

Form **990**

# Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

# 2012

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>YMCA OF METROPOLITAN DETROIT</b>		<b>D</b> Employer identification number <b>38-1358055</b>
	Doing Business As		<b>E</b> Telephone number <b>313-267-5300</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>36,497,871.</b>
	<b>1401 BROADWAY</b>	<b>3A</b>	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
City, town, or post office, state, and ZIP code <b>DETROIT, MI 48226</b>		<b>H(c)</b> Group exemption number ▶	
<b>F</b> Name and address of principal officer: <b>JOANNE DUNN</b> <b>SAME AS C ABOVE</b>			
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ <b>WWW.YMCADETROIT.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation: <b>1852</b> <b>M</b> State of legal domicile: <b>MI</b>

<b>Part I Summary</b>				
<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>TO PUT JUDEO-CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT,</b>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	<b>63</b>	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<b>60</b>	
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>2160</b>	
	6	Total number of volunteers (estimate if necessary)	<b>629</b>	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	<b>0.</b>	
	7b	Net unrelated business taxable income from Form 990-T, line 34	<b>0.</b>	
<b>Revenue</b>			<b>Prior Year</b>	<b>Current Year</b>
	8	Contributions and grants (Part VIII, line 1h)	<b>4,004,819.</b>	<b>5,430,167.</b>
	9	Program service revenue (Part VIII, line 2g)	<b>27,627,484.</b>	<b>30,207,501.</b>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>13,307.</b>	<b>7,458.</b>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>472,391.</b>	<b>401,305.</b>
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>32,118,001.</b>	<b>36,046,431.</b>
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>143,601.</b>	<b>240,955.</b>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>18,304,725.</b>	<b>20,227,475.</b>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
		16b Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>743,115.</b>		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>15,059,933.</b>	<b>16,354,595.</b>
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>33,508,259.</b>	<b>36,823,025.</b>
<b>Net Assets or Fund Balances</b>	19	Revenue less expenses. Subtract line 18 from line 12	<b>-1,390,258.</b>	<b>-776,594.</b>
			<b>Beginning of Current Year</b>	<b>End of Year</b>
	20	Total assets (Part X, line 16)	<b>59,682,777.</b>	<b>58,428,546.</b>
	21	Total liabilities (Part X, line 26)	<b>33,717,985.</b>	<b>33,182,062.</b>
22	Net assets or fund balances. Subtract line 21 from line 20	<b>25,964,792.</b>	<b>25,246,484.</b>	

**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.

<b>Sign Here</b>	Signature of officer: <i>Joanne Dunn</i>		Date: <b>8/15/13</b>
	Type or print name and title: <b>JOANNE DUNN, CHIEF FINANCIAL OFFICER</b>		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name: <b>JOHN BEBES</b>	Preparer's signature: <i>John Bebes</i>	Date: <b>8/15/13</b>
	Firm's name: <b>PLANTE &amp; MORAN, PLLC</b>	Firm's EIN: <b>38-1357951</b>	Check if self-employed: <input type="checkbox"/> PTIN: <b>P00053776</b>
Firm's address: <b>P.O. BOX 307 SOUTHFIELD, MI 48037-0307</b>		Phone no. <b>248-352-2500</b>	

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE YMCA OF METROPOLITAN DETROIT IS A VOLUNTEER LED PUBLIC CHARITY THAT INCLUDES MEN, WOMEN, AND CHILDREN OF ALL AGES, ABILITIES, INCOMES, RACES AND RELIGIONS. OUR MISSION IS TO PUT JUDEO-CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT,

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

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

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 8,813,608. including grants of \$ ) (Revenue \$ 5,357,240.) CHILD CARE AND DAY CAMP

THE YMCA OFFERS CHILDREN AND PARENTS A SAFE AND CARING PLACE TO GROW, SUPPORTING PARENT'S EFFORTS TO NURTURE THEIR CHILDREN'S HEALTHY DEVELOPMENT. TRAINED AND CERTIFIED STAFF PROVIDES AFFORDABLE, HIGH-QUALITY CARE FOR PEACE OF MIND AND FAMILY SUCCESS. NEARLY 1,200 CHILDREN PARTICIPATED IN AGE-APPROPRIATE ENJOYABLE CHILD CARE EXPERIENCES. YMCA CHILD CARE, INCLUDING AFTER-SCHOOL CARE, IS OFFERED IN LICENSED LOCATIONS THROUGHOUT SOUTHEAST MICHIGAN AND INCLUDES YOUTH FITNESS TO ENSURE A HEALTHY LIFESTYLE AT THE EARLIEST AGE.

