			** PUBLIC DISCLOSURE COPY Return of Organization Exempt Fro		ocome Tax	OMB No. 1545-0047		
For	_ Q	90		2002				
FUI		JU	ept private foundation made public.	S) LUZJ Open to Public				
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.								
			ar year, or tax year beginning JUL 1,2023 and endir	ng J	UN 30, 2024	· · · ·		
	Check if	C Name of	organization		D Employer identific	ation number		
a	pplicat							
	Addro Chan	ge VISI	TING NURSE SERVICES OF IOWA					
	_chan	ge Doing bi	usiness as EVERYSTEP		42-068044			
	return Final	n Number		n/suite	E Telephone number			
	return termi	^{1/} 5000	EASTON BLVD		(515)274-			
	ated ∖Amer	City or t	own, state or province, country, and ZIP or foreign postal code MOINES, IA 50317		G Gross receipts \$	31,374,851.		
	_returr]Appli		MOINES, IA 50317 nd address of principal officer: TRAY WADE		H(a) Is this a group re			
	_ltion pend		AS C ABOVE		for subordinates' H(b) Are all subordinates inc			
1 1	ax-ex	empt status:		527	. ,	list. See instructions		
	Nebs			_ 021	H(c) Group exemption			
		of organization:		Year of		State of legal domicile: IA		
	art I	Summary				<u> </u>		
-	1	Briefly describ	e the organization's mission or most significant activities: $\ \underline{ extsf{THE}} \ \ extsf{MIS}$	SIO	N OF VISITIN	IG NURSE		
nce		SERVICE	S OF IOWA, DBA EVERYSTEP, IS TO EMPOW	IER	INDIVIDUALS	, SUPPORT		
srna	2	Check this bo	x if the organization discontinued its operations or disposed of	more	than 25% of its net ass			
Governance	3		ing members of the governing body (Part VI, line 1a)			18		
يە 2	4	Number of ind	18					
ies	5			<u>474</u> 743				
Activities	6		of volunteers (estimate if necessary)			0.		
Ac			d business revenue from Part VIII, column (C), line 12 business taxable income from Form 990-T, Part I, line 11			0.		
		Net unrelated		<u> </u>	Prior Year	Current Year		
	8	Contributions	and grants (Part VIII, line 1h)		9,235,411.	9,431,488.		
Revenue	9		ce revenue (Part VIII, line 2g)		21,477,692.	21,224,224.		
eve	10	Investment ind	come (Part VIII, column (A), lines 3, 4, and 7d)		50,237.	0.		
Ĕ	11	Other revenue	(Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		622,728.	719,139.		
	12	Total revenue	- add lines 8 through 11 (must equal Part VIII, column (A), line 12)		31,386,068.	31,374,851.		
	13	Grants and sir	nilar amounts paid (Part IX, column (A), lines 1-3)	.	22,912.	30,182.		
	14	Benefits paid	to or for members (Part IX, column (A), line 4)		0.	0.		
es	15	Salaries, other	compensation, employee benefits (Part IX, column (A), lines 5-10)		23,619,653.	23,191,362.		
Expenses	16a	Professional fu	undraising fees (Part IX, column (A), line 11e)		0.	0.		
т В	b				12,513,846.	12,547,106.		
_	1		es (Part IX, column (A), lines 11a-11d, 11f-24e) s. Add lines 13-17 (must equal Part IX, column (A), line 25)		36,156,411.	35,768,650.		
	18 19		expenses. Subtract line 18 from line 12		-4,770,343.	-4,393,799.		
L S	_	nevenue less			ginning of Current Year	End of Year		
t Assets or d Balances	20	Total assets (F	Part X, line 16)		33,195,557.	35,077,449.		
Ass Ass	21	-	(Part X, line 26)		9,131,240.	11,490,042.		
Func	22		fund balances. Subtract line 21 from line 20		24,064,317.	23,587,407.		
	art II							
Und	er pen	alties of periury.	declare that I have examined this return, including accompanying schedules and s	stateme	nts, 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	Signature of officer	Date								
Here	TRAY WADE, PRESIDENT AND									
Type or print name and title										
	Print/Type preparer's name	Preparer's signature	Date Check PTIN							
Paid	04/15/25 self-employed P0160	3680								
Preparer	Preparer Firm's name CLIFTONLARSONALLEN LLP Firm's EIN 41-074674									
Use Only	Use Only Firm's address 5550 WILD ROSE LANE, SUITE 300									
	WEST DES MOINES, IA 50266 Phone no.515-222-4400									
May the I	RS discuss this return with the preparer shown abo	ve? See instructions	X Yes	No						
LHA For	Paperwork Reduction Act Notice, see the separ	rate instructions. 332001 12-21-23	Form	990 (2023)						

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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Pa	t III Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III X
1	Check if Schedule O contains a response or note to any line in this Part III X Briefly describe the organization's mission:
-	THE MISSION OF VISITING NURSE SERVICES OF IOWA, DBA EVERYSTEP, IS TO
	EMPOWER INDIVIDUALS, SUPPORT FAMILIES, AND STRENGTHEN COMMUNITIES.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
3	If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services?
3	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
4-	revenue, if any, for each program service reported. (Code:) (Expenses \$ 13,563,016. including grants of \$ 12,044.) (Revenue \$ 6,384,095.
4a	(Code:) (Expenses \$13,563,016. including grants of \$12,044.) (Revenue \$6,384,095. EVERYSTEP IS DEDICATED TO EMPOWERING INDIVIDUALS, SUPPORTING FAMILIES,
	AND STRENGTHENING COMMUNITIES THROUGH THE PROMOTION OF HEALTH AND
	HEALTH-RELATED SERVICES, INCLUDING A NUMBER OF COMMUNITY HEALTH
	PROGRAMS FOCUSED ON THE WELLBEING OF CHILDREN, MOTHERS, SENIORS AND
	INDIVIDUALS AND FAMILIES OF ALL TYPES, FROM BIRTH TO THE END OF LIFE. HOSPICE OF CENTRAL IOWA FOUNDATION, DBA EVERYSTEP FOUNDATION, PROVIDES
	SUPPORT FOR THE PROGRAMS OF EVERYSTEP.
4b	(Code:)(Expenses \$ 6,299,367. including grants of \$ 8,021.) (Revenue \$ 6,330,611.
	ADULT HEALTH SERVICES:
	THE PROMOTION OF HEALTH AND HEALTH-RELATED SERVICES, INCLUDING
	PALLIATIVE CARE, END OF LIFE CARE SERVICES, NURSE CASE MANAGEMENT SERVICES, AND HOME VISITING FOR ADULTS WITH CHRONIC AND ACUTE HEALTH
	ISSUES; A VOLUNTEER PROGRAM PROVIDING COMPANIONSHIP AND ASSISTANCE WITH
	TRANSPORTATION FOR ADULTS; AND PROVIDING HOME HEALTH AIDE ASSISTANCE.
	THE PROVISION OF THESE SERVICES UNDER EVERYSTEP AND EVERYSTEP
	FOUNDATION ARE ABLE TO COMBINE EXPERTISE AND RESOURCES TO OPERATE EFFICIENTLY, ALLOWING THEM THE ABILITY TO OFFER A STRONGER CONTINUUM OF
	CARE, FROM BIRTH TO END OF LIFE. TOGETHER, THE TWO ORGANIZATIONS ARE
	WELL-POSITIONED FOR LONG-TERM STABILITY AND STRENGTH IN THE FACE OF
	CURRENT ECONOMIC REALITIES
4c	(Code:) (Expenses 4,880,591. including grants of 6,214.) (Revenue 5,300,046.
	FAMILY HEALTH SERVICES: FAMILY HEALTH SERVICES INCLUDE INTENSIVE CASE MANAGEMENT OF FAMILIES AT
	RISK FOR POOR OUTCOMES. SERVICES INCLUDE WORKING WITH PREGNANT TEENS TO
	ACHIEVE HEALTHY BIRTH OUTCOMES; NURSE FAMILY PARTNERSHIP WITH
	FIRST-TIME LOW-INCOME PREGNANT AND PARENTING WOMEN; HOME VISITING TO
	ASSESS HEALTH AND HUMAN SERVICE'S NEEDS; PROVIDING PARENT EDUCATION; MAKING APPROPRIATE COMMUNITY REFERRALS FOR SERVICES; COMPLETING
	DEVELOPMENTAL SCREENINGS AND PROVIDING APPROPRIATE FOLLOW-UP; ASSISTING
	WITH A READING PROGRAM FOR INCARCERATED PARENTS; PROVIDING AND
	ASSISTING FAMILIES IN COMPLETING HEALTHY BEHAVIORS (FAMILY NEST) AND
	GRIEF AND LOSS SUPPORT.
14	Other program convices (Describe on Schedule O.)
40	Other program services (Describe on Schedule O.) (Expenses \$ 3,064,557. including grants of \$ 3,903.) (Revenue \$ 3,209,472.)
<u>4</u> e	Total program service expenses 27,807,531.
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 VISITING NURSE SERVICES OF IOWA

