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Form 990

Amended

0906
OMB No. 1545-0047
2008
Open to Public Inspection

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

Department of the Treasury
Internal Revenue Service

For the 2008 calendar year, or tax year beginning 07/01, 2008, and ending 06/30, 2009

Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☒ Amended return ☐ Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization VOLUNTEERS OF AMERICA NATIONAL SERVICE		D Employer identification number 41-1467162
		Doing Business As		E Telephone number (952) 941-0305
		Number and street (or P O box if mail is not delivered to street address) Room/suite		
		7530 MARKET PLACE DRIVE		
		City or town, state or country, and ZIP + 4		
EDEN PRAIRIE, MN 55344		G Gross receipts \$ 12,176,426.		H(a) Is this a group return for affiliates? Yes ☐ No ☒
F Name and address of principal officer		H(b) Are all affiliates included? Yes ☐ No ☐		If "No," attach a list (see instructions)

I Tax-exempt status	☒ 501(c) (3) (insert no)	4947(a)(1) or	527			
J Website: WWW.VOA.ORG	H(c) Group exemption number 1736					
K Type of organization	☒ Corporation	☐ Trust	☐ Association	☐ Other	L Year of formation 1982	M State of legal domicile MN

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities SEE SCHEDULE O		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5	Total number of employees (Part V, line 2a)	5	NONE
	6	Total number of volunteers (estimate if necessary)	6	NONE
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
7b	Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8	Contribution and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	4,024,972.	35,000.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,002,287.	12,077,121.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	77,568.	64,305.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,104,827.	12,176,426.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		NONE
	14	Benefits paid to or for members (Part IX, column (A), line 4)		NONE
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	80,895.	NONE
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		NONE
	16b	Total fundraising expenses, Part IX, column (D), line 25	NONE	
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	3,830,988.	11,488,835.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	3,911,883.	11,488,835.
	19	Revenue less expenses. Subtract line 18 from line 12	2,192,944.	687,591.
	20	Total assets (Part X, line 16)	Beginning of Year	End of Year
	21	Total liabilities (Part X, line 26)	56,521,837.	68,124,079.
22	Net assets or fund balances Subtract line 21 from line 20	39,434,153.	46,211,917.	
			17,087,684.	21,912,162.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge			
Sign Here	Signature of officer <i>Nancy Gavin</i>		Date 08-31-2012
	Type or print name and title <i>Nancy Gavin Assistant Secretary / Assistant Treasurer</i>		
Paid Preparer's Use Only	Preparer's signature <i>Cholera</i>	Date 8/13/12	Check if self-employed ☐
	Firm's name (or yours if self-employed), address, and ZIP + 4 SCHECHTER DOKKEN KANTER CPA'S 100 WASHINGTON AVE SO #1600 MINNEAPOLIS, MN 55401-2192	EIN	Preparer's identifying number (see instructions) 612-332-5500
May the IRS discuss this return with the preparer shown above? (See instructions) ☒ Yes ☐ No			

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2008)

Part III Statement of Program Service Accomplishments (see instructions)**1** Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes" describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code _____) (Expenses \$ 11,486,609. including grants of \$ _____) (Revenue \$ 12,077,121.)

VOLUNTEERS OF AMERICA NATIONAL SERVICES PROVIDES A SPECTRUM OF
 HEALTHCARE SERVICES NATIONWIDE, INCLUDING NURSING AND LONG-TERM
 CARE, TO A VARIETY OF PEOPLE IN NEED INCLUDING SENIORS, THOSE WITH
 MENTAL ILLNESS OR INTELLECTUAL DISABILITIES, THOSE RECOVERING FROM
 ADDICTIONS, AND HOMELESS VETERANS.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4c** (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4d** Other program services (Describe in Schedule O)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ► \$ 11,486,609. (Must equal Part IX, Line 25, column (B))

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?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	X
5 Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, 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	X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11 X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the U S?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S? If "Yes," complete Schedule F, Part I	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16	X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23 X	
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 questions 24b-24d and complete Schedule K. If "No," go to question 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c 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) and 501(c)(4) 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 Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	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 section 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, Parts II, III, IV, and V, line 1	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
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

Form **990** (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable.	1a	3
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	NONE
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
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	NONE
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
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 the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
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
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	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).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	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	
e	Did the organization, during the year, 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	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	X
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a	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.	12b	