ONE OF THE BEST WAYS TO GIVE CHILDREN A HEAD START IN LIFE IS THROUGH

4b (Code: ) (Expenses \$ 4,954,891. including grants of \$ ) (Revenue \$ 1,558,411.) AQUATICS

SWIMMING LESSONS, AS WE KNOW THEM TODAY, WERE INVENTED AT THE DETROIT YMCA IN 1910 BEFORE SPREADING THROUGHOUT THE YMCA NATIONAL MOVEMENT. LEARNING TO SWIM AT THE YMCA IS MORE THAN STROKE DEVELOPMENT. TRAINED, CERTIFIED AND SENSITIVE STAFF GIVES PERSONAL ATTENTION TO THE 9,000 PROGRAM PARTICIPANTS TO ENSURE QUALITY AND SAFETY. YMCA AQUATICS PROGRAMS ARE AVAILABLE TO ALL AGES AND SKILL LEVELS. THROUGH GUIDED DISCOVERY ACTIVITIES AND CREATIVE TEACHING METHODS, EACH LEVEL OF THE YMCA SWIM LESSON PROGRAM TEACHES AGE-APPROPRIATE SKILLS. PARTICIPANTS ARE TAUGHT IN SMALL GROUPS WITH OTHERS OF THEIR OWN AGE AND SKILL LEVEL. THE Y'S APPROACH TO SWIM LESSONS PROVIDES FOR MORE ACTIVE

4c (Code: ) (Expenses \$ 4,226,086. including grants of \$ ) (Revenue \$ 3,974,441.) EDUCATIONAL SERVICES

YMCA EDUCATIONAL SERVICES, (Y-ES), IS A WHOLLY-OWNED AND OPERATED SUBSIDIARY OF THE YMCA OF METROPOLITAN DETROIT DEDICATED TO CHILDREN AND BUILDING ON THE 100-YEAR EDUCATIONAL MISSION OF THE YMCA. YMCA EDUCATIONAL SERVICES IS SOLELY AND WHOLLY FOCUSED ON THE NEEDS AND UNIQUE LEARNING STYLES OF MICHIGAN'S MOST PROMISING YOUTH WHO LIVE IN THE REGION'S MOST CHALLENGED COMMUNITIES.

FROM THE ESTABLISHMENT OF THE DETROIT COLLEGE OF LAW IN 1891 TO FOUNDING OF THE YMCA'S HUDSON SCHOOL FOR BOYS IN 1916, THE YMCA'S ROOTS IN EDUCATION TODAY GIVE SEED TO THE THIRD YMCA CREATED CHARTER PRIMARY

4d Other program services (Describe in Schedule O.)

(Expenses \$ 15,284,518. including grants of \$ 240,955.) (Revenue \$ 19,317,409.)

4e Total program service expenses 33,279,103.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	21 X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> .....	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	24b	X
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	X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	24d	X
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> .....	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....	28c X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	33 X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	35b X	
36 <b>Section 501(c)(3) organizations.</b> 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	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	38 X	

**Note.** All Form 990 filers are required to complete Schedule O .....

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question 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		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," 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)?		X
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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	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?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> 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	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	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 line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

**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.		
	1a	63	
b	Enter the number of voting members included in line 1a, above, who are independent .....		
	1b	60	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? .....	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .....	5	X
6	Did the organization have members or stockholders? .....	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? .....	8a	X
b	Each committee with authority to act on behalf of the governing body? .....	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O .....	9	X

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

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

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ► **MI**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     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: ►  
**YMCA OF METROPOLITAN DETROIT - (313) 267-5300**  
**1401 BROADWAY, STE 3A, DETROIT, MI 48226**

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID J. ALLEN BOARD MEMBER	2.00	X						0.	0.	0.
(2) WILLIAM P. BAER BOARD MEMBER	3.00	X						0.	0.	0.
(3) PAUL M. BALAS BOARD MEMBER	3.00	X						0.	0.	0.
(4) JOHN BAMBERGER BOARD MEMBER	2.00	X						0.	0.	0.
(5) MICHAEL E. BANNISTER BOARD MEMBER	2.00	X						0.	0.	0.
(6) SCOTT A. BOWMAR BOARD MEMBER	1.00	X						0.	0.	0.
(7) WAYNE W. BRADLEY, SR. BOARD MEMBER	2.00	X						0.	0.	0.
(8) EVELYN CAISE BOARD MEMBER	3.00	X						0.	0.	0.
(9) JEANNE CARLSON BOARD MEMBER	3.00	X						0.	0.	0.
(10) ROBERT E. CARR BOARD MEMBER	1.00	X						0.	0.	0.
(11) JOHN C. CARTER BOARD MEMBER	3.00 1.00	X						0.	0.	0.
(12) TOM CONSTAND BOARD MEMBER	2.00	X						0.	0.	0.
(13) DALE A. COOK BOARD MEMBER	1.00	X						0.	0.	0.
(14) MARY E. CORRADO BOARD MEMBER	3.00	X						0.	0.	0.
(15) MATTHEW P. CULLEN BOARD MEMBER	2.00	X						0.	0.	0.
(16) DANIEL M. DEBOER BOARD MEMBER	1.00	X						0.	0.	0.
(17) RONALD A. DENEWETH BOARD MEMBER - CHAIR	3.00	X	X					0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) WILLIAM A. ERKEN BOARD MEMBER	4.00	X						0.	0.	0.
(19) AHMAD EZZEDDINE BOARD MEMBER	2.00	X						0.	0.	0.
(20) BURTON D. FARBMAN BOARD MEMBER	2.00	X						0.	0.	0.
(21) ROB FERREE BOARD MEMBER	1.00	X						0.	0.	0.
(22) RAYMOND L. FINOCCHIO BOARD MEMBER	2.00	X						0.	0.	0.
(23) GARY FORHAN BOARD MEMBER	2.00	X						0.	0.	0.
(24) WENDY L. FOSS BOARD MEMBER	2.00	X						0.	0.	0.
(25) RONALD J. GANTNER BOARD MEMBER	2.00	X						0.	0.	0.
(26) MARITA S. GROBBEL BOARD MEMBER	3.00 1.00	X						0.	0.	0.
<b>1b Sub-total</b> .....								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								1,560,820.	0.	197,778.
<b>d Total (add lines 1b and 1c)</b> .....								1,560,820.	0.	197,778.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 9

