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Return of Organization Exempt From Income Tax

2012

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2012 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PHILADELPHIA FREEDOM VALLEY YMCA		D Employer identification number 23-1243965
	Doing Business As		E Telephone number (215) 963-3700
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2000 MARKET STREET 750	G Gross receipts \$ 47,300,007.	
	City, town, or post office, state, and ZIP code PHILADELPHIA, PA 19103-3214		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
	F Name and address of principal officer JOHN F. FLYNN SAME AS C ABOVE		H(c) Group exemption number

I Tax-exempt status 501(c)(3) 501(c)() (insert no.) 4947(a)(1) or 527

J Website: WWW.PHILAYMCA.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1857 **M State of legal domicile:** PA

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities	SEE SCHEDULE O	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	59	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	58	
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	2526	
	6 Total number of volunteers (estimate if necessary)	3000	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	0.	
b Net unrelated business taxable income from Form 990-T, line 34	0.		
Revenue	8 Contributions and grants (Part VIII, line 1h)	5,323,121.	6,517,890.
	9 Program service revenue (Part VIII, line 2g)	36,234,669.	38,922,418.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	133,540.	234,944.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	123,868.	79,763.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	41,815,198.	45,755,015.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,365,886.	4,514,682.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	21,970,946.	22,819,166.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	657,698.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	13,514,613.	13,845,562.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	39,851,445.	41,179,410.
19 Revenue less expenses Subtract line 18 from line 12	1,963,753.	4,575,605.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 68,169,493.	End of Year 77,827,482.
	21 Total liabilities (Part X, line 26)	21,801,770.	26,574,523.
	22 Net assets or fund balances Subtract line 21 from line 20	46,367,723.	51,252,959.

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: *John F. Flynn* Date: 8/19/13
 JOHN F. FLYNN, PRESIDENT & CEO
 Type or print name and title

Paid Preparer: Name: JULIUS GREEN, CPA Signature: *Julius Green* Date: 8/15/13 Check if self-employed: PTIN: P00350393
 Firm's name: PARENTEBEARD LLC Firm's EIN: 23-2932984
 Firm's address: 1650 MARKET STREET, SUITE 4500 PHILADELPHIA, PA 19103 Phone no.: (215) 972-0701

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

2012 8/19/13

23 619

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

X

1 Briefly describe the organization's mission

THE MISSION OF THE YMCA OF PHILADELPHIA AND VICINITY IS: "TO TRANSLATE THE PRINCIPLES OF THE YMCA'S CHRISTIAN HERITAGE INTO PROGRAMS THAT NURTURE CHILDREN, STRENGTHEN FAMILIES AND BUILD STRONG COMMUNITIES AND DEVELOP HEALTHY SPIRITS, MINDS AND BODIES FOR ALL."

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 X

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 X

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 22,970,131. including grants of \$ 2,863,570.) (Revenue \$ 28,247,458.)

SEE SCHEDULE O

4b (Code) (Expenses \$ 8,680,570. including grants of \$ 1,082,163.) (Revenue \$ 10,282,795.)

SEE SCHEDULE O

4c (Code) (Expenses \$ 4,563,830. including grants of \$ 568,949.) (Revenue \$ 392,165.)

SEE SCHEDULE O

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses 36,214,531.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Main table with columns for question number, description, and Yes/No boxes. Includes questions 1a-14b regarding Form 1096, Form W-2G, Form W-3, and other IRS filings.

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 in Schedule O See instructions

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (59); 1b Enter the number of voting members included in line 1a, above, who are independent (58); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8a The governing body? (X); 8b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? (X); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15a The organization's CEO, Executive Director, or top management official (X); 15b Other officers or key employees of the organization (X); 15c If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed PA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [] Own website, [] Another's website, [X] Upon request, [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: BETTEANN KRAMER - (215) 963-3745, 2000 MARKET STREET, SUITE 750, PHILADELPHIA, PA 19103-3214

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

Check if Schedule O contains a response to any question in this Part VII

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) THOMAS BENDER, JR., ESQ. CHAIR	1.00	X		X				0.	0.	0.
(2) THOMAS A. DECKER, ESQ. PAST CHAIR	1.00	X		X				0.	0.	0.
(3) DARREL A. GERMAN VICE CHAIR	1.00	X		X				0.	0.	0.
(4) DIANNE L. SEMINGSON VICE CHAIR	1.00	X		X				0.	0.	0.
(5) RAYMOND D. LUKAS VICE CHAIR	1.00	X		X				0.	0.	0.
(6) JEFFREY A. LUTSKY VICE CHAIR	1.00	X		X				0.	0.	0.
(7) JOHN FLYNN PRESIDENT/CEO	50.00	X		X			616,055.	0.	36,024.	
(8) PHILIP R. ALBRIGHT DIRECTOR	1.00	X						0.	0.	0.
(9) RUBEN AMARO, JR. DIRECTOR	1.00	X						0.	0.	0.
(10) CHRISTINE ANGELAKIS DIRECTOR	1.00	X						0.	0.	0.
(11) MARIA ARIAS DIRECTOR	1.00	X						0.	0.	0.
(12) MARC J. ARMSTRONG DIRECTOR	1.00	X						0.	0.	0.
(13) YASHIMA WHITE AZILOVE DIRECTOR	1.00	X						0.	0.	0.
(14) ELLEN BAKER DIRECTOR	1.00	X						0.	0.	0.
(15) PHILIP V. BANCROFT DIRECTOR	1.00	X						0.	0.	0.
(16) DANA BAND DIRECTOR	1.00	X						0.	0.	0.
(17) WILLIAM BARTON, JR. DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(18) SCOTT K. BASS DIRECTOR	1.00	X						0.	0.	0.
(19) MARY ANNE T. BENNER DIRECTOR	1.00	X						0.	0.	0.
(20) DONALD P. BEST DIRECTOR	1.00	X						0.	0.	0.
(21) MARISKA BOGLE DIRECTOR	1.00	X						0.	0.	0.
(22) MARC A. BROWNSTEIN DIRECTOR	1.00	X						0.	0.	0.
(23) JOE BURCH DIRECTOR	1.00	X						0.	0.	0.
(24) CHRISTOPHER CASHMAN DIRECTOR	1.00	X						0.	0.	0.
(25) ROBERT M. CHAPPELEAR DIRECTOR	1.00	X						0.	0.	0.
(26) LAWRENCE CUSACK DIRECTOR	1.00	X						0.	0.	0.
1b Sub-total								616,055.	0.	36,024.
c Total from continuation sheets to Part VII, Section A								1,372,517.	0.	218,099.
d Total (add lines 1b and 1c)								1,988,572.	0.	254,123.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **10**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
JJ WHITE, INC. 5500 BINGHAM STREET, PHILADELPHIA, PA 19120	CONSTRUCTION OF NEW FACILITY	4,303,576.
HT SWEENEY & SON, INC. 308 DUTTON MILL ROAD, BROOKHAVEN, PA 19015	CONSTRUCTION OF NEW FACILITY	2,356,839.
KINGKINER BROTHERS PO BOX 5828, PHILADELPHIA, PA 19102	MAJOR RENOVATION & CONSTRUCTION	510,830.
KRAMER/MARKS ARCHITECTS 156 S. BETHLEHEM PIKE, AMBLER, PA 19002	ARCHITECT	478,162.
WOHLSEN CONSTRUCTION COMPANY PO BOX 4612, LANCASTER, PA 17604	MAJOR RENOVATION & CONSTRUCTION	369,722.

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 **13**

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (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			
(27) WALT D'ALESSIO DIRECTOR	1.00	X						0.	0.	0.
(28) DAVID DRYDEN DIRECTOR	1.00	X						0.	0.	0.
(29) MARK DUNGAN DIRECTOR	1.00	X						0.	0.	0.
(30) CARL B. EVERETT, ESQ. DIRECTOR	1.00	X						0.	0.	0.
(31) JEFFREY S. FIALKO DIRECTOR	1.00	X						0.	0.	0.
(32) BRUCE W. FICKEN, ESQ. DIRECTOR	1.00	X						0.	0.	0.
(33) KENNETH R. GARRETT DIRECTOR	1.00	X						0.	0.	0.
(34) ELIZABETH GEMMILL, ESQ. DIRECTOR	1.00	X						0.	0.	0.
(35) STEVE GENYK DIRECTOR	1.00	X						0.	0.	0.
(36) JOHN GRIFFIN, JR. DIRECTOR	1.00	X						0.	0.	0.
(37) MICHAEL J. HAGAN DIRECTOR	1.00	X						0.	0.	0.
(38) STANLEY P. JASKIEWICZ, ESQ. DIRECTOR	1.00	X						0.	0.	0.
(39) CHARLES KAHN, JR. DIRECTOR	1.00	X						0.	0.	0.
(40) RAY MAYO DIRECTOR	1.00	X						0.	0.	0.
(41) BILL MCKERNAN DIRECTOR	1.00	X						0.	0.	0.
(42) JAMES MOBLEY DIRECTOR	1.00	X						0.	0.	0.
(43) RAY PENNACCHIA DIRECTOR	1.00	X						0.	0.	0.
(44) RHONDA RASHID DIRECTOR	1.00	X						0.	0.	0.
(45) CHRISTOPHER D ROAK DIRECTOR	1.00	X						0.	0.	0.
(46) WILLIAM ROBERTS DIRECTOR	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (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			
(47) NANCY SCARLATO DIRECTOR	1.00	X					0.	0.	0.	
(48) MATTHEW SHELAK DIRECTOR	1.00	X					0.	0.	0.	
(49) LAWRENCE SMITH DIRECTOR	1.00	X					0.	0.	0.	
(50) PETER C. SOENS DIRECTOR	1.00	X					0.	0.	0.	
(51) TIMOTHY F. SULLIVAN, ESQ. DIRECTOR	1.00	X					0.	0.	0.	
(52) DEBORAH A. SUTTON DIRECTOR	1.00	X					0.	0.	0.	
(53) MICHAEL THOMPSON DIRECTOR	1.00	X					0.	0.	0.	
(54) DANIEL R. TROPEANO DIRECTOR	1.00	X					0.	0.	0.	
(55) CHARLES D. WALLACE DIRECTOR	1.00	X					0.	0.	0.	
(56) RICHARD G. WEBSTER, JR. DIRECTOR	1.00	X					0.	0.	0.	
(57) JENNIFER WIGGINS DIRECTOR	1.00	X					0.	0.	0.	
(58) EDWARD VESEY DIRECTOR	1.00	X					0.	0.	0.	
(59) SHERI WOODRUFF DIRECTOR	1.00	X					0.	0.	0.	
(60) BETTEANN KRAMER VP OF FINANCE/TREASURER	50.00			X			159,451.	0.	24,984.	
(61) SCOTT LEWIS (THROUGH 3/9/12) VP OF OPERATIONS	50.00			X			45,994.	0.	7,454.	
(62) CAROL ANN MERRITT VP OF HR	50.00			X			130,049.	0.	26,465.	
(63) TERRI WELLMAN VP OF OPERATIONS	50.00			X			129,592.	0.	16,479.	
(64) MICHAEL TROUPE VP OF FACILITIES	50.00			X			113,403.	0.	22,972.	
(65) LISA WELSCH VP OF DEVELOPMENT	50.00			X			175,662.	0.	23,779.	
(66) OMOIYE KINNEY VP OF COMMUNICATIONS	50.00			X			108,809.	0.	19,134.	
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

		(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	1 a Federated campaigns	1a 112,494.				
	b Membership dues	1b				
	c Fundraising events	1c 787,686.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 1,011,518.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 4,606,192.				
	g Noncash contributions included in lines 1a-1f \$	1,407,674.				
	h Total. Add lines 1a-1f	▶ 6,517,890.				
	Program Service Revenue	Business Code				
2 a HEALTHY LIVING		813410	28,247,458.	28,247,458.		
b YOUTH DEVELOPMENT		813410	10,282,795.	10,282,795.		
c SOCIAL RESPONSIBILITY		813410	392,165.	392,165.		
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		▶ 38,922,418.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶▶▶	234,944.		234,944.	
	4 Income from investment of tax-exempt bond proceeds	▶▶▶				
	5 Royalties	▶▶▶				
	6 a Gross rents	(i) Real	63,750.			
		(ii) Personal				
		b Less rental expenses	69,175.			
		c Rental income or (loss)	-5,425.			
	d Net rental income or (loss)	▶	-5,425.		-5,425.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	1,275,804.			
		(ii) Other				
		b Less cost or other basis and sales expenses	1,275,804.			
		c Gain or (loss)	0.			
	d Net gain or (loss)	▶				
	8 a Gross income from fundraising events (not including \$ 787,686. of contributions reported on line 1c) See Part IV, line 18	a	126,474.			
		b Less direct expenses	b 200,013.			
c Net income or (loss) from fundraising events		▶	-73,539.		-73,539.	
9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities	▶				
10 a 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	▶				
Miscellaneous Revenue		Business Code				
11 a SWIM TEAM & GYMNASTICS TEAM INCOM	813410	64,517.	64,517.			
b MISC FUNDRAISING SALES	813410	18,365.		18,365.		
c EDUCATION & TRAINING	813410	1,830.	1,830.			
d All other revenue	813410	74,015.		74,015.		
e Total. Add lines 11a-11d	▶	158,727.				
12 Total revenue See instructions	▶	45,755,015.	38,988,765.	0.	248,360.	