 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)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part 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		v	
_	during the tax year? If "Yes," complete Schedule C, Part II	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	-		х
6	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		
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</i> "Yes," <i>complete Schedule D, Part I</i>	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	0		- 23
'	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
•	Schedule D, Part III	8		х
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?			
	If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	Х	
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	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? If "Yes," complete Schedule D, Part VII	11b		<u> </u>
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total		v	
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	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			х
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d 11e	Х	
e f	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		
'	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</i> "Yes," <i>complete Schedule D, Part X</i>	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D. Parts XI and XII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
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? If "Yes," complete Schedule F, Parts I and IV	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? If "Yes," complete Schedule F, Parts II and IV	15		<u> </u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			v
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	4-		v
10	column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	18		х
19	1c and 8a? <i>If</i> "Yes," <i>complete Schedule G, Part II</i> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"	10		
19		19		х
20a	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	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? If "Yes," complete Schedule I, Parts I and II	21		Х
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			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Х	L
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete		_	
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
с	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990 EZ? If "Yes." complete			
	Schedule L. Part I	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			<u> </u>
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,	21		
20				
~	instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
а		00-		x
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>	00.		v
~~	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	<u>X</u>	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Х	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	Х	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par				
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>	<u></u>	
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 63			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		
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Form	990 (2023) VISITING NURSE SERVICES OF IOWA 42-0680)446	Р	_{age} 5						
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)									
			Yes	No						
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,									
	filed for the calendar year ending with or within the year covered by this return 2a 474	Ł								
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х							
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X						
b	b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O									
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a									
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X						
b	If "Yes," enter the name of the foreign country									
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).									
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X						
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X						
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c								
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit									
	any contributions that were not tax deductible as charitable contributions?	6a		X						
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts									
	were not tax deductible?	6b								
7	Organizations that may receive deductible contributions under section 170(c).									
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Х						
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b								
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required									
	to file Form 8282?	7c		x						
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d									
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X						
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X						
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g								
-	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h								
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the									
	sponsoring organization have excess business holdings at any time during the year?	8								
9	Sponsoring organizations maintaining donor advised funds.									
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a								
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b								
10	Section 501(c)(7) organizations. Enter:									
а	Initiation fees and capital contributions included on Part VIII, line 12 10a									
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b									
11	Section 501(c)(12) organizations. Enter:									
а	Gross income from members or shareholders									
	Gross income from other sources. (Do not net amounts due or paid to other sources against									
	amounts due or received from them.)									
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a								
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year									
13	Section 501(c)(29) qualified nonprofit health insurance issuers.									
а		13a								
	Note: See the instructions for additional information the organization must report on Schedule O.									
b	Enter the amount of reserves the organization is required to maintain by the states in which the									
	organization is licensed to issue qualified health plans									
с	Enter the amount of reserves on hand									
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X						
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b								
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or									
	excess parachute payment(s) during the year?	15		X						
	If "Yes," see the instructions and file Form 4720, Schedule N.									
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X						
	If "Yes," complete Form 4720, Schedule O.									
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities									
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17								
_	If "Yes," complete Form 6069.									
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VISITING NURSE SERVICES OF IOWA

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

Section A. Governing Body and Management

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

		-	Yes	No						
1a	Enter the number of voting members of the governing body at the end of the tax year 1a1	8								
	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.									
b	Enter the number of voting members included on line 1a, above, who are independent 1b 1	8								
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?									
3										
	of officers, directors, trustees, or key employees to a management company or other person?	3		X						
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		Х							
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?	6		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?	7a		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?	7b		x						
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:									
	The governing body?	8a	Х							
	Each committee with authority to act on behalf of the governing body?		Х							
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the									
Ŭ	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		x						
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)									
	(This Section B requests mornation about policies not required by the internal Revenue Code.)		Yes	No						
102	Did the organization have local chapters, branches, or affiliates?	10a	163	X						
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	104								
D		106								
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	x							
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a								
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12a	x							
	id the organization have a written conflict of interest policy? If "No," go to line 13									
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	. 12 b	X							
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe		v							
	on Schedule O how this was done	12c								
13	Did the organization have a written whistleblower policy?	13	X							
14	Did the organization have a written document retention and destruction policy?	14	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?		37							
	The organization's CEO, Executive Director, or top management official	<u>15a</u>	X							
b	Other officers or key employees of the organization	15b	X							
	If "Yes" to line 15a or 15b, describe the process on 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?	<u>16a</u>		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?	16b								
Sec	tion C. Disclosure									
17	List the states with which a copy of this Form 990 is required to be filedNONE									
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)	availa	ble						
	for public inspection. Indicate how you made these available. Check all that apply. X Own website Another's website X 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, a	nd finar	cial							
	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 TRAY WADE - (515)333-4246									
	3000 EASTON BLVD., DES MOINES, IA 50317									

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A)	(B)	(C)		(D)	(E)	(F)				
Name and title	Average	(do	Position (do not check more than one		ne	Reportable	Reportable	Estimated		
	hours per	box	box, unless person is both an		compensation	compensation	amount of			
	week		officer and a director/trustee)		from	from related	other			
	(list any	recto						the	organizations	compensation
	hours for	or di	ee			ated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		ee	upens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	lual tr	tional		nploy	st con yee	L	1033-1120)		organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizationio
(1) TRAY WADE	40.00									
PRESIDENT & CEO	6.00			х				342,078.	0.	24,750.
(2) THOMAS MOUSER	40.00									
CHIEF MEDICAL OFFICER	0.00				Х			315,083.	0.	41,815.
(3) LYNN MICHL	40.00									
CFO THRU JAN 2024	6.00			Х				186,898.	0.	31,818.
(4) ERIN DYKES	40.00									
VP OF CLINICAL SERVICES	0.00					X		128,523.	0.	36,558.
(5) JULIE MATTERNAS	0.00									
EXECUTIVE DIRECTOR OF FOUNDATION	40.00					X		135,364.	0.	15,599.
(6) ROSE STILES	40.00								•	44 000
RN	0.00					X		117,649.	0.	11,223.
(7) SAY BACCAM	40.00							100 400	0	4 665
FINANCE & ACCOUNTING DIRECTOR	0.00					X		122,408.	0.	4,665.
(8) JOHN CEJKA	40.00							100 000	0	10 050
RN	0.00					X		108,022.	0.	17,753.
(9) DAVE BRIDGEWATER	1.00			37				0	0	0
CHAIR	2.00	X		Х				0.	0.	0.
(10) PHIL STOVER	1.00			37				0	0	0
CHAIR-ELECT	2.00	Х		X				0.	0.	0.
(11) STEVE SCHAAF	1.00			37				0	0	0
SECRETARY	2.00	Х		Х				0.	0.	0.
(12) LIL WATERS TREASURER	2.00	x		х				0.	0.	0.
(13) BRANDON FOLDES	1.00	^		Δ				0.	0.	0.
BOARD OF TRUSTEES CHAIR	2.00	x		х				0.	0.	0.
(14) KERRY ADAWAY	1.00			Δ				0.	0.	
DIRECTOR	2.00	x						0.	0.	0.
(15) PAT BARRY	1.00									
DIRECTOR	2.00	x						0.	0.	0.
(16) JUAN CARLOS CADENILLAS	1.00									<u>, , , , , , , , , , , , , , , , , </u>
DIRECTOR	2.00	х						0.	0.	0.
(17) ED COX	1.00								-	
DIRECTOR	2.00	х						0.	0.	0.
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Part V	Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)												
	(A)	(B)			(0	C)			(D)	(E)	(F)		
	Name and title	Average	(de			ition	۱ than c	ne	Reportable	Reportable		Estimated	
		hours per	box	, unles	s pe	rson i	is both	ı an	compensation	compensation	amount of		
		week		cer an	dad	lirecto	or/trust	tee)	from	from related		other	
		(list any	rector						the	organizations		compensation	
		hours for related	or di	ee			ated		organization	(W-2/1099-MISC	3/	from the	
		organizations	ustee	trust		e	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)		organization and related	
		below	lual tr	tional		ploy6	st con yee	-	· ·			organizations	
		line)	Individual trustee or director	Institutional trustee	Officer	ƙey employee	Highest compensated employee	Former				organizationio	
(18) M	IKE GEHRINGER	1.00											
DIRECT	OR	2.00	х						0.		0.	0.	
(19) M	ARK HASEK	1.00											
DIRECT	OR	2.00	х						0.		0.	0.	
(20) J	ON LEFRANDT	1.00									_		
DIRECT	OR	2.00	х						0.		0.	0.	
	INDSAY RACEY	1.00											
DIRECT		2.00	х						0.		0.	0.	
	UDY RALSTON-HANSEN	1.00									<u>.</u>		
DIRECT		2.00	х						0.		0.	0.	
	AM SCHOFFNER	1.00	23								<u>.</u>		
DIRECT		2.00	х						0.		0.	0.	
	ORALYNN TREWET	1.00	Δ						0.		••		
DIRECT		2.00	х						0.		0.	0.	
	ISSY WALTER	1.00	Λ						0.		••	0.	
DIRECT		2.00	х						0.		0.	0.	
	ATIE WENGERT	1.00	Δ						0.		••	0.	
DIRECT		2.00	х						0.		0.	0.	
		2.00	Λ						1,456,025.		0.	184,181.	
	ubtotal								1,450,025.		0.	0.	
	otal from continuation sheets to Part VII								1,456,025.		0.	184,181.	
											0.	104,101.	
	otal number of individuals (including but no	ot limited to th	ose	liste	d ab	oove	e) wh	o re	eceived more than \$100,	000 of reportable		8	
CC	ompensation from the organization											Yes No	
3 D	id the execution list on derman officer	director truct					~ ~ ~	b:c	best componented small		ſ		
	id the organization list any former officer,											3 X	
	ne 1a? If "Yes," complete Schedule J for su								or componentian from th			3 1	
	or any individual listed on line 1a, is the su											4 X	
	nd related organizations greater than \$150											4 A	
	id any person listed on line 1a receive or a	-				-		elate	ed organization or individ	ual for services		5 X	
	ndered to the organization? <i>If</i> "Yes." com n B. Independent Contractors	plete Schedule	<u>ə J f</u> a	or su	ch i	oers	on .					5 X	
	omplete this table for your five highest cor	nnensated ind	ene	nder	nt co	ontre	actor	re tł	nat received more than \$	100 000 of comp	ancat	ion from	
	e organization. Report compensation for t	-	-								Silbai		
	(A)			nun	g w		JI VVI		(B)			(C)	
	Name and business	address							رط) Description of s	ervices	С	ompensation	
REHA	BVISIONS								CONTRACTED TI				
	3 ARBOR STREET, OMAHA	NE 68	14	4					SERVICES			931,922.	
	IS MANAGEMENT LLC	, NH 00	<u> </u>	-				_				JJI, JZZ •	
~	SUSET AVE, ROCKY MOU		27	80	1				MANAGEMENT SI	FDUTCES		544,375.	
	EAGLE THERAPY SERVICE		<u> </u>	004	±			_	CONTRACTED TI			J44,J/J.	
	YALE AVE, WHAT CHEER		2 F	Q					SERVICES	UDNAF I		202 005	
	TALE AVE, WHAT CHEER TAL IDEAS	, IA 30	20	0				_	ORVICED			292,005.	
		OTNEC	т λ	5	c٥	1 ว						280 027	
	<u>GLENVIEW DRIVE, DES M</u> EN COUNTY HEALTH SERV		тЧ	5	0.0	<u> </u>		_	ADVERTISING :	25VATCED		280,827.	
	N BUXTON SUITE 203, I		z	т	Δ	50	26	۾ ا	ЧЕЛІ. ТН СЛОР (GEBUTOEC		253,446.	
JUL	TI DOVION DOTIE 703' T		α,	<i>1</i>	-	50	40	υI	прати саке ј			477,440.	

