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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

PHILADELPHIA FREEDOM VALLEY YMCA

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

2000 MARKET STREET NO 750

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

PHILADELPHIA, PA 191033214

F Name and address of principal officer

JOHN F FLYNN

2000 MARKET STREET NO 750

PHILADELPHIA, PA 191033214

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

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																																													
Activities & Governance	1 Briefly describe the organization's mission or most significant activities SEE SCHEDULE O																																												
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets																																												
Revenue	<table><tr><td>3</td><td>Number of voting members of the governing body (Part VI, line 1a)</td><td>3</td><td>37</td></tr><tr><td>4</td><td>Number of independent voting members of the governing body (Part VI, line 1b)</td><td>4</td><td>35</td></tr><tr><td>5</td><td>Total number of individuals employed in calendar year 2013 (Part V, line 2a)</td><td>5</td><td>4,701</td></tr><tr><td>6</td><td>Total number of volunteers (estimate if necessary)</td><td>6</td><td>3,700</td></tr><tr><td>7a</td><td>Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7a</td><td>0</td></tr><tr><td>b</td><td>Net unrelated business taxable income from Form 990-T, line 34</td><td>7b</td><td>0</td></tr></table>	3	Number of voting members of the governing body (Part VI, line 1a)	3	37	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	35	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	4,701	6	Total number of volunteers (estimate if necessary)	6	3,700	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0																				
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Net Assets or Fund Balances		Beginning of Current Year	End of Year																																										
	20	Total assets (Part X, line 16)	77,827,482140,711,072																																										
	21	Total liabilities (Part X, line 26)	26,574,52344,209,668																																										
	22	Net assets or fund balances Subtract line 21 from line 20	51,252,95996,501,404																																										

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

2014-07-24

Date

JOHN F FLYNN PRESIDENT & CEO

Type or print name and title

Prnt/Type preparer's name

JULIUS GREEN CPA

Preparer's signature

Date

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

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

☒

1

Briefly describe the organization's mission

SEE SCHEDULE O

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☒ Yes ☐ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the 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 \$ 25,728,063 including grants of \$ 2,702,387) (Revenue \$ 21,545,242)

SEE SCHEDULE O

4b

(Code) (Expenses \$ 37,147,821 including grants of \$ 3,901,879) (Revenue \$ 45,664,134)

SEE SCHEDULE O

4c

(Code) (Expenses \$ 1,508,998 including grants of \$ 158,500) (Revenue \$ 894,068)

SEE SCHEDULE O

4d

Other program services (Describe in Schedule O)

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

4e

Total program service expenses 64,384,882

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
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? If "Yes," complete Schedule C, Part II	4	No
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? If "Yes," complete Schedule C, Part III	5	No
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? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9 Yes	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10 Yes	
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? If "Yes," complete Schedule D, Part VI 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	No
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? If "Yes," complete Schedule D, Part VIII 	11c	No
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? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
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)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
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? If "Yes," complete Schedule G, Part I (see instructions) 	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or 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>	22	Yes	
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>	23	Yes	
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 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
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>	27		No
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>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
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>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
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>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
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>	32		No
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>	33		No
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>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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>	35b		
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>	36		No
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>	37		No
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	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	Yes	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.			
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter			
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11 Section 501(c)(12) organizations. Enter			
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	Yes
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
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	9	No

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

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

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 Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain 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 2000 MARKET STREET SUITE 750 PHILADELPHIA, PA 191033214 (215) 963-3745

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

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

Form **990** (2013)

Part VII

1b	Sub-Total	V
c	Total from continuation sheets to Part VII, Section A	V
d	Total (add lines 1b and 1c)	V

16

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*

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*

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*

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	9,930,394
HT SWEENEY & SON INC 308 DUTTON MILL ROAD BROOKHAVEN PA 19015	CONSTRUCTION OF NEW FACILITY	1,683,839
VINCENT POOLS INC 1823 DEEP RUN ROAD PIPERSVILLE PA 18947	CONSTRUCTION OF NEW FACILITY	996,381
KINGKINER BROTHERS PO BOX 5828 PHILADELPHIA PA 19102	MAJOR RENOVATION & CONSTRUCTION	883,815
ELLIOTT LEWIS CORPORATION 2900 BLACK LAKE PLACE PHILADELPHIA PA 19154	MAJOR RENOVATION & CONSTRUCTION	571,530