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 to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	4,490,189.	4,490,189.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	24,493.	24,493.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,012,412.	691,998.	1,120,973.	199,441.
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	16,933,829.	15,738,858.	1,070,015.	124,956.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	921,278.	877,961.	42,984.	333.
9 Other employee benefits	1,513,143.	1,418,904.	61,662.	32,577.
10 Payroll taxes	1,438,504.	1,290,107.	115,977.	32,420.
11 Fees for services (non-employees)				
a Management				
b Legal	3,742.		3,742.	
c Accounting	69,250.		69,250.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	368,161.	182,546.	181,940.	3,675.
12 Advertising and promotion				
13 Office expenses	4,852,453.	4,286,124.	424,502.	141,827.
14 Information technology	298,040.	298,040.		
15 Royalties				
16 Occupancy	2,601,832.	2,172,532.	374,021.	55,279.
17 Travel	225,586.	201,827.	23,054.	705.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	319,135.	251,928.	56,569.	10,638.
20 Interest	767,859.	756,015.	11,844.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,541,720.	2,179,266.	317,392.	45,062.
23 Insurance	485,463.	477,281.		8,182.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SERVICE CHARGES	561,499.	561,499.		
b MEMBERSHIP DUES	343,473.	22,188.	319,869.	1,416.
c ADMISSION FEES	198,361.	198,361.		
d BRANCH PUBLIC RELATIONS	62,830.		62,830.	
e All other expenses	146,158.	94,414.	50,557.	1,187.
25 Total functional expenses. Add lines 1 through 24e	41,179,410.	36,214,531.	4,307,181.	657,698.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	1,477,622.	1	1,733,461.
	2	Savings and temporary cash investments		2	329,140.
	3	Pledges and grants receivable, net	1,243,526.	3	1,709,271.
	4	Accounts receivable, net	116,075.	4	77,615.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L		6	
	7	Notes and loans receivable, net	1,190,977.	7	900,000.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	410,386.	9	430,309.
	10a	Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 93,592,135.		
	b	Less: accumulated depreciation	10b 27,199,528.	10c	66,392,607.
	11	Investments - publicly traded securities	5,272,259.	11	5,333,154.
	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	624,200.	15	921,925.
16	Total assets. Add lines 1 through 15 (must equal line 34)	68,169,493.	16	77,827,482.	
Liabilities	17	Accounts payable and accrued expenses	3,974,855.	17	4,272,150.
	18	Grants payable		18	
	19	Deferred revenue	575,741.	19	1,018,396.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to 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	17,251,174.	23	16,817,785.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	4,466,192.
	26	Total liabilities. Add lines 17 through 25	21,801,770.	26	26,574,523.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	44,150,944.	27	48,392,302.
	28	Temporarily restricted net assets	1,501,416.	28	2,126,086.
	29	Permanently restricted net assets	715,363.	29	734,571.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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	46,367,723.	33	51,252,959.
	34	Total liabilities and net assets/fund balances	68,169,493.	34	77,827,482.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	45,755,015.
2	Total expenses (must equal Part IX, column (A), line 25)	2	41,179,410.
3	Revenue less expenses Subtract line 2 from line 1	3	4,575,605.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	46,367,723.
5	Net unrealized gains (losses) on investments	5	543,379.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-233,748.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	51,252,959.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

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

Form 990 (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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. ▶ See separate instructions.

Name of the organization **PHILADELPHIA FREEDOM VALLEY YMCA** Employer identification number **23-1243965**

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

The organization is not a private foundation because it is: (For lines 1 through 11, 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.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An 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).
- 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 - Non-functionally integrated
- 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?
- h Provide the following information about the supported organization(s)

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

(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 U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2012

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2011. 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 <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,319,077.	6,284,363.	5,689,711.	5,323,121.	6,517,890.	29,134,162.
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	26,391,145.	30,117,922.	31,705,559.	36,243,829.	38,986,935.	163,445,390.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	31,710,222.	36,402,285.	37,395,270.	41,566,950.	45,504,825.	192,579,552.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6)						192,579,552.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	31,710,222.	36,402,285.	37,395,270.	41,566,950.	45,504,825.	192,579,552.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	303,020.	347,194.	260,181.	162,451.	298,694.	1,371,540.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	303,020.	347,194.	260,181.	162,451.	298,694.	1,371,540.
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)	27,433.	68,606.	147,820.	267,126.	94,210.	605,195.
13 Total support. (Add lines 9, 10c, 11, and 12)	32,040,675.	36,818,085.	37,803,271.	41,996,527.	45,897,729.	194,556,287.

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 2012 (line 8, column (f) divided by line 13, column (f))	15	98.98 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	98.83 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	.70 %
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	.81 %

19a 33 1/3% support tests - 2012. 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 - 2011. 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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> 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 education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 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 Tax Year
a Total number of conservation easements	
b Total acreage restricted by conservation easements	
c Number of conservation easements on a certified historic structure included in (a)	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	

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

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

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

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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 section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
- (i) 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 (ASC 958) 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 acquisition, 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 XIII
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" 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 XIII and complete the following table:
- | | Amount |
|---------------------------------|----------|
| c Beginning balance | 639,533. |
| d Additions during the year | 191,812. |
| e Distributions during the year | 120,339. |
| f Ending balance | 711,006. |
- 2a Did the organization include an amount 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

Part V Endowment Funds. Complete if the 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
1a Beginning of year balance	5,591,934.	5,635,375.	5,155,957.	4,337,752.	6,051,243.
b Contributions	17,513.				132,979.
c Net investment earnings, gains, and losses	735,825.	-43,441.	479,418.	818,205.	-1,974,207.
d Grants or scholarships	173,238.				98,536.
e Other expenditures for facilities and programs	500,000.				
f Administrative expenses					35,340.
g End of year balance	5,672,034.	5,591,934.	5,635,375.	5,155,957.	4,076,139.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ 87.16 %
 - b Permanent endowment ▶ 5.42 %
 - c Temporarily restricted endowment ▶ 7.42 %
- The percentages in 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,989,872.		4,989,872.
b Buildings		67,360,128.	18,460,987.	48,899,141.
c Leasehold improvements				
d Equipment		11,212,621.	8,378,159.	2,834,462.
e Other		10,029,514.	360,382.	9,669,132.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶ 66,392,607.

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
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col. (b) must 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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must 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
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CONSTRUCTION LINE OF CREDIT	4,466,192.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ▶ 4,466,192.	

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

1	Total revenue, gains, and other support per audited financial statements		1	41,643,631.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a	543,379.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	-233,748.	
e	Add lines 2a through 2d	2e	309,631.	
3	Subtract line 2e from line 1	3	41,334,000.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	4,421,014.	
c	Add lines 4a and 4b	4c	4,421,014.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	45,755,014.	

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

1	Total expenses and losses per audited financial statements		1	36,758,395.
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	Other losses	2c		
d	Other (Describe in Part XIII)	2d	69,175.	
e	Add lines 2a through 2d	2e	69,175.	
3	Subtract line 2e from line 1	3	36,689,220.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b	4,490,189.	
c	Add lines 4a and 4b	4c	4,490,189.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	41,179,409.	

Part XIII Supplemental Information

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, 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 IV, LINE 1B: THE YMCA OF PHILADELPHIA & VICINITY BECAME A CUSTODIAN

FOR THE PA STATE ALLIANCE OF YMCAS IN JULY 2010.

PART V, LINE 4: TO PROVIDE SCHOLARSHIP DOLLARS FOR VARIOUS PROGRAMS, ACTIVITIES AND SERVICES.

PART X, LINE 2: THE ASSOCIATION ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES USING A RECOGNITION THRESHOLD OF MORE-LIKELY-THAN NOT TO BE

Part XIII Supplemental Information (continued)

SUSTAINED UPON EXAMINATION BY THE APPROPRIATE TAXING AUTHORITY.
MEASUREMENT OF THE TAX UNCERTAINTY OCCURS IF THE RECOGNITION THRESHOLD IS
MET. MANAGEMENT DETERMINED THERE WERE NO TAX UNCERTAINTIES THAT MET THE
RECOGNITION THRESHOLD IN 2012 AND 2011.

THE FEDERAL EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURNS FOR THE
ASSOCIATION FOR THE YEARS PRIOR TO 2009 ARE NO LONGER SUBJECT TO
EXAMINATION BY THE INTERNAL REVENUE SERVICE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:
CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUSTS 36,724.
PROVISION FOR POTENTIAL UNCOLLECTIBLE AMOUNTS ON LOAN
RECEIVABLE -270,472.
TOTAL TO SCHEDULE D, PART XI, LINE 2D -233,748.

PART XI, LINE 4B - OTHER ADJUSTMENTS:
RENTAL EXPENSE -69,175.
FINANCIAL ASSISTANCE 4,490,189.
TOTAL TO SCHEDULE D, PART XI, LINE 4B 4,421,014.

PART XII, LINE 2D - OTHER ADJUSTMENTS:
RENTAL EXPENSE 69,175.

PART XII, LINE 4B - OTHER ADJUSTMENTS:
FINANCIAL ASSISTANCE 4,490,189.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		JWA DINNER (event type)	GOLF TOURNAMENT (event type)	9 (total number)	(add col (a) through col (c))
Revenue	1	407,275.	231,250.	275,635.	914,160.
	2	362,000.	209,914.	215,772.	787,686.
	3	45,275.	21,336.	59,863.	126,474.
Direct Expenses	4				
	5	776.	350.	398.	1,524.
	6	40,608.	43,814.	2,000.	86,422.
	7			10,620.	10,620.
	8	4,500.			4,500.
	9			96,947.	96,947.
	10	Direct expense summary Add lines 4 through 9 in column (d)			(200,013)
	11	Net income summary Combine line 3, column (d), and line 10			-73,539.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1			
Direct Expenses	2				
	3				
	4				
	5				
	6	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary Add lines 2 through 5 in column (d)			()	
8	Net gaming income summary Combine line 1, column d, and line 7				

9 Enter the state(s) in which the organization operates gaming activities: _____
 a Is the organization licensed to operate gaming activities in each of these states? Yes No
 b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If "Yes," explain _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity operated in

a	The organization's facility	%
b	An outside facility	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information.

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to 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 non-cash assistance
SCHOLARSHIPS FOR MEMBERSHIPS & PROGRAMS	16111	4,490,189.	0.		

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE I, PART I, LINE 2: THE ORGANIZATION PROVIDES THE FOLLOWING TYPES OF GRANTS AND ASSISTANCE:

1) SMALL CONTRIBUTIONS ARE PROVIDED TO OTHER CHARITABLE ORGANIZATIONS IN THE UNITED STATES. SINCE THESE OTHER ORGANIZATIONS ARE CHARITIES, THE USE OF THE CONTRIBUTIONS PROVIDED IS NOT MONITORED.

2) SCHOLARSHIPS IN THE FORM OF DISCOUNTED MEMBERSHIP FEES AND OTHER FEE REDUCTIONS ARE PROVIDED TO INDIVIDUALS WHO QUALIFY FOR FINANCIAL ASSISTANCE. INDIVIDUALS ARE REQUIRED TO COMPLETE A FINANCIAL ASSISTANCE APPLICATION. QUALIFYING INDIVIDUALS MAY RECEIVE A PERCENTAGE DISCOUNT BASED

Part IV Supplemental Information

ON GROSS FAMILY INCOME AND NUMBER OF FAMILY MEMBERS.

Lined area for supplemental information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

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

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

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

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

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

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

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

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

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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

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

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

Schedule J (Form 990) 2012

Part III Supplemental Information

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

PART I, LINE 1A: YMCA OF PHILADELPHIA & VICINITY PAID FOR CLUB DUES TO THE PHILADELPHIA COUNTRY CLUB FOR JOHN FLYNN, PRESIDENT/CEO. PAYMENTS ARE MADE UNDER THE TERMS OF JOHN FLYNN'S EMPLOYMENT CONTRACT AND ARE NOT INCLUDED IN TAXABLE COMPENSATION BECAUSE ALL ACTIVITIES ARE BUSINESS RELATED.

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
CHRIS CASHMAN	OFFICER AT INDEPEND	1,430,297.	KEYSTONE HE		X

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: CHRIS CASHMAN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

OFFICER AT INDEPENDENCE BLUE CROSS

(D) DESCRIPTION OF TRANSACTION: KEYSTONE HEALTH PLAN EAST/ INDEPENDENCE

BLUE CROSS HEALTH CARE PROVIDER; PREMIUMS PAID TO INDEPENDENCE BLUE CROSS

THROUGH THIRD PARTY ADMINISTRATOR - BROWN & BROWN

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **PHILADELPHIA FREEDOM VALLEY YMCA** Employer identification number **23-1243965**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	6	1,407,674.	COMPARABLE SALES
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

	Yes	No
30a		X
31		X
32a	X	
33		

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

Schedule M (Form 990) (2012)

Part II

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

SCHEDULE M, LINE 32B: THE ORGANIZATION HAS AN INVESTMENT ACCOUNT WITH MORGAN STANLEY SMITH BARNEY. ALL TRANSACTIONS REGARDING THE SECURITIES THAT ARE DONATED TO THE ORGANIZATION ARE HANDLED THROUGH THIS ACCOUNT.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

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

TO TRANSLATE THE PRINCIPLES OF THE YMCA'S CHRISTIAN HERITAGE INTO
PROGRAMS THAT NURTURE CHILDREN, STRENGTHEN FAMILIES, BUILD COMMUNITIES
AND DEVELOP HEALTHY MINDS, SPIRITS AND BODIES FOR ALL. AT THE YMCA,
DEVELOPING CHARACTER IS THE DRIVING FORCE BEHIND ALL OF OUR
INITIATIVES. BY TEACHING THE VALUES OF CARING, HONESTY, RESPECT AND
RESPONSIBILITY, WE ENCOURAGE INDIVIDUALS TO DO GOOD WORK, AND PROVIDE
THEM WITH THE SKILLS TO BECOME RESPONSIBLE CITIZENS. BUILDING STRONG
CHARACTER IS THE CORNERSTONE WE USE TO BUILD STRONG KIDS, STRONG
FAMILIES AND STRONG COMMUNITIES.

FORM 990, PART III, LINE 4A

THE YMCA OF PHILADELPHIA & VICINITY, ONE OF THE NATION'S LEADING
NONPROFITS FOR OVER 158 YEARS, CONTINUES TO STRENGTHEN COMMUNITIES
THROUGH YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY.
THROUGHOUT THE DELAWARE VALLEY, THE YMCA OF PHILADELPHIA & VICINITY
SERVES NEARLY 90,000 MEMBERS AND MORE THAN 140,000 INDIVIDUALS A YEAR.
ANCHORED IN 10 LOCATIONS IN DELAWARE, MONTGOMERY AND PHILADELPHIA
COUNTIES, THE Y PROVIDES PROGRAMS AND SERVICES THAT INCLUDE HEALTH AND
WELLNESS, AQUATICS, CHILD CARE AND AFTER SCHOOL PROGRAMS, YOUTH SPORTS
LEAGUES, SUMMER DAY CAMP PROGRAMS, TEEN LEADERSHIP CLUBS AND Y
ACHIEVERS.

THE YMCA OF PHILADELPHIA & VICINITY FULFILLS ITS NON-PROFIT OBLIGATIONS
IN COUNTLESS WAYS: THROUGH FINANCIAL ASSISTANCE SUBSIDIES FOR

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

PARTICIPATION IN MEMBERSHIP AND PROGRAMS, AND THROUGH TARGETED GRANT PROGRAMS ADDRESSING SPECIFIC NEEDS OF INDIVIDUALS AND FAMILIES. IN ADDITION TO MEMBERSHIP DUES AND PROGRAM SERVICE FEES, THE YMCA OF PHILADELPHIA & VICINITY RAISED \$3,518,544 IN GRANTS AND CONTRIBUTIONS IN 2012. IN THE SAME YEAR, THE FINANCIAL ASSISTANCE PROGRAM PROVIDED \$4,490,188 IN SUBSIDIES TO OVER 6,000 INDIVIDUALS WHO OTHERWISE WOULD NOT BE ABLE TO AFFORD THE FULL COST OF OUR SERVICES.

THE THREE LARGEST PROGRAM SERVICE AREAS OF THE YMCA OF PHILADELPHIA & VICINITY FOR 2012 WERE:

1. HEALTHY LIVING (HEALTH AND WELL-BEING FOR ALL)
2. YOUTH DEVELOPMENT (CHILD CARE, SCHOOL AGE CARE & SUMMER DAY CAMP)
3. SOCIAL RESPONSIBILITY (EDUCATION & COMMUNITY OUTREACH)

TOGETHER THESE CORE PROGRAMS CONSTITUTE 86% OF THE INSTITUTION'S OPERATING EXPENSES, WITH THE REMAINING 14% COVERING MANAGEMENT/GENERAL EXPENSES AND FUND-RAISING EXPENSE.