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 17

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Ра	rt V	/111							
			Check if Schedule O contains a	a response o	or note to any line	<u>e in this Part VIII</u> (A)	(B)	(C)	(D)
						Total revenue	Related or exempt	Unrelated	Revenue excluded
							function revenue	business revenue	from tax under sections 512 - 514
	4	_	Federated campaigns	10					0001010 012 011
Contributions, Gifts, Grants and Other Similar Amounts									
ů č			Membership dues						
,ts,			Fundraising events		1,211,011.				
ia Gi			Related organizations	1e	8,220,477.				
Sirs			Government grants (contributions) All other contributions, gifts, grants, and		0,220,177.				
er ti		f							
eib		~	similar amounts not included above	1f 1g \$					
lou l		y h	Noncash contributions included in lines 1a-1f			9,431,488.			
0 0		п	Total. Add lines 1a-1f		Business Code	5,101,100.			
		а	PATIENT & PROGRAM SERVICES		624100	21,224,224.	21224224.		
/ice	2	-			024100	21,221,221.	21221221.		
ue		b							
E La		c d							
gra Re									
Program Service Revenue		e f	All other program service revenue						
-			Total. Add lines 2a-2f			21,224,224.			
	3		Investment income (including divide			,			
	5		other similar amounts)		· .				
	4		Income from investment of tax-exer						
	5		Royalties	• •	1				
	Ŭ			(i) Real	(ii) Personal				
	6	а	Gross rents 6a	()					
	Ŭ		Less: rental expenses 6b						
			Rental income or (loss) 6c						
	7			Securities	(ii) Other				
	-		assets other than inventory 7a						
		b	Less: cost or other basis						
ē			and sales expenses 7b						
Revenue		с	Gain or (loss) 7c						
Jev			Net gain or (loss)						
er	8		Gross income from fundraising events (
đ			including \$						
-			contributions reported on line 1c).	_					
			Part IV, line 18						
		b	Less: direct expenses						
		с	Net income or (loss) from fundraisin						
	9	а	Gross income from gaming activitie	es. See					
			Part IV, line 19						
		b	Less: direct expenses						
		с	Net income or (loss) from gaming a	ctivities					
	10	а	Gross sales of inventory, less return	าร					
			and allowances	10a	675,610.				
		b	Less: cost of goods sold	10b	٥.				
		с	Net income or (loss) from sales of ir	nventory		675,610.			675,610.
<i>(</i>)					Business Code				
a no	11	а	MISCELLANEOUS REVENUE		900099	43,529.			43,529.
ane		b							
Selle		с							
Miscellaneous Revenue		d	All other revenue						
2			Total. Add lines 11a-11d			43,529.			
	12		Total revenue. See instructions			31,374,851.	21224224.	0.	719,139.
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VISITING NURSE SERVICES OF IOWA

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42-0680446

VISITING NURSE SERVICES OF IOWA 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								
	not include amounts reported on lines 6b, 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	30,182.	30,182.						
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	822,403.	699,043.	123,360.					
6	Compensation not included above to disqualified								
	persons (as defined under section 4958(f)(1)) and								
	persons described in section 4958(c)(3)(B)								
7	Other salaries and wages	18,793,206.	15,110,787.	3,406,747.	275,672.				
8	Pension plan accruals and contributions (include								
	section 401(k) and 403(b) employer contributions)	413,703.		112,464.	5,695. 23,506.				
9	Other employee benefits	1,768,511.		473,356.	23,506.				
10	Payroll taxes	1,393,539.	1,095,287.	277,847.	20,405.				
11	Fees for services (nonemployees):								
а	Management								
	Legal								
	Accounting	115,702.		115,702.					
	Lobbying	15,000.		15,000.					
	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 0.)	1,738,196.	1,125,361.	593,881.	18,954.				
12	Advertising and promotion	740,373.	151,252.	75,027.	514,094.				
13	Office expenses	520,631.	350,203.	147,225.	23,203.				
14	Information technology	527,696.	341,647.	180,295.	5,754.				
15	Royalties								
16	Occupancy	711,179.	467,655.	243,524.					
17	Travel	1,274,709.	1,255,655.	16,680.	2,374.				
18	Payments of travel or entertainment expenses								
	for any federal, state, or local public officials \dots								
19	Conferences, conventions, and meetings	132,447.	89,482.	42,965.					
20	Interest	299,718.		299,718.					
21	Payments to affiliates	<u> </u>							
22	Depreciation, depletion, and amortization	814,650.	318,470.	496,180.					
23	Insurance	267,576.	175,952.	91,624.					
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 0.) OTHER PATIENT CARE	2,139,674.	2,135,216.	4,458.					
	PHARMACY AND NURSING SU	1,663,564.	1,648,264.	15,300.					
b	CLIENT INSTRUCTIONAL	1,102,982.	1,040,204	35,445.					
C A	EMPLOYMENT EXPENSES	272,814.	100,733.	143,926.	28,155.				
d		210,195.	77,612.	110,891.	21,692.				
	All other expenses	35,768,650.	27,807,531.	7,021,615.	939,504.				
<u>25</u>	Total functional expenses. Add lines 1 through 24e	55,700,050.	<u>27,007,001</u>	1,041,010	JJJ,JU4•				
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)								
	1010 1010 1010 1010 1010 1010 1010 100		I						

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Total liabilities and net assets/fund balances

33,195,557.

33

35,077,449.

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VISITING NUR	SE SERVICE	S OF	IOWA
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Check if Schedule O contains a response or note to any line in this Part X

(A) Beginning of year (B) End of year 681,553. 742,013. 1 1 Cash - non-interest-bearing 2 Savings and temporary cash investments 2 2,776,798. 2,268,207. 3 3 Pledges and grants receivable, net 1,352,830. 2,087,883. 4 4 Accounts receivable, net 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 disgualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) 6 Notes and loans receivable, net 7 7 9,766. 642. 8 Inventories for sale or use 8 389,708. 319,706. 9 Prepaid expenses and deferred charges 9 **10a** Land, buildings, and equipment: cost or other 18,497,847. basis. Complete Part VI of Schedule D _____ 10a b Less: accumulated depreciation 9,191,475. 8,479,762. 10c Investments - publicly traded securities 11 11 Investments - other securities. See Part IV, line 11 12 12 <u>17,399,387.</u> 21,316,300. Investments - program-related. See Part IV, line 11 13 13 14 14 Intangible assets 668,111. 588,865. 15 15 Other assets. See Part IV, line 11 33,195,557. 35,077,449. 16 16 **Total assets.** Add lines 1 through 15 (must equal line 33) 4,505,651. 5,290,345. Accounts payable and accrued expenses 17 17 18 18 Grants payable 227,160. 195,622. 19 19 Deferred revenue Tax-exempt bond liabilities 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 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 Secured mortgages and notes payable to unrelated third parties 23 23 24 24 Unsecured notes and loans payable to unrelated third parties 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X 4,398,429. 6,004,075. 25 of Schedule D 9,131,240. 11,490,042. 26 26 Total liabilities. Add lines 17 through 25 X Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. 6,664,930. 27 2,271,107. 27 Net assets without donor restrictions 17,399,387. Net assets with donor restrictions 21,316,300. 28 28 Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30 31 Retained earnings, endowment, accumulated income, or other funds 31 24,064,317. 23,587,407. Total net assets or fund balances 32 32

Assets

Liabilities

Net Assets or Fund Balances

	990 (2023) VISITING NURSE SERVICES OF IOWA	42-0	680446	Pag	_{ge} 12	
Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI				X	
1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,374			
2	Total expenses (must equal Part IX, column (A), line 25)	2	<u>35,768</u> -4,393			
3	Revenue less expenses. Subtract line 2 from line 1					
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	24,064	1,3	<u>17.</u>	
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8			24.	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	3,910	5,9	<u>13.</u>	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	23,58	7,4	<u>07.</u>	
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
				Yes	No	
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X	
	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?		2b	Х		
	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 X Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,				
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х		
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				1	
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a	Х	 	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	red audit			1	
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			X		
			_	aan .	()	

Form **990** (2023)

332012 12-21-23

Department of the Treasury Internal Revenue Service

Name of the organization

(Form 990)

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
2023
Open to Public Inspection

Employer identification number

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.	42-0680446							
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).)	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)							
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).	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)(i	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 uni	t 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 X An organization that normally receives a substantial part of its support from a governmental unit or from the	e 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 la	and-grant college							
or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the	ne 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 orga	nization 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 carr	y out the purposes of one or							
more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 50)9(a)(3). Check the box on							
lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 1	2g.							
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), type								
the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees	s 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								
control or management of the supporting organization vested in the same persons that control or manage	e 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	ed organization(s)							
d Type III non-functionally integrated. A supporting organization operated in connection with its supported that is not functionally integrated. The organization generally must satisfy a distribution requirement and a	ed organization(s)							
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Schedule A (Form 990) 2023 Part II Support Sch

VISITING NURSE SERVICES OF IOWA

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.)