\$100,000 of compensation from the organization ➡ 7

Part VIII

Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	84,383			
	b	Membership dues	1b				
	c	Fundraising events	1c	860,109			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	3,840,017			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,484,051			
	g	Noncash contributions included in lines 1a-1f \$		52,721			
	h	Total. Add lines 1a-1f		8,268,560			
Program Service Revenue	2a	HEALTHY LIVING	Business Code				
			813410	45,664,134	45,664,134		
	b	YOUTH DEVELOPMENT	813410	21,545,242	21,545,242		
	c	SOCIAL RESPONSIBILITY	813410	835,010	835,010		
	d	SWIN & GYMNASTICS TEAM INCOME	813410	59,058	59,058		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		68,103,444			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		240,592			240,592
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		-2,886			-2,886
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)		1,935,562			1,935,562
	8a	Gross income from fundraising events (not including \$ 860,109 of contributions reported on line 1c) See Part IV, line 18					
			a	122,462			
	b	Less direct expenses	b	229,400			
	c	Net income or (loss) from fundraising events		-106,938			-106,938
	9a	Gross income from gaming activities See Part IV, line 19					
			a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances					
			a				
	b	Less cost of goods sold	b				
	c	Net income or (loss) from sales of inventory					
		Miscellaneous Revenue	Business Code				
	11a	LATE FEES	900099	53,974			53,974
	b	MISC FUNDRAISING SALES	813410	17,196			17,196
	c						
	d	All other revenue		7,062			7,062
	e	Total. Add lines 11a-11d		78,232			
	12	Total revenue. See Instructions		78,516,566	68,103,444	0	2,144,562

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to 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	6,738,812	6,738,812		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	23,954	23,954		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	2,514,278	939,703	1,403,269	171,306
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	31,100,936	29,046,779	1,652,224	401,933
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,863,448	1,768,160	78,654	16,634
9	Other employee benefits	2,492,429	2,270,136	186,167	36,126
10	Payroll taxes	2,604,767	2,372,499	194,483	37,785
11	Fees for services (non-employees)				
a	Management				
b	Legal	73,656		73,656	
c	Accounting	84,000		84,000	
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 Schedule O)	1,090,441	624,569	459,495	6,377
12	Advertising and promotion	73,083		73,083	
13	Office expenses	5,736,448	4,958,377	641,989	136,082
14	Information technology	424,291	424,291		
15	Royalties				
16	Occupancy	4,285,911	3,731,123	511,030	43,758
17	Travel	632,045	587,709	42,769	1,567
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	761,900	623,912	121,221	16,767
20	Interest	1,006,584	971,787	34,797	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	4,192,772	3,651,954	478,365	62,453
23	Insurance	848,082	775,657	59,188	13,237
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	RENTAL & MAINTENANCE OF	3,568,989	3,172,607	365,171	31,211
b	SERVICE CHARGES	551,108	551,108		
c	REFINANCE EXPENSES AND	526,436	526,436		
d	MEMBERSHIP DUES	426,831	104,659	321,830	342
e	All other expenses	554,016	520,650	32,197	1,169
25	Total functional expenses. Add lines 1 through 24e	72,175,217	64,384,882	6,813,588	976,747
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X

Balance Sheet

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

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		1,733,461	1	2,460,746
	2	Savings and temporary cash investments		329,140	2	15,715,663
	3	Pledges and grants receivable, net		1,709,271	3	1,431,094
	4	Accounts receivable, net		77,615	4	419,725
	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 instructions). Complete Part II of Schedule L.			6	
	7	Notes and loans receivable, net		900,000	7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		430,309	9	368,283
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a157,818,335			
	b	Less: accumulated depreciation	10b49,083,394	66,392,607	10c	108,734,941
	11	Investments—publicly traded securities		5,333,154	11	10,798,285
	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.		921,925	15	782,335
	16	Total assets. Add lines 1 through 15 (must equal line 34).		77,827,482	16	140,711,072
Liabilities	17	Accounts payable and accrued expenses		4,272,150	17	6,703,529
	18	Grants payable			18	
	19	Deferred revenue		1,018,396	19	1,292,388
	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		16,817,785	23	35,289,412
	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.		4,466,192	25	924,339
	26	Total liabilities. Add lines 17 through 25.		26,574,523	26	44,209,668
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		48,392,302	27	93,304,883
	28	Temporarily restricted net assets		2,126,086	28	2,222,736
	29	Permanently restricted net assets		734,571	29	973,785
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		51,252,959	33	96,501,404
	34	Total liabilities and net assets/fund balances		77,827,482	34	140,711,072

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	78,516,566
2	Total expenses (must equal Part IX, column (A), line 25)	2	72,175,217
3	Revenue less expenses Subtract line 2 from line 1	3	6,341,349
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	51,252,959
5	Net unrealized gains (losses) on investments	5	1,131,581
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	38,536,410
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-760,895
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	96,501,404

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	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	Yes	
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?		No
3b	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		