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
JOHNSON CONTROLS, INC DRAWER 242, MILWAUKEE, WI 53278	MECHANICAL ENGINEERING	580,020.
EDIBLES REX MANAGEMENT, INC, 5555 CONNER AVE, SUITE 1058, DETROIT, MI 48213	FOOD SERVICE	277,837.
P.I.C. MAINTENANCE, INC. 27734 FRANKLIN ROAD, SOUTHFIELD, MI 48034	CLEANING	215,602.
ROAD RUNNER MAINTENANCE PO BOX 5935, TROY, MI 48007	CLEANING	178,196.
24/7/365 INCORPORATED 22610 ROSEWOOD, OAK PARK, MI 48237	CLEANING	164,438.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 8

SEE PART VII, SECTION A CONTINUATION SHEETS



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) SANDRA M. HERMANOFF BOARD MEMBER	3.00	X						0.	0.	0.
(28) JOHN J. HERN, JR. BOARD MEMBER - TREASURER	3.00 1.00	X		X				0.	0.	0.
(29) PEARL M. HOLFORTY BOARD MEMBER	1.00	X						0.	0.	0.
(30) ERIC HUFFMAN BOARD MEMBER	2.00	X						0.	0.	0.
(31) LARRY L. JOHNSON BOARD MEMBER	3.00 1.00	X						0.	0.	0.
(32) EUGENE E. JONES, JR. BOARD MEMBER	1.00	X						0.	0.	0.
(33) GREG KATEFF BOARD MEMBER	1.00	X						0.	0.	0.
(34) KYLE C. KERBAWY BOARD MEMBER	3.00	X						0.	0.	0.
(35) PETE KOWALSKI BOARD MEMBER	2.00	X						0.	0.	0.
(36) BRAD M. KREINER BOARD MEMBER	2.00 1.00	X						0.	0.	0.
(37) ARTHUR J. KUBERT BOARD MEMBER	2.00	X						0.	0.	0.
(38) STEVEN E. KURMAS BOARD MEMBER	3.00	X						0.	0.	0.
(39) ANNE LEHKER BOARD MEMBER - Y-ES	1.00	X						0.	0.	0.
(40) BEN C. MAIBACH, III BOARD MEMBER	2.00	X						0.	0.	0.
(41) MICHAEL E. MCINERNEY BOARD MEMBER - VICE CHAIR	3.00	X		X				0.	0.	0.
(42) JAMES T. MESTDAGH BOARD MEMBER	2.00	X						0.	0.	0.
(43) EDWARD J. MILLER BOARD MEMBER	1.00	X						0.	0.	0.
(44) GRANT MORISETTE BOARD MEMBER	2.00	X						0.	0.	0.
(45) JAMES B. NICHOLSON BOARD MEMBER	1.00	X						0.	0.	0.
(46) JAMES M. NICHOLSON BOARD MEMBER	3.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) ARTHUR A. NITZSCHE BOARD MEMBER	1.00	X						0.	0.	0.
(48) KAREN O'DONOGHUE BOARD MEMBER	3.00	X						0.	0.	0.
(49) MICHAEL OTTAWAY BOARD MEMBER	2.00	X						0.	0.	0.
(50) CARL D. ROEHLING BOARD MEMBER	2.00	X						0.	0.	0.
(51) BETTY M. SCHICK BOARD MEMBER	2.00	X						0.	0.	0.
(52) TOM SCHUMM BOARD MEMBER	3.00	X						0.	0.	0.
(53) JACK SHUBITOWSKI BOARD MEMBER	2.00	X						0.	0.	0.
(54) MARIANNE M. SIMANCEK BOARD MEMBER	2.00	X						0.	0.	0.
(55) REID S. THEBAULT PRESIDENT/CEO	50.00 5.00	X	X					343,451.	0.	30,598.
(56) DWIGHT H. VINCENT BOARD MEMBER	2.00	X						0.	0.	0.
(57) GAIL BERNARD VON STADEN BOARD MEMBER	2.00	X						0.	0.	0.
(58) SUSAN M. WEBB BOARD MEMBER	2.00	X						0.	0.	0.
(59) ALAN D. WHITMAN BOARD MEMBER	3.00	X						0.	0.	0.
(60) DAN WISNIEWSKI BOARD MEMBER	2.00	X						0.	0.	0.
(61) WILLIAM A. WOLF BOARD MEMBER	1.00	X						0.	0.	0.
(62) LAURENCE M. WOOD BOARD MEMBER	1.00	X						0.	0.	0.
(63) JAMES SCAPA BOARD MEMBER	2.00	X						0.	0.	0.
(64) JOANNE DUNN EXEC VP OF CORP SERVICES/CFO	40.00 5.00			X				43,862.	0.	8,813.
(65) SCOTT LANDRY EXEC VP OF STRATEGIC OF DEVELOPMENT	50.00			X				208,627.	0.	18,750.
(66) DAN MAIER EXEC VP OF DEVELOPMENT	50.00 5.00			X				208,861.	0.	16,019.
Total to Part VII, Section A, line 1c										



