</u>	<u>73,463</u>	<u>1,727,527</u>	<u>(264,133)</u>

See accompanying independent auditors' report.

Schedule 2

VOA - Pensacola	HUD 811 Corporations	Subtotal	Limited Partnership	Total	Eliminations	Combined Totals
120	-	265,142	-	265,142	-	\$ 265,142
-	-	75,000	36,000	111,000	-	111,000
16,946	-	1,377,073	-	1,377,073	-	1,377,073
-	-	18,740	-	18,740	-	18,740
17,066	-	1,735,955	36,000	1,771,955	-	1,771,955
566,380	69,883	16,363,739	219,899	16,583,638	-	16,583,638
75,240	1,114,337	4,143,955	139,587	4,283,542	(360,114)	3,923,428
-	-	245,324	-	245,324	-	245,324
31,132	2,418	2,959,801	29,718	2,989,519	(1,291,712)	1,697,807
106,372	1,116,755	7,349,080	169,305	7,518,385	(1,651,826)	5,866,559
689,818	1,186,638	25,448,774	425,204	25,873,978	(1,651,826)	24,222,152
750,933						
750,933	-	18,256,609	-	18,256,609	(1,097,381)	17,159,228
-	1,125,816	4,817,622	309,304	5,126,926	(388,082)	4,738,844
750,933	1,125,816	23,074,231	309,304	23,383,535	(1,485,463)	21,898,072
-	120,792	1,553,349	9,000	1,562,349	(166,363)	1,395,986
-	-	198,980	-	198,980	-	198,980
-	120,792	1,752,329	9,000	1,761,329	(166,363)	1,594,966
750,933	1,246,608	24,826,560	318,304	25,144,864	(1,651,826)	23,493,038
(61,115)	(59,970)	622,214	106,900	729,114	-	729,114
-	-	113,621	-	113,621	-	113,621
177,068	-	523,121	-	523,121	-	523,121
177,068	-	636,742	-	636,742	-	636,742
115,953	(59,970)	1,258,956	106,900	1,365,856	-	1,365,856
(656,731)	7,256,531	26,263,539	(1,066,061)	25,197,478	(300,000)	24,897,478
(540,778)	7,196,561	27,522,495	(959,161)	26,563,334	(300,000)	\$ 26,263,334

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Schedule of Eliminations

Year ended June 30, 2021

Expenses:

Pension expense	\$	30,095
National administrative fees		<u>240,757</u>
Total expenses to national organization	\$	<u><u>270,852</u></u>

Liabilities -

Due to VOA, Inc.	\$	<u><u>2,904</u></u>
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Note: This schedule is strictly for the use and purposes of the VOA National Office and is not a substitute for the combined financial statements.

See accompanying independent auditors' report.

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Schedule of National Fees Calculation

Year ended June 30, 2021

Total revenue per the combined statement of activities	\$ 24,858,894
Less:	
Duplicated revenues	739,859
In-kind contributions	1,377,071
Capital contributions or grants	1,003,244
Encumbered financing	1,065,847
Custodial or third party payments	2,959,873
Investment earnings and capital gains	636,741
CARES ACT PPP funding	5,038,421
Adjusted revenue	12,037,838
National administrative and pension fee percentage	2.25%
Total administrative and pension fees due to national organization	270,851
Total administrative and pension fees paid to national organization	267,947
Due to national organization	\$ (2,904)

Note: This schedule is strictly for the use and purposes of the VOA National Office and is not a substitute for the combined financial statements.

See accompanying independent auditors' report.

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**
Schedule of Expenditures of Federal Awards
and State Financial Assistance
Year ended June 30, 2021