Additional Data

Software ID:
Software Version:
EIN: 23-1243965
Name: PHILADELPHIA FREEDOM VALLEY YMCA

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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			
SANDY LIPSTEIN CHAIR	1 00	X		X				0	0	0
THOMAS A DECKER ESQ VICE CHAIR	1 00	X		X				0	0	0
RAY LUKAS TREASURER	1 00	X		X				0	0	0
TOM MCVEIGH VICE CHAIR	1 00	X		X				0	0	0
JEFFREY A LUTSKY VICE CHAIR	1 00	X		X				0	0	0
GEORGE SWEENEY SECRETARY	1 00	X		X				0	0	0
DAVID ALLEBACH DIRECTOR	1 00	X						0	0	0
RUBEN AMARO JR DIRECTOR	1 00	X						0	0	0
CHRISTINE ANGELAKIS DIRECTOR	1 00	X						0	0	0
MARIA ARIAS DIRECTOR	1 00	X						0	0	0
MARC J ARMSTRONG DIRECTOR	1 00	X						0	0	0
THOMAS BENDER JR ESQ DIRECTOR	1 00	X						0	0	0
DEAN BECKER DIRECTOR	1 00	X						0	0	0
KATHY BRANDON DIRECTOR	1 00	X						0	0	0
CHRISTOPHER CASHMAN DIRECTOR	1 00	X						0	0	0
STEPHEN CLOETINGH DIRECTOR	1 00	X						0	0	0
WALT D'ALESSIO DIRECTOR	1 00	X						0	0	0
KATHLEEN DELAWRENCE DIRECTOR	1 00	X						0	0	0
BRINT DETWILER DIRECTOR	1 00	X						0	0	0
AMIT DOGRA DIRECTOR	1 00	X						0	0	0
JANET ELLISON DIRECTOR	1 00	X						0	0	0
MARK KING EXLEY DIRECTOR	1 00	X						0	0	0
KENNETH R GARRETT DIRECTOR	1 00	X						0	0	0
DARREL GERMAN DIRECTOR	1 00	X						0	0	0
CLINTON JACKSON DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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			
CARL LAMAstra DIRECTOR	1 00	X						0	0	0
THEODORE MICHAELS ESQ DIRECTOR	1 00	X						0	0	0
ED NEWMAN DIRECTOR	1 00	X						0	0	0
RAY PENNACCHIA DIRECTOR	1 00	X						0	0	0
STEVEN ROTHENBERGER DIRECTOR	1 00	X						0	0	0
DIANNE SEMINGSON DIRECTOR	1 00	X						0	0	0
PETER C SOENS DIRECTOR	1 00	X						0	0	0
JEFF STAUFFER DIRECTOR	1 00	X						0	0	0
MICHAEL THOMPSON DIRECTOR	1 00	X						0	0	0
DANIEL R TROPEANO DIRECTOR	1 00	X						0	0	0
RICHARD G WEBSTER JR DIRECTOR	1 00	X						0	0	0
JOHN FLYNN PRESIDENT/CEO	50 00	X		X				518,145	0	36,357
BETTEANN KRAMER VP OF FINANCE/TREASURER	50 00			X				175,633	0	26,723
JONATHAN AGNEW COO	50 00			X				168,603	0	30,503
TERRI WELLMAN VP OF OPERATIONS	50 00			X				157,667	0	20,021
ANN NELSON VP EARLY CHILDHOOD EDUCATION	50 00			X				150,157	0	23,568
LISA WELSCH VP OF DEVELOPMENT	50 00			X				147,354	0	23,952
JAMIE BRUNING VP OF MEMBERSHIP	50 00			X				145,705	0	23,542
CAROL ANN MERRITT VP OF HR	50 00			X				137,017	0	26,585
ERIC DAUGHERTY CFO	50 00			X				136,728	0	1,006
MICHAEL TROUPE VP OF FACILITIES	50 00			X				129,019	0	24,294
OMOIYE KINNEY VP OF COMMUNICATIONS	50 00			X				125,083	0	20,884
SEAN ELLIOTT VP OF OPERATIONS	50 00			X				122,521	0	24,750
BERTRAM LAWSON VP OF OPERATIONS	50 00			X				103,450	0	15,009
MARK MORRISON DIRECTOR, INFO TECHNOLOGY	50 00					X		122,279	0	16,007

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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			
ZAFFERO POEHLMANN BRANCH EXECUTIVE DIRECTOR	50 00					X		102,010	0	19,177
JAY SCHAEFFER FORMER FV CEO	0 00						X	332,744	0	0

SCHEDULE A

(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

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 33¹/₃% 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 33¹/₃% 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									