**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	218,254.				
	1 b	Membership dues					
	1 c	Fundraising events	387,974.				
	1 d	Related organizations	787,332.				
	1 e	Government grants (contributions)	1,434,061.				
	1 f	All other contributions, gifts, grants, and similar amounts not included above	2,602,546.				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	<b>Total.</b> Add lines 1a-1f		5,430,167.			
	Program Service Revenue			Business Code			
2 a		HEALTH AND WELL-BEING	713940	14,619,237.	14,619,237.		
2 b		CHILD CARE AND DAY CAMP	624410	5,357,240.	5,357,240.		
2 c		EDUCATIONAL SERVICES	611710	3,974,441.	3,974,441.		
2 d		AQUATICS	624100	1,558,411.	1,558,411.		
2 e		HOLISTIC DEVELOPMENT AND FITNESS	624100	1,465,771.	1,465,771.		
2 f		All other program service revenue	624100	3,232,401.	3,232,401.		
g		<b>Total.</b> Add lines 2a-2f		30,207,501.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		8,270.		8,270.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	(ii) Personal			
		b	Less: rental expenses				
		c	Rental income or (loss)				
		d	Net rental income or (loss)				
	7 a	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)				
	8 a	Gross income from fundraising events (not including \$ 387,974. of contributions reported on line 1c). See Part IV, line 18	a	477,300.			
		b	Less: direct expenses	b	424,508.		
		c	Net income or (loss) from fundraising events		52,792.		52,792.
	9 a	Gross income from gaming activities. See Part IV, line 19	a				
b		Less: direct expenses	b				
c		Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	a					
	b	Less: cost of goods sold	b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code					
11 a	CONSULTING	541900	182,500.		182,500.		
11 b	CONVENIENCE ITEMS	452000	164,683.		164,683.		
11 c	MISCELLANEOUS	900099	1,330.		1,330.		
11 d	All other revenue						
11 e	<b>Total.</b> Add lines 11a-11d		348,513.				
12	<b>Total revenue.</b> See instructions.		36,046,431.	30,207,501.	0.	408,763.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	179,720.	179,720.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	61,235.	61,235.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,067,994.	624,290.	228,250.	215,454.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	16,133,341.	15,025,805.	939,337.	168,199.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	569,824.	525,899.	35,586.	8,339.
9 Other employee benefits	916,033.	828,357.	62,997.	24,679.
10 Payroll taxes	1,540,283.	1,438,863.	73,593.	27,827.
11 Fees for services (non-employees):				
a Management				
b Legal	170,554.	119,675.	48,983.	1,896.
c Accounting	78,095.	54,798.	22,429.	868.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	148,206.	103,994.	42,565.	1,647.
12 Advertising and promotion	668,610.	664,154.	1,647.	2,809.
13 Office expenses	587,594.	495,270.	86,934.	5,390.
14 Information technology				
15 Royalties				
16 Occupancy	2,885,431.	2,585,461.	246,527.	53,443.
17 Travel	300,128.	170,093.	114,008.	16,027.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	352,344.	284,832.	51,293.	16,219.
20 Interest	938,722.	855,918.	62,176.	20,628.
21 Payments to affiliates	264,336.	264,336.		
22 Depreciation, depletion, and amortization	2,995,603.	2,731,362.	198,413.	65,828.
23 Insurance				
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 <b>REPAIRS AND MAINTENANCE</b>	2,052,979.	1,899,779.	116,675.	36,525.
b <b>PROGRAM SUPPLIES</b>	1,687,291.	1,645,728.	36,203.	5,360.
c <b>PROGRAM INSTRUCTION</b>	1,536,928.	1,280,920.	214,226.	41,782.
d <b>EQUIPMENT RENTAL AND MA</b>	1,055,838.	1,027,520.	23,388.	4,930.
e All other expenses	631,936.	411,094.	195,577.	25,265.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	36,823,025.	33,279,103.	2,800,807.	743,115.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1
	2	Savings and temporary cash investments	1,141,668.	2 1,152,512.
	3	Pledges and grants receivable, net	453,055.	3 369,032.
	4	Accounts receivable, net	1,336,665.	4 2,202,540.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use		8
	9	Prepaid expenses and deferred charges	1,173,879.	9 1,032,069.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 99,952,161.	
	b	Less: accumulated depreciation	10b 46,727,021.	55,155,261. 10c 53,225,140.
	11	Investments - publicly traded securities	422,249.	11 447,253.
	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		15
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	59,682,777.	16 58,428,546.	
Liabilities	17	Accounts payable and accrued expenses	1,881,515.	17 2,138,267.
	18	Grants payable		18
	19	Deferred revenue	1,149,020.	19 1,390,314.
	20	Tax-exempt bond liabilities	29,910,000.	20 29,025,000.
	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		23
	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	777,450.	25 628,481.
	26	<b>Total liabilities.</b> Add lines 17 through 25	33,717,985.	26 33,182,062.
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27	Unrestricted net assets	25,147,611.	27 24,285,485.
	28	Temporarily restricted net assets	817,181.	28 960,999.
	29	Permanently restricted net assets		29
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	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	<b>Total net assets or fund balances</b>	25,964,792.	33 25,246,484.	
34	<b>Total liabilities and net assets/fund balances</b>	59,682,777.	34 58,428,546.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	36,046,431.
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,823,025.
3	Revenue less expenses. Subtract line 2 from line 1	3	-776,594.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	25,964,792.
5	Net unrealized gains (losses) on investments	5	33,652.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	24,634.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	25,246,484.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
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	X	