HEALTHY LIVING:

THE Y IS A LEADING VOICE ON HEALTH AND WELL-BEING. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH, AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, FUN AND SHARED INTERESTS. AS A RESULT, 90,000 PEOPLE IN OUR COMMUNITY ARE RECEIVING THE SUPPORT, GUIDANCE, AND RESOURCES THEY NEED TO ACHIEVE GREATER HEALTH IN SPIRIT, MIND AND BODY. THAT IS PARTICULARLY IMPORTANT AS OUR NATION STRUGGLES WITH AN OBESITY CRISIS, FAMILIES STRUGGLE WITH WORK/LIFE BALANCE, AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT. OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE, AND OPEN TO ALL FAITHS, BACKGROUNDS, ABILITIES AND INCOME LEVELS. IN 2012,

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

WE PROVIDED OVER \$4.4 MILLION IN FINANCIAL ASSISTANCE TO PEOPLE WHO OTHERWISE COULD NOT AFFORD THE MEMBERSHIP. FOR ADDITIONAL DETAILS REGARDING THESE CRITICAL PROGRAMS AND IMPACT, SEE BELOW.

INTRODUCTION

TODAY, A RECORD NUMBER OF YOUTH, ADULTS, FAMILIES AND ACTIVE OLDER ADULTS ARE AT RISK OF SERIOUS HEALTH ISSUES DUE TO THEIR WEIGHT. IN THE CITY OF PHILADELPHIA ALONE, IN AN AREA REFERRED TO AS THE "LEAD J" THERE IS A GREATER CONCENTRATION OF OVERWEIGHT AND OBESE INDIVIDUALS REACHING MORE THAN 50% OF THE POPULATION, WHICH IS MORE THAN 3 TIMES THE NATIONAL AVERAGE. A GROWING NUMBER OF THESE INDIVIDUALS WITH DISEASES RELATED TO OBESITY ARE VISITING PEDIATRIC HEALTH CLINICS, HOSPITALS AND PRIVATE PRACTICES ACROSS PHILADELPHIA SEEKING TREATMENT.

THE YMCA'S APPROACH - HEALTHY LIVING

HEALTHY LIVING INITIATIVES AND PROGRAMS ARE THE Y'S RESPONSE TO OUR NATION'S GROWING HEALTH CRISIS. THE Y IS REDEFINING ITSELF AND ENGAGING COMMUNITIES ACROSS THE COUNTRY TO BETTER SUPPORT AMERICANS OF ALL AGES WHO ARE STRUGGLING TO ACHIEVE AND MAINTAIN HEALTHY SPIRITS, MINDS AND BODIES FOR ALL.

TODAY, WE ARE SHIFTING HOW WE FOCUS ALL ASPECTS OF OUR WORK WITH OUR 90,000 INDIVIDUAL MEMBERS TO BETTER ENGAGE HEALTH SEEKERS. WE DEFINE "HEALTH SEEKERS" AS CHILDREN, YOUTH, TEENS, ADULTS AND FAMILIES WHOSE SUCCESSFUL PURSUIT OF HEALTH AND WELL-BEING REQUIRES CONTINUOUSLY SUPPORTIVE RELATIONSHIPS AND ENVIRONMENTS. INSIDE THE Y, WE ARE

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

INFLUENCING AND MOTIVATING HEALTH SEEKERS TO MAKE POSITIVE CHANGES IN THEIR PURSUIT OF WELL-BEING. OUTSIDE THE Y, WE ARE HELPING TO CREATE AND SUSTAIN HEALTHIER COMMUNITIES WITH AN EMPHASIS ON COLLABORATIVE PARTNERSHIPS WITH OTHER COMMUNITY-BASED HEALTH AND SOCIAL SERVICE ORGANIZATIONS.

MEMBERSHIP & HEALTH AND WELLNESS

AT THE Y, WE PROVIDE RESOURCES AND GUIDANCE TO ASSIST MEMBERS IN MAINTAINING OR IMPROVING THEIR HEALTH AND WELLNESS AT ANY STAGE OF LIFE, SO THEY CAN LEAD THE FULLEST LIFE POSSIBLY AT ANY AGE. THE Y PROVIDES A VARIETY OF HEALTH AND WELLNESS PROGRAMS INCLUDING EXERCISE AND WATER FITNESS CLASSES, HEALTH AND WELLNESS SEMINARS, EDUCATIONAL CLASSES, PERSONALIZED TRAINING PROGRAMS, NON-COMPETITIVE YOUTH AND ADULT SPORTS LEAGUES AND SOCIAL OPPORTUNITIES FOR SENIORS AND FAMILIES.

THE YMCA OF PHILADELPHIA & VICINITY ENSURES THAT EVERYONE, REGARDLESS OF INCOME, HAS THE OPPORTUNITY TO PARTICIPATE IN ALL PROGRAMS AND SERVICES. THROUGH THE ANNUAL CAMPAIGN IN 2012, THE YMCA RAISED OVER \$3.5 MILLION. WITH THESE FUNDS, THE Y PROVIDES QUALITY PROGRAMS AND SERVICES AND FINANCIAL ASSISTANCE TO 1-IN-4 OF OUR ACTIVE CHILDREN AND FAMILY MEMBERS.

7TH GRADE MEMBERSHIP INITIATIVE

THE YMCA OF PHILADELPHIA & VICINITY, IN PARTNERSHIP WITH THE PA STATE ALLIANCE OF YMCAS EXECUTIVE COMMITTEE, IS A PARTICIPANT IN THE 7TH GRADE MEMBERSHIP INITIATIVE. THE 7TH GRADE MEMBERSHIP INITIATIVE

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

GUARANTEES EVERY 7TH GRADE STUDENT IN PENNSYLVANIA A FREE ONE-YEAR MEMBERSHIP TO THE Y. BY PROVIDING THESE YOUTH A FREE MEMBERSHIP TO ANY OF OUR LOCATION, THE Y HAS THE OPPORTUNITY TO ENGAGE, CULTIVATE AND CONNECT WITH YOUTH AT A TIME THAT IS MOST CRUCIAL TO THEIR DEVELOPMENT. IN 2012, THE Y PROVIDED 2,171 NEW 7TH GRADE MEMBERSHIPS.

HEALTH SCREENINGS

THE YMCA OF PHILADELPHIA & VICINITY PROVIDES HEALTH EDUCATION AND SCREENINGS FOR OUR COMMUNITY THROUGHOUT THE YEAR AT ALL OF OUR LOCATIONS AS WELL AS COMMUNITY EVENTS. HEALTH EDUCATION AND SCREENINGS CAN INCLUDE SUCH TOPICS AS WEIGHT MANAGEMENT, STRESS REDUCTION, SMOKING CESSATION CLASSES, NUTRITION, BLOOD SUGAR AND BLOOD PRESSURE CHECKS AND SKELETAL MUSCULAR SCANS. IN ADDITION, WE PROVIDE HEALTH AND WELLNESS PREVENTION INSTRUCTION AND MATERIALS TO EDUCATE OUR MEMBERS ON THE IMPORTANCE OF MAINTAINING GOOD HEALTH. AS SERVICE TO OUR MEMBERS AND THE OVERALL COMMUNITY HEALTH EDUCATION AND SCREENINGS ARE EITHER PROVIDED AT LOW OR NO COST TO THE PARTICIPANT.

HEALTHY KIDS DAY

EVERY YEAR THE YMCA OF PHILADELPHIA & VICINITY PARTICIPATES IN THE NATIONAL YMCA OF THE USA HEALTHY KIDS DAY. AS A LEADING NONPROFIT STRENGTHENING COMMUNITY THROUGH HEALTHY LIVING, THE Y HOLDS HEALTHY KIDS DAY TO TEACH HEALTHY HABITS TO KIDS AND FAMILIES TO INSPIRE A LIFETIME LOVE OF PHYSICAL ACTIVITY. FAMILIES ARE ENCOURAGED TO PARTICIPATE IN THIS EVENT TOGETHER AND TAKE PART IN THE ACTIVITIES, SCREENINGS AND OTHER LEARNING OPPORTUNITIES. WITH HELP FROM LOCAL

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

ORGANIZATIONS, THE Y IS ABLE TO PROVIDE THIS FREE EVENT TO THE COMMUNITY. IN 2012, THE Y HAD APPROXIMATELY 5,511 YOUTH AND ADULTS ATTEND OUR HEALTHY KIDS DAY EVENT THROUGHOUT OUR ASSOCIATION.

SPLASH WEEK

ONCE A YEAR, THE YMCA OF PHILADELPHIA & VICINITY PROVIDES SPLASH WEEK. AS A SERVICE FOR THE COMMUNITY, SPLASH WEEK IS A FREE PROGRAM DESIGNED TO HELP CHILDREN AND FAMILIES LEARN IMPORTANT SWIMMING AND WATER SAFETY SKILLS, WHICH CAN LEAD TO DEVELOPING SELF CONFIDENCE, PRIDE AND INNER STRENGTH. THIS IS ESPECIALLY IMPORTANT TO THE GREATER PHILADELPHIA COMMUNITY-AT-LARGE DUE TO THE EASY ACCESS OF UNSUPERVISED BODIES OF WATER. DROWNING IS THE LEADING CAUSE OF DEATH FOR CHILDREN AGES 12 AND UNDER. IN 2012, WE SERVED OVER 920 CHILDREN AND FAMILIES THROUGHOUT OUR ASSOCIATION.

FORM 990, PART III, LINE 4B

YOUTH DEVELOPMENT:

OUR YMCA IS COMMITTED TO NURTURING THE POTENTIAL OF EVERY CHILD AND TEEN. WE BELIEVE THAT ALL KIDS DESERVE THE OPPORTUNITY TO DISCOVER WHO THEY ARE AND WHAT THEY CAN ACHIEVE. THAT'S WHY WE HELP YOUNG PEOPLE CULTIVATE THE VALUES, SKILLS AND RELATIONSHIPS THAT LEAD TO POSITIVE BEHAVIOR, BETTER HEALTH, AND EDUCATIONAL ACHIEVEMENT. OUR YMCA PROGRAMS, SUCH AS CHILD CARE, SCHOOL AGE CARE AND SUMMER DAY CAMP PROGRAMS, OFFER A RANGE OF EXPERIENCES THAT ENRICH COGNITIVE, SOCIAL, PHYSICAL AND EMOTIONAL GROWTH. EXPENSES INCLUDE SUBSIDIES AND DIRECT FINANCIAL ASSISTANCE THAT MAKE PARTICIPATION POSSIBLE FOR 3,000 KIDS

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

DAILY TO RECEIVE OUR SERVICES. FOR ADDITIONAL DETAILS REGARDING THESE
CRITICAL PROGRAMS AND THEIR IMPACT, SEE BELOW.

EARLY CHILDHOOD EDUCATION

THE YMCA OF PHILADELPHIA & VICINITY IS THE LARGEST NONPROFIT PROVIDER
OF CHILD CARE SERVICES IN THE DELAWARE VALLEY, CARING FOR OVER 3,000
CHILDREN EACH DAY. WE OFFER STATE-LICENSED AND KEYSTONE STAR RANKED
CHILD CARE PROGRAMS AT 8 BRANCH LOCATIONS AND 29 PROGRAM SITES
INCLUDING: THE ABINGTON YMCA, THE AMBLER AREA YMCA, THE CHRISTIAN
STREET YMCA, THE COLUMBIA NORTH YMCA, THE NORTHEAST FAMILY YMCA, THE
ROCKY RUN YMCA, THE ROXBOROUGH YMCA AND THE WEST YMCA. MANY OF THE
FAMILIES THE Y SERVES ARE ECONOMICALLY CHALLENGED WITH MINIMAL
RESOURCES TO PROVIDE OPPORTUNITIES FOR THEIR CHILD(REN). OUR CHILD
CARE PROGRAMS PROVIDE A SAFE, NURTURING ENVIRONMENT FOR CHILDREN TO
LEARN, GROW AND DEVELOP SOCIAL SKILLS, SO THAT WHEN CHILDREN AREN'T IN
THE CARE OF THEIR PARENTS OR GUARDIANS, THEY'RE STILL WITH PEOPLE
COMMITTED TO THEIR DEVELOPMENT AND WELL-BEING.

Y PROGRAMS PROVIDE THE OPPORTUNITY AND EXPERIENCE TO BRIDGE THE GAP IN
EACH OF OUR CHILD CARE CLASSROOMS AND PROGRAMS. THE VISION IS TO ENRICH
AND TO FACILITATE AN EXPERIENCE THAT WILL DEVELOP A CHILD'S COGNITIVE,
SOCIAL, PHYSICAL AND EMOTIONAL GROWTH.

EARLY CHILDHOOD EDUCATION AT THE YMCA OF PHILADELPHIA & VICINITY
ACCOMPLISHES THIS GOAL BY EMPLOYING A CREATIVE CURRICULUM THAT ASSISTS
CHILDREN'S LEARNING THROUGH THEIR EVERYDAY PLAY. THE CLASSROOMS ARE SET
UP BY AGE AND STRUCTURE USING THE "CENTER METHOD." THE CENTER METHOD IS

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

THEMED-BASED WITH SPECIFIC GOALS FOR INDIVIDUAL DEVELOPMENT THAT PREPARES EACH STUDENT FOR HIGHER LEVELS OF LEARNING. STORY TIME, ARTS AND MUSIC, AND COOKING EXPERIENCES ARE JUST THREE EXAMPLES OF THE MANY ACTIVITIES THAT HELP CHILDREN TO DEVELOP INTO READY LEARNERS. STUDENTS ALSO BENEFIT FROM OTHER MEANINGFUL ACTIVITIES EACH WEEK, SUCH AS SWIM LESSONS AND GYM ACTIVITIES. FINALLY, A KEY FEATURE OF OUR EARLY CHILDHOOD EDUCATION PROGRAM IS PARENTAL INVOLVEMENT. BECAUSE THE PARENTS ARE OUR PARTNERS, WE WORK WITH THEM TO BUILD AND UNDERSTAND THE IMPORTANCE OF EARLY CHILDHOOD EDUCATION. EQUIPPED WITH THIS KNOWLEDGE, PARENTS WORK DILIGENTLY WITH THEIR CHILDREN SO THAT THE LESSONS AND SKILLS LEARNED AT THE YMCA ARE REINFORCED AT HOME.