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage			
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14		
15 Public support percentage for 2012 Schedule A, Part II, line 14	15		
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			▶
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			▶
17a 10%-facts-and-circumstances test—2013. 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			▶
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization			▶
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			▶

Part IIISupport 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	6,284,363	5,689,711	5,323,121	6,517,890	8,230,664	32,045,749
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	30,117,922	31,705,559	36,243,829	38,986,935	68,103,444	205,157,689
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	36,402,285	37,395,270	41,566,950	45,504,825	76,334,108	237,203,438
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)						237,203,438

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	36,402,285	37,395,270	41,566,950	45,504,825	76,334,108	237,203,438
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	347,194	260,181	162,451	298,694	313,363	1,381,883
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	347,194	260,181	162,451	298,694	313,363	1,381,883
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)	68,606	147,820	267,126	94,210	78,233	655,995
13 Total support. (Add lines 9, 10c, 11, and 12)	36,818,085	37,803,271	41,996,527	45,897,729	76,725,704	239,241,316
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	99 150 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	98 980 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0 580 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	0 700 %
19a 33 1/3% support tests—2013. 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—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation	
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SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► 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. ► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization PHILADELPHIA FREEDOM VALLEY YMCA	Employer identification number 23-1243965
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds 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? ☐ Yes ☐ No	

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

1

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

☐ Preservation of land for public use (e g , recreation or 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 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
1c	711,006
1d	147,065
1e	115,232
1f	742,839

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	b (c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance	5,672,034	5,591,934	5,635,375	5,155,957
b	Contributions	4,029,303	17,513		
c	Net investment earnings, gains, and losses	1,096,949	735,825	-43,441	479,418
d	Grants or scholarships		173,238		
e	Other expenditures for facilities and programs		500,000		
f	Administrative expenses				
g	End of year balance	10,798,286	5,672,034	5,591,934	5,635,375

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

92 000 %

b

Permanent endowment

6 000 %

c

Temporarily restricted endowment

2 000 %

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

(i) unrelated organizations

3a(i)

☐ Yes

☐ No

(ii) related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

4

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		6,488,913		6,488,913
b Buildings		130,167,019	34,639,076	95,527,943
c Leasehold improvements		678,617	192,301	486,316
d Equipment		17,824,238	13,507,296	4,316,942
e Other		2,659,548	744,721	1,914,827
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				108,734,941

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	72,250,699
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	2e	-6,341,524
a	Net unrealized gains on investments	2a	1,131,581
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	-7,473,105
e	Add lines 2a through 2d	2e	-6,341,524
3	Subtract line 2e from line 1	3	78,592,223
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	4c	-75,657
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	-75,657
c	Add lines 4a and 4b	4c	-75,657
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	78,516,566

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	65,538,664
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	2e	75,657
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	75,657
e	Add lines 2a through 2d	2e	75,657
3	Subtract line 2e from line 1	3	65,463,007
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :	4c	6,712,210
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	6,712,210
c	Add lines 4a and 4b	4c	6,712,210
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	72,175,217

Part XIII Supplemental Information

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

Return Reference	Explanation
PART IV, LINE 1B	PHILADELPHIA FREEDOM VALLEY YMCA 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 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 2013 AND 2012. THE FEDERAL EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURNS FOR THE ASSOCIATION FOR THE YEARS PRIOR TO 2010 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 185,341. LOSS ON REFINANCING -615,260. INSURANCE LOSSES -330,976. FINANCIAL ASSISTANCE - 6,712,210.
PART XI, LINE 4B - OTHER ADJUSTMENTS	RENTAL EXPENSE -75,657
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSE 75,657
PART XII, LINE 4B - OTHER ADJUSTMENTS	FINANCIAL ASSISTANCE 6,712,210

[illegible]

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.

Revenue			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
			<u>JWA DINNER</u>	<u>GOLF TOURNAMENT</u>	<u>13</u>	(add col (a) through	
			(event type)	(event type)	(total number)	col (c))	
1	Gross receipts	. . .	345,375	238,875	398,321	982,571	
2	Less Contributions	. .	295,375	219,723	345,011	860,109	
3	Gross income (line 1 minus line 2)	. . .	50,000	19,152	53,310	122,462	
Direct Expenses	4	Cash prizes	. . .				
	5	Noncash prizes	. .	732	630	1,850	3,212
	6	Rent/facility costs	. .	41,400	43,443	46,632	131,475
	7	Food and beverages	.			7,842	7,842
	8	Entertainment	. . .	4,500		5,244	9,744
	9	Other direct expenses	.	1,561	86	75,480	77,127
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶					(229,400)
	11	Net income summary Subtract line 10 from line 3, column (d) ▶					-106,938

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))
Revenue	1	Gross revenue			
	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . . .			
Direct Expenses	6	Volunteer labor			
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Subtract line 7 from line 1, column (d) ▶			

9 Enter the state(s) in which the organization 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 _____

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	13a	%
b	An outside facility	13b	%

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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV

Supplemental Information. 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).