Sec	Section A. Public Support											
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total					
1	Gifts, grants, contributions, and											
	membership fees received. (Do not											
	include any "unusual grants.")	9021503.	13207966.	13537361.	9235411.	9431488.	54433729.					
2	Tax revenues levied for the organ-											
	ization'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	9021503.	13207966.	13537361.	9235411.	9431488.	54433729.					
	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.						54433729.					
	Section B. Total Support											
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total					
	Amounts from line 4	9021503.	13207966.	13537361.	9235411.	9431488.	54433729.					
8	Gross income from interest,											
	dividends, payments received on											
	securities loans, rents, royalties,											
	and income from similar sources	101,707.	1.				101,708.					
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.)	1,463.	1,343.	51,998.		43,529.	98,333.					
11	Total support. Add lines 7 through 10						54633770.					
	Gross receipts from related activities,	etc. (see instruction	ons)			12 104	,963,381.					
	First 5 years. If the Form 990 is for th						· · ·					
	organization, check this box and stop											
Sec	ction C. Computation of Publi		centage									
	Public support percentage for 2023 (I			column (f))		14	99.63 %					
15	Public support percentage from 2022	Schedule A, Part	II, line 14			15	99.71 %					
16a	33 1/3% support test - 2023. If the o	organization did no	t check the box o	n line 13, and line 1	14 is 33 1/3% or m	ore, check this bo	x and					
	stop here. The organization qualifies						V					
b	33 1/3% support test - 2022. If the o	organization did no	t check a box on	line 13 or 16a, and	line 15 is 33 1/3%	or more, check th	is box					
	and stop here. The organization qual											
17a	10% -facts-and-circumstances test		• •									
	and if the organization meets the fact											
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported o	rganization							
b	10% -facts-and-circumstances test	- 2022. If the org	anization did not o	check a box on line	e 13, 16a, 16b, or 1	7a, and line 15 is	10% or					
	more, and if the organization meets th	ne facts-and-circum	nstances test, che	ck this box and st	t op here. Explain i	n Part VI how the						
	organization meets the facts-and-circu	umstances test. Th	e organization qu	alifies as a publicly	supported organiz	ation						
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 16b, 17a, or 17b	, check this box a	nd see instructions	s					
						Schedule A	(Form 990) 2023					

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qualify under the tests listed	d below, please com	plete Part II.)			-	
Section A. Public Support		1	1	1		1
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and						
membership fees received. (Do not	t					
include any "unusual grants.")					-	
2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that						
are not an unrelated trade or bus-						
iness under section 513						
4 Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to	0					
the organization without charge	-					
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, an						
3 received from disqualified persor						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						
Section B. Total Support					-	•
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
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 business	es					
acquired after June 30, 1975						
 c Add lines 10a and 10b 11 Net income from unrelated busines activities not included on 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	,					
14 First 5 years. If the Form 990 is fo	r the organization's fi	irst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) organizatio	on,
check this box and stop here						
Section C. Computation of Pu						
15 Public support percentage for 202			column (f))		15	%
16 Public support percentage from 20					16	%
Section D. Computation of Inv						
17 Investment income percentage for						%
18 Investment income percentage from						%
19a 33 1/3% support tests - 2023. If t						
more than 33 1/3%, check this boy	-					
b 33 1/3% support tests - 2022. If t						
line 18 is not more than 33 1/3%, c						
20 Private foundation. If the organization	ation did not check a	00 on line 14, 19	a, or 19b, check th	nis box and see in		
332023 12-21-23					Schedule A	A (Form 990) 2023

(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

Schedule A (Form 990) 2023 VISITING NURSE SERVICES OF IOWA Part III Support Schedule for Organizations Described in Section 509(a)(2)

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VISITING NURSE SERVICES OF IOWA

1

2

Yes No

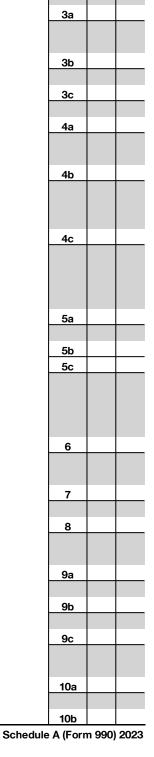
Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," *and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*
- **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)? *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.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? *If "Yes," provide detail in* Part VI.
- 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If* "Yes." *complete Part I of Schedule L (Form 990).*
- **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))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **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)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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Schedule A (Form 990) 2023 VISITING NURSE SERVICES OF IOWA

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Pa	rt IV	Supporting Organizations (continued)			
				Yes	No
11	Has th	ne organization accepted a gift or contribution from any of the following persons?			
а	A pers	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	elow, the governing body of a supported organization?	11a		
b	A fam	ily member of a person described on line 11a above?	11b		
с	A 35%	6 controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
		in Part VI.	11c		
Sec	tion E	3. Type I Supporting Organizations			
				Yes	No
1	more directe effecte organe	e governing body, members of the governing body, officers acting in their official capacity, or membership of one or supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, ors, or trustees at all times during the tax year? <i>If</i> " <i>No</i> ," <i>describe in</i> Part VI <i>how the supported organization(s)</i> <i>ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported</i> <i>ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the</i> <i>irted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1		
2	•••	e organization operate for the benefit of any supported organization other than the supported			
		ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Dart \	1 how providing such honofit convict out the numbers of the supported exception(a) that encycled			

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization

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Sectio	on C.	Type II	Supporti	ng Orga	anižations	

 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
 Image: Control or management of the support of the s

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?	1		
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).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	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 ye	ear (see instructions)
-	Oneon the box next to the method that the organization used to satisfy the integral r art rest during the ye	<i>far (</i> eee

- a ____ The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c [The organization supported a governmental entity.	Describe in Part VI how	you supported a governm	nental entity (see instruction <u>s).</u>
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- 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.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.*

 Yes
 No

 2a

 2a

 2b

 2b

 3a

 3b

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OWA	42-0680446

Form 990) 2023	VISITING	NURSE

SERVICES OF I Schedule A (6 Page 6 Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E. (B) Current Year Section A - Adjusted Net Income (A) Prior Year (optional) 1 Net short-term capital gain 1 2 Recoveries of prior-year distributions 2 3 3 Other gross income (see instructions) 4 4 Add lines 1 through 3. 5 5 Depreciation and depletion 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or 6 maintenance of property held for production of income (see instructions) 7 7 Other expenses (see instructions) 8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) 8 (B) Current Year Section B - Minimum Asset Amount (A) Prior 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 4 .4 Tetel (add lines to the and to) ~

u	I otal (add lines 1a, 1b, and 1c)	IU		
е	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		
Sect	tion 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	Check here if the current year is the organization's first as a non-functionally	integra	ated Type III supporting organ	nization (see
	instructions).			
			S	chedule A (Form 990) 2023

Schedule A (Form 990) 2023

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

VISITING NURSE SERVICES OF IOWA

Secti	ion D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exer			
2	Amounts paid to perform activity that directly furthers exemp			
	organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3 3	
4	Amounts paid to acquire exempt-use assets		4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide 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	ne organization is responsive		
	(provide details in Part VI). See instructions.		8	;
9	Distributable amount for 2023 from Section C, line 6		g)
10	Line 8 amount divided by line 9 amount		10	
Secti	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reason-			
	able cause required - explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D,			
	line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
C	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
	Excess from 2020			
	Excess from 2021			
	Excess from 2022			
е	Excess from 2023			

Schedule A (Form 990) 2023

VISITING NURSE SERVICES OF IOWA

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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME			
2019 AMOUNT: \$	1,463.		
<u>2020 Amount: \$</u>	1,343.		
2021 AMOUNT: \$	51,998.		
2023 AMOUNT: \$	43,529.		
332028 12-21-23		20	Schedule A (Form 990) 2023

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** PUBLIC DISCLOSURE COPY *

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Employer identification number

Schedule B	
(Form 990)	

Department of the Treasury Internal Revenue Service

Name of the organization

Organization type (check one):

VISITING NURSE SERVICES OF IOWA

42-0680446

Filers of:	Section:
Form 990 or 990-EZ	X 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

X 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), 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 for an *exclusively* set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set is the set in the set is the set in the set in the set in the set in the set is the set in the set in the set in the set in the set is the set in t

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

VISITING NURSE SERVICES OF IOWA

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (d) (b) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 1 X Person Payroll 1,211,011. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Type of contribution No. Name, address, and ZIP + 4 **Total contributions** 2 X Person Payroll 1,074,702. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 3 X Person Payroll 4,009,209. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution X 4 Person Payroll 1 771,522. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 5 X Person Payroll 268,923. Noncash (Complete Part II for noncash contributions.) (c) (d) (a) (b) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 6 X Person Payroll 200,000. Noncash \$ (Complete Part II for noncash contributions.)

323452 12-26-23

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Employer identification number

42-0680446

from Part I	(D) Description of noncash property given	FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
323453 12-26-23			Schedule B (Form 990) (2023)

VISITING NURSE SERVICES OF IOWA

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(b)

Schedule B (Form 990) (2023) Name of organization

(a)

No.

Page 3

Employer identification number

(d)

42 - 0680446

(c)

07190415 131839 B117383

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23

Schedule	B (Form 990) (2023)		Page 4				
Name of o	organization		Employer identification number				
VISTT	ING NURSE SERVICES OF I	OWA	42-0680446				
Part III	Exclusively religious, charitable, etc., contribut from any one contributor. Complete columns (a completing Part III, enter the total of exclusively religious,	ions to organizations described in se b) through (e) and the following line ent charitable, etc., contributions of \$1,000 or I	ection 501(c)(7), (8), or (10) that total more than \$1,000 for the year				
(a) No.	Use duplicate copies of Part III if additional	space is needed.					
`from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held				
		(e) Transfer of gif	 ft				
	Transferee's name, address, a	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, a	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 gif					
	(e) 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 gif	ť				
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee				
323454 12-26	6-23		Schedule B (Form 990) (2023)				

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S	CH	IEC)UI	LE	С

Department of the Treasury

Internal Revenue Service

(Form 990)

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

• Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.

• Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.

• Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

• Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.

• Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

• Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization E						Employer identification number			
	VISITI	NG NURSE SERVICES (OF IOWA			42-06804	146		
Pa	art I-A Complete if the or	ganization is exempt under	section 501(c) or	r is a section 52	27 orgai	nization.			
2 3	Political campaign activity expend Volunteer hours for political camp	aign activities					0.		
Pa	art I-B Complete if the or	ganization is exempt under							
1	Enter the amount of any excise ta	incurred by the organization under	section 4955		\$		0.		
2		incurred by organization managers					0.		
3		on 4955 tax, did it file Form 4720 for				Yes	No No		
4a	a Was a correction made?					Yes	No		
_	b If "Yes," describe in Part IV.	·			0.1 () (0)				
		ganization is exempt under		-).			
1	• •	ed by the filing organization for section	-		\$				
2	00	nization's funds contributed to othe	0						
					\$				
3		s. Add lines 1 and 2. Enter here and							
4		n 1120-POL for this year?				Yes	No		
5		employer identification number (EIN)		-					
		ation listed, enter the amount paid f				•			
	-	romptly and directly delivered to a s			eparate se	gregated fund	or a		
	political action committee (PAC). I	f additional space is needed, provide	e information in Part IV	'. I					
	(a) Name	(b) Address	(c) EIN	(d) Amount paid filing organization funds. If none, ent	on's co er -0	(e) Amount of ontributions rec promptly and delivered to a political organ	ceived and directly separate		

		political organization. If none, enter -0

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

Schedule C (Form 990) 2023

LHA 332041 11-06-23

2023 Open to Public Inspection

			RSE SERVICE		42-0	680446 Page 2
Part II-A Complete if the org	anizatio	on is exen	npt under section	n 501(c)(3) and file	ed Form 5768 (ele	ection under
section 501(h)).						
A Check if the filing organiza	tion belon	gs to an affi	liated group (and list ir	n Part IV each affiliated	group member's nam	e, address, EIN,
expenses, and shar	re of exces	s lobbying e	expenditures).			
B Check if the filing organiza	tion check	ed box A ar	nd "limited control" pro	ovisions apply.	1	1
		oying Exper eans amou	nditures nts paid or incurred.))	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influ	Jence pub	lic opinion (grassroots lobbying)			
b Total lobbying expenditures to influ						
c Total lobbying expenditures (add li						
d Other exempt purpose expenditure						
e Total exempt purpose expenditure						
f Lobbying nontaxable amount. Ente	er the amo	unt from the				
If the amount on line 1e, column (a) o	or (b) is:	The lob	bying nontaxable am	ount is:		
not over \$500,000,		20% of 1	the amount on line 1e.			
over \$500,000 but not over \$1,000	,000,	\$100,00	0 plus 15% of the exc	ess over \$500,000.		
over \$1,000,000 but not over \$1,5	00,000,	\$175,00	0 plus 10% of the exc	ess over \$1,000,000.		
over \$1,500,000 but not over \$17,	000,000,	\$225,00	0 plus 5% of the exce	ss over \$1,500,000.		
over \$17,000,000,		\$1,000,	000.			
g Grassroots nontaxable amount (en	ter 25% of	line 1f)				
h Subtract line 1g from line 1a. If zer	o or less, e	enter -0-				
i Subtract line 1f from line 1c. If zero	o or less, e	nter -0				
j If there is an amount other than ze	ro on eithe	r line 1h or l	line 1i, did the organiz	ation file Form 4720		
reporting section 4911 tax for this	year?					Yes No
		4-Year Ave	eraging Period Under	Section 501(h)		
(Some organizations the second s			01(h) election do not ate instructions for li	•	of the five columns b	elow.
	Lobl	oying Expe	nditures During 4-Yea	ar Averaging Period		
Calendar year (or fiscal year beginning in)	(a)	2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount						
b Lobbying ceiling amount (150% of line 2a, column(e))						
c Total lobbying expenditures						
d Grassroots nontaxable amount						
e Grassroots ceiling amount						
(150% of line 2d, column (e))						
f Grassroots lobbying expenditures						

Schedule C (Form 990) 2023

332042 11-06-23

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For e	each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(;	a)	(t	o)
	e lobbying activity.	Yes	No	Amo	ount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:				
а	Volunteers?		X		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		Х		
с	Media advertisements?		X		0.
d	Mailings to members, legislators, or the public?		X		0.
е	Publications, or published or broadcast statements?		X		0.
f	Grants to other organizations for lobbying purposes?		X		0.
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		X		0.
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X		0.
	Other activities?	X			5,000.
j	Total. Add lines 1c through 1i			15	5,000.
2a	Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X		
b	If "Yes," enter the amount of any tax incurred under section 4912				
с	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		_		
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6).	n 501(c)(5), or sec	tion	
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from th				
Par	t III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'answered "Yes."				3, is
1	Dues, assessments and similar amounts from members		1		
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic				
-	expenses for which the section 527(f) tax was paid).				
а	Current year		2a		
	Carryover from last year				
	Total				
3					
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the organization agree to carryover to the reasonable estimate of nondeductible lobbying and po	ess			
			4		
5	Taxable amount of lobbying and political expenditures. See instructions				
_	t IV Supplemental Information				
instr	ide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group uctions); and Part II-B, line 1. Also, complete this part for any additional information. RT II-B, LINE 1, LOBBYING ACTIVITIES:	list); Part II-	A, lines 1 a	nd 2 (see	
THI	E ORGANIZATION CONTRACTS WITH ADVOCACY STRATEGIES, L	LC TO	PROVI	DE	
<u>GO</u>	VERNMENT RELATIONS SERVICES REATED TO INTERACTIONS W	ITH IC	DWA ST	ATE	
<u>GO</u>	VERNMENT, LEGISLATIVE AND/OR REGULATORY AGENCIES WIT	H RESI	PECT T	0	
FUI	NDING FOR GENERAL HEALTH AND APPROPRIATIONS ISSUES A	S REQU	JESTED	ВҮ	
VNS	S INCLUDING, BUT NOT LIMITED TO MEDICAID, NON-PROFIT	ORGAN			000) 0000
33204	3 11-06-23		Schedu	ile C (Form	990) 2023

27 3.05070 VISITING NURSE

Schedule C (Form 990) 2023 VISITING NURSE SERVICES OF IOWA	42-0680446	Page 4
Part IV Supplemental Information (continued)		
ISSUES AND OTHER ISSUES THAT IMPACT THE ORGANIZATION. THE L	OBBYING	
ACTIVITIES INCLUDE: ASSISTANCE IN PREPARING AN ANNUAL LEGIS	LATIVE	
AGENDA FOR THE ORGANIZATION; SCHEDULING PRE-SESSION MEETING	S WITH	
LEGISLATORS TO DISCUSS THE ORGANIZATION'S PRIORITIES; DAILY	CONTACT	
DURING THE LEGILATIVE SESSION WITH UPDATES ON BILLS AND DEC	LARING THE	
ORGANIZATION'S POSITION; SCHEDULNG MEETINGS WITH STATE GOVE	RNMENTAL	
ORGANIZATIONS, AND PROVIDING WEEKLY WRITTEN REPORTS DURING	THE	
LEGISLATIVE SESSION.		

332044 11-06-23

SCHEDULE D)
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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.



Department of the Treasury Internal Revenue Service Name of the organization

VISITING NURSE SERVICES OF IOWA

Employer identification number 42-0680446

Par	Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the							
	organization answered "Yes" on Form 990, Part IV, lin							
		(a) Donor advised funds	()	b) Funds	s and other acco	ounts		
1	Total number at end of year							
2	Aggregate value of contributions to (during year)							
3	Aggregate value of grants from (during year)							
4	Aggregate value at end of year							
5	Did the organization inform all donors and donor advisors in	-						
~	are the organization's property, subject to the organization's				Yes	└── No		
6	Did the organization inform all grantees, donors, and donor a for charitable purposes and not for the benefit of the donor of							
		, , , , , , , , , , , , , , , , , , , ,		0				
Par		nanization answered "Ves" on Form 990			Yes	NoNo		
1	Purpose(s) of conservation easements held by the organizati		rarrv,					
•	Preservation of land for public use (for example, recrea		f a histo	rically in	nportant land are	22		
	Protection of natural habitat	Preservation o				a		
	Preservation of open space		i u oortii					
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form	of a con	servatio	on easement on .	the last		
-	day of the tax year.]		leld at the End of			
а				2a				
b				2b				
c	Number of conservation easements on a certified historic str			2c				
	Number of conservation easements included on line 2c acqu							
	on a historic structure listed in the National Register			2d				
3	Number of conservation easements modified, transferred, rel			ation du	uring the tax			
	year		0		Ū			
4	Number of states where property subject to conservation eas	sement is located						
5	Does the organization have a written policy regarding the per							
	violations, and enforcement of the conservation easements it				Yes	No No		
6	Staff and volunteer hours devoted to monitoring, inspecting,					year		
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	tion eas	ements	during the year			
8	Does each conservation easement reported on line 2d above							
	and section 170(h)(4)(B)(ii)?				Yes	No No		
9	In Part XIII, describe how the organization reports conservati	on easements in its revenue and expense	stateme	ent and				
	balance sheet, and include, if applicable, the text of the footr	note to the organization's financial statem	ents tha	t descril	bes the			
Des	organization's accounting for conservation easements.		h a v Ci		A			
Par	t III Organizations Maintaining Collections of		mer Si	miar	Assels.			
	Complete if the organization answered "Yes" on Form							
1 a	If the organization elected, as permitted under FASB ASC 95	· ·						
	of art, historical treasures, or other similar assets held for put			ce of pu	blic			
	service, provide in Part XIII the text of the footnote to its final			-1				
b	If the organization elected, as permitted under FASB ASC 95							
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furth	herance	ot publi	c service,			
	provide the following amounts relating to these items.			^				
	(i) Revenue included on Form 990, Part VIII, line 1							
0		agurage or other similar assets for financia						
2	If the organization received or held works of art, historical tre		ii gain, p	rovide				
-	the following amounts required to be reported under FASB A			۴				
	Revenue included on Form 990, Part VIII, line 1							
	Assets included in Form 990, Part X For Paperwork Reduction Act Notice, see the Instructions				chedule D (Forr	n 990) 2022		
	09-28-23			3		11 9907 2023		
552051	05-20-20	29						