Form 990 (2012)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No. 1545-0047

**2012**

Open to Public Inspection

Name of the organization <b>YMCA OF METROPOLITAN DETROIT</b>	Employer identification number <b>38-1358055</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

	Yes	No
(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).

(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	
<b>Total</b>									



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	5198559.	3848052.	5413224.	4004819.	5430167.	23894821.
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 .....	5198559.	3848052.	5413224.	4004819.	5430167.	23894821.
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) .....						4219211.
6 Public support. Subtract line 5 from line 4.						19675610.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4 .....	5198559.	3848052.	5413224.	4004819.	5430167.	23894821.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	44,295.	20,447.	11,129.	8,313.	8,270.	92,454.
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.) .....	329,957.	704,309.	368,373.	465,573.	348,513.	2216725.
11 Total support. Add lines 7 through 10 .....						26204000.
12 Gross receipts from related activities, etc. (see instructions) .....					12	144,054,671.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) .....	14	75.09 %
15 Public support percentage from 2011 Schedule A, Part II, line 14 .....	15	73.45 %
16a 33 1/3% support test - 2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....	▶ <input checked="" type="checkbox"/>	
b 33 1/3% support test - 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....	▶ <input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	▶ <input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	▶ <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	▶ <input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

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

**19a 33 1/3% support tests - 2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization .....

**b 33 1/3% support tests - 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization .....

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....

**Part IV** **Supplemental Information.** Complete this part to 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).

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

**OTHER INCOME**

Multiple horizontal lines for providing supplemental information.

**Schedule B**

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

**2012**

Name of the organization

Employer identification number

YMCA OF METROPOLITAN DETROIT

38-1358055

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

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

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

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

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

Name of organization <b>YMCA OF METROPOLITAN DETROIT</b>	Employer identification number <b>38-1358055</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ <u>218,254.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
2		\$ <u>281,628.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
3		\$ <u>787,332.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
4		\$ <u>1,149,760.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
5		\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
6		\$ <u>160,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>

Name of organization <b>YMCA OF METROPOLITAN DETROIT</b>	Employer identification number <b>38-1358055</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ <u>586,447.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

**YMCA OF METROPOLITAN DETROIT**

**38-1358055**

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

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

Name of organization <b>YMCA OF METROPOLITAN DETROIT</b>	Employer identification number <b>38-1358055</b>
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**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee



**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

OMB No. 1545-0047

**2012**

Open to Public Inspection

Name of the organization

**YMCA OF METROPOLITAN DETROIT**

Employer identification number

**38-1358055**

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

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

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

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

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

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

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

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

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

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

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

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

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

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

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	13,085,798.	14,520,390.	13,689,668.	11,819,261.	18,084,062.
b Contributions	179,720.	143,601.	195,550.	127,124.	757,689.
c Net investment earnings, gains, and losses	1,528,840.	-721,994.	1,811,185.	2,543,675.	-5,984,364.
d Grants or scholarships	787,332.	804,264.	1,132,359.	751,929.	1,002,520.
e Other expenditures for facilities and programs					
f Administrative expenses	43,678.	51,935.	43,654.	48,463.	35,606.
g End of year balance	13,963,348.	13,085,798.	14,520,390.	13,689,668.	11,819,261.

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

- a Board designated or quasi-endowment  55.30 %
- b Permanent endowment  44.70 %
- c Temporarily restricted endowment  \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) unrelated organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>
(ii) related organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		5,776,946.		5,776,946.
b Buildings		69,951,959.	27,036,673.	42,915,286.
c Leasehold improvements		173,770.	4,291.	169,479.
d Equipment		10,245,767.	9,462,003.	783,764.
e Other		13,803,719.	10,224,054.	3,579,665.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				53,225,140.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
(I) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
(10) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

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

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATIONS	115,517.
(3) OBLIGATIONS UNDER LIFE INCOME	
(4) CONTRACTS	196,087.
(5) LONG-TERM NOTES AND CONTRACTS	
(6) PAYABLE	316,877.
(7) .....	
(8) .....	
(9) .....	
(10) .....	
(11) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	628,481.