Form **990** (2008)

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

	Yes	No
<i>For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions.</i>		
1a Enter the number of voting members of the governing body	1a 12	
b Enter the number of voting members that are independent	1b 11	
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?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . .	3	X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders?	6 X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a X	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b X	
8 Did the organizations contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a X	
b Each committee with authority to act on behalf of the governing body?	8b X	
9a Does the organization have local chapters, branches, or affiliates?	9a	X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10 X	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c X	
13 Does the organization have a written whistleblower policy?	13 X	
14 Does 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:		
a The organization's CEO, Executive Director, or top management official?	15a X	
b Other officers or key employees of the organization?	15b X	
Describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a X	
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	X

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► MN

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► NANCY GAVIN 7530 MARKET PLACE DR EDEN PRAIRIE, MN 55344
952-941-0305

[illegible]

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► NONE

	Yes	No
3		X
4	X	
5		X

4	X	
---	---	--

5	X
---	---

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

2	Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization	1
---	---	---

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above . .	1f	35,000.			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		35,000.			
Program Service Revenue	2a	MANAGEMENT REVENUE	Business Code 623990	12,077,121.	12,077,121.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		12,077,121.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		64,305.		
4		Income from investment of tax-exempt bond proceeds . . .		NONE			
5		Royalties		NONE			
			(i) Real (ii) Personal				
6a		Gross Rents					
b		Less rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)		NONE			
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)		NONE			
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
b		Less direct expenses	b				
c		Net income or (loss) from fundraising events		NONE			
9a		Gross income from gaming activities See Part IV, line 19	a				
b		Less direct expenses	b				
c		Net income or (loss) from gaming activities		NONE			
10a	Gross sales of inventory, less returns and allowances	a					
b	Less cost of goods sold	b					
c	Net income or (loss) from sales of inventory		NONE				
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		NONE				
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		12,176,426.	12,077,121.		64,305.	

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	NONE			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	NONE			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	NONE			
7 Other salaries and wages	NONE			
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions) . .	NONE			
9 Other employee benefits	NONE			
10 Payroll taxes	NONE			
11 Fees for services (non-employees)				
a Management	NONE			
b Legal	80,271.	80,271.		
c Accounting	9,649.	9,649.		
d Lobbying	NONE			
e Professional fundraising services See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other	2,395,959.	2,395,959.		
12 Advertising and promotion	1,090.	1,090.		
13 Office expenses	145,137.	144,511.	626.	
14 Information technology	NONE			
15 Royalties	NONE			
16 Occupancy	111,694.	110,623.	1,071.	
17 Travel	97,783.	97,783.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	131,642.	131,642.		
20 Interest	98,738.	98,738.		
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization . . .	44,196.	43,754.	442.	
23 Insurance	NONE			
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a LEASED EMPLOYEE EXPENSE -----	6,957,848.	6,957,848.		
b LOSS ON INV IN JOINT VENTURE -----	411,711.	411,711.		
c BAD DEBT EXPENSE -----	311,549.	311,549.		
d SVCS PURCH FROM OTHER PROGRA -----	56,188.	56,188.		
e EMPLOYEE TRAINING -----	44,347.	44,347.		
f All other expenses -----	591,033.	590,946.	87.	
25 Total functional expenses. Add lines 1 through 24f	11,488,835.	11,486,609.	2,226.	NONE
26 Joint Costs. Check here ☐ If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	2,547,583.	1	5,014,948.
	2 Savings and temporary cash investments	1,889,650.	2	NONE
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	608,354.	4	5,087,235.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	100,000.	7	910,512.
	8 Inventories for sales or use		8	325,000.
	9 Prepaid expenses and deferred charges	3,224,936.	9	3,925,548.
	10a Land, buildings, and equipment cost basis	10a 1,868,497.		
	b Less accumulated depreciation. Complete Part VI of Schedule D.	10b 1,792,213.		
		74,068.	10c	76,284.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	48,077,246.	15	52,784,552.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	56,521,837.	16	68,124,079.	
Liabilities	17 Accounts payable and accrued expenses	2,455,658.	17	3,765,609.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	3,532,482.	23	1,881,540.
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	33,446,013.	25	40,564,768.
	26 Total liabilities. Add lines 17 through 25	39,434,153.	26	46,211,917.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	17,087,684.	27	21,912,162.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	17,087,684.	33	21,912,162.
	34 Total liabilities and net assets/fund balances.	56,521,837.	34	68,124,079.