Federal/State Agency, Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract Grant Number	Grant Award Amount	Grant Period	Expenditures for Year Ended June 30, 2021
Federal Awards					
U.S. Department of Housing and Urban Development:					
Direct Program:					
Permanent Housing 2 Hogar	14.235	FL0192L4D001912	862,394	07/01/20-06/30/21	\$ 862,394
Permanent Housing (Broward)	14.235	FL0247L4D011811	412,384	08/01/19-07/31/20	26,093
Permanent Housing (Broward)	14.235	FL0247L4D011912	424,506	08/01/20-07/31/21	389,131
Permanent Housing (Lake City)	14.235	FL0159L4H181912	162,512	07/01/20-06/30/21	162,512
Total Program					<u>1,440,130</u>
<i>Pass-through from Dade County Homeless Trust</i>					
Permanent Housing 2 "Hogar 2"	14.239	FL0191L4D001912	1,058,172	07/01/20-06/30/21	1,058,175
<i>Pass through from State of Florida Department of Children and Family Services:</i>					
Emergency Solutions Grant (Panama City)	14.231	BPZ11	33,200	07/1/20-06/30/21	32,080
Emergency Solutions Grant (Cocoa)	14.231	GPZ48	126,464	07/1/20-06/30/21	126,464
Total Program					<u>158,544</u>
Continium of Care Program	14.267	19-CP-HIP-VOA-01	180,000	07/1/20-09/30/20	40,300
Continium of Care Program	14.267	19-CP-HIP-VOA-01	180,000	10/01/20-09/30/21	144,032
Total Program					<u>184,332</u>
Total U.S. Department of Housing and Urban Development					
					<u>2,841,181</u>
U.S. Department of Veterans Affairs:					
Direct Program:					
VA Homeless Providers Grant and Per Diem Program					
Bridge (Bay Pines)	64.024	VOAJ992-0540-516-BH-18-0	—	07/01/20-09/30/20	24,011
Bridge (Miami)	64.024	VOAJ992-0102-546-BH-18-0	—	07/01/20-09/30/20	22,842
Bridge (North Florida)	64.024	VOAJ992-0542-573-BH-18-0	—	07/01/20-09/30/20	7,255
Bridge (North Florida)	64.024	VOAJ992-0542-573-BH-18-0	—	07/01/20-09/30/20	5,467
Bridge (North Florida)	64.024	VOAJ992-0542-573-BH-18-0	—	07/01/20-09/30/20	27,284
Bridge (North Florida)	64.024	VOAJ992-0542-573-BH-18-0	—	07/01/20-09/30/20	13,668
Bridge (Orlando)	64.024	VOAJ992-0098-675-BH-18-0	—	07/01/20-09/30/20	19,814
Bridge (Tampa FL)	64.024	VOAJ992-1356-673-PD-21-0	—	10/1/20-06/30/21	139,399
Clinical Treatment (Bay Pines)	64.024	VOAJ992-0541-516-CT-18-0	—	07/01/20-09/30/20	97,119
Clinical Treatment (Bay Pines)	64.024	VOAJ992-0541-516-CT-18-0	—	07/01/20-09/30/20	85,902
Clinical Treatment (Gulf Coast Healthcare)	64.024	VOAJ992-0096-520-CT-18-0	—	07/01/20-09/30/20	166,106
Clinical Treatment (Miami)	64.024	VOAJ992-0103-546-CT-18-0	—	07/01/20-09/30/20	56,823
Clinical Treatment (North Florida)	64.024	VOAJ992-0544-573-CT-18-0	—	07/01/20-09/30/20	125,930
Clinical Treatment (North Florida)	64.024	VOAJ992-0544-573-CT-18-0	—	07/01/20-09/30/20	46,478
Clinical Treatment (North Florida)	64.024	VOAJ992-0544-573-CT-18-0	—	07/01/20-09/30/20	201,823
Clinical Treatment (North Florida)	64.024	VOAJ992-0544-573-CT-18-0	—	07/01/20-09/30/20	181,096
Clinical Treatment (North Florida)	64.024	VOAJ992-0544-573-CT-18-0	—	07/01/20-09/30/20	106,355
Clinical Treatment (Orlando)	64.024	VOAJ992-0545-675-CT-18-0	—	07/01/20-09/30/20	166,858
Clinical Treatment (Tampa FL)	64.024	VOAJ992-0543-673-CT-18-0	—	7/1/20-09/30/20	39,604
Hospital to Housing (Miami)	64.024	VOAJ992-0100-546-HH-18-0	—	07/01/20-09/30/20	25,613
Per Diem (Bay Pines)	64.024	VOAJ992-1335-516-PD-21-0	—	10/1/20-06/30/21	299,660
Per Diem (Bay Pines)	64.024	VOAJ992-1335-516-PD-21-0	—	10/1/20-06/30/21	231,383
Per Diem (Gulf Coast Healthcare)	64.024	VOAJ992-1446-520-PD-21-0	—	10/1/20-06/30/21	394,239
Per Diem (Miami)	64.024	VOAJ992-1342-546-PD-21-0	—	10/1/20-06/30/21	144,789
Per Diem (Miami)	64.024	VOAJ992-1342-546-PD-21-0	—	10/1/20-06/30/21	306,600
Per Diem (North Florida)	64.024	VOAJ992-1350-573-PD-21-0	—	10/1/20-06/30/21	364,892
Per Diem (North Florida)	64.024	VOAJ992-1350-573-PD-21-0	—	10/1/20-06/30/21	123,028
Per Diem (North Florida)	64.024	VOAJ992-1350-573-PD-21-0	—	10/1/20-06/30/21	676,078
Per Diem (North Florida)	64.024	VOAJ992-1350-573-PD-21-0	—	10/1/20-06/30/21	558,643
Per Diem (North Florida)	64.024	VOAJ992-1350-573-PD-21-0	—	10/1/20-06/30/21	308,244
Per Diem (Orlando)	64.024	VOAJ992-1364-675-PD-21-0	—	10/1/20-06/30/21	946,573
Service Center (Miami)	64.024	VOAJ992-1341-546-SC-21-0	—	10/1/20-06/30/21	10,182
Service-Intensive (Miami)	64.024	VOAJ992-0101-546-SI-18-0	—	07/01/20-09/30/20	72,055
Service-Intensive (Orlando)	64.024	VOAJ992-0097-675-SI-18-0	—	07/01/20-09/30/20	100,730
Case Management (Hillsborough)	64.024	VOAJ992-1166-673-CM-20	504,448	10/01/19-09/30/21	60,235
Case Management (Brevard)	64.024	VOAJ992-1167-675-CM-20	166,276	10/01/19-09/30/21	19,741
Case Management (Manatee)	64.024	VOAJ992-1165-516-CM-20	166,276	10/01/19-09/30/21	74,858
Total Program					<u>6,251,377</u>