STAFF AND PROGRAM HIGH QUALITY CREDENTIALS AND STRUCTURE

THE YMCA OF PHILADELPHIA & VICINITY BELIEVES THAT QUALITY CARE DEPENDS ON QUALITY TEACHERS. TO THAT END, EVERY EARLY CHILDHOOD EDUCATION CLASSROOM TEACHER AT THE YMCA OF PHILADELPHIA & VICINITY HAS A MINIMUM OF AN ASSOCIATE'S DEGREE IN EARLY CHILDHOOD EDUCATION. TEACHING ASSISTANTS MUST HAVE ATTAINED THEIR CHILD DEVELOPMENT ASSOCIATE (CDA) CREDENTIAL. THE Y IS COMMITTED TO PROFESSIONAL DEVELOPMENT AND ENCOURAGES STAFF TO FURTHER THEIR EDUCATION IN ORDER TO PROVIDE THE MOST KNOWLEDGEABLE AND EXPERIENCED CARE POSSIBLE.

EXCELLENT CHILD CARE ALSO HINGES UPON DELIVERING INDIVIDUALIZED CONSIDERATION OF THE SPECIAL NEEDS OF EACH STUDENT. SMALL CLASSROOMS THAT ENABLE AMPLE PERSONAL ATTENTION BETWEEN TEACHERS AND STUDENTS ARE A HALLMARK ATTRIBUTE OF EARLY CHILDHOOD EDUCATION AT THE Y. FOR CHILDREN AGES 12-24 MONTHS, THE TEACHER TO STUDENT RATIO IS 1:5. FOR

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

STUDENTS 2-3 YEARS OLD, THE TEACHER TO STUDENT RATIO IS 1:6. FOR STUDENTS 3-5 YEARS OLD, THE TEACHER TO STUDENT RATIO NEVER EXCEEDS 1:10.

CHILD DEVELOPMENT ASSOCIATE TRAINING PROGRAM (CDA)

THE CHILD DEVELOPMENT ASSOCIATE TRAINING PROGRAM PROVIDES AN ESSENTIAL CREDENTIAL TO AN EMERGING CHILDCARE PROFESSIONAL. THIS NATIONALLY RECOGNIZED CREDENTIAL ASSISTS PRACTITIONERS IN MEETING THE SPECIFIC NEEDS OF CHILDREN AND GAINING THE KNOWLEDGE TO WORK WITH PARENTS AND OTHER ADULTS TO SUPPORT AND NURTURE A CHILD'S PHYSICAL, SOCIAL, EMOTIONAL AND INTELLECTUAL GROWTH IN A CHILD DEVELOPMENT FRAMEWORK. IN 2012, THE YMCA OF PHILADELPHIA & VICINITY GRADUATED 360 INDIVIDUALS WITH A CDA. THIS TRAINING PROGRAM IS FUNDED WITH THE ASSISTANCE OF THE PENNSYLVANIA OFFICE OF CHILD DEVELOPMENT AND EARLY LEARNING.

FAMILY CHILDCARE NETWORK

THE ACCREDITATION INITIATIVE IS THE FAMILY CHILDCARE NETWORK'S WAY TO INCREASE THE QUALITY AND QUANTITY OF INFANT/TODDLER CARE CENTERS IN THE CITY OF PHILADELPHIA AND SURROUNDING COUNTIES WHILE PROVIDING TRAINING AND TECHNICAL ASSISTANCE TO MEET THE PREREQUISITES FOR ACCREDITATION UNDER NATIONAL ASSOCIATION OF FAMILY CHILD CARE CENTERS (NAFCC). ANY RESIDENT OF PHILADELPHIA, MONTGOMERY OR DELAWARE COUNTY WITH A DESIRE TO COMMIT TO THE EDUCATION OF YOUNG CHILDREN CAN BECOME A LICENSED FAMILY CHILDCARE PROVIDER. THROUGH OUR PROGRAM WE ASSIST A MINIMUM OF 75 PARTICIPANTS, CARING FOR 450 CHILDREN ANNUALLY, TO ATTAIN ALL REQUIRED LICENSES AND PERMITS FROM THE CITY AND STATE IN ORDER TO

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

LEGALLY OPERATE A CHILD CARE BUSINESS.

SCHOOL-AGE CHILDCARE: BEFORE AND AFTER SCHOOL PROGRAMS

AFTER CHILDREN ENTER KINDERGARTEN, THE YMCA OF PHILADELPHIA & VICINITY CONTINUES TO ENCOURAGE THEIR SOCIAL AND PSYCHOLOGICAL DEVELOPMENT THROUGH STATE-LICENSED BEFORE AND AFTER SCHOOL PROGRAMS. ACROSS THE ENTIRE ASSOCIATION IN 2012, WE SERVED OVER 1,500 STUDENTS IN GRADES K-8 WITH BOTH BEFORE AND AFTER-SCHOOL PROGRAMS.

MONDAY THROUGH FRIDAY, BEFORE SCHOOL CARE BEGINS AT 6:30AM OR 7:00AM, DEPENDING ON THE BRANCH SITE, AND INCLUDES TRANSPORTATION TO SELECT SCHOOLS IN THE BRANCH'S LOCAL COMMUNITY. AFTER SCHOOL CARE RUNS FROM SCHOOL DISMISSAL TO 6:00PM AND ALSO INCLUDES TRANSPORTATION FROM SELECT SCHOOLS IN EACH BRANCH'S NEIGHBORHOOD TO THE YMCA.

THE YMCA OF PHILADELPHIA & VICINITY RECOGNIZES THAT PARENTS NEED AND CHILDREN BENEFIT FROM A PLACE TO GO ON EARLY-DISMISSAL DAYS AND SCHOOL HOLIDAYS. TO THAT END, THE Y OFFERS HALF AND FULL DAY CHILD CARE SERVICE ON DAYS WHEN SCHOOL IS LET OUT EARLY OR IS NOT IN SESSION, ENSURING THAT CHILDREN SPEND THAT TIME IN A SAFE, NURTURING, AND STRUCTURED ENVIRONMENT.

PROGRAMMATICALLY, SCHOOL-AGE CHILD CARE AT THE Y PROVIDES A SETTING IN WHICH CHILDREN CAN RECEIVE ACADEMIC ASSISTANCE THAT ACCOMMODATES THEIR PERSONAL LEARNING STYLE AND NEEDS. HOMEWORK HELP AND TUTORING IS A PRIMARY COMPONENT OF SCHOOL-AGE CHILD CARE AND SERVES TO REINFORCE THE LEARNING ACCOMPLISHED DURING SCHOOL HOURS. OUR SCHOOL-AGE CHILD CARE

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

PROGRAMS ALSO STRIVE TO ENGAGE CHILDREN IN PRODUCTIVE EXTRACURRICULAR ACTIVITIES THAT ARE VOLUNTARY AND CONFIDENCE-BUILDING. PARTICIPATING STUDENTS MAY CHOOSE FROM A VARIETY OF RECREATIONAL ACTIVITIES, INCLUDING BUT NOT LIMITED TO SWIMMING LESSONS, ARTS & CRAFTS, BASKETBALL AND OTHER SPORTS, AND CHESS INSTRUCTION. HEALTHY SNACKS AND/OR DINNER ARE ALSO AVAILABLE TO STUDENTS.

ADDITIONALLY, CERTAIN BRANCHES, SUCH AS THE COLUMBIA NORTH YMCA, OFFER MIDDLE SCHOOL CLUBS FOR YOUTH IN GRADES 6-8. DESIGNED TO MEET THE NEEDS OF YOUNG TEENS, MIDDLE SCHOOL CLUBS ARE THEMED AROUND SWIMMING, COMPUTERS, SPORTS AND HOMEWORK/TEST PREP. SIMILAR TO OUR OTHER SCHOOL-AGE CHILD CARE PROGRAMS, MIDDLE SCHOOL CLUBS SEEK TO EMPHASIZE CHARACTER DEVELOPMENT OF THE Y'S FOUR CORE VALUES: HONESTY, CARING, RESPECT AND RESPONSIBILITY.

SUMMER DAY CAMPS AT THE YMCA OF PHILADELPHIA & VICINITY

THE YMCA OF PHILADELPHIA & VICINITY BELIEVES THAT CHILDREN NEED QUALITY SUMMER PROGRAMS TO BOTH REINFORCE AND ADVANCE THEIR PHYSICAL, PSYCHOLOGICAL AND SOCIAL GROWTH THEY EXPERIENCE THROUGHOUT THE SCHOOL YEAR. IN 2012, MORE THAN 5,500 YOUTH PARTICIPATED IN OUR SUMMER DAY CAMP PROGRAMS. WE PROVIDED 1-IN-3 CAMPERS FINANCIAL ASSISTANCE FOR THE 2012 SUMMER DAY CAMP SEASON. THE Y VIEWS SUMMER DAY CAMP AS VITAL TO CHARACTER DEVELOPMENT WHILE ALSO BEING A FUN AND ENRICHING ENVIRONMENT FOR CHILDREN TO DEVELOP THEIR EXTRACURRICULAR INTERESTS - THINGS THEY MAY NOT HAVE FULL OPPORTUNITY TO DO THROUGHOUT THE SCHOOL YEAR GIVEN BUDGET CUTS TO ARTS, MUSIC, AND PHYSICAL EDUCATION PROGRAMS. CAMP AT THE Y ACCOMMODATES CHILDREN AGES 3-16 IN A VARIETY OF DIFFERENT THEMES

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

THAT ALLOW CHILDREN TO EXPLORE THEIR INTERESTS IN AREAS INCLUDING BUT NOT LIMITED TO SPORTS, GYMNASTICS, SWIMMING, THEATER, DANCE, ART, AND COMMUNITY INVOLVEMENT AND VOLUNTEERISM.

THE Y ENCOURAGES YOUTH TO TRY OUT DIFFERENT ACTIVITIES IN ORDER TO GROW THEIR PERSONAL INTERESTS AND STRENGTHS WHILE ALSO BUILDING THEIR SOCIAL SKILLS, PHYSICAL HEALTH AND WELLNESS, AND SELF-CONFIDENCE.

EXTRACURRICULAR INTERESTS BUTTRESS CHARACTER BUILDING, AND THE Y HOPES TO INSTILL AN APPRECIATION FOR ITS FOUR CORE VALUES - HONESTY, CARING, RESPECT, AND RESPONSIBILITY - IN ALL ITS CAMPERS.

EVERY BRANCH OF THE YMCA OF PHILADELPHIA & VICINITY OFFERS A VARIETY OF AGE-APPROPRIATE SUMMER EXPERIENCES FOR CHILDREN. THERE IS PRE-SCHOOL CAMP (CAMP SMALL FEET) THAT INTRODUCES CHILDREN AGES 3-5 TO NATURE AND SCIENCE IN THE WORLD AROUND THEM THROUGH GAMES AND OUTDOOR PLAY, ARTS & CRAFTS, SONGS AND SWIMMING. THERE ARE TRADITIONAL SUMMER DAY CAMPS THAT EMPLOY A DIFFERENT THEME EACH WEEK TO ENGAGE CAMPERS IN ACTIVITIES RANGING FROM FITNESS AND SPORTS, ARTS & CRAFTS AS WELL AS WEEKLY FIELD TRIPS. THERE ARE SPECIALTY SPORTS, GYMNASTICS, THEATER, DANCE, AND VOLUNTEERISM/CIVIC ENGAGEMENT CAMPS.

THE ABINGTON, AMBLER AREA, AND ROXBOROUGH Y'S OFFER CAMP MAGIC OR CAMP OUTLOOK. THESE CAMPS ARE SPECIFICALLY DESIGNED FOR CHILDREN WITH AUTISM, HIGH-FUNCTIONING ASD, OR OTHER SPECIAL NEEDS. THESE CAMPS CREATE AN ENVIRONMENT WHERE SPECIAL NEEDS CHILDREN CAN ENJOY ALL THE ACTIVITIES AND FUN OF SUMMER CAMP. CAMP MAGIC AND CAMP OUTLOOK CATER TO THE UNIQUE NEEDS OF THESE CHILDREN WHILE ALSO PROMOTING POSITIVE INTEGRATION WITH MAINSTREAM CAMPERS, WHEN POSSIBLE, TO ENABLE ALL

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

CHILDREN TO LEARN AND APPRECIATE OTHER INDIVIDUALS.

THE YMCA OF PHILADELPHIA & VICINITY BELIEVES IN THE IMPORTANCE OF PERSONAL RELATIONSHIPS TO A CHILD'S HAPPY AND HEALTHY GROWTH. THE Y MAINTAINS A RATIO OF 6:1 CAMPERS TO STAFF AT PRE-SCHOOL CAMPS AND 10:1 FOR YOUTH AGES 6-8 AND 12:1 AT ALL OTHER CAMPS.

THE GOAL OF CAMP AT THE Y IS TO PROVIDE CHILDREN WITH THE MOST FUN, SAFE AND EDUCATIONALLY ENRICHING SUMMER EXPERIENCE POSSIBLE. TO DO SO, OUR STAFF MUST MEET OUR STANDARDS OF EXCELLENCE. WE SELECT STAFF FOR THEIR EXPERIENCE, PROBLEM-SOLVING SKILLS, CREATIVE THINKING SKILLS, ENTHUSIASM, MATURITY, AND MOST IMPORTANTLY THEIR LOVE OF CHILDREN. ALL STAFF MUST BE AT LEAST 18 YEARS OLD TO WORK FOR THE Y. THE CAMP DIRECTOR MUST BE AT LEAST 21 YEARS OLD, POSSESS A VALID DRIVER'S LICENSE, AND HAVE AT LEAST THREE YEARS OF SUPERVISORY EXPERIENCE.

SAFETY AND PREPAREDNESS ARE TOP PRIORITIES FOR THE Y; THEREFORE EVERY CAMP STAFF MEMBER RECEIVES A MINIMUM OF 40 HOURS OF PRE-CAMP TRAINING INCLUDING FIRST AID AND CPR AS WELL AS CHILD ABUSE PREVENTION.

ADDITIONALLY, ALL CAMP STAFF MUST ATTEND A DAY-LONG SEMINAR TAUGHT BY YMCA OF PHILADELPHIA & VICINITY STAFF, CONSULTANTS FROM THE REDWOOD GROUP, BROWN AND BROWN CONSULTING, AND TEACHERS FROM LOCAL DELAWARE VALLEY PUBLIC SCHOOLS. TOPICS AT THE SEMINAR INCLUDE BUT ARE NOT LIMITED TO AQUATIC SAFETY, BEHAVIOR MANAGEMENT, ACTIVE ENGAGEMENT/GAMES & ACTIVITIES, WORKING WITH 5-12 YEAR OLDS AND LEADING A GREAT CAMP EXPERIENCE.