Return Reference	Explanation
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Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization
PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number
23-1243965

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

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

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

2

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

▶

3

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

▶

Part III

Grants and Other Assistance to 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
(1) SCHOLARSHIPS FOR MEMBERSHIPS & PROGRAMS	6000	6,738,812			

Part IV

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

Return Reference	Explanation
PART I, LINE 2	THE ORGANIZATION PROVIDES THE FOLLOWING TYPES OF GRANTS AND ASSISTANCE 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 ON GROSS FAMILY INCOME AND NUMBER OF FAMILY MEMBERS

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.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number
23-1243965

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☒ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b If any of the boxes in 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.	Yes	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	Yes	
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. ☒ Compensation committee ☒ Independent compensation consultant ☒ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ 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?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		No
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.		No
Only 501(c)(3) and 501(c)(4) organizations only 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?		No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.		No
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?		No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.		No
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.		No
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.		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II

Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 1A	PHILADELPHIA FREEDOM VALLEY YMCA 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

Additional Data

Software ID:
Software Version:
EIN: 23-1243965
Name: PHILADELPHIA FREEDOM VALLEY YMCA

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
JOHN FLYNN PRESIDENT/CEO	(i) (ii)	478,004 0	35,000 0	5,141 0	30,600 0	5,757 0	554,502 0	0 0
BETTEANN KRAMER VP OF FINANCE/TREASURER	(i) (ii)	165,633 0	10,000 0	0 0	21,076 0	5,647 0	202,356 0	0 0
JONATHAN AGNEW COO	(i) (ii)	163,603 0	5,000 0	0 0	20,232 0	10,271 0	199,106 0	0 0
TERRI WELLMAN VP OF OPERATIONS	(i) (ii)	152,667 0	5,000 0	0 0	18,920 0	1,101 0	177,688 0	0 0
ANN NELSON VP EARLY CHILDHOOD EDUCATION	(i) (ii)	150,157 0	0 0	0 0	18,019 0	5,549 0	173,725 0	0 0
LISA WELSCH VP OF DEVELOPMENT	(i) (ii)	144,854 0	2,500 0	0 0	17,683 0	6,269 0	171,306 0	0 0
JAMIE BRUNING VP OF MEMBERSHIP	(i) (ii)	143,555 0	150 0	2,000 0	17,485 0	6,057 0	169,247 0	0 0
CAROL ANN MERRITT VP OF HR	(i) (ii)	132,017 0	5,000 0	0 0	16,442 0	10,143 0	163,602 0	0 0
MICHAEL TROUPE VP OF FACILITIES	(i) (ii)	119,019 0	10,000 0	0 0	15,482 0	8,812 0	153,313 0	0 0
JAY SCHAEFFER FORMER FV CEO	(i) (ii)	325,000 0	0 0	7,744 0	0 0	0 0	332,744 0	0 0

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2013
Open to Public Inspection

Name of the organization
PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number
23-1243965

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?	
			To	From			Yes	No		Yes	No
Total ▶ \$											

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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
(1) CHRIS CASHMAN	OFFICER	207,912	INDEPENDENCE BLUE CROSS HEALTH CARE PROVIDER, PREMIUMS PAID TO INDEPENDENCE BLUE CROSS THROUGH THIRD PARTY ADMINISTRATOR - BROWN & BROWN		No
(2) CHRIS CASHMAN	OFFICER	2,116,701	KEYSTONE HEALTH PLAN EAST HEALTH CARE PROVIDER, PREMIUMS PAID TO KEYSTONE HEALTH PLAN EAST THROUGH THIRD PARTY ADMINISTRATOR - BROWN & BROWN		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

▶Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

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	8	52,721	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

30a

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

30a

Yes

No

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?

31

Yes

No

32a

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

32a

Yes

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

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

Cat No 51227J

Schedule M (Form 990) (2013)

Part II

Supplemental Information.