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
b	Were the organization's financial statements audited by an independent accountant?	2b	X
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
b	If "Yes," did the organization undergo the required audit or audits?	3b	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

VOLUNTEERS OF AMERICA NATIONAL SERVICES

Employer identification number

41-1467162

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

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 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.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h:
 a ☐ Type I b ☐ Type II c ☐ Type III - Functionally Integrated d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box: _____
- g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____
- (ii) A family member of a person described in (i) above? _____
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? _____

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the US?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

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

Schedule A (Form 990 or 990-EZ) 2008

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (See instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	160.	3,333,821.	315,535.	4,024,972.	35,000.	7,709,488.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	8,421,416.	8,289,067.	4,049,083.	2,002,287.	12,077,121.	34,838,974.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5	8,421,576.	11,622,888.	4,364,618.	6,027,259.	12,112,121.	42,548,462.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6)						42,548,462.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	8,421,576.	11,622,888.	4,364,618.	6,027,259.	12,112,121.	42,548,462.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	186,195.	182,329.	401,624.	77,568.	64,305.	912,021.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	186,195.	182,329.	401,624.	77,568.	64,305.	912,021.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						43,460,483.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	97.90%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	96.57%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	2.10%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	3.43%

- 19a 33 1/3% support tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒
- b 33 1/3% support tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV

Supplemental Information. Complete this part to provide the explanation required by Part II, line 10, Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2008

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

► Attach to Form 990. To be completed by organizations that
answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

Employer identification number

VOLUNTEERS OF AMERICA NATIONAL SERVICES

41-1467162

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e.g., recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

- 3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other _____

- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table.

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

- 2a** Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIV

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

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

- 2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶ _____ %
b Permanent endowment ▶ _____ %
c Term endowment ▶ _____ %

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
3a(i)		
3a(ii)		
3b		

- (ii) related organizations**
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

- 4 Describe in Part XIV the intended uses of the organization's endowment funds**

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		766,183.	711,192.	54,991.
e Other		1,102,314.	1,081,021.	21,293.
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				76,284.

Schedule D (Form 990) 2008

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other -----		

Total. (Column (b) should equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
INTERCOMPANY RECEIVABLE	49,321,232.
OTHER INVESTMENTS	3,463,320.
Total. (Column (b) should equal Form 990, Part X, col (B) line 15.) ▶	52,784,552.

Part X Other Liabilities. See Form 990, Part X, line 25

(a) Description of liability	(b) Amount
Federal income taxes	
INTERCOMPANY PAYABLE	40,322,004.
OTHER LIABILITIES	242,764.
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.) ▶	40,564,768.

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4-8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIV)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIV)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)		5	

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Losses reported on Form 990, Part IX, line 25	2c		
d	Other (Describe in Part XIV)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIV)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)		5	

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Part XIV Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

VOLUNTEERS OF AMERICA NATIONAL SERVICES

Employer identification number

41-1467162

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (e.g., maid, chauffeur, chef) |

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

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

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|---|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☒ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

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

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

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

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

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

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

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

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2008

Part III Supplemental Information

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

Area with horizontal dashed lines for supplemental information.

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the Organization

VOLUNTEERS OF AMERICA NATIONAL SERVICES

Employer identification number

41-1467162

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SHAWN BLOOM DIRECTOR	2.	X						NONE	NONE	NONE
DR. RUSSELL HOLMAN DIRECTOR	2.	X						NONE	NONE	NONE
CHARLES W GOULD PRESIDENT	4.	X		X				NONE	305,669.	27,332.
NANCY FELDMAN BOARD SECRETARY	2.	X		X				NONE	NONE	NONE
JOHN MORLAND DIRECTOR	2.	X						NONE	NONE	NONE
MATT NELSON DIRECTOR	2.	X						NONE	NONE	NONE
WILL COOPER DIRECTOR	2.	X						NONE	NONE	NONE
WALTER C PATTERSON BOARD CHAIR	2.	X		X				NONE	NONE	NONE
JOSEPH M LUBARSKY BOARD TREASURER	2.	X		X				NONE	NONE	NONE
ANN B SCHNARE DIRECTOR	2.	X						NONE	NONE	NONE
CAROL BRYDEN MOORE DIRECTOR	2.	X						NONE	NONE	NONE
MICHAEL SPILANE DIRECTOR	2.	X						NONE	NONE	NONE
RON PATTERSON ASST SECRETARY	4.			X				NONE	186,519.	12,595.
DAVID BOWMAN OFFICER	2.			X				NONE	203,253.	2,202.
ROBIN KELLER OFFICER	2.			X				NONE	74,335.	72,889.
TOM TURNBULL OFFICER	2.			X				NONE	88,375.	76,376.
PATRICK SHERIDAN OFFICER	2.			X				NONE	158,452.	27,279.
ROSEMARIE RAE OFFICER	2.			X				NONE	203,938.	12,502.