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

FORM 990, PART III, LINE 4C

SOCIAL RESPONSIBILITY:

OUR YMCA BELIEVES IN GIVING BACK AND SUPPORTING OUR NEIGHBORS. WE HAVE BEEN LISTENING AND RESPONDING TO OUR COMMUNITY'S MOST CRITICAL SOCIAL NEEDS FOR MORE THAN 158 YEARS. OUR Y PROGRAMS, SUCH AS ADULT LITERACY AND FAMILY LITERACY, Y ACHIEVERS AND ADULT LITERACY PROGRAMS, ARE EXAMPLES OF HOW WE DELIVER TRAINING, RESOURCES, AND SUPPORT THAT EMPOWER OUR NEIGHBORS TO EFFECT CHANGE, BRIDGE GAPS, AND OVERCOME OBSTACLES. IN 2012, WE ENGAGED MORE MEMBERS, PARTICIPANTS, AND VOLUNTEERS IN ACTIVITIES THAT STRENGTHEN OUR COMMUNITY AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE. FOR ADDITIONAL DETAILS REGARDING THESE CRITICAL PROGRAMS AND THEIR IMPACT, SEE BELOW.

Y ACHIEVERS PROGRAM

THE Y ACHIEVERS PROGRAM IS AN ACADEMIC ACHIEVEMENT/CAREER DEVELOPMENT INITIATIVE THAT HELPS TEENS AND PRE-TEENS SET AND PURSUE HIGHER EDUCATIONAL AND CAREER GOALS, RESULTING IN GRADUATION AND ACCEPTANCE TO AN INSTITUTION OF HIGHER LEARNING. AT THE YMCA PHILADELPHIA & VICINITY, Y ACHIEVERS PURSUES THIS GOAL BY PROVIDING DEVELOPMENTALLY BASED, MENTORSHIP AND WORKSHOP ACTIVITIES, DESIGNED TO GIVE 5TH-12TH GRADE YOUTH THE TOOLS THEY NEED TO SUCCEED IN POST-SECONDARY EDUCATION AND BEYOND. THE Y ACHIEVERS PROGRAM IS FOUNDED ON FIVE PROGRAMMATIC THRUSTS:

-CAREER EXPLORATION

-COLLEGE READINESS

-LEADERSHIP DEVELOPMENT

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

-PERSONAL (CHARACTER) DEVELOPMENT

-COMMUNITY INVESTMENT

THE Y ACHIEVERS PROGRAM WAS CREATED WITH THE FOLLOWING 3 GOALS:

-TO ENCOURAGE YOUTH TO SET AND ACHIEVE HIGH EDUCATIONAL, PERSONAL AND PROFESSIONAL GOALS,

-TO HELP YOUTH CREATE POSITIVE MENTORING RELATIONSHIPS WITH ADULTS WHO HAVE ACHIEVED PERSONAL AND PROFESSIONAL SUCCESS, AND TO ACKNOWLEDGE BOTH FOR THEIR SUCCESS,

-TO CREATE CHANNELS FOR CONTINUING COMMUNITY INVESTMENT AND INVOLVEMENT OF BUSINESS AND INDUSTRY.

IN 2012, WE SERVED A RECORD 600 STUDENTS IN THE Y ACHIEVERS PROGRAM, AT LOCATIONS THROUGHOUT THE GREATER PHILADELPHIA AREA. OF THOSE, 46% ARE FEMALE AND 54% ARE MALE. 89% OF OUR Y ACHIEVERS WERE AFRICAN AMERICAN, 5% WERE MULTI-RACIAL, 4% WERE LATINO AND 1% WERE ASIAN OR CAUCASIAN. OF THE ACHIEVERS WHO RESPONDED TO SURVEY QUESTIONS ON FAMILY INCOME, 43% CAME FROM HOUSEHOLDS MAKING LESS THAN \$30,000 PER YEAR. 73% OF Y ACHIEVERS PARTICIPANTS ATTEND PUBLIC SCHOOL IN THE PHILADELPHIA SCHOOL DISTRICT. 54% OF ALL Y ACHIEVERS PARTICIPANTS LIVE IN THE SERVICE AREA OF THE INNER CITY BRANCHES, COLUMBIA NORTH, WEST AND CHRISTIAN STREET. ALSO, 100% OF GRADUATING SENIORS COMPLETED 12TH GRADE AND RECEIVED THEIR HIGH SCHOOL DIPLOMAS.

INTERNATIONAL & CULTURAL PROGRAMS

THE YMCA OF PHILADELPHIA & VICINITY'S INTERNATIONAL PROGRAM IS ENGAGED

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

IN ONGOING ACTIVITIES THAT HELP TO DEVELOP A SENSE OF WORLD-MINDEDNESS, TO PROMOTE WORLDWIDE UNDERSTANDING OF VARIOUS CULTURES, AND TO CELEBRATE CULTURAL DIVERSITY. WE DO THIS THROUGH VOLUNTEER OPPORTUNITIES, PROGRAM INITIATIVES LIKE YOUTH AND ADULT EXCHANGE PROGRAMS, INTERNATIONAL STAFF EXCHANGES, PROGRAM COURSES INCLUDING ESL AND CITIZENSHIP CLASSES, TOEFL PREPARATION AND PROGRAM EVENTS. THE YMCA OF PHILADELPHIA & VICINITY WAS SELECTED TO PARTICIPATE AS PART OF A PILOT GROUP OF LEADING YMCAS TO DRIVE AND SHOWCASE THE U.S. EFFORTS TO LEAD THE EXPANSION OF OPPORTUNITIES FOR INCLUSION AND THE BUILDING OF A GLOBAL COMMUNITY.

FORM 990, PART VI, SECTION B, LINE 11: THE FINANCE/AUDIT COMMITTEE MET WITH THE AUDITORS TO REVIEW THE DRAFT OF THE AUDIT AND THE FORM 990. THE CHAIRMAN OF THE FINANCE/AUDIT COMMITTEE PRESENTED THE FORM 990 TO THE EXECUTIVE COMMITTEE PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C: THE CONFLICT OF INTEREST PROCESS BEGINS IN SEPTEMBER FOR THE NEXT CALENDAR YEAR. THE STEPS THAT ARE TAKEN ARE AS FOLLOWS:

- 1) EMAIL IS SENT TO ASSOCIATION BOARD OF DIRECTORS INFORMING THEM THAT A NEW CONFLICT OF INTEREST POLICY WILL BE DISTRIBUTED AT THE SEPTEMBER BOARD OF DIRECTORS MEETING.
- 2) HARD COPY OF POLICY IS TAKEN TO SEPTEMBER ASSOCIATION BOARD OF DIRECTORS MEETING.
- 3) EMAIL IS SENT TO ALL EXECUTIVE DIRECTORS WITH POLICY ATTACHED TO BE DISTRIBUTED AT BRANCH BOARD OF MANAGERS MEETINGS.

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

4) PAYROLL MANAGERS ALSO RECEIVE AN EMAIL WITH POLICY ATTACHED TO BE DISTRIBUTED TO ALL FULLTIME EMPLOYEES.

5) FOLLOW-UP EMAILS WILL BE SENT TO DIRECTORS UNTIL THE PROCESS IS COMPLETE.

6) SIGNED POLICIES WILL BE KEPT IN A BINDER FILED BY YEAR IN THE ASSOCIATION OFFICE.

THE PRESIDENT SHALL SUBMIT A CONFIDENTIAL REPORT TO THE EXECUTIVE COMMITTEE CONCERNING ANY INTERESTS OF ASSOCIATION PERSONNEL, TOGETHER WITH HIS/HER ACTIONS CONCERNING THE SAME. THE PRESIDENT WILL ADMINISTER THIS POLICY, AND ANY DISPUTED ACTION OF THE PRESIDENT WITH RESPECT TO CONFLICT OF INTEREST MATTERS SHALL BE RESOLVED BY THE EXECUTIVE COMMITTEE. BOARD MEMBERS WITH A CONFLICT OF INTEREST WILL ABSTAIN FROM VOTING ON THE MATTER.

FORM 990, PART VI, SECTION B, LINE 15: THE CEO'S COMPENSATION IS DETERMINED BY AN INDEPENDENT COMMITTEE OF THE BOARD OF DIRECTORS. THE COMMITTEE CONVENES ANNUALLY WITH THE SOLE PURPOSE OF EVALUATING THE CEO'S PERFORMANCE, REVIEWING COMPARABLE ORGANIZATIONS' COMPENSATION INFORMATION AND DETERMINING ANNUAL TOTAL COMPENSATION OF THE CEO. THE COMPENSATION OF ALL OTHER OFFICERS OF THE ORGANIZATION IS REVIEWED ANNUALLY BY THE HUMAN RESOURCES COMMITTEE OF THE BOARD OF DIRECTORS. THE CEO RECOMMENDS TOTAL COMPENSATION FOR THESE OFFICERS AND THESE RECOMMENDATIONS ARE REVIEWED AND APPROVED BY THE COMMITTEE.

FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS, ANNUAL REPORT (INCLUDING CERTAIN FINANCIAL DISCLOSURES) AND CONFLICT OF INTEREST POLICY IS PROVIDED ON THE ORGANIZATION'S WEBSITE.

Name of the organization

PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

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

CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUSTS 36,724.

PROVISION FOR POTENTIAL UNCOLLECTIBLE AMOUNTS ON LOAN

RECEIVABLE -270,472.

TOTAL TO FORM 990, PART XI, LINE 9 -233,748.

PART XII, LINE 2C

AUDIT COMMITTEE PROCESS

THE OVERSIGHT AND SELECTION PROCESS USED BY THE COMMITTEE FOR OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR.

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return See instructions	Name of exempt organization or other filer, see instructions PHILADELPHIA FREEDOM VALLEY YMCA	Employer identification number (EIN) or 23-1243965
	Number, street, and room or suite no. If a P.O. box, see instructions. 2000 MARKET STREET, NO. 750	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PHILADELPHIA, PA 19103-3214	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041 A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

BETTEANN KRAMER - 2000 MARKET STREET, SUITE 750 -

- The books are in the care of **PHILADELPHIA, PA 19103-3214**
Telephone No. **(215) 963-3745** FAX No.
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

- I request an additional 3-month extension of time until **NOVEMBER 15, 2013**
- For calendar year **2012**, or other tax year beginning _____, and ending _____
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period
- State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO GATHER ALL THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature **Karen L. Andersen** Title **CPA-AGENT**

Date **8/14/13**

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file) - You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. YMCA OF PHILADELPHIA & VICINITY	Employer identification number (EIN) or 23-1243965
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 2000 MARKET STREET, NO. 750	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PHILADELPHIA, PA 19103-3214	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

BETTEANN KRAMER - 2000 MARKET STREET, SUITE 750 -

- The books are in the care of ▶ **PHILADELPHIA, PA 19103-3214**
 Telephone No ▶ **(215) 963-3745** FAX No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2013**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year **2012** or
 ▶ tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason Initial return Final return
 Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

AMENDED AND RESTATED ARTICLES OF INCORPORATION

Philadelphia Freedom Valley YMCA

1. The name of the Corporation is Philadelphia Freedom Valley YMCA (the "Corporation").
2. The Corporation was incorporated under the provisions of the Non Profit Corporation Law of 1988.
3. The Corporation is incorporated exclusively for charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, in general, and, in particular, to translate the principles of the Y into programs that nurture children, strengthen families, build strong communities and develop healthy minds, bodies and spirits for all.
4. The Corporation may engage in all activities consistent with its purposes set forth in Article 2, subject to the following limitations:
 - a) The Corporation shall not lobby, carry on propaganda or otherwise attempt to influence legislation except to the extent permitted under the Internal Revenue code.
 - b) The Corporation shall not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of, or in opposition to, any candidate for political office.
 - c) The Corporation does not contemplate pecuniary gain or profit, incidental or otherwise, and no part of its net earnings shall inure to the benefit of its trustees, officers, or other private persons, except that the Corporation may pay reasonable compensation for services rendered and make payments in furtherance of its purposes set forth in Article 2.
 - d) The Corporation shall not carry on any activity not permitted to be carried on by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.
5. The term for which the Corporation is to exist is perpetual.
6. The Corporation is organized on a non-stock basis.

7. Membership in the Corporation shall be open in general to all persons who manifest an interest in the work of the Corporation, subject to such rules and regulations, including payment of dues, as may be prescribed from time to time in the By-Laws of the Corporation or as prescribed by the Board of Directors.
8. Upon the dissolution of the Corporation, its net assets shall be distributed for charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future federal tax code. Further, in order to satisfy the requirements for Institutions of Purely Public Charity Act (Act 55 of 1997), the use of any surplus funds for private inurement to any person in the event of a sale, or dissolution of the Corporation, is expressly prohibited.
9. The address of the Corporation's registered office is 2000 Market Street, Suite 750, Philadelphia, Pennsylvania.

Entity #: 998579
Date Filed: 12/24/2012
Effective Date: 01/01/2013
Carol Alchele
Secretary of the Commonwealth

**PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS**

Articles/Certificate of Merger

(15 Pa.C.S.)

- Domestic Business Corporation (§ 1926)
 Domestic Nonprofit Corporation (§ 5926)
 Limited Partnership (§ 8547)

Name
Robert M. Roman, Esq.
Address
1288 Valley Forge Rd., Ste. 63, PO Box 952
City State Zip Code
Valley Forge PA 19482-0952

Commonwealth of Pennsylvania
ARTICLES OF MERGER-NONPROFIT 33 Page(s)



T1301584097

Fee: \$150 plus \$40 additional for each
Party in additional to two

In compliance with the requirements of the applicable provisions (relating to articles of merger or consolidation), the undersigned, desiring to effect a merger, hereby state that:

1. The name of the corporation/limited partnership surviving the merger is:
Young Men's Christian Association of Philadelphia & Vicinity

2. Check and complete one of the following:

The surviving corporation/limited partnership is a domestic business/nonprofit corporation/limited partnership and the (a) address of its current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is (the Department is hereby authorized to correct the following information to conform to the records of the Department):

(a) Number and Street City State Zip County
2000 Market Street, Ste 750, Philadelphia PA 19103 Philadelphia

(b) Name of Commercial Registered Office Provider County
n/a

The surviving corporation/limited partnership is a qualified foreign business/nonprofit corporation/limited partnership incorporated/formed under the laws of _____ and the (a) address of its current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is (the Department is hereby authorized to correct the following information to conform to the records of the Department):

(a) Number and Street City State Zip County

(b) Name of Commercial Registered Office Provider County
n/a

The surviving corporation/limited partnership is a nonqualified foreign business/nonprofit corporation/limited partnership incorporated/formed under the laws of _____ and the address of its principal office under the laws of such domiciliary jurisdiction is:

Number and Street City State Zip

PA DEPT. OF STATE

DEC 24 2012

2013 JAN 11 PM 3:41

PA DEPT OF STATE

IN TESTIMONY WHEREOF, the undersigned corporation/limited partnership has caused these Articles/Certificate of Merger to be signed by a duly authorized officer thereof this

15th day of December

2012

Young Men's Christian Association of Philadelphia & Vicinity

Name of Corporation/Limited Partnership

John F. [Signature]

Signature

President/CEO

Title

Freedom Valley Young Men's Christian Association

Name of Corporation/Limited Partnership

John R. [Signature]

Signature

President/CEO

Title



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

PLAN OF MERGER

THIS PLAN OF MERGER dated the 10th day of December, 2012, is by and between the Young Men's Christian Association of Philadelphia and Vicinity, a Pennsylvania Not-for-Profit Corporation ("Surviving Corporation"); and Freedom Valley Young Men's Christian Association, a Pennsylvania Not-for-Profit Corporation (hereinafter "Merging Corporation") (all of the foregoing corporations are hereinafter sometimes referred to as the "Constituent Corporations").