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

Return Reference	Explanation
PART I, 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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization
PHILADELPHIA FREEDOM VALLEY YMCA

Employer identification number

23-1243965

Return Reference	Explanation
FORM 990, PART I, LINE 1	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

Return Reference	Explanation
FORM 990, PART III, LINE 2	YMCA OF PHILADELPHIA & VICINITY MERGED WITH FREEDOM VALLEY YMCA AS OF JANUARY 1, 2013

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	THE PHILADELPHIA FREEDOM VALLEY YMCA, ONE OF THE NATION'S LEADING NONPROFITS FOR OVER 159 YEARS, STRENGTHENS COMMUNITIES THROUGH YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY. THROUGHOUT SOUTHEASTERN PA, THE PHILADELPHIA FREEDOM VALLEY YMCA SERVES NEARLY 90,000 MEMBERS AND MORE THAN 200,000 INDIVIDUALS A YEAR. ANCHORED IN 15 LOCATIONS IN CHESTER, 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 PHILADELPHIA FREEDOM VALLEY YMCA FULFILLS ITS NON-PROFIT OBLIGATIONS IN COUNTLESS WAYS THROUGH FINANCIAL ASSISTANCE SUBSIDIES FOR PARTICIPATION IN MEMBERSHIP AND PROGRAMS, AND THROUGH TARGETED MISSION-BASED INITIATIVES THAT MEET THE SPECIFIC NEEDS OF INDIVIDUALS AND FAMILIES. IN ADDITION TO MEMBERSHIP DUES AND PROGRAM SERVICE FEES, THE PHILADELPHIA FREEDOM VALLEY YMCA RAISED \$3,518,544 IN GRANTS AND CONTRIBUTIONS IN 2013. IN THE SAME YEAR, THE FINANCIAL ASSISTANCE PROGRAM PROVIDED \$6,712,210 IN SUBSIDIES TO OVER 6,000 INDIVIDUALS WHO OTHERWISE WOULD NOT BE ABLE TO AFFORD THE FULL COST OF OUR SERVICES. ACHIEVEMENTS FOR THE THREE LARGEST PROGRAM SERVICE AREAS - THE THREE LARGEST PROGRAM SERVICE AREAS OF THE PHILADELPHIA FREEDOM VALLEY YMCA FOR 2013 WERE: 1. YOUTH DEVELOPMENT (CHILD CARE, SCHOOL AGE CARE & SUMMER DAY CAMP) \$21,545,242 2. HEALTHY LIVING (HEALTH AND WELL-BEING FOR ALL) - \$45,664,134 3. SOCIAL RESPONSIBILITY (EDUCATION & COMMUNITY OUTREACH) - \$894,068. TOGETHER, THESE CORE PROGRAMS CONSTITUTE 87% OF THE INSTITUTION'S OPERATING EXPENSES, WITH THE REMAINING 13% COVERING MANAGEMENT/GENERAL EXPENSES AND FUND-RAISING EXPENSE. 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 DAILY TO RECEIVE OUR SERVICES. EARLY CHILDHOOD EDUCATION: THE PHILADELPHIA FREEDOM VALLEY YMCA IS THE LARGEST NONPROFIT PROVIDER OF CHILD CARE SERVICES IN SOUTHEASTERN PA, CARING FOR OVER 3,000 CHILDREN EACH DAY. WE OFFER STATE-LICENSED AND KEYSTONE STAR RANKED CHILD CARE PROGRAMS AT 14 BRANCH LOCATIONS AND 87 PROGRAM SITES INCLUDING: THE AUDUBON, ABINGTON, AMBLER AREA, CHRISTIAN STREET, COLUMBIA NORTH, HAVERFORD, NORTHEAST FAMILY, PHOENIXVILLE, POTTSTOWN, ROCKY RUN, ROXBOROUGH, SPRING VALLEY, UPPER PERKIOMEN VALLEY AND WEST PHILADELPHIA YMCAS. WE OFFER HIGH-QUALITY PRE-K PROGRAMS AT THE AUDUBON, COLUMBIA NORTH, NORTHEAST FAMILY, ROXBOROUGH, PHOENIXVILLE, POTTSTOWN AND SPRING VALLEY YMCAS. ALL OF OUR CHILD CARE PROGRAMS PROVIDE A SAFE, NURTURING ENVIRONMENT IN WHICH CHILDREN LEARN, GROW AND DEVELOP SOCIAL SKILLS. WE PROVIDE FINANCIAL ASSISTANCE, MITIGATING ECONOMIC BARRIERS THAT WORKING FAMILIES MIGHT FACE IN CHOOSING HIGH-QUALITY CARE FOR THEIR CHILDREN. OUR EARLY CHILDHOOD EDUCATION CLASSROOMS ARE SET UP BY AGE AND STRUCTURE USING THE "CENTER METHOD." OUR TEACHERS UTILIZE THE CREATIVE CURRICULUM, WHICH ASSISTS CHILDREN'S LEARNING THROUGH THEIR EVERYDAY PLAY. THE CENTER METHOD AND THE CREATIVE CURRICULUM ARE THEMED-BASED WITH SPECIFIC GOALS FOR INDIVIDUAL DEVELOPMENT THAT PREPARES EACH STUDENT FOR HIGHER LEVELS OF LEARNING. AT THE Y, CHILDREN ALSO BENEFIT FROM MEANINGFUL PHYSICAL ACTIVITY, SUCH AS SWIM LESSONS AND GYM ACTIVITIES. A KEY FEATURE OF OUR EARLY CHILDHOOD EDUCATION PROGRAM IS PARENTAL INVOLVEMENT. WE WORK WITH PARENTS AS PARTNERS, HELPING THEM TO BUILD KNOWLEDGE OF EARLY CHILDHOOD DEVELOPMENT AND UNDERSTAND THE IMPORTANCE OF EARLY CHILDHOOD EDUCATION. EQUIPPED WITH THIS KNOWLEDGE, PARENTS WORK DILIGENTLY WITH THEIR CHILDREN TO REINFORCE AT-HOME LESSONS AND SKILLS LEARNED AT THE YMCA. STAFF AND PROGRAM: HIGH-QUALITY CREDENTIALS AND STRUCTURE AT THE PHILADELPHIA FREEDOM VALLEY YMCA. QUALITY CARE DEPENDS ON QUALITY TEACHERS. ALL OF OUR EARLY CHILDHOOD EDUCATION CLASSROOM TEACHERS HAVE 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.