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

Schedule J-2 (Form 990) 2008

JSA

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**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

VOLUNTEERS OF AMERICA NATIONAL SERVICES

Employer identification number

41-1467162

PART I, LINE 1

ESTABLISHED IN 1896, VOLUNTEERS OF AMERICA IS A NATIONAL, NONPROFIT,
FAITH-BASED ORGANIZATION PROVIDING SERVICES SUCH AS HOUSING AND
HEALTHCARE TO MORE THAN 2 MILLION PEOPLE IN OVER 400 COMMUNITIES EACH
YEAR. IN SUPPORT OF THAT MISSION, VOA NATIONAL SERVICES WAS ORGANIZED AND
IS OPERATED TO ENGAGE IN, SUPPORT, PROMOTE, DEVELOP AND ADMINISTER HEALTH
AND HEALTH-RELATED SERVICES, HOUSING, AND SUPPORTIVE SERVICES TO SENIORS
AND DISABLED INDIVIDUALS.

Name of the organization

VOLUNTEERS OF AMERICA NATIONAL SERVICES

Employer identification number

41-1467162

PART VI, SECTION B, LINE 15

THE BOARD OF VOA NATIONAL SERVICES HAS A COMPENSATION COMMITTEE THAT
DETERMINES THE COMPENSATION FOR ALL LEVELS.

Name of the organization

Employer identification number

VOLUNTEERS OF AMERICA NATIONAL SERVICES

41-1467162

PART VI, SECTION A, LINE 6

VOLUNTEERS OF AMERICA, INC. IS A MEMBER.

Name of the organization

Employer identification number

VOLUNTEERS OF AMERICA NATIONAL SERVICES

41-1467162

PART VI, SECTION A, LINE 7A

VOLUNTEERS OF AMERICA, INC. HAS THE RIGHT TO ELECT OR APPOINT DIRECTORS.

Name of the organization

Employer identification number

VOLUNTEERS OF AMERICA NATIONAL SERVICES

41-1467162

PART VI, SECTION A, LINE 7B

VOLUNTEERS OF AMERICA, INC. APPROVES AMENDMENTS TO THE ARTICLES AND

BYLAWS.

Name of the organization

Employer identification number

VOLUNTEERS OF AMERICA NATIONAL SERVICES

41-1467162

PART VI, SECTION A, LINE 10

TAX RETURN WILL BE PROVIDED TO THE BOARD OF DIRECTORS. THEY WILL BE GIVEN

5 DAYS TO REVIEW THE RETURN AND PROVIDE COMMENTS. AFTER THE TAX RETURN IS

REVISED, IT WILL BE FILED.

Name of the organization

Employer identification number

VOLUNTEERS OF AMERICA NATIONAL SERVICES

41-1467162

PART VI, SECTION B, LINE 12

THE POLICY REQUIRES OFFICERS, DIRECTORS AND KEY EMPLOYEES TO DISCLOSE
ANNUALLY INTERESTS THAT COULD GIVE RISE TO CONFLICTS. THE POLICY AND
DISCLOSURE FORM ARE DISTRIBUTED AND COLLECTED ANNUALLY, AND INDIVIDUALS
ARE REQUIRED TO UPDATE THE DISCLOSURE FORM THROUGHOUT THE YEAR IN THE
EVENT POTENTIAL CONFLICTS ARISE. POTENTIAL CONFLICTS OF INTEREST ARE
REVIEWED BY THE BOARD OF DIRECTORS.

Name of the organization

Employer identification number

VOLUNTEERS OF AMERICA NATIONAL SERVICES

41-1467162

PART VI, SECTION C, LINE 19

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL

STATEMENTS ARE AVAILABLE UPON REQUEST.