BACKGROUND

THE DIRECTORS AND MEMBERS of each of the Constituent Corporations have determined that a merger of the Merging Corporation with and into Surviving Corporation (hereinafter sometimes referred to as the "Merger") has a valid business purpose, is advisable, and will enhance the mission and purposes and is in the best interest of each of the Constituent Corporations. By resolutions duly adopted, the Board of Directors of each Constituent Corporation has (i) approved this Plan of Merger in the manner and upon the terms and conditions hereinafter set forth and pursuant to the applicable provisions of the laws of the Commonwealth of Pennsylvania, including the Term Sheet of Conditions in the form attached hereto as Exhibit "A" and made a part hereof to be implemented in accordance with the laws of the Commonwealth of Pennsylvania, and (ii) has recommend the Merger, this Plan of Merger and the Term Sheet of Conditions to their respective members who have duly adopted and approved the Merger, this Plan of Merger and the Term Sheet of Conditions in accordance with the applicable laws of the Commonwealth of Pennsylvania and the By-Laws of the Constituent Corporations.

NOW, THEREFORE, for and in consideration of the foregoing premises and the material promises, agreements and covenants contained herein, and for the purpose of effecting the Merger upon the terms and conditions as set forth herein, each of the Constituent Corporations, intending to be legally bound, agrees as follows:



PFVYPLNOFMGERVC

12/5/2012 10:30 PM Page 1 of 5

I. **Merger:** Upon compliance with the applicable provisions of laws of the Commonwealth of Pennsylvania, on the Effective Date (as defined herein), Merging Corporation shall be merged with and into Surviving Corporation, which latter Corporation shall be the surviving entity of the merger and shall continue to exist and be governed by the laws of the Commonwealth of Pennsylvania. The separate existence of the Merging Corporation shall thereupon cease. On or after the Effective Date, the Surviving Corporation shall be renamed and thereafter shall be known as, Philadelphia Freedom Valley YMCA, in accordance with the Restated Articles of Incorporation. However, all branches will retain their identity in their community (i.e. Abington YMCA, Ambler Area YMCA, Audubon YMCA, Christian Street YMCA, Columbia North YMCA, Hatboro Area YMCA, Main Line YMCA, Northeast Family YMCA, Phoenixville YMCA, Pottstown Family YMCA, Rocky Run YMCA, Roxborough YMCA, Spring Valley YMCA, Upper Perkiomen Valley YMCA, and West Philadelphia YMCA.

II. **Articles of Incorporation and By-Laws:** On and after the Effective Date, the Articles of Incorporation (as restated and attached hereto as Exhibit "B") and By-Laws (as restated and attached hereto as Exhibit "C") of the Surviving Corporation shall be and become the Articles of Incorporation and By-Laws of the Surviving Corporations until changed in accordance with the Articles of Incorporation and By-Laws of the Surviving Corporation and applicable law.

III. **Directors and Officers of the Surviving Corporation:** Prior to the Effective Date, each Constituent Corporation shall elect Directors, who shall become and remain the Directors of the Surviving Corporation. In accordance with the Term Sheet of Conditions attached hereto, the Young Men's Christian Association of Philadelphia and Vicinity shall elect eighteen (18) directors and the Freedom Valley Young Men's Christian Association shall elect eighteen (18) Directors.

Therefore, on the Effective Date, there shall be a total of thirty-six (36) Directors who shall retain their respective positions until the end of their respective terms for which they were elected, subject to removal, resignation or such other changes as may otherwise occur in accordance with the By-Laws of the Surviving Corporation and applicable law. With regard

to Officers, the Constituent Corporations hereby approve the slate, attached hereto as Exhibit "D" and made part hereof, to be the Officers of the Surviving Corporation on the Effective Date and who shall retain those positions until the end of their respective terms for which they were elected, subject to removal, resignation, or such other changes as may otherwise occur in accordance with the By-Laws of the Surviving Corporation and applicable law.

- IV. **Members:** Current members of the Merging Corporation shall automatically become members of the same category of the Surviving Corporation with such other rights and privileges as are set forth in the By-Laws of the Surviving Corporation.
- V. **Effective Date:** This Plan shall be effective on the date set forth as the effective date in the Articles of Merger filed in the Department of the State of the Commonwealth of Pennsylvania. The date determined in accordance with the preceding sentence is referred to herein as the "Effective Date."
- VI. **State Filings:** The proper Officers of the Constituent Corporations shall make and execute, under the corporate seals of the respective corporations, whatever certificates and documents are required by the Commonwealth of Pennsylvania to effect the Merger and to cause the same to be filed, in the manner provided by law, and to do all things whatsoever, whether within or without the Commonwealth of Pennsylvania, which may be necessary and proper to effect the terms of this Agreement and to otherwise accomplish this Merger.
- VII. **Termination or Modification of Merger:**
- A. This Plan of Merger may be terminated and abandoned by the Board of Directors of either of the Constituent Corporation at any time prior to the Effective Date, notwithstanding approval of the Plan of Merger by the members of each Constituent Corporation. In the event of such termination or abandonment, this Plan of Merger shall be void and have no effect, without any liability on the part of any of the Constituent Corporations, their members, Directors or Officers. In the event of a

termination after Articles of Merger have been filed in the Department of State of the Commonwealth of Pennsylvania and before the Effective Date, a timely Statement of Termination shall be filed in the Department of State by the terminating corporation.

B. Upon the authorization of the Boards of Directors of any of the Constituent Corporations, at any time prior to the Effective Date, notwithstanding approval of the Plan of Merger by the members of each Constituent Corporation, this Plan of Merger may be modified and amended in any manner which may be necessary or appropriate to conform it to the requirements of the laws of the Commonwealth of Pennsylvania.

VIII. Further Assurances: This paragraph, VIII (8), shall apply at any time the Surviving Corporation, or its successors or assigns, shall consider or be advised that any further assignments or assurances in law or any other acts are necessary or desirable to (a) vest, perfect or confirm, of record or otherwise, in the Surviving Corporation its rights, title or interest in, to or under any of the rights, properties or assets of the Merging Corporation acquired, or to be acquired, by the Surviving Corporation as a result of, or in connection with, the Merger, or (b) otherwise carry out the purposes of this Plan. In such case, the proper Officers and Directors of the Merging Corporation shall be deemed to have granted to the Surviving Corporation an irrevocable power of attorney to execute and deliver all such proper deeds, assignments and assurances in law and to do all acts necessary or proper to vest, perfect or confirm title to and possession of such rights, properties or assets in the Surviving Corporation and otherwise to carry out the purposes of this Plan; and the proper Officers and Directors of the Surviving Corporation are fully authorized in the name of the Merging Corporation or otherwise to take any and all such action.

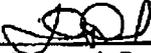
IX. Representations and Warranties: Each Constituent Corporation hereby represents and warrants to the other that (i) except as set forth in the financial statements and related disclosures previously delivered by each Constituent Corporation to the other, such Constituent Corporation has no material liabilities of any nature, whether accrued, absolute,

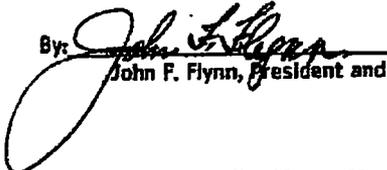
contingent, liquidated or un-liquidated, matured or un-matured, or otherwise, including under any environmental law, rule or regulation and (ii) such Constituent Corporation holds all material permits, license, franchises and approvals necessary to own its assets and operate a non-profit corporation consistent with past practice, it's By-Laws and applicable law.

- X. **Counterparts:** For the convenience of the parties and to facilitate any filing and recording of this agreement, any number of counterparts hereof may be executed, each of which shall be deemed to be an original of the agreement but all of which, together, shall constitute one and the same instrument.

IN WITNESS WHEREOF, each of the undersigned corporations has caused this Plan of Merger to be duly signed by an authorized Officer on the date first written above.

**Young Men's Christian Association
of Philadelphia and Vicinity**

By: 
Thomas A. Decker, Chairman

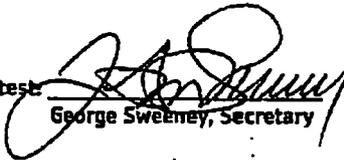
By: 
John F. Flynn, President and CEO

Attest: 
Batteann Kramer, Secretary

**Freedom Valley Young Men's
Christian Association**

By: 
Sanford Upstein, Chairman

By: 
Jay R. Schaeffer, President and CEO

Attest: 
George Sweeney, Secretary

**EXHIBIT A
TO PLAN OF MERGER**

Term Sheet of Conditions



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

TERM SHEET OF CONDITIONS

MERGER OF THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF PHILADELPHIA AND VICINITY AND THE FREEDOM VALLEY YOUNG MEN'S CHRISTIAN ASSOCIATION

- I. **Date of Merger:** On or about January 1, 2013.

- II. **The Surviving Corporate entity of the merger will be the Young Men's Christian Association of Philadelphia and Vicinity.**

- III. **Governance:**
 - A. **Volunteer Board of Directors:**
 1. Will consist of thirty-six (36) members initially and may include between twenty (20) and fifty (50).
 2. Initial Board of Directors to be comprised of eighteen (18) representatives from the Young Men's Christian Association of Philadelphia and Vicinity and eighteen (18) from the Freedom Valley Young Men's Christian Association with at least one third from the service area of the Young Men's Christian Association of Philadelphia and Vicinity and one third from the Freedom Valley Young Men's Christian Association, at all times.
 3. Board members may serve a maximum of four (4) consecutive three (3) year terms and then rotate off the Board for a minimum of one (1) year.
 4. Board members are elected by the YMCA membership at an Annual Meeting of the membership.
 5. Officers of Surviving Corporation will initially be appointed by the Freedom Valley Young Men's Christian Association (Chair, Vice Chair, and Secretary) and the Young Men's Christian Association of Philadelphia and Vicinity (two [2] Vice Chairs and Treasurer). Thereafter, they will be duly elected.

 - B. **Standing Committees of the Board of Directors:**
 1. Initial composition of standing committees of the Board of Directors (Executive, Board Development, Community Development, Facilities, Finance, Financial Development, Human Resources, Marketing & Public Relations, Public Policy, and Technology) will be integrated with representatives of each of the merging YMCAs.
 2. Branch Advisory Committees will be comprised of YMCA members and community leaders from the service areas of the branches. Committee members may serve an unlimited number of one (1) year terms and are appointed annually by the Chairman of the Board of Directors.

IV. Staff:

- A. The President and CEO will be John F. Flynn. Jay R. Schaeffer, President and CEO of Freedom Valley Young Men's Christian Association, will retire on or about date of merger and serve as a Consultant to the Surviving Corporation.
- B. Senior Management staff will be appointed by the President and CEO, initially from those serving in such capacity.
- C. Staff reduction will not be necessary in the merger of the two (2) Associations.
- D. A unified Personnel Policy will be recommended by the Human Resources Committee and approved by the Board of Directors.
- E. No staff position will be eliminated as a result of merger for at least one year.

V. Endowment Funds and Reserves:

A. Freedom Valley Young Men's Christian Association	
Temporarily Restricted Net Assets	\$749,216
Board Designated Endowment	<u>\$4,039,616</u>
Total:	\$4,788,832
B. Young Men's Christian Association of Philadelphia and Vicinity	
Temporarily Restricted Net Assets	\$1,501,417
Permanently Restricted Net Assets	\$715,363
Board Designated Endowment	<u>\$5,272,259</u>
Total:	\$7,489,039

VI. Transition:

- A. The Merger Task Force Committee and a Staff Transition Team will provide guidance and recommendations during this period.

The Staff Transition Team will identify differences and recommend conformity to the appropriate committee(s) on issues such as: Personnel Policies and Procedures; Membership dues structure; Staff organizational structure and duties; Operational policies and procedures; Programs (length of program sessions, program fees; curriculum, etc.); Financial policies and procedures (i.e. purchasing policy, reports, budget development and monitoring, etc.); branch reciprocity privileges; etc.

VII. Name of New Organization: Philadelphia Freedom Valley Young Men's Christian Association.

VIII. Pending/Potential Capital Projects:

- A. Freedom Valley Young Men's Christian Association
 - 1. Upper Perkiomen YMCA branch – Full facility.
 - 2. Audubon YMCA branch – Full facility

- B. Philadelphia Freedom Valley Young Men's Christian Association
 - 1. Conshohocken area developed for new YMCA and offices.

DX. Schedule:

- A. September 2012 – Board of Directors vote on Term Sheet of Conditions.
- B. October/November/December, 2012 – Legal documents developed
- C. October/November/December, 2012 – Vote by members of both Ys on the merger.
- D. January 1, 2013 – Merger becomes official.

**EXHIBIT B
TO PLAN OF MERGER**

**Amended and Restated
Articles of Incorporation**



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

AMENDED AND RESTATED ARTICLES OF INCORPORATION

Philadelphia Freedom Valley Young Men's Christian Association

1. The name of the Corporation is Philadelphia Freedom Valley Young Men's Christian Association (the "Corporation").
2. The Corporation is incorporated under the provisions of the Non Profit Corporation Law of 1988.
3. The Corporation is incorporated exclusively for charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, in general, and, in particular, to translate the principles of the Y into programs that nurture children, strengthen families, build strong communities and develop healthy minds, bodies and spirits for all.
4. The Corporation may engage in all activities consistent with its purposes set forth in Article 3, subject to the following limitations:
 - a) The Corporation shall not lobby, carry on propaganda or otherwise attempt to influence legislation except to the extent permitted under the Internal Revenue code.
 - b) The Corporation shall not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of, or in opposition to, any candidate for political office.
 - c) The Corporation does not contemplate pecuniary gain or profit, incidental or otherwise, and no part of its net earnings shall inure to the benefit of its trustees, officers, or other private persons, except that the Corporation may pay reasonable compensation for services rendered and make payments in furtherance of its purposes set forth in Article 3.
 - d) The Corporation shall not carry on any activity not permitted to be carried on by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.
5. The term for which the Corporation is to exist is perpetual.
6. The Corporation is organized on a non-stock basis.
7. Membership in the Corporation shall be open in general to all persons who manifest an interest in the work of the Corporation, subject to such rules and regulations, including payment of dues, as may be prescribed from time to time in the By-Laws of the Corporation or as prescribed by the Board of Directors.

8. Upon the dissolution of the Corporation, its net assets shall be distributed for charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future federal tax code. Further, in order to satisfy the requirements for Institutions of Purely Public Charity Act (Act 55 of 1997), the use of any surplus funds for private inurement to any person in the event of a sale, or dissolution of the Corporation, is expressly prohibited.
9. The address of the Corporation's registered office is 2000 Market Street, Suite 750, Philadelphia, Pennsylvania.