* - Denotes major federal program / state project

See accompanying notes to schedule of expenditures of federal awards and state financial assistance.

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**
Schedule of Expenditures of Federal Awards
and State Financial Assistance (Continued)
Year ended June 30, 2021

Federal/State Agency, Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract Grant Number	Grant Award Amount	Grant Period	Expenditures for Year Ended June 30, 2021
Federal Awards, Continued					
U.S. Department of Veterans Affairs, Continued:					
Direct Program:					
Supportive Services for Veteran Family					
North Florida & Brevard County *	64.033	2018-FL-187-20	2,057,139	10/1/19-12/31/20	\$ 897,541
North Florida & Brevard County *	64.033	2018-FL-187-CA	1,102,194	04/01/20-09/30/20	574,661
North Florida & Brevard County*	64.033	2018-FL-187-C2	2,164,879	10/01/20-09/30/21	<u>2,048,875</u>
Total Program					<u>3,521,077</u>
Total U.S. Department of Veterans Affairs					<u>9,772,454</u>
U.S. Department of Labor:					
Direct program:					
Homeless Veterans Reintegration Program (South Region)					
	17.805	HV-33826-19-60-5-12	407,458	07/01/20-06/30/21	<u>314,920</u>
Total U.S. Department of Labor					<u>314,920</u>
U.S. Department of Health and Human Services:					
<i>Pass-through from State of Florida Department of Children and Family Services:</i>					
Pass-through Central Florida Behavioral Health Network:					
Block Grants for Community Mental Health Services *	93.958	QB054-21	1,570,791	07/01/20-06/30/21	1,362,932
Pass-through LSF Health Systems, LLC:					
Block Grants for Community Mental Health Services *	93.958	ME014	185,067	07/01/20-06/30/21	<u>185,067</u>
Total Program					<u>1,547,999</u>
Pass-through Central Care Health System:					
Block Grants for Prevention and Treatment of Substance Abuse					
	93.959	VOA23	156,215	07/1/20-06/30/21	46,517
Pass-through LSF Health Systems LLC:					
Block Grants for Prevention and Treatment of Substance Abuse					
	93.959	ME014	71,638	07/01/20-06/30/21	<u>71,638</u>
Total Program					<u>118,155</u>
Total Department of Children and Family Services					<u>1,666,154</u>
Total Expenditures of Federal Awards					<u>\$ 14,594,709</u>
State Financial Assistance					
Challenge Grant (Lake City)	60.021	CP006	16,700	07/01/20-06/30/21	\$ 16,700
Challenge Grant (Brevard County)	60.014	GPZ48	2,580	10/01/19-09/30/20	3,618
SHIP Rental Assistance/Rapid Re-Housing (City of Hialeah)					
	40.901		50,000	06/01/20-06/30/21	50,000
SHIP Rental Assistance/Rapid Re-Housing (City of Maimi Gardens)					
	40.901		45,000	10/09/20-10/08/21	43,429
Miami-Dade County Homeless Trust - SHIP Match Program					
	40.901	PC-1920-SHIPMATCH-2	135,000	10/1/20-09/30/21	<u>154,702</u>
Total Expenditures of State Financial Assistance					<u>\$ 268,449</u>

* - Denotes major federal program / state project

See accompanying notes to schedule of expenditures of federal awards and state financial assistance.