Name of the organization

Employer identification number

VOLUNTEERS OF AMERICA NATIONAL SERVICES

41-1467162

PART XI, LINE 2

VOLUNTEERS OF AMERICA NATIONAL SERVICES IS PART OF A CONSOLIDATED

FINANCIAL STATEMENT.

Name of the organization

Employer identification number

VOLUNTEERS OF AMERICA NATIONAL SERVICES

41-1467162

AMENDED RETURN EXPLANATION

THIS IS BEING AMENDED TO REVOKE THE 168(H)(6)(F)(II) ELECTION FOR BURNS

MANOR VOA AFFORDABLE HOUSING AND PALOMAR VOA AFFORDABLE HOUSING. THIS

ELECTION IS BEING REVOKED AS THE ORIGINAL ELECTION WAS NOT MADE IN THE

TAX RETURN FILINGS FOR BURNS MANOR VOA AFFORDABLE HOUSING OR PALOMAR VOA

AFFORDABLE HOUSING. UNDER 168(H)(6) ELECTION FIRST MUST BE MADE BY ENTITY

WHEREIN THE PROPERTY IS USED.

Part V Transactions With Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV**1** During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds				
(1) SEE SCHEDULE R-1				
(2)				
(3)				
(4)				
(5)				
(6)				

Schedule R (Form 990) 2008

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate allocations?		(I) Code V-UBI amount on box 20 of K-1	(J) General or managing partner?
							Yes	No		
BRIGHTWAY COMMONS V 20-4296562	HOUSING	DE	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
BRIGHTWAY COMMONS I 26-2083298	HOUSING	DE	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
BURNSWICK VOA AFFOR 20-8138425	HOUSING	MD	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
BURNS MANOR VOA AFF 06-1820792	HOUSING	CA	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
VOANS CAPITAL PARK 54-2058988	HOUSING	DE	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
CASA DE ROSAL OWNER 26-0615674	HOUSING	CO	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
BENTON HARBOR I VOA 38-3504488	HOUSING	MI	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
BENTON HARBOR II VOA 38-3504495	HOUSING	MI	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
VOA EASTERN AVENUE 52-1908276	HOUSING	MD	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
ELM STREET COMMUNIT 71-0810969	HOUSING	AR	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
GREENBRIAR VOA AFFO 26-0087019	HOUSING	CA	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
VOA ST. LOUIS HOPE 06-1598374	HOUSING	MO	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
BATTLE CREEK VOA AF 41-2130781	HOUSING	MI	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
LORD TENNYSON VOA A 26-0087020	HOUSING	CA	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
PALOMAR VOA AFFORDA 26-2086068	HOUSING	CA	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
MONTROSE VOA HOUSIN 72-1429716	HOUSING	CO	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										
SIERRA MANOR VOA AF 26-2821963	HOUSING	NV	N/A	UNRELATED	NONE	NONE		X		X
1660 DUKE ST, ALEXANDRIA VA										