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

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

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

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

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

**Part XIII Supplemental Information**

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

**PART V, LINE 4: THE ENDOWMENT FUND OF THE YMCA OF METROPOLITAN DETROIT**

SUPPORTS A MYRIAD OF YMCA BRANCH PRIORITIES FROM CAMPING SCHOLARSHIPS AT CAMP OHIYESA AND NISSOKONE, TO DAY CAMP SCHOLARSHIPS AT 10 BRANCHES ACROSS SOUTHEAST MICHIGAN TO THE ACHIEVERS PROGRAMMING SERVING THE INNER CITY OF DETROIT. DESIGNATED GIFTS TO SEVERAL YMCA BRANCHES SUPPORT SPECIFIC PROGRAMS SUCH AS YMCA SWIM TEAMS AND LITERACY INITIATIVES IN ACCORDANCE WITH THE WISHES OF THE ORIGINAL DONORS. THE ENDOWMENT IS HELD BY THE YMCA FOUNDATION, A RELATED ENTITY.

**Part XIII** Supplemental Information (continued)

PART X, LINE 2: THE ASSOCIATION IS AN ORGANIZATION DESCRIBED IN INTERNAL REVENUE CODE (IRC) SECTION 501(C)(3) AND, AS SUCH, IS EXEMPT FROM TAXATION UNDER IRC SECTION 501(A). ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE ASSOCIATION AND RECOGNIZE A TAX LIABILITY IF THE ASSOCIATION HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE IRS OR OTHER APPLICABLE TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE ASSOCIATION AND HAS CONCLUDED THAT AS OF DECEMBER 31, 2012, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE ASSOCIATION IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. MANAGEMENT BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR YEARS PRIOR TO DECEMBER 31, 2009.



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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		GOLF OUTINGS (event type)	RUNNING EVENTS (event type)	47 (total number)		
Revenue	1	573,182.	152,889.	139,203.	865,274.	
	2	319,203.	14,632.	54,139.	387,974.	
	3	253,979.	138,257.	85,064.	477,300.	
Direct Expenses	4					
	5					
	6					
	7					
	8					
	9	227,705.	54,696.	142,107.	424,508.	
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶				( 424,508 )
	11	Net income summary. Combine line 3, column (d), and line 10 ▶				52,792.

**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					
	2					
Direct Expenses	3					
	4					
	5					
	6	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No		
	7	Direct expense summary. Add lines 2 through 5 in column (d) ▶				( )
	8	Net gaming income summary. Combine line 1, column d, and line 7 ▶				

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

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

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

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

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



**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.

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

**YMCA OF METROPOLITAN DETROIT**

Employer identification number  
**38-1358055**

**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. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
YMCA FOUNDATION 1401 BROADWAY, STE 3A DETROIT, MI 48226	30-0187652	7	179,720.	0.			FROM TIME TO TIME THE YMCA RECEIVES REQUESTS, PLANNED GIFTS, OR OTHER GIFTS, IN SOME CASES

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

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

**YMCA OF METROPOLITAN DETROIT**

**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
DIRECT CASH ASSISTANCE TO COMMUNITY FAMILY	1	61,235.	0.		

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

**PART II, LINE 1, COLUMN (H):**

**NAME OF ORGANIZATION OR GOVERNMENT: YMCA FOUNDATION**

**(H) PURPOSE OF GRANT OR ASSISTANCE: FROM TIME TO TIME THE YMCA RECEIVES REQUESTS, PLANNED GIFTS, OR OTHER GIFTS. IN SOME CASES THESE GIFTS ARE RESTRICTED BY THE DONOR FOR ENDOWMENT PURPOSES, AND IN OTHER CASES THESE GIFTS ARE DESIGNATED FOR ENDOWMENT PURPOSES BY MANAGEMENT AND THE BOARD OF DIRECTORS. THESE DONOR RESTRICTED GIFTS AND BOARD DESIGNATED GIFTS ARE TRANSFERRED TO THE YMCA FOUNDATION, A SEPARATE SUPPORT NON-PROFIT ORGANIZATION WHICH WAS ESTABLISHED TO PROVIDE INVESTMENT COUNSEL AND**

**Part IV** Supplemental Information

DIRECTION TO THE YMCA'S ENDOWMENT FUND.

Multiple horizontal lines for supplemental information.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2012**

Open to Public Inspection

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.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**YMCA OF METROPOLITAN DETROIT**

Employer identification number

**38-1358055**

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes No

1b

2 X

4a X

4b X

4c X

5a X

5b X

6a X

6b X

7 X

8 X

9

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

Schedule J (Form 990) 2012



**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds  
(Form 990)**

Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
Attach to Form 990. See separate instructions.

CMB No. 1545-0047  
**2012**  
Open to Public Inspection

Name of the organization

**YMCA OF METROPOLITAN DETROIT**

Employer identification number  
**38-1358055**

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A MICHIGAN STRATEGIC FUND	52-141733259469C6S7		11/13/03	20000000.	CONSTRUCT & EQUIP FACILITY		X			X	X
B											
C											
D											

**Part II Proceeds**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired								
2 Amount of bonds legally defeased								
3 Total proceeds of issue		20,000,000.						
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds		494,117.						
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds		19,595,883.						
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion		2006						
14 Were the bonds issued as part of a current refunding issue?		X						
15 Were the bonds issued as part of an advance refunding issue?		X						
16 Has the final allocation of proceeds been made?	X							
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

**Part III Private Business Use**

1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	A	B	C	D
	Yes	No	Yes	No
		X		
2 Are there any lease arrangements that may result in private business use of bond-financed property?				
		X		

**Part III Private Business Use (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property?		X						
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property?		X						
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		.00	%		%		%	
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		.00	%		%		%	
<b>6</b> Total of lines 4 and 5		.00	%		%		%	
<b>7</b> Does the bond issue meet the private security or payment test?		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of			%		%		%	
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T?		X						
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet?		X						
<b>b</b> Exception to rebate?		X						
<b>c</b> No rebate due?		X						
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
<b>3</b> Is the bond issue a variable rate issue?	X							
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
<b>b</b> Name of provider								
<b>c</b> Term of hedge								
<b>d</b> Was the hedge superintegrated?								
<b>e</b> Was the hedge terminated?								