**EXHIBIT C
TO PLAN OF MERGER**

**By-Laws
Philadelphia Freedom Valley Young Men's
Christian Association**

**EXHIBIT D
TO PLAN OF MERGER**

**Slate of Officers
of Surviving Corporation**

**SLATE OF OFFICERS
OF SURVIVING CORPORATION**

Board Chair:	Sandy Lipstein
Vice Chair:	Tad Decker
Vice Chair:	Jeff Lutsky
Vice Chair:	Tom McVelgh
Treasurer:	Ray Lukas
Secretary:	George Sweeney
President and CEO:	John Flynn

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS
401 NORTH STREET, ROOM 206
P.O. BOX 8722
HARRISBURG, PA 17105-8722
WWW.CORPORATIONS.STATE.PA.US/CORP

Philadelphia Freedom Valley Young Men's Christian Association

THE BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS IS HAPPY TO SEND YOU YOUR FILED DOCUMENT. THE BUREAU IS HERE TO SERVE YOU AND WANTS TO THANK YOU FOR DOING BUSINESS IN PENNSYLVANIA.

IF YOU HAVE ANY QUESTIONS PERTAINING TO THE BUREAU, PLEASE VISIT OUR WEB SITE LOCATED AT WWW.CORPORATIONS.STATE.PA.US/CORP OR PLEASE CALL OUR MAIN INFORMATION TELEPHONE NUMBER (717)787-1057. FOR ADDITIONAL INFORMATION REGARDING BUSINESS AND / OR UCC FILINGS, PLEASE VISIT OUR ONLINE "SEARCHABLE DATABASE" LOCATED ON OUR WEB SITE.

ENTITY NUMBER: 398579

Romain, Robert M
1288 Valley Forge Road, Ste. 63, PO Box 952
Valley Forge, PA 19482



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

BY-LAWS

PHILADELPHIA FREEDOM VALLEY YOUNG MEN'S CHRISTIAN ASSOCIATION

ARTICLE I

NAME, LOCATION, AND PURPOSE

Section 1.1 **NAME:** The name of this non-profit corporation shall be Philadelphia Freedom Valley Young Men's Christian Association ("Association").

Section 1.2 **LOCATION:** The principal office of the Association is located at 2000 Market Street, Suite 750, Philadelphia, Pennsylvania. The Association may establish branch offices in cities, towns, boroughs, and villages within the general service area upon approval by the Board of Directors.

Section 1.3 **PURPOSE:** The purpose of the Philadelphia Freedom Valley YMCA is to improve the quality of life in our community by offering programs, services and facilities that promote strong families, good health, fitness, wellness, community services, child and adult development and equality for all. We encourage sensitivity to the physical, mental and spiritual enhancement of all persons regardless of age, sex, race, religious affiliation or economic status.

ARTICLE II

ASSOCIATION MEMBERSHIP AND MEETINGS

Section 2.1 **ELIGIBILITY:** Membership in the Association shall be opened to all persons who manifest interest in the work of the Association.

Section 2.2 **VOTING:** Every member who is eighteen (18) years of age or older whose current full privilege membership dues have been paid in full, shall have the right to vote at general and special membership meetings. Every member shall have one (1) vote. No member shall sell his vote for money or any other reason. Voting may be by ballot, mail, or any reasonable means determined by the Board of Directors.

Full privilege membership shall entitle the holder to participate in activities of the Association and stand for election to serve on the Board of Directors of the Association, except as otherwise herein provided.

Section 2.3 **TRANSFERABILITY OF MEMBERSHIP:** Membership in the Association is non-transferable and non-assignable.

Section 2.4 **TERMINATION OF MEMBERSHIP:** Membership in the Association will be terminated upon any of the following:

2.4.1 Death of member.

2.4.2 Failure to pay membership dues in accordance with the payment schedule as agreed upon between the member and the Association.

2.4.3 Cause: conviction of a felony or a crime involving moral turpitude or entry of a plea of nolo contendere (or similar plea) to a charge of such an offense, or conduct otherwise inconsistent with acceptable membership practice (e.g. intentional destruction of property, intentionally injuring other people, etc.) may result in immediate suspension of the member by a staff director and/or subsequent termination of member privileges upon approval by the Board of Directors.

Section 2.5 SPECIAL MEMBERSHIP: Classifications and qualifications of Special Membership may be established by the Board of Directors, upon the recommendation of the appropriate Committee.

Section 2.6 REGULAR MEETINGS: An Annual Meeting of the membership shall be held each year in March, immediately preceding the regular monthly meeting of the Board of Directors. The primary purpose of the meeting shall be to elect Board members, report on the state of the Y by the Chairperson of the Board of Directors, and act upon any other business deemed necessary.

Section 2.7 SPECIAL MEETINGS: Special Meetings of the Association members may be called upon written request signed by fifty percent (50%) of the members of the Board of Directors, or upon written request signed by no less than ten percent (10%) of the eligible members. At any time, upon written request of any person who has called a Special Meeting, it shall be the duty of the Secretary to fix the time of the meeting which shall be held no more than sixty (60) days after the receipt of the request. If the Secretary shall neglect or refuse to fix the time of the meeting, the person or persons calling the meeting may do so. Business transacted at all Special Meetings shall be confined to the objects stated in the request and matters germane thereto.

Section 2.8 NOTICE OF MEETING: Notice of Special Meetings and the Annual Meeting shall be prominently posted at the Y and its branch offices at least twenty-one (21) days prior to the meeting.

Section 2.9 QUORUM: At Special Meetings of the Association members, a minimum of fifteen (15) members shall constitute a quorum. At the Annual Meeting of the Association, a minimum of fifteen (15) members shall constitute a quorum.

Section 2.10 PLACE: Unless otherwise indicated, meetings shall be held at the registered office of the Association.

ARTICLE III

BOARD OF DIRECTORS

Section 3.1 COMPOSITION: The business and affairs of the Association shall be conducted by a Board of Directors consisting of not less than twenty (20) and no more than fifty (50) directors. All directors shall be eighteen (18) years of age or older and contribute to the Annual Support Campaign. No employee of the Association may serve on the Board of Directors. At all times, at least one third of the sitting Directors shall be representative of the service areas of the Freedom Valley Young Men's Christian Association and one third of the sitting Directors shall be representative of the service areas of the Young Men's Christian Association of Philadelphia & Vicinity.

Section 3.2 POWERS: The Board of Directors shall be vested with the general powers necessary to establish and control the work of the Association and to carry out its policies in all facets and details and may exercise all such powers of the Corporation and do all such lawful acts and things as are not by statute or by the articles or by these By-Laws directed or required to be exercised or done by members.

Section 3.3 REMOVAL: A Director may resign from office at any time by written notice to the Chairperson, or President. A Director may be removed for any reason or for no reason by the affirmative vote of at least two-thirds of the Directors then in office, at any regular or special meeting called for that purpose.

Section 3.4 TERMS:

- 3.4.1 The term of a Director shall be for three (3) years and until a successor is chosen and qualified. Directors shall be eligible for re-election to three (3) additional terms of three (3) years after which they shall be ineligible for membership on the Board of Directors for a period of one (1) year; initial contingent to be staggered in terms equally distributed to the representatives of each Merging Corporation.
- 3.4.2 Notwithstanding the above, if a Director is elected Chairperson and the Director's term on the Board of Directors would not allow the Director to serve in that position, then an extension of term shall be granted while the Director is serving as Chairperson, not to exceed one (1) year.
- 3.4.3 The Board of Directors may, in special situations and at its discretion by a majority vote of those present at a Regular or Special Meeting of the Board of Directors, extend the term of a Director for a maximum of two (2), one (1) year terms. The second one year term extension must be voted upon by the Board of Directors at the conclusion of the first one (1) year term extension.
- 3.4.4 A Director elected to fill a vacancy shall have his/her term expire at the end of the term of the original Director; the Director shall be eligible for re-election to four (4) full terms of three (3) years.
- 3.4.5 Terms shall begin immediately upon election.

Section 3.5 LEADERSHIP DEVELOPMENT COMMITTEE: A Nominating Committee shall be appointed by the Chairperson and ratified by the Board of Directors at a meeting held no later than January of each year. The Nominating Committee shall recommend to the Board of Directors, nominees for vacancies on

the Board of Directors and a slate of officers. The Nominating Committee shall consist of five (5) members, all of whom shall be members of the Board of Directors.

Section 3.6 **COMPENSATION:** The Board of Directors shall serve without compensation.

Section 3.7 **REGULAR MEETINGS:** The Board of Directors shall hold Regular Meetings, at least four (4) times per year at the principle office of the Association on the fourth Monday of a month, or at such times and at such place or places within the Commonwealth or elsewhere, as a majority of the Directors may from time to time appoint, or as may be designated in the notice calling the meeting.

Section 3.8 **SPECIAL MEETINGS:** Special Meetings of the Board of Directors may be called upon order of the Chairperson or upon the request of not less than seven (7) other members of the Board of Directors, and only such business mentioned in the notice may be transacted at Special Meetings.

Section 3.9 **NOTICE:** Written notice of Meetings shall be given to each Director by personal delivery, by Certified First-Class U. S. Mail, by overnight carrier, fax transmission, or e-mail at least three (3) days prior to such meetings.

Section 3.10 **WAIVER OF NOTICE:** Attendance of a Director at any Meeting of the Board of Directors will constitute a waiver of notice of that Meeting except when the Director attends a Meeting for the express purpose of objecting, at the beginning of the Meeting, to the transaction of any business because the Meeting is not lawfully called or convened.

Section 3.11 **QUORUM:** One-third of the entire Board of Directors will constitute a quorum provided that in no event will a quorum consist of less than nine (9) Directors.

Section 3.12 **DEVOTIONAL PERIOD:** Meetings of the Board of Directors may be opened and/or closed with a devotional thought.

ARTICLE IV

OFFICERS

Section 4.1 **OFFICERS:** The officers of the Board of Directors shall be chosen by the Board of Directors at their first Meeting following the Annual Meeting of the Association. The officers of the Board of Directors shall consist of a Chairperson, Vice Chairperson(s), Secretary, Treasurer and such other officers and assistant officers as the needs of the corporation may require. They shall have such authority and shall perform such duties as are provided by the By-Laws and as shall from time to time be prescribed by the Board of Directors. They shall hold their offices for a term of one (1) year and until a successor is elected and qualified.

Section 4.2 **VACANCIES:** If any office of any officer becomes vacant for any reason, the Board of Directors will choose a successor who shall hold office for the unexpired term.

Section 4.3 **REMOVAL OF OFFICERS:** Any officer may be removed for any reason or for no reason by a two-thirds vote of the Board of Directors, whenever in its judgment, the best interest of the Association will be served thereby.

Section 4.4 **CHAIRPERSON:** The Chairperson shall be the Chief Volunteer Officer of the Association and shall act as Chairperson at all Meetings of the Association, the Board of Directors, and the Executive

Committee. The Chairperson shall have general supervision of the business and affairs of the Association, subject to the control of the Board of Directors. The Chairperson shall appoint all standing and special committees and their Chairpersons. The Chairperson shall be an ex-officio member of all committees of the Association.

Section 4.5 VICE CHAIRPERSON(S): The Vice-Chairperson(s) shall perform such duties and responsibilities as the Board of Directors from time to time determine and shall serve as Assistant(s) to the Chairperson in the general supervision of the business and affairs of the Association.

Section 4.6 SECRETARY: The Secretary shall attend all Meetings and keep minutes of all Meetings of the membership of the Association and of the Board of Directors and of the Executive Committee, and shall maintain an official record of same in the Association's principal place of business. The Secretary shall issue all notices of Meetings of the Association and of the Board of Directors. The Secretary shall maintain general custody of all records, contracts, and agreements of the Association, at the Association's principal place of business, and shall attend to such correspondence of the Association as the Board of Directors shall direct. The Secretary shall perform such other duties as may be assigned by the Board of Directors. An Assistant Secretary may share these duties and serve as Acting Secretary in the event of the Secretary's absence or disability.

Section 4.7 TREASURER: The Treasurer shall be the Chief Volunteer Financial Officer of the Association and serve as Chairperson of the Finance Committee. The Treasurer shall work closely with the Chief Employed Financial Officer to oversee that proper systems are established for the handling of receipts deposits and disbursements of the Association. The Treasurer shall present to the Board of Directors, at each Regular Meeting a monthly report, and at the Annual Meeting of membership an annual report, and such other financial written reports as requested by the Board of Directors to present from time to time. An Assistant Treasurer may share these duties and serve as Acting Treasurer in the event of the Treasurer's absence or disability.

ARTICLE V

COMMITTEES

Section 5.1 COMPOSITION: Committees shall consist of not less than two (2) individuals to be appointed by the Chairperson of the Board of Directors. The Chairperson of each standing committee shall be designated by the Chairperson from the membership of the Board of Directors.

Section 5.2 APPOINTMENT: Composition of Standing Committees shall be established by the Chairperson within one month following the annual election of officers.

Section 5.3 RESPONSIBILITY: All committees of the Association shall be responsible to the Board of Directors. They shall report to the Executive Committee on a regular basis as specified by the Chairperson.

Section 5.4 STANDING COMMITTEES AND DUTIES:

5.4.1 Executive Committee: The Executive Committee shall consist of the Officers of the Association, Past Board Chairs seated on the Board, Committee Chairs, and three other Board of Director members as the Chairperson shall appoint. It shall act for the Board of Directors in the period between Board of Director meetings with the exception that it shall not be empowered to reverse any action or policy adopted by

the Board of Directors. Meetings may be called by the Chairperson, or in the Chairperson's absence, a Vice-Chairperson. Four (4) members shall constitute a quorum. The Committee shall report its actions at the next regular meeting of the Board of Directors.

5.4.2 Finance Committee: The Finance Committee shall develop and recommend policies and procedures, take appropriate actions within its authority, and report to the Board of Directors with respect to the financial and business operations of the Association. The committee meets regularly, and subject to the approval of its actions by the Board of Directors, is charged with the following responsibilities:

- A. Review and recommend to the Board of Directors the annual operating and capital budget.
- B. Receive regular monthly reports on operations and take action as may be required.
- C. Approve all appropriations from capital funds.
- D. Manage endowment funds and investments of the Association.
- E. Be responsible for the overall audit of the Association's financial affairs, including both outside and internal audits, as well as, special purpose audits as required.
- F. Establish policy, review and monitor, and take appropriate action with respect to all other business and financial aspects of the Association, including, but not limited to, general insurance, employee benefit costs, purchasing, contracts, tax issues, bank accounts, and business services.
- G. Report the work and actions of the Committee to the Board of Directors on a regular basis, or as may be required by the Chairperson of the Board of Directors, and request approval of actions taken.

5.4.3 Human Resources Committee: The Human Resources Committee shall develop and recommend to the Board of Directors such personnel policies and procedures to provide qualified professional and support staff to meet the requirements of the Association. The Committee will meet as required, and is charged with the following responsibilities.