Schedule R-1 (Form 990) 2008

Part IV Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership
DUNCAN VILLAGE II, LLC 1660 DUKE STREET ALEXANDRIA, VA 22314 20-4892646	HOUSING	SC	N/A	C CORPORATION	NONE	NONE	NONE
LANCASTER MANOR II, LLC 1660 DUKE STREET ALEXANDRIA, VA 22314 20-4892571	HOUSING	SC	N/A	C CORPORATION	NONE	NONE	NONE
PAGELAND PLACE II, LLC 1660 DUKE STREET ALEXANDRIA, VA 22314 20-4892691	HOUSING	SC	N/A	C CORPORATION	NONE	NONE	NONE
467-479 ESSEX STREET LLC 1660 DUKE STREET ALEXANDRIA, VA 22314 20-2717125	HOUSING	MA	N/A	C CORPORATION	NONE	NONE	NONE
BRUNSWICK VOA HOUSING, INC. 1660 DUKE STREET ALEXANDRIA, VA 22314 20-8138312	HOUSING	MD	N/A	C CORPORATION	NONE	NONE	NONE
VOANS CAPITAL PARK, INC. 1660 DUKE STREET ALEXANDRIA, VA 22314 41-2000500	HOUSING	MN	N/A	C CORPORATION	NONE	NONE	NONE
BENTON HARBOR I AFFORDABLE H 1660 DUKE STREET ALEXANDRIA, VA 22314 38-3504494	HOUSING	MI	N/A	C CORPORATION	NONE	NONE	NONE
BENTON HARBOR II AFFORDABLE 1660 DUKE STREET ALEXANDRIA, VA 22314 38-3504493	HOUSING	MI	N/A	C CORPORATION	NONE	NONE	NONE
PROMOTE ELM STREET 1660 DUKE STREET ALEXANDRIA, VA 22314 71-0820206	HOUSING	AR	N/A	C CORPORATION	NONE	NONE	NONE
VOA ST. LOUIS HOPE VI GP, IN 1660 DUKE STREET ALEXANDRIA, VA 22314 06-1598370	HOUSING	MO	N/A	C CORPORATION	NONE	NONE	NONE
SOUTH BRUNSWICK VOA AFFORDAB 1660 DUKE STREET ALEXANDRIA, VA 22314 16-1738925	HOUSING	NJ	N/A	C CORPORATION	NONE	NONE	NONE
VOANS WOODLANDS ON LAFAYETTE 1660 DUKE STREET ALEXANDRIA, VA 22314 30-0101440	HOUSING	OH	N/A	C CORPORATION	NONE	NONE	NONE
BLAKELEY VOA AFFORDABLE HOUS 1660 DUKE STREET ALEXANDRIA, VA 22314 94-3448776	HOUSING	MA	N/A	C CORPORATION	NONE	NONE	NONE
BLAKELEY VOA AFFORDABLE HOUS 1660 DUKE STREET ALEXANDRIA, VA 22314 20-2680055	HOUSING	MA	N/A	C CORPORATION	NONE	NONE	NONE
ESSEX STREET COMMERCIAL, LLC 1660 DUKE STREET ALEXANDRIA, VA 22314 94-3448768	HOUSING	MA	N/A	C CORPORATION	NONE	NONE	NONE
ESSEX STREET DEVELOPERS LLC 1660 DUKE STREET ALEXANDRIA, VA 22314 20-8386926	HOUSING	MA	N/A	C CORPORATION	NONE	NONE	NONE
FOREST TOWERS II, LLC 1660 DUKE STREET ALEXANDRIA, VA 22314 26-1471539	HOUSING	LA	N/A	C CORPORATION	NONE	NONE	NONE
SKYLAND APARTMENTS ASHEVILLE 1660 DUKE STREET ALEXANDRIA, VA 22314 26-0887908	HOUSING	NC	N/A	C CORPORATION	NONE	NONE	NONE

Schedule R-1 (Form 990) 2008

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(A) Name of other organization	(B) Transaction type (a-r)	(C) Amount involved
(7) VOLUNTEERS OF AMERICA CARE FACILITIES	L	2,732,925.
(8) VOLUNTEERS OF AMERICA ASSISTED LIVING	L	51,558.
(9) VOA CARE CENTERS, MINNESOTA	L	1,539,328.
(10) VOANS HEALTH SERVICES CORPORATION	L	231,427.
(11) VOA ANOKA CARE CENTER, INC.	L	348,944.
(12) VOLUNTEERS OF AMERICA NATIONAL SERVICES FOUND	L	420,404.
(13) THE HOMESTEAD AT BOULDER CITY, INC.	L	145,260.
(14) THE HOMESTEAD AT MONTROSE, INC.	L	103,902.
(15) VOLUTNEERS OF AMERICA HOME HEALTH SERVICES	L	217,583.
(16) VOANS PACE, INC.	L	241,457.
(17) VOLUNTEERS OF AMERICA HOMESTEAD 2000, INC.	L	94,576.
(18) VOA NATIONAL HOUSING CORPORATION	L	63,580.
(19) VOLUNTEERS OF AMERICA, INC.	N	6,019,384.
(20) VOA CARE CENTERS, MINNESOTA	N	69,360.
(21)		
(22)		
(23)		
(24)		

Schedule R-1 (Form 990) 2008

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS

DESCRIPTION OF SERVICES COMPENSATION

PATHWAY HEALTH SERVICES INC
2025 FOURTH STREET
WHITE BEAR LAKE, MN 55110

NURSING CONSULTANT

203,753.

TOTAL COMPENSATION

203,753.