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

June 30, 2021

(1) Summary of Significant Accounting Policies

A summary of the significant accounting policies applied in the preparation of the accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance follows:

(a) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance has been presented on a basis of funding source (grantor agency).

(b) Basis of Accounting

The Schedule of Expenditures of Federal Awards and State Financial Assistance is prepared using the accrual basis of accounting for federal awards and state financial assistance. Under the accrual basis of accounting, revenues are generally recognized when they are earned. Usually, the expenditure is the prime factor in determining eligibility as revenue and is recognized when the expenditure is made.

(c) Indirect Cost Rate

The Organization has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

(d) Subrecipients

Of the federal expenditures presented in the Schedule, the Organization provided no awards to subrecipients.

**VOLUNTEERS OF AMERICA
OF FLORIDA, INC.
AND AFFILIATED CORPORATIONS**

Schedule of Findings and Questioned Costs –
Federal Programs and State Projects

June 30, 2021

(1) Summary of Auditors' Results

- (a) The type of report issued on the financial statements: Unmodified
- (b) Reportable conditions or material weaknesses in internal control disclosed by the audit of the financial statements: None noted
- (c) Noncompliance which is material to the financial statements: None noted
- (d) Reportable conditions or material weaknesses in internal control over major federal programs and/or state projects: None noted
- (e) The type of report issued on compliance for major federal programs and/or state projects: Unmodified
- (f) Audit findings relative to the major federal programs and state projects: None noted
- (g) Federal Program:
 - Major Program: Block Grants for Community Mental Health Services
 - CFDA #: 93.958
 - Agency: U.S. Department of Health and Human Services

 - Major Program: Supportive Services for Veteran Families
 - CFDA #: 64.033
 - Agency: U.S. Department of Veterans Affairs
- (h) Dollar threshold used to distinguish between Type A and Type B programs: Federal Programs - \$750,000; State Projects - \$750,000
- (i) Auditee qualifies as a low risk auditee: Yes

(2) Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards: None

(3) Current Year Findings and Questioned Costs relating to Federal Awards and State Financial Assistance: None. There are no items noted related to federal or state financial assistance required to be reported in a management letter pursuant to Rules of the Auditor General.



**Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Independent Auditors' Report

The Board of Directors
Volunteers of America of Florida, Inc.
and affiliated corporations:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Volunteers of America of Florida, Inc. and affiliated corporations, which comprise the combined statement of financial position as of June 30, 2021, and the related statement of activities and changes in net assets and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated October 29, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered Volunteers of America of Florida, Inc. and affiliated corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Volunteers of America of Florida, Inc. and affiliated corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Volunteers of America of Florida, Inc. and affiliated corporation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Davis Group, P.A.
Certified Public Accountants & Advisors
P.O. Box 3271, Orlando, Florida 32802
Phone: 407-434-7900 Fax: 407-434-7910

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Volunteers of America of Florida, Inc. and affiliated corporation's combined financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Davis Group, P.A.".

Davis Group, P.A.
Orlando, FL
October 29, 2021



**Report on Compliance for Each Major Federal Program and Report on
Internal Control over Compliance in Accordance with the Uniform
Guidance and Chapter 10.650, Rules of the Auditor General**

Independent Auditors' Report

The Board of Directors
Volunteers of America of Florida, Inc.
and affiliated corporations:

Report on Compliance for Each Major Federal Program and State Project

We have audited the Volunteers of America of Florida, Inc. (a not-for-profit organization) and affiliated corporations' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Project Compliance Supplement*, that could have a direct and material effect on each of Volunteers of America of Florida, Inc. and affiliated corporations' major federal programs and state projects for the year ended June 30, 2021. Volunteers of America of Florida, Inc. and affiliated corporation's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for the compliance requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Volunteers of America of Florida, Inc. and affiliated corporation's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and Chapter 10.650, Rules of the Auditor General. Those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Volunteers of America of Florida, Inc. and affiliated corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Davis Group, P.A.
Certified Public Accountants & Advisors
P.O. Box 3271, Orlando, Florida 32802
Phone: 407-434-7900 Fax: 407-434-7910

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination on Volunteers of America of Florida, Inc. and affiliated corporation's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Volunteers of America of Florida, Inc. and affiliated corporations complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs and state projects for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Volunteers of America of Florida, Inc. and affiliated corporations is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Volunteers of America of Florida, Inc. and affiliated corporations' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or state project as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Volunteers of America of Florida, Inc. and affiliated corporations' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



Davis Group, P.A.
Orlando, FL
October 29, 2021