Part III Organization's acquisition, accession, and other records, check any of the following that make significant use of its collection tems (check all that apply). a Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection tems (check all that apply). b Broheley research d Loan or exchange program b Broheley research d Doar or exchange program c Provide a description of the organization's occlection and explain how they further the organization's exempt purpose in Part XIII. Strump the year. No Part III Escrow and Cutsodial Arrangements as and of the organization's collection? Yes No No b If Yes, 'explain the arrangement in Part XIII and complete the following table: Amount 1d c Beginning balance d 210 the organization include an amount on Form 990, Part X, line 21, for secrow or custodial account liability? Yes No b I'Yes, 'explain the arrangement in Part XIII. Check here if the explanition has been provided in Part XII. <td< th=""><th>Sche</th><th></th><th>G NURSE SEP</th><th></th><th></th><th></th><th></th><th>42-06</th><th>80446</th><th>D Pa</th><th>age 2</th></td<>	Sche		G NURSE SEP					42-06	80446	D Pa	age 2
collection items (check all that apply). a Duble exhibition d Lcan or exchange program b Coholarly research e Other c Provide a decription of the organization solicit or receive donations of art, historical treasures, or other similar assets to be solid the organization solicit or receive donations of art, historical treasures, or other similar assets to be solid the organization solicit or receive donations of art, historical treasures, or other similar assets to be solid the organization of the organization collection? Yes No Part UB Escrow and Custocial Arrangements Complete if the organization collection? Yes No b If Yes, 'explain the arrangement in Part XIII and complete the following table: Amount Complete if the organization answered 'Yes' on Form 990, Part X, line 2, no contributions or other assets not included on form 990, Part X, line 2, no contributions during the year Id Id c Beginning balance Complete if the organization assets Int Yes No b If Yes, 'explain the arrangement in Part XIII And complete the following table: Amount Id Id <td< th=""><th>Par</th><th>t III Organizations Maintaining C</th><th>ollections of Art</th><th>t, Historical T</th><th>reasures, o</th><th>r Other</th><th>r Simila</th><th>r Asset</th><th>s (contin</th><th>ued)</th><th></th></td<>	Par	t III Organizations Maintaining C	ollections of Art	t, Historical T	reasures, o	r Other	r Simila	r Asset	s (contin	ued)	
a Public exhibition d Lcan or exchange program b Scholarly research e Other	3	Using the organization's acquisition, accession	on, and other records	s, check any of th	e following that	t make si	gnificant	use of its		-	
b Scholary research e Other c Preservation for future generations e Other 3 Provide a decription of the organization scollections and explain how they further the organizations is exempt purpose in Part XIII. 5 During the year, did the organization scollections and explain how they further the organization assesses to be soft the organization answered "Yes" on Form 990, Part XI. Ince 9. Part II Escrow and Custocial Arrangements Complete if the organization answered "Yes" on Form 990, Part XI. Ince 9. 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part XI. Ince 21. Yes No b If 'Ves', explain the arrangement in Part XIII and complete the following table:		collection items (check all that apply).									
c Preservation for future generations 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's collections 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 Escrew and Custodial Arrangements Complete it the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Tele is the organization angent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X, line 21. Yes No b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. Check here if the explanation has been provided in Part XIII. No b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. No If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. No b Check more anaxweerd 'Yes' on Form 90, Part X, line 21, for escrew or custodial account liability? Yes No b Check more anaxweerd 'Yes' on Form 90, Part X, line 0. If the explanation in the organization anaxweerd 'Yes' on Form 90, Part X, line 10. 1a Beginning of year balance <th>а</th> <th>Public exhibition</th> <th>d</th> <th>Loan or e</th> <th>xchange progra</th> <th>am</th> <th></th> <th></th> <th></th> <th></th> <th></th>	а	Public exhibition	d	Loan or e	xchange progra	am					
4 Provide a description of the organization's collections and explain how they further the organization's collection? Ves No 5 During the year, did the organization's collection's and explain how they further the organization's collection? Ves No Part W Escrow and Custodial Arrangements Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 90, Part X2, line 21. Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X2, line 21. Ves No b If 'Yes' explain the arrangement in Part XIII and complete the following table: a the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No bit 'Yes' explain the arrangement in Part XII. Check here if the explanation the arrangement in Part XII. Part V Endowment Funds: Complete if the organization answered 'Yes' on Form 990, Part IV, line 10. If 'Yes' explain the arrangement in Part XII. Part V Endowment funds: Complete if the organization answered 'Yes' on Form 990, Part IV, line 10. If 'Yes' explain the arrangement in Part XII. S25, 947, 135, 851, 17, 917, 0, 639, 6, 940, 233, 6, 645, 931, 6, 910, 639. Contributions S25, 947, 135, 851, 17, 917, 132, 18, 555, 276, 79, 70, 639, 8, 940, 239, 6, 845, 931, 235, 930, 4, 931, 6, 930, 693, 930, 933, 787, -948, 913, 1, 875,	b	Scholarly research	е	Other							
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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 1d d Additions during the year 1d 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 in Part XIII Image: Complete if the organization answered 'Yes' on Form 990, Part X, line 10. Part V Endowment Funds (a) Current year (b) Frov year (b) Two years back (c) from years back (c) from years back (c) form years b		reported an amount on Form 990, Par	t X, line 21.								
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and programs 171,063. 410,602. 38,704. 0. 627,402. f Administrative expenses 9,564,559. 8,529,675. 7,970,639. 8,940,239. 6,845,931. g End of year balance 9,564,559. 8,529,675. 7,970,639. 8,940,239. 6,845,931. g Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a a Board designated or quasi-endowment 94.8000 % b Permanent endowment 5.2000 % % % % b Permanent endowment 0.000.9% % % % % 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 organizations? 3a(i) X ii) Unrelated organizations? 3a(ii) X ii) Related organizations? 3a(ii) X j f*Yes" on line 3a(ii), are the related organization's endowment funds. 3b X 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. <th>d</th> <th></th>	d										
f Administrative expenses 9,564,559. 8,529,675. 7,970,639. 8,940,239. 6,845,931. 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment 94.8000 % b Permanent endowment 5.2000 % % c Term endowment 0.000 % 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) X 3a(i) X b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b X 3a(ii) X 2 Describe in Part XIII the intended uses of the organization's endowment funds. 3b X 3b X Part V 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 (b) Cost or other (c) Accumulated (d) Book value Description of property	е	Other expenditures for facilities	454 0.00	44.0						-	
g End of year balance 9,564,559. 8,529,675. 7,970,639. 8,940,239. 6,845,931. 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment 94.8000 % b Permanent endowment 5.2000 % c Term endowment 5.2000 % c Term endowment 0.0000 % 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 organizations? (i) Unrelated organizations? (i) Unrelated organizations? yes No (ii) Related organizations? 3a(ii) X b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b X 4 Describe in Part XIII the intended uses of the organization's endowment funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (d) Book value desis (investment) basis (other) I a Land 1,068,532. 1,068,532. 1,068,532. b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements			171,063.	410,60	2. 38	8,704.		0.		627,	402.
2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment 94.8000 % b Permanent endowment 5.2000 % c Term endowment 0000 % 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) X ii) Related organizations? 3a(ii) X b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b X 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. (d) Book value basis (investment) b Description of property (a) Cost or other basis (other) (c) Accumulated depreciation 1 1.068, 532. 1.068, 532. 1.068, 532. b Buildings 12.161, 232. 5.540, 072. 6.621, 160. c Lea	f		0.564.550	0 500 65						0.15	
a Board designated or quasi-endowment 94.8000 % b Permanent endowment 5.2000 % c Term endowment 0000 % 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: (i) Unrelated organizations? (ii) Related organizations? (iii) Related organizations? (ii) Related organizations? (iii) Related organizations answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. 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. (d) Book value Description of property (a) Cost or other (b) Cost or other (c) Accumulated 1 .068, 532. 1,068, 532. 1,068, 532. b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements 0.0008,000 0.0008,000 0.0008,000	g		, ,			0,639.	8,5	40,239.	6,	845,	931.
b Permanent endowment 5.2000 % c Term endowment .0000 % 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: (i) Unrelated organizations? (ii) Related organizations? (iii) Related organizations listed as required on Schedule R? (iii) 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 (other) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value (d) Book value (a) Cost or other basis (other) (b) Cost or 0, 532. (c) Accumulated depreciation (c) Accumulated depreciation (c) Accumulated depreciation (c) Accumulated depreciation (c) Accumulated for the complexity of the complexity o	2				(a)) held as:						
c Term endowment	а			_%							
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: (i) Unrelated organizations? (ii) Related organizations? (iii) Related organizations? (ii) ryes" on line 3a(ii), are the related organization's endowment funds. (iii) Related organizations? (iii) Related organization? (iii) Related organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (c) Accumulated depreciation	b	0.000									
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(i) Unrelated organizations? 3a(i) X (ii) Related organizations? 3a(ii) X b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b X 4 Describe in Part XIII the intended uses of the organization's endowment funds. 3b X 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 (other) (c) Accumulated depreciation 1a Land 1,068,532. 1,068,532. b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements 6,766. 0.	3a	•	ssion of the organiza	tion that are held	and administer	red for th	е		Г	Vaa	
(ii) Related organizations? 3a(ii) X b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b X 4 Describe in Part XIII the intended uses of the organization's endowment funds. 3b X 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. (d) Book value Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land 1,068,532. 1,068,532. 1,068,532. b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements 6,766. 0. 0.		5								res	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b X 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 1a Land 1,068,532. 1,068,532. b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements 6,766. 0. 0.										77	_ <u>_</u>
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 Buildings 1,068,532. b Buildings 12,161,232. 5,540,072. c Leasehold improvements 6,766. 0.	_	•									
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 1,068,532. 1,068,532. 1,068,532. b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements 0,766. 0,766. 0.	b								3b	Δ	
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 1,068,532. 1,068,532. 1,068,532. b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements 0 766. 0	4 Par			wment funds.							
Description of property(a) Cost or other basis (investment)(b) Cost or other basis (other)(c) Accumulated depreciation(d) Book value1a Land1,068,532.1,068,532.b Buildings c Leasehold improvements12,161,232.5,540,072.6,621,160.06,766.6,766.0.	1 41			Part IV line 11a	See Form 990	Part X	line 10				
basis (investment) basis (other) depreciation 1a Land 1,068,532. 1,068,532. b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements 6,766. 0. 0.								od		(volu	
1a Land 1,068,532. 1,068,532. b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements 6,766. 0. 0.		Description of property		• • •					(u) BOOR	value	5
b Buildings 12,161,232. 5,540,072. 6,621,160. c Leasehold improvements 6,766. 6,766. 0.	10	Land		,			preclation		1 068	3 57	32.
c Leasehold improvements 6,766. 0.						5 5	540 0	72.			
										-, - (
				3 7		3 (73/	1.29	
e Other 1,464,875. 1,409,087. 55,788.											
Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B)) 8,479,762.											
Schedule D (Form 990) 2023			<u>quari Unii 330, Fall</u> ,						-	-	