- A. Recommend to the Board of Directors for employment the person who will serve in the position of President/Chief Executive Officer.
- B. Monitor the development and renewal of a comprehensive salary administration program, approve changes for its improvement, and report annually to the Board of Directors concerning its status, and recommended changes.
- C. Review and evaluate the Association's staff development programs and their results, make appropriate improvements as needed, and report findings to the Board of Directors annually.

- D. Develop, maintain, and annually review a policy of Human Resources practices in conformity with the professional practices of Y-USA and the Association of Professional Directors.
- E. Provide support, as needed, in the nominations of persons to fill professional staff positions.
- F. Confer with the Finance Committee and recommend to the Board of Directors any proposed changes in benefits and/or salary administration which will have budget implications.
- G. Monitor the compliance of reporting required to comply with governmental regulations.
- H. Assume such other responsibilities as requested by the Board of Directors.

5.4.4 Leadership Development Committee: See Article III, Section 3.5.

5.4.5 Facilities Management Committee: The Facilities Management Committee is charged with the following responsibilities:

- A. Inspect the facilities and equipment on a periodic basis. Recommend safety and sanitary improvements.
- B. Develop and maintain a preventative maintenance schedule to assure a longer "life" for existing equipment and facilities.
- C. Recommend to the Executive Committee the need for improvements, new equipment, or facilities.
- D. Recommend items that should be included for purchase in the annual operating or capital budget.
- E. Assist the staff in the letting of bids for capital improvements.
- F. Evaluate the location, condition and utilization of existing assets.
- G. Assist with the development of long range property and space requirements for the Association as a whole.
- H. Oversee the modernization and maintenance of existing buildings and support systems.

5.4.6 Branch Advisory Committees: The Branch Advisory Committees shall meet at least six (6) times annually and shall:

- A. Assure branch operations to be in compliance with the objectives and mission of the Philadelphia Freedom Valley Young Men's Christian Association as a whole.

- B. Make a personal contribution to the Association's Annual Support Campaign and assist with conducting a successful Campaign for the branch.
- C. Attend a minimum of two-thirds of regularly scheduled committee meetings.
- D. Provide oversight for the branch to operate consistently with other branches, when possible.
- E. Assist the Public Relations Committee in the development and monitoring of an effective program to create growth of the branch's membership.
- F. Assure that an annual safety review of facilities and services is conducted by the Property and Risk Management Committee. Review the prepared report and oversee timely implementation of recommendations.
- G. Critique and provide input on the effectiveness and quality of existing programs and services.
- H. Recommend new programs and services in concert with the Branch Executive Director.
- I. Review membership and program enrollment statistics and seek methods for enhancement.
- J. Recommend proposed revisions to current policies and/or propose new policies to the Association Board of Directors.
- K. Monitors impact of the financial status of the branch through regular oversight of revenue and expense statements to assure fiscally responsible branch operations. Provides input during the budget development process.
- L. Recommend individuals to the Leadership Development Committee who possess skills and interest that would benefit the Y. Individuals recommended may be considered for future appointments to serve on a Standing Committee or Ad Hoc Committee of the Association, or the Association Board of Directors.
- M. Branch Advisory Committees are appointed upon nomination by the Board of Directors and serve at their pleasure.

Section 5.5 SPECIAL COMMITTEES: The Chairperson of the Board of Directors may appoint Special Committees.

Section 5.6 EX-OFFICIO MEMBERS: The Chairperson and the President/Chief Executive Officer of the Association shall be ex-officio members of all committees.

Section 5.6 COMMITTEE ADVISORS: Professional Directors of the staff of the Association shall act as advisors to committees regarding their respective fields of expertise and responsibility.

ARTICLE VI

RECORDS AND FINANCIAL

Section 6.1 **PREPARATION OF BUDGET:** Management, under the direction of the Finance Committee shall be responsible for compilation of the annual operating and capital budgets for submission to the Board of Directors.

Section 6.2 **ADOPTION OF BUDGET:** The Board of Directors shall adopt budgets necessary for the operation and maintenance of the Association prior to each fiscal year.

Section 6.3 **FISCAL YEAR:** The fiscal year shall end on December 31st.

Section 6.4 **ACCOUNTING:** A system of recording, accredited by Y-USA, shall be maintained concerning all financial transactions of the Association.

Section 6.5 **AUDIT:** An audit of the financial records shall be made not less than once each fiscal year by a Certified Public Accountant, employed by the Board of Directors. A written report of each examination shall be presented to the Board of Directors.

Section 6.6 **MEMBERSHIP:** The Association shall maintain a membership record at its registered office containing the name and address of each member, date of issue, and amount of dues payment and when membership expires or has been terminated.

Section 6.7 **PAYMENT:**

6.7.1 All proper demands and obligations against the Association shall be paid from funds held by the Association pursuant to the conditions of this Section.

6.7.2 The President/Chief Executive Officer shall pay expenses of the Association through a system that operates within regulations and policies approved by the Finance Committee

Section 6.8 **BONDING:** The Chairperson, Treasurer, Assistant Treasurer, President/Chief Executive Officer and such other Officers and employees as the Board of Directors shall direct each to be bonded in amounts determined and approved by the Board of Directors. The cost of such bonds will be paid by the Association.

Section 6.9 **INSPECTION OF BOOKS:** The books, accounts, and records of the Association shall be opened for inspection to any member of the Board of Directors at any reasonable time. Members of the Association may, at the discretion of the Board of Directors, inspect the books, accounts, and records of the Association at reasonable times as the Board of Directors designates.

Section 6.10 **ASSOCIATION SEAL:** The Association shall have a seal, upon which shall be inscribed its name and the year of incorporation.

ARTICLE VII

STAFF

Section 7.1 PRESIDENT/CHIEF EXECUTIVE OFFICER: The President/Chief Executive Officer shall be employed by the Board of Directors. He/she shall be the Chief Executive Officer of the Association, shall attend all meetings of the Board of Directors, the Executive Committee, and subject to the instruction of the Board of Directors, shall be responsible for the general direction and control of the work of the Association. He/she shall be an ex-officio member of all committees of the Board of Directors and of the Association and organizations connected with the Association in any way. He/she shall be responsible for the direction of the work of all other members of the Association staff in conformity with the human resource policy as adopted by the Board of Directors from time to time. He/she shall be custodian of the Seal of the Association, and shall have authority to see it when required. He/she shall certify when required to all contracts and obligations which are within the provisions of the budget as approved by the Board of Directors.

ARTICLE VIII

DISSOLUTION

Upon dissolution of the corporation by Resolution of not less than two-thirds of the Board of Directors, and after all just debts of the corporation have been paid, the remainder of the assets and property of the corporation, if any, shall be liquidated as provided by said Resolution of Dissolution, either by public or private sale by the Board of Directors of the corporation, and the proceeds thereof shall be delivered by way of gift to such charitable institution or charitable institutions who are then qualified tax-exempt charitable organizations within the meaning of the Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or may hereafter be amended, as a majority of the Board of Directors of the corporation shall designate. Any of the assets and property not so distributed shall be disposed of by the court having jurisdiction of the dissolution and liquidation of a Pennsylvania Nonprofit Corporation exclusively to such charitable organization or organizations as are then qualified tax-exempt organizations as defined above. The election of the method of dissolution shall be made by the Board of Directors of the Corporation, but no action relating to dissolution shall be taken unless the written consent of a majority of the Directors of the corporation is first obtained.

ARTICLE IX

RULES OF PROCEDURE

Roberts Rules of Order shall prevail at all meetings unless otherwise provided in these By-Laws.

ARTICLE X

INDEMNIFICATION

Section 10.1 The Association shall indemnify any director or officer, and may indemnify any other employee or agent, who was or is a party to, or is threatened to be made a party to, or who is called as a witness in connection with, any threatened, pending, or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, other than an action by or in the right of the Association, by reason of the fact that he or she is or was a director, officer, employee or agent of the Association, or is or was serving at the request of the Association as a director, officer, employee or agent of another domestic or foreign corporation for profit or not-for-profit, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement, actually and reasonably incurred by him or her in connection with such action, suit or proceeding if such person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interest of the Association, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

Section 10.2 The Association shall indemnify, to the fullest extent of the law, any director or officer, and may indemnify any other employee or agent, who was or is a party to, or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the Association to procure a judgment in its favor by reason of the fact that he or she is or was a director, officer, employee or agent of the Association or is or was serving at the request of the Association as a director, officer, employee or agent of another domestic or foreign corporation for profit or not-for-profit partnership, joint venture, trust or other enterprise against expenses, including attorneys' fees, actually and reasonably incurred by him or her in connection with the defense or settlement of such action or suit if such person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the Association.

Section 10.3 The indemnification and advancement of expenses provided by, or granted pursuant to, this Article X shall not be deemed exclusive of any other rights to which those seeking indemnification or advancement of expenses may be entitled under any By-Law, agreement, vote of disinterested directors or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office. It is the policy of the Association that indemnification of, and advancement of expenses to, directors and officers of the Association shall be made to the fullest extent permitted by law. To this end, the provisions of the Article X shall be deemed to have been amended for the benefit of directors and officers of the Association effective immediately upon any modification of the Nonprofit Corporation Law of 1988 ("NPCL") or any modification, or adoption of any other law that expands or enlarges the power or obligation of corporations organized under the NPCL to indemnify, or advance expenses to, directors and officers of corporations.

Section 10.4 The Association shall pay expenses incurred by an officer or director, and may pay expenses incurred by any other employee or agent, in defending an action, or proceeding referred to in this Article X in advance of the final disposition of such action or proceeding upon receipt of an undertaking by or on behalf of such person to repay such amount if it shall ultimately be determined that he or she is not entitled to be indemnified by the Association.

Section 10.5 The indemnification and advancement of expenses provided by, or granted pursuant to, this Article X shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a director, officer, employee or agent of the Association and shall inure to the benefit of the heirs, executors and administrators of such person.

Section 10.6 The Association shall have the authority to create a fund of any nature, which may; but need not be, under the control of a trustee, or otherwise secure or insure in any manner, its indemnification obligations, whether arising under these By-Laws or otherwise. This authority shall include, without limitation, the authority to: (i) deposit funds in trust or in escrow; (ii) establish any form of self-insurance; (iii) secure its indemnity obligation by grant of a security interest, mortgage or other lien on the assets of the Association; or (iv) establish a letter of credit, guaranty or surety arrangement for the benefit of such persons in connection with the anticipated indemnification or advancement of expenses contemplated by this Article X. The provisions of this Article X shall not be deemed to preclude the indemnification of, or advancement of expenses to, any person who is not specified in Section 10.1 or Section 10.2 of this Article X but whom the Association has the power or obligation to indemnify, or to advance expenses for, under the provisions of the NPCL or otherwise. The authority granted by this Section 10 shall be exercised by the Board of Directors of the Association.

Section 10.7 The Association shall have the authority to enter into a separate indemnification agreement with any officer, director, employee or agent of the Association or any subsidiary providing for such indemnification of such person as the Board of Directors shall determine up to the fullest extent permitted by law.

Section 10.8 As soon as practicable after receipt by any person specified in Section 10.1 or Section 10.2 of this Article X of notice of the commencement of any action, suit or proceeding specified in Section 10.1 or Section 10.2 of this Article X, such person shall, if a claim with respect thereto may be made against the Association under Article X of these By-Laws, notify the Association in writing of the commencement or threat thereof; however, the omission so to notify the Association shall not relieve the Association from any liability under Article X of these By-Laws unless the Association shall have been prejudiced thereby or from any other liability which it may have to such person other than under Article X of these By-Laws. With respect to any such action as to which such person notifies the Association of the commencement or threat thereof, the Association may participate therein at its own expense and, except as otherwise provided herein, to the extent that it desires, the Association, jointly with any other indemnifying party similarly notified, shall be entitled to assume the defense thereof, with counsel selected by the Association to the reasonable satisfaction of such person. After notice from the Association to such person of its election to assume the defense thereof, the Association shall not be liable to such person under Article X of these By-Laws for any legal or other expenses subsequently incurred by such person in connection with the defense thereof other than as otherwise provided herein. Such person shall have the right to employ his or her own counsel in such action, but the fees and expenses of such counsel incurred after notice from the Association of its assumption of the defense thereof shall be at the expense of such person unless: (i) the employment of counsel by such person shall have been authorized by the Association; (ii) such person shall have reasonably concluded that there may be a conflict of interest between the Association and such person in the conduct of the defense of such proceeding; or (iii) the Association shall not in fact have employed counsel to assume the defense of such action or shall fail after the employment of such counsel to diligently defend such action. The Association shall not be entitled to assume the defense of any proceeding brought by or on behalf of the Association or as to which such person shall have reasonably concluded that there may be a conflict of interest. If indemnification under Article X of these By-Laws or advancement of expenses are not paid or made by the Association, or on its behalf, within 90 days after a written claim for indemnification or a request for an advancement of expenses has been received by the Association, such person may, at any time thereafter, bring suit against the Association to recover the unpaid amount of the claim or the advancement of expenses. The right to indemnification and advancements of expenses provided hereunder shall be enforceable by such person in any court of competent jurisdiction. The burden of proving that indemnification is not appropriate shall be on the Association. Expenses reasonably incurred by such person in connection with successfully establishing the right to indemnification or advancement of expenses, in whole or in part, shall also be indemnified by the Association.

Section 10.9 The Association shall have the power to purchase and maintain insurance on behalf of

any person who is or was a director, officer, employee or agent of the Association, or is or was serving at the request of the Association as a director, officer, employee or agent of another domestic or foreign corporation for profit or not-for-profit, partnership, joint venture, trust or other enterprise against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Association would have the power to indemnify him or her against such liability under the provisions of this Article X.

Section 10.10 Notwithstanding any other provisions of these By-Laws, the approval of the Board of Directors shall be required to amend, repeal or adopt any provision as part of these By-Laws which is inconsistent with the purpose or intent of this Article X, and, if any such action shall be taken, it shall become effective only on a prospective basis from and after the date of such Board of Directors approval.

ARTICLE XI

AMENDMENTS

Section 11.1 BOARD PROCEDURE: The By-Laws of the Association may be amended by a two thirds vote of the members of the Board of Directors present at a meeting provided that such an amendment shall have been submitted at a previous meeting of the Board of Directors, and furnished in writing to all Board of Director members, not less than ten (10) days prior to the meeting at which it will be considered.

Section 11.2 MEMBERSHIP PROCEDURE: The By-Laws of the Association may be amended by a two-thirds majority vote of the members of the Association. Recommended changes in the By-Laws must be submitted in writing to the Board of Directors for promulgation in writing to the membership and not less than ninety (90) days prior to the date of the meeting of the membership called for the purpose. The request shall be signed by not less than one thousand (1,000) members of the Association.

Approval of these By-Laws have been made this 10th day of December 2012, and all other By-Laws adopted prior hereto are repealed as of this approval date.

NAME: _____
Chairperson

Signature

ATTEST: NAME: _____
Secretary

Signature