**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
JP MORGAN CHASE	CURRENT BOARD MEMBE	818,031.	BANK FEES A		X
DTE ENERGY	CURRENT BOARD MEMBE	1,484,879.	UTILITY SUP		X

**Part V Supplemental Information**

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

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

(A) NAME OF PERSON: JP MORGAN CHASE

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

CURRENT BOARD MEMBER, JOHN CARTER, IS A KEY EMPLOYEE OF THE ENTITY

(D) DESCRIPTION OF TRANSACTION: BANK FEES AND LETTER OF CREDIT FEES

(A) NAME OF PERSON: DTE ENERGY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

CURRENT BOARD MEMBER, STEVEN KURMAS, IS A KEY EMPLOYEE OF THE ENTITY

(D) DESCRIPTION OF TRANSACTION: UTILITY SUPPLIER

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

YMCA OF METROPOLITAN DETROIT

Employer identification number

38-1358055

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

MIND, AND BODY FOR ALL.

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

MIND, AND BODY FOR ALL.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

THE QUALITY CHILD CARE PROGRAMS AT THE YMCA. BUT ANYONE WITH CHILDREN KNOWS EVEN THE MOST AFFORDABLE CHILD CARE PROGRAM IS A CONSIDERABLE FINANCIAL RESPONSIBILITY. FOR SOME, WITHOUT THE HELP OF THE YMCA STRONG KIDS CAMPAIGN, IT WOULDN'T EVEN BE A POSSIBILITY. THAT IS WHY THE STRONG KIDS CAMPAIGN HELPS BUILD STRONG FAMILIES OF ALL SIZES BY OFFERING MUCH NEEDED FINANCIAL ASSISTANCE FOR CHILD CARE.

SUMMER DAY CAMP IS ALSO OFFERED AT EVERY YMCA OF METROPOLITAN DETROIT BRANCH, AND ENROLLMENT OFTEN FILLS UP QUICKLY. BUT THE YMCA PROVIDES SEVERAL DIFFERENT SUMMER CAMP EXPERIENCES - CAMP OHIYESA IN HOLLY, CAMP NISSOKONE IN OSCODA OR 10 DAY CAMP LOCATIONS THROUGHOUT SOUTHEAST MICHIGAN. FOUR OF EVERY TEN CHILDREN IN YMCA DAY CAMP ARE PROVIDED SUBSIDY ASSISTANCE FROM OUR STRONG KIDS CAMPAIGN. LAST YEAR, THE ASSOCIATION RAISED APPROXIMATELY \$1 MILLION TO SUPPORT FAMILIES AND CHILDREN TO ENABLE THEIR FULL PARTICIPATION IN NURTURING PROGRAMS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

INVOLVEMENT AND A BETTER FUNDAMENTAL UNDERSTANDING OF SWIMMING. YMCA OF METROPOLITAN DETROIT SWIM TEAMS ALSO PLAY AN IMPORTANT ROLE IN

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BUILDING SELF-ESTEEM, CONFIDENCE AND TEAM SPIRIT. SEVERAL YMCA BRANCHES SUPPORT SWIM TEAMS INCLUDING THE BIRMINGHAM YMCA TEAM OF NATIONAL REPUTATION WITH 300 PARTICIPANTS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

SCHOOL AND SOON TO BE HIGH SCHOOL DESIGNED TO GRADUATE WORLD-CLASS LEARNERS WITH A GLOBAL FUTURE.

TODAY, THE YMCA OPERATES THE YMCA'S DETROIT LEADERSHIP ACADEMY IN THE BRIGHTMOOR NEIGHBORHOOD OF DETROIT SERVICE 365 KINDERGARTEN THROUGH 7TH GRADE STUDENTS - 90 PERCENT OF WHOM QUALIFY AS IMPOVERISHED. THE SCHOOL, IN THE THIRD YEAR OF OPERATION, CONTINUES TO SHOW REMARKABLE ACADEMIC PROGRESS AND IS RETURNING MORE THAN 95% OF ITS STUDENT BODY EACH YEAR.

IN SEPTEMBER 2012, THE YMCA OPENED THE YMCA'S DETROIT INNOVATION ACADEMY, A SECOND CHARTER SCHOOL WITH APPROXIMATELY 165 STUDENTS. BOTH SCHOOLS WILL ULTIMATELY FEED A PLANNED YMCA HIGH SCHOOL.