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A	EDUCATION AT THE Y FOR CHILDREN AGES 12-24 MONTHS, THE TEACHER TO STUDENT RATIO IS 1.5. FOR 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 2013, THE PHILADELPHIA FREEDOM VALLEY YMCA 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 PRE-REQUISITES 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 LEGALLY OPERATE A CHILD CARE BUSINESS. SCHOOL-AGE CHILDCARE BEFORE AND AFTER SCHOOL PROGRAMS AFTER CHILDREN ENTER KINDERGARTEN, THE PHILADELPHIA FREEDOM VALLEY YMCA ENCOURAGES THEIR SOCIAL AND PSYCHOLOGICAL DEVELOPMENT THROUGH STATE-LICENSED BEFORE AND AFTER SCHOOL CARE PROGRAMS ACROSS THE ENTIRE ASSOCIATION. IN 2013, WE SERVED OVER 1,500 STUDENTS IN GRADES K-8 WITH BOTH BEFORE AND AFTER-SCHOOL PROGRAMS. MONDAY - 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. ON EARLY-DISMISSAL DAYS AND SCHOOL HOLIDAYS, THE Y OFFERS HALF AND FULL DAY CHILD CARE SERVICE, ENSURING THAT CHILDREN SPEND THAT TIME IN A SAFE, NURTURING, AND STRUCTURED ENVIRONMENT. 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 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 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 PHILADELPHIA FREEDOM VALLEY YMCA. THE PHILADELPHIA FREEDOM VALLEY YMCA 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 2013, MORE THAN 5,500 YOUTH PARTICIPATED IN OUR SUMMER DAY CAMP PROGRAMS. WE PRO

Return Reference	Explanation
FORM 990, PART III, LINE 4A	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 PHILADELPHIA FREEDOM VALLEY YMCA 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, SPRING VALLEY 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 CHILDREN TO LEARN AND APPRECIATE OTHER INDIVIDUALS. THE PHILADELPHIA FREEDOM VALLEY YMCA 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 PHILADELPHIA FREEDOM VALLEY YMCA 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. 7TH GRADE MEMBERSHIP INITIATIVE: THE PHILADELPHIA FREEDOM VALLEY YMCA, 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 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 LOCATIONS, THE Y HAS THE OPPORTUNITY TO ENGAGE, CULTIVATE AND CONNECT WITH YOUTH AT A TIME THAT IS MOST CRUCIAL TO THEIR DEVELOPMENT. IN 2013, THE Y PROVIDED 2,171 NEW 7TH GRADE MEMBERSHIPS.