Com	blete if the organization answered "Yes" of	on Form 990, Part IV, line 1	1b. See Form 990, Part X, line 12.	
(a) Description of s	Security Or Category (including name of security)	(b) Book value	(c) Method of valuation: Cost or er	nd-of-year market value
1) Financial deriv	atives			
2) Closely held ed	quity interests			
3) Other				
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)				
fotal. (Col. (b) must	equal Form 990, Part X, line 12, col. (B)) stments - Program Related.			
	blete if the organization answered "Yes" of	n Form 000 Bort IV line 1	1a Saa Farm 000 Dart V lina 12	
	Description of investment	(b) Book value	(c) Method of valuation: Cost or er	d of year market value
	ICIAL INTEREST IN	(b) DOOK Value		id-of-year market value
	SSETS HELD BY			
	STEP FOUNDATION	21,316,300.	END-OF-YEAR MARKET	VALIIE
(4)	STEE TOURDATION	21,510,500.		
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Col. (b) must Part IX Othe	equal Form 990, Part X, line 13, col. (B)) er Assets	21,316,300.		
Com	blete if the organization answered "Yes" of	on Form 990, Part IV, line 1	1d. See Form 990, Part X, line 15.	
	(a) [Description		(b) Book value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Part X Othe	<u>must equal Form 990, Part X, line 15, col.</u> er Liabilities			
Comp	blete if the organization answered "Yes" of	on Form 990, Part IV, line 1	1e or 11f. See Form 990, Part X, line 2	
1.	(a) Description of liability			(b) Book value
(1) Federal inc				
	-TERM NOTES PAYABLE			5,608,509
	FING RIGHT OF USE LIA			343,421
	O EVERYSTEP FOUNDATIC	N		52,145
(5)				
(6)				
(7)				
(8)				
(0)				
(9)	must equal Form 990, Part X, line 25, col.			6,004,075

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2023

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	edule D (Form 990) 2023 VISITING NURSE SERVICES			0680446 Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial State	ments With Revenu	le 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	31,374,851.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
с	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
е	Add lines 2a through 2d			0.
3	Subtract line 2e from line 1			31,374,851.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
с				0.
			5	31,374,851.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			
5 Ра	rt XII Reconciliation of Expenses per Audited Financial Stat	ements With Expen		
5 Pa	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I. line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line	ements With Expen		n
5 Ра 1	rt XII Reconciliation of Expenses per Audited Financial Stat	ements With Expen	ses per Retur	
	rt XII Reconciliation of Expenses per Audited Financial Stat Complete if the organization answered "Yes" on Form 990, Part IV, line	ements With Expen	ses per Retur	n
1	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements	ements With Expen	ses per Retur	n
1 2	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	ements With Expen 12a 2a	ses per Retur	n
1 2 a	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	ements With Expen 12a. 2a 2b	ses per Retur	n
1 2 a	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses	2a 2b 2c	ses per Retur	n
1 2 a b c	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	ses per Retur	n <u>35,768,650.</u> 0.
1 2 b c d	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a 2b 2c 2d	ses per Retur	n 35,768,650.
1 2 b c d e	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	ses per Retur	n <u>35,768,650.</u> 0.
1 2 b c d e 3	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1	2a 2b 2c 2d	ses per Retur	n <u>35,768,650.</u> 0.
1 2 b c d e 3	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2c 2d 2d	ses per Retur	n <u>35,768,650.</u> 0.
1 2 3 4 3 4	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2c 2d 2d	2e 3	n 35,768,650. 0. 35,768,650. 0.
1 2 d e 3 4 b c 5	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2c 2d 2d	2e 3 4c 4c	n <u>35,768,650.</u> 0.

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

PART X, LINE 2:

THE ORGANIZATION AND ITS AFFILIATES ARE EXEMPT FROM INCOME TAXES ON INCOME

FROM RELATED ACTIVITIES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE

CODE (IRC) AND CORRESPONDING STATE TAX LAW.

ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR FEDERAL OR STATE INCOME TAXES.

U.S. GAAP REQUIRES THAT A TAX POSITION IS RECOGNIZED AS A BENEFIT ONLY IF

IT IS "MORE LIKELY THAN NOT" THAT THE TAX POSITION WOULD BE SUSTAINED IN A

TAX EXAMINATION, WITH A TAX EXAMINATION BEING PRESUMED TO OCCUR. THE

AMOUNT RECOGNIZED IS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER

THAN 50% LIKELY OF BEING REALIZED ON EXAMINATION. FOR TAX POSITIONS NOT

32

332054 09-28-23

MEETING THE "MORE LIKELY THAN NOT" TEST, NO TAX BENEFIT IS RECORDED.

THE ORGANIZATION'S FORMS 990 HAVE NOT BEEN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE (IRS) OR THE STATE OF IOWA FOR THE LAST THREE YEARS. THE ORGANIZATION DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS. THE ORGANIZATION RECOGNIZES INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE. THE ORGANIZATION DID NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES AT JUNE 30, 2024 OR 2023.

Schedule D (Form 990) 2023

332055 09-28-23

SCHEDULE I (Form 990)			arants and Oth vernments, ar					OMB No. 1545-0047				
		Compl	ete if the organizatio	n answered "Yes"	on Form 990, Pa	rt IV, line 21 or 22.		2023				
Department of the Treasury				Attach to Forn				Open to Public				
Internal Revenue Service			Go to www.irs	s.gov/Form990 for	the latest information	ation.		Inspection				
Name of the organizati								Employer identification number $42 - 0680446$				
	VISITING NURSE SERVICES OF IOWA											
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?												
2 Describe in Part	IV the organization's pro	ocedures for monit	oring the use of grant	funds in the United	States.							
	d Other Assistance to	-				anization answered "Y	es" on Form 990, Par	t IV, line 21, for any				
·	hat received more than \$			· ·		(f) Method of	I					
	Idress of organization vernment	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	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 ...

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

Schedule I (Form 990) 2023

Schedule I (Form 990) 2023

42-0680446

Page 2

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
QUALITY OF LIFE GRANTS	32	0.	30,182.	COST	MISCELLANEOUS NON-CARE ITEMS
Part IV Supplemental Information. Provide the information req	ı uired in Part I, lin	e 2; Part III, column	(b); and any other ac	l Iditional information.	
PART I, LINE 2:					
VISITING NURSE SERVICES OF IOWA (")	EVERYSTEP	") MAINTAI	INS A QUALI	TY OF LIFE	
FUND TO PROVIDE SERVICES AND/OR IT	EMS NOT C	OVERED UND	DER PER DIE	М	
REIMBURSEMENT FOR HOSPICE CARE TO 1	PATIENTS	IN NEED AN	ID TO PROVI	DE	
OCCASIONAL SMALL LIFE AMENITIES THA	AT ENHANC	E PATIENTS	S AND FAMIL	IES' QUALITY	

OF LIFE. ALL EVERYSTEP PATIENTS ARE ELIGIBLE FOR QUALITY OF LIFE FUND

BENEFITS, AND ALL ATTEMPTS ARE MADE TO UTILIZE COMMUNITY RESOURCES PRIOR TO

USING THE QUALITY OF LIFE FUND. BEST EFFORTS ARE USED TO ENSURE THAT THE

ASSISTANCE IS PROVIDED FOR PATIENTS IN NEED AND WITHOUT OTHER MEANS OF

Schedule I (Form 990)	VISITING NURS	E SERVICES C	F IOWA	42-0	0680446	Page 2
Part IV Supplemental I	nformation					
ASSISTANCE OR ACC	CESS TO OTHER BE	NEFACTORS, A	ND THAT T	HE USE AND		
CIRCUMSTANCES FOR	R THE FUNDS ARE	CONSISTENT.	THE AMOUN	T OF FUNDS H	ROVIDED	IS
DETERMINED BY THE	E HOSPICE FO CEN	TRAL IOWA FO	UNDATION	BOARD OF TRU	JSTEES	
WITHIN ITS ANNUAL	BUDGET. REPORT	S OF FUND EX	PENDITURE	S ARE SUBMIT	TED TO '	THE
BOARD OF TRUSTEES	ON THE STATEME	NT OF REVENU	ES AND EX	PENSES. ANY	STAFF	
MEMBER MAY SUBMIT	A WRITTEN OR V	ERBAL REQUES	T FOR UTI	LIZATION OF	QUALITY	OF
LIFE FUNDS. REQUE	STS FOR LESS TH	AN \$100 ARE	APPROVED	BY THE PATIE	ENT'S TE	AM
DIRECTOR. REQUEST	S FOR MORE THAN	\$100 ARE AP	PROVED BY	A MEMBER OF	THE	
EXECUTIVE TEAM, W	NHO ALSO ENSURES	THAT APPROP	RIATE OVE	RSIGHT AND H	REVIEW A	RE
CONDUCTED.						

Schedule I (Form 990)

332291 04-01-23

SC	HEDULE J	Compensation Information	I	OMB No. 1	1545-004	47
(Fo	rm 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest		ົງ	n n	
-	-	Compensated Employees		20	Ľ٦)
Dene	tment of the Treasury	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.		Open to	Publ	ic
	al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspe	ction	
Nam	ne of the organization			identificatio		mber
_		VISITING NURSE SERVICES OF IOWA	42-0	068044	6	
Pa	rt I Question	s Regarding Compensation				
					Yes	No
1a	Check the appropri	ate 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.				
	First-class or c	harter travel Housing allowance or residence for perso	nal use			
	Travel for com	panions Payments for business use of personal re	sidence			
		ation and gross-up payments				
	Discretionary :	ur, chef)				
b	•	on line 1a are checked, did the organization follow a written policy regarding payment or				
-		provision of all of the expenses described above? If "No," complete Part III to explain		<u>1b</u>		
2	•	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,				
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2		_
2	ladiaatakiala if a					
3		ny, of the following the organization used to establish the compensation of the organization's				
		ector. Check all that apply. Do not check any boxes for methods used by a related organizati- ation of the CEO/Executive Director, but explain in Part III.	JILO			
	Compensation					
		ompensation consultant X Compensation survey or study				
		ther organizations X Approval by the board or compensation of	ommittoo			
			Unimitiee			
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 re					
а	-	e payment or change-of-control payment?		4a		x
b		eive payment from a supplemental nonqualified retirement plan?				X
с	-	eive payment from an equity-based compensation arrangement?		4		X
	-	hes 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 of	on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatic	'n			
	contingent on the r	evenues of:				
а	The organization?			5a		X
b	Any related organiz	ation?		5b		X
		or 5b, describe in Part III.				
6		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	'n			
	contingent on the r					
						X
b		ation?		<u>6b</u>		x
_		or 6b, describe in Part III.				
7		on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments				37
_		nes 5 and 6? If "Yes," describe in Part III		7		<u> </u>
8		reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	ie			
~				8		X
9		id the organization also follow the rebuttable presumption procedure described in				
		53.4958-6(c)?				
For	Paperwork Reduct	on Act Notice, see the Instructions for Form 990.	Schee	dule J (Forn	n 990)	2023

LHA 332111 11-06-23

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.