Return Reference	Explanation
FORM 990, PART III, LINE 4B	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 OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE, AND OPEN TO ALL FAITHS, BACKGROUNDS, ABILITIES AND INCOME LEVELS IN 2013, WE PROVIDED OVER \$6.7 MILLION IN FINANCIAL ASSISTANCE TO PEOPLE WHO OTHERWISE COULD NOT AFFORD THE MEMBERSHIP WE FOCUS OUR EFFORTS ON "HEALTH SEEKERS," WHICH WE DEFINE 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 INFLUENCE AND MOTIVATE HEALTH SEEKERS TO MAKE POSITIVE CHANGES IN THEIR PURSUIT OF WELL-BEING OUTSIDE THE Y, WE HELP TO CREATE AND SUSTAIN HEALTHIER COMMUNITIES THROUGH COLLABORATIVE PARTNERSHIPS WITH OTHER COMMUNITY-BASED HEALTH AND SOCIAL SERVICE ORGANIZATIONS 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 MEMBERSHIP & HEALTH AND WELLNESS WE PROVIDE RESOURCES AND GUIDANCE TO ASSIST MEMBERS IN MAINTAINING OR IMPROVING THEIR HEALTH AND WELLNESS AT ANY STAGE OF LIFE THE Y PROVIDES A VARIETY OF HEALTH AND WELLNESS PROGRAMS INCLUDING GROUP 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 PHILADELPHIA FREEDOM VALLEY YMCA ENSURES THAT EVERYONE, REGARDLESS OF INCOME, HAS THE OPPORTUNITY TO PARTICIPATE IN ALL PROGRAMS AND SERVICES THROUGH THE ANNUAL CAMPAIGN IN 2013, 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 PREVENTION THE Y IS INCREASINGLY FOCUSED ON HELPING INDIVIDUALS TO PREVENT OR MITIGATE THE ADVERSE EFFECTS OF CHRONIC HEALTH CONDITIONS SUCH AS TYPE II DIABETES AND OBESITY IN 2013, WE CONTINUED TO PROVIDE THE YMCA DIABETES PREVENTION PROGRAM, Y-USA'S MODEL PROGRAM DESIGNED TO HELP THOSE AT RISK OF DEVELOPING THE DISEASE TO ENGAGE IN POSITIVE NUTRITION AND PHYSICAL FITNESS HABITS OUR Y IS ALSO A SUPPORT TO CANCER SURVIVORS IN OUR COMMUNITIES WE OFFER SUPPORT TO BREAST CANCER SURVIVORS AT THE SPRING VALLEY AND PHOENIXVILLE YMCAS THROUGH THE PINK CONFETTI PROGRAM WE ADOPTED Y-USA AND THE LIVESTRONG FOUNDATION'S LIVESTRONG AT THE YMCA, WHICH WAS PILOTED AT THE ROCKY RUN YMCA HEALTH SCREENINGS THE PHILADELPHIA FREEDOM VALLEY YMCA PROVIDES HEALTH EDUCATION AND SCREENINGS FOR OUR COMMUNITY THROUGHOUT THE YEAR AT ALL OF OUR LOCATIONS AS WELL AS COMMUNITY EVENTS OFTEN PROVIDED THROUGH PARTNERSHIPS WITH LOCAL HOSPITALS AND HEALTH SYSTEMS, HEALTH EDUCATION AND SCREENINGS 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 PHILADELPHIA FREEDOM VALLEY YMCA 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 ORGANIZATIONS, THE Y IS ABLE TO PROVIDE THIS FREE EVENT TO THE COMMUNITY IN 2013, THE Y HAD APPROXIMATELY 5,511 YOUTH AND ADULTS ATTEND OUR HEALTHY KIDS DAY EVENT THROUGHOUT OUR ASSOCIATION SPLASH WEEK ONCE A YEAR, THE PHILADELPHIA FREEDOM VALLEY YMCA 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, DEVELOP SELF CONFIDENCE, PRIDE AND INNER STRENGTH DROWNING IS THE LEADING CAUSE OF DEATH FOR CHILDREN AGES 12 AND UNDER IN 2013, WE SERVED OVER 920 CHILDREN AND FAMILIES THROUGHOUT OUR ASSOCIATION

Return Reference	Explanation
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 159 YEARS OUR Y PROGRAMS DELIVER TRAINING, RESOURCES, AND SUPPORT THAT EMPOWER OUR NEIGHBORS TO EFFECT CHANGE, BRIDGE GAPS, AND OVERCOME OBSTACLES IN 2013, 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 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 - 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 2013, WE SERVED APPROXIMATELY 550 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 PHILADELPHIA FREEDOM VALLEY YMCA'S INTERNATIONAL PROGRAM IS ENGAGED IN ONGOING ACTIVITIES THAT HELP TO DEVELOP A SENSE OF WORLD-MINDEDNESS, PROMOTE WORLDWIDE UNDERSTANDING OF VARIOUS CULTURES, AND 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 PHILADELPHIA FREEDOM VALLEY YMCA 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

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 5	JULY OF 2013 - CREDIT CARD FRAUD OCCURRED - \$367,000 LOSS AFTER RECEIVING \$250K FROM INSURANCE

Return Reference	Explanation
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

Return Reference	Explanation
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 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

Return Reference	Explanation
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. THE COMPENSATION DETERMINATION PROCESS IS DOCUMENTED IN THE BOARD MINUTES.

Return Reference	Explanation
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

Return Reference	Explanation
FORM 990, PART XI, LINE 9	CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUSTS 185,341 LOSS ON REFINANCING -615,260 INSURANCE LOSS -330,976