		(B) Breakdown of W	/-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) TRAY WADE	(i)	322,439.	19,639.	0.	9,900.	14,850.	366,828.	0.
PRESIDENT & CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) THOMAS MOUSER	(i)	310,083.	5,000.	0.	9,623.	32,192.	356,898.	0.
CHIEF MEDICAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) LYNN MICHL	(i)	186,898.	0.	0.	6,237.	25,581.	218,716.	0.
CFO THRU JAN 2024	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ERIN DYKES	(i)	123,523.	5,000.	0.	4,774.	31,784.	165,081.	0.
VP OF CLINICAL SERVICES	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JULIE MATTERNAS	(i)	112,101.	23,263.	0.	4,091.	11,508.	150,963.	0.
EXECUTIVE DIRECTOR OF FOUNDATION	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023

332113 11-06-23

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

VISITING NURSE SERVICES OF IOWA

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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



VISITING NURSE SERVICES OF IOWA

42-0680446

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

FAMILIES AND STRENGTHEN COMMUNITIES.

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

MATERNAL AND CHILD HEALTH SERVICES:

MATERNAL AND CHILD HEALTH SERVICES INCLUDE THE PROVISION OF SERVICES

FOR WOMEN, INFANTS, CHILDREN AND FAMILIES FOCUSING ON HEALTH PROMOTION,

DISEASE PREVENTION, THE REDUCTION OF INFANT MORTALITY ENHANCING SCHOOL

READINESS PROMOTION OF SELF SUFFICIENCY AND ON THE PREVENTION OF CHILD

ABUSE. ACTIVITIES INCLUDE HOME VISITING AND PARENT EDUCATION, DOULA

SERVICES, PROVIDING DEVELOPMENTAL SCREENINGS AND APPROPRIATE FOLLOWUP

ACCESS TO DENTAL SERVICES ACCESS TO A MEDICAL HOME REFERRALS TO

SERVICES IN THE COMMUNITY CONNECTION TO EARLY ACCESS SERVICES ACROSS

THE STATE OF IOWA ACCESS TO WRAPAROUND SERVICES FOR SEVERE EMOTIONALLY

DISTURBED CHILDREN CONNECTION TO MENTAL HEALTH RESOURCES ASSISTING

CHILD CARE PROVIDERS WITH THE QUALITY RATING SYSTEM COMPLETING

IMMUNIZATION AUDITS ACCESS TO A HEALTHY BEHAVIORS PROGRAM (STORK'S

NEST) AND PARTICIPATION IN A RESEARCH STUDY THAT EXAMINES THE EFFECTS

OF ENVIRONMENTAL INFLUENCES ON THE HEALTH AND DEVELOPMENT OF CHILDREN.

OCCUPATIONAL HEALTH SERVICES OCCUPATIONAL HEALTH SERVICES INCLUDE THE

PROVISION OF FLU AND IMMUNIZATION CLINICS, BLOOD PRESSURE CLINICS,

COMMUNITY WELLNESS CLINICS, HEALTH RISK ASSESSMENT ACTIVITIES,

PROVISION OF PHYSICAL EXAMS, AND OTHER ACTIVITIES GEARED TOWARD

WELLNESS PROMOTION AND ILLNESS PREVENTION.

EXPENSES \$ 3,064,557. INCLUDING GRANTS OF \$ 3,903. REVENUE \$ 3,209,472.

40

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. LHA 332211 11-14-23

Name of the organization						Employer iden	tification nun	ıber
-	VISITING	NURSE	SERVICES	OF	IOWA	42-068	30446	
FORM 990, PART	VI, SECI	ION A,	LINE 4:					

THE BOARD. AFTER THE CHANGE, BOARD MEMBERS CAN NOW SERVE THREE (3),

THREE-YEAR CONSECUTIVE TERMS.

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

ACCOUNTING & FINANCE DIRECTOR WILL COMPILE INFORMATION FROM OTHER DEPARTMENT LEADERS (IT, HR, FOUNDATION, COMPLIANCE, ETC.). SUPPORTING DOCUMENTATION WILL BE REVIEWED FOR RELEVANCE AND ACCURACY AND DATA WILL BE ENTERED BY ACCOUNTING & FINANCE DIRECTOR. DATA ENTERED REVIEWED BY DIRECTOR AND CFO PRIOR TO SUBMISSION.

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

THE ORGANIZATION HAS AN ELECTRONIC, AUTOMATED SYSTEM THAT HAS BEEN BUILT FOR POLICY MANAGEMENT. WITHIN THE SYSTEM, EACH POLICY IS SCHEDULED TO BE REVIEWED ONCE A YEAR, EVERY TWO YEARS, OR EVERY THREE YEARS. THIS FREQUENCY TYPICALLY DEPENDS ON REGULATORY REQUIREMENTS. WE UTILIZE OUR LEADERS AND SUBJECT MATTER EXPERTS TO REVIEW THE CONTENT OF THE POLICIES AND UPDATE ACCORDINGLY. IF THERE ARE ANY REGULATORY CHANGES THAT COME THROUGH, WE WILL EITHER UPDATE AN EXISTING POLICY, OR CREATE A NEW POLICY. ALL NEW POLICIES, AND POLICY CHANGES ARE REFLECTED MONTHLY IN OUR ELECTRONIC PLATFORM, SO ALL STAFF ARE MADE AWARE OF CHANGES. HIGH PRIORITY POLICIES, SUCH AS FRAUD, WASTE, AND ABUSE, ARE ACKNOWLEDGED BY STAFF ANNUALLY IN OUR LEARNING MANAGEMENT SYSTEM.

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

A COMPENSATION ANALYSIS WAS COMPLETED BY NEWPORT RETIREMENT SERVICES TO

DETERMINE REASONABLENESS OF KEY EMPLOYEE COMPENSATION. RESULTS ARE SHARED Schedule O (Form 990) 2023 332212 11-14-23 41 2023.05070 VISITING NURSE SERVICES O B1173831 Name of the organization

VISITING NURSE SERVICES OF IOWA

WITH THE BOARD, WHO APPROVES CEO COMPENSATION.

THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2024.

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

THE MOST CURRENT AUDITED FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE

PUBLIC ON THE ORGANIZATION'S WEBSITE.

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

CHANGE IN BENEFICIAL INTEREST

3,916,913.

Employer identification number 42-0680446

SCHEDULE R

(Form 990)

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.

OMB No. 1545-0047

2023 Open to Public Inspection

Employer identification number

42-0680446

Department of the Treasury Internal Revenue Service

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

Name of the organization

VISITING NURSE SERVICES OF IOWA

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	(f) Direct controlling entity	cont	g) 512(b)(13) rolled tity?
				501(c)(3))		Yes	No
HOSPICE OF CENTRAL IOWA DBA EVERYSTEP HCI							
CARE SERVICES - 42-1093718, 3000 EASTON					HCI VNC CARE		
BOULEVARD, DES MOINES, IA 50317	HOSPICE/HEALTH CARE	IOWA	501(C)(3)	LINE 10	SERVICES		Х
HCI VNS CARE SERVICES DBA EVERYSTEP -							
45-5189289, 3000 EASTON BOULEVARD, DES	ADMINISTRATIVE AND						
MOINES, IA 50317	MANAGEMENT SERVICES (MSO)	IOWA	501(C)(3)	LINE 12B, II	N/A		х
HOSPICE OF CENTRAL IOWA FOUNDATION DBA	FUNDRAISING FOR HOSPICE OF						
EVERYSTEP FOUNDATION HCI FOUNDATION -, 3000	CENTRAL IOWA AND VISITING				VISITING NURSE		
EASTON BOULEVARD, DES MOINES, IA 50317	NURSE SERVICES OF IOWA	IOWA	501(C)(3)	LINE 7	SERVICES OF IOWA	X	
]						
]						

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

Schedule R (Form 990) 2023

Schedule R (Form 990) 2023 VISITING NURSE SERVICES OF IOWA

42-0680446 Page 2

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)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets		ortionate tions?			or Percentage ownership
		country)		sections 512-514)		400010	Yes	No	K-1 (Form 1065)	Yes	10
	-										
	-										
	-										
	1										
											+
	1										
	{										
	4										

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	(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 Sec 512(b contr enti	i) tion o)(13) rolled ity?
		country)				400010		Yes	No
									<u> </u>
									<u> </u>
									<u> </u>
									1

Schedule R (Form 990) 2023 VISITING NURSE SERVICES OF IOWA

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

ote: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	s N
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?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		
b Gift, grant, or capital contribution to related organization(s)			
c Gift, grant, or capital contribution from related organization(s)		X	
d Loans or loan guarantees to or for related organization(s)			
e Loans or loan guarantees by related organization(s)		X	
Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)			
n Purchase of assets from related organization(s)			+
Exchange of assets with related organization(s)			
Lease of facilities, equipment, or other assets to related organization(s)			+
Lease of facilities, equipment, or other assets from related organization(s)	<u>1k</u>		
Performance of services or membership or fundraising solicitations for related organization(s)			
n Performance of services or membership or fundraising solicitations by related organization(s)			
Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		
Sharing of paid employees with related organization(s)	_		+
Reimbursement paid to related organization(s) for expenses			
Reimbursement paid by related organization(s) for expenses		X	+
Other transfer of cash or property to related organization(s)	1r		
s Other transfer of cash or property from related organization(s)	1s		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) HOSPICE OF CENTRAL IOWA FOUNDATION	С	1,211,011.	FMV
(2) HOSPICE OF CENTRAL IOWA FOUNDATION	Q	120,000.	FMV
(3) HOSPICE OF CENTRAL IOWA FOUNDATION	Е	52,144.	FMV
<u>(4)</u>			
<u>(5)</u>			
<u>(6)</u>			

Schedule R (Form 990) 2023 VISITING NURSE SERVICES OF IOWA

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners se 501(c)(3) orgs.? Yes No	(g) Share of end-of-year assets	(h Dispro tion: allocati Yes) por- ite ons? No	(j) General managir partner Yes N	(k) Percentage ownership

Schedule R (Form 990) 2023

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Schedule R (Form 990) 2023

332165 09-28-23