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

THE YMCA OFFERS AFFORDABLE PROGRAMS AND SERVICES IN HEALTHY LIVING, YOUTH DEVELOPMENT AND SOCIAL RESPONSIBILITY DESIGNED TO BENEFIT FAMILIES OF ALL INCOMES AND BACKGROUNDS. FEES ARE BASED ON THE ACTUAL COST TO PROVIDE EACH PROGRAM. CANDIDATES QUALIFY TO RECEIVE SCHOLARSHIPS FOR MEMBERSHIP AND PROGRAMS IF THEY ARE LOW INCOME. THE AMOUNT THEY PAY IS BASED ON A SLIDING FEE SCALE WITH THE REMAINDER SUBSIDIZED BY THE YMCA THROUGH EITHER GRANT FUNDING AND/OR THE YMCA STRONG KIDS ANNUAL FUNDRAISING CAMPAIGN.

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THE YMCA OF METROPOLITAN DETROIT PROVIDES A WIDE RANGE OF PROGRAM SERVICES INCLUDING WELLNESS AND PERSONAL HEALTH TRAINING, YOUTH SPORTS, ADULT SPORTS, MEDIA ARTS, ARTS INSTRUCTION, THEATRE PROGRAMS, RESIDENCE CAMPS, OUTDOORS EDUCATION, MENTORING AND ACADEMIC ASSISTANCE PROGRAMS. ALL YMCA PROGRAMS AND SERVICES FOCUS ON THREE KEY AREAS OF HEALTHY LIVING, YOUTH DEVELOPMENT AND SOCIAL RESPONSIBILITY.

REGARDLESS OF AGE, RACE, INCOME OR ABILITY, THE YMCA OF METROPOLITAN DETROIT ENSURES EVERYONE BELONGS. THE ACTIVITIES, PROGRAMS AND SERVICES AT OUR 10 BRANCHES AND TWO CAMPS ENGAGE THE SPIRIT AND MIND AS WELL AS THE BODY AND ENSURE NO ONE FEELS LEFT OUT OR ALONE.

MORE THAN 85 CENTS OF EVERY DOLLAR RAISED BY THE YMCA GOES DIRECTLY TO OUR PROGRAMS. LESS THAN FIFTEEN CENTS REPRESENTS ADMINISTRATION AND FUNDRAISING COSTS MAKING THE YMCA AMONG THE MOST EFFICIENT FUNDRAISING ORGANIZATIONS IN THE REGION.

EXPENSES \$ 15,284,518. INCL GRANTS OF \$ 240,955. REVENUE \$ 19,317,409.

FORM 990, PART VI, SECTION A, LINE 2: JAMES B. NICHOLSON AND JAMES M. NICHOLSON HAVE A FAMILY RELATIONSHIP AND A BUSINESS RELATIONSHIP.

REID THEBAULT, JOANNE DUNN, DANIEL MAIER, JOHN J. HERN JR, BRAD KREINER, MARITA GROBBEL, LARRY JOHNSON, AND JOHN CARTER ALL HAVE A BUSINESS RELATIONSHIP WITH ONE ANOTHER DUE TO THEIR ROLES AS BOARD MEMBERS OF THE YMCA FOUNDATION, A RELATED TAX-EXEMPT ORGANIZATION.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS FIRST REVIEWED BY

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THE AUDIT COMMITTEE. A DRAFT VERSION IS THEN EMAILED TO THE ENTIRE BOARD FOR REVIEW, WITH ANY COMMENTS OR QUESTIONS TO BE MADE WITHIN A CERTAIN NUMBER OF DAYS. THE FINAL VERSION OF THE FORM 990 IS FILED AFTER THE REVIEW OF THE AUDIT COMMITTEE AND THE BOARD.

FORM 990, PART VI, SECTION B, LINE 12C: BOARD MEMBERS ARE REQUIRED TO COMPLETE THE CONFLICT OF INTEREST POLICY AND QUESTIONNAIRE ANNUALLY. THE AUDIT COMMITTEE REVIEWS RESPONSES TO THE QUESTIONNAIRE, DOCUMENTS POTENTIAL CONFLICTS AND THE STEPS TAKEN TO RESOLVE THE CONFLICTS. A SUMMARY REPORT IS PROVIDED TO THE EXECUTIVE COMMITTEE. ALSO, THE CHAIRMAN OF THE AUDIT COMMITTEE PERIODICALLY ADDRESSES THE ENTIRE BOARD TO REMIND THEM THAT SHOULD A POTENTIAL CONFLICT ARISE DURING THE YEAR, SINCE THE SUBMISSION OF THE LAST CONFLICT OF INTEREST POLICY AND QUESTIONNAIRE, EITHER THE AUDIT COMMITTEE OR THE CHAIRMAN OF THE BOARD SHOULD BE NOTIFIED IMMEDIATELY.

FORM 990, PART VI, SECTION B, LINE 15: THE EXECUTIVE COMPENSATION COMMITTEE DETERMINES THE COMPENSATION OF THE ORGANIZATION'S CEO/PRESIDENT. THE COMMITTEE IS COMPRISED OF THE IMMEDIATE PAST BOARD CHAIRMAN, THE CURRENT BOARD CHAIRMAN, THE FUTURE BOARD CHAIRMAN, THE CHAIRMAN OF THE FOUNDATION BOARD, THE CHAIRMEN OF THE HUMAN RESOURCES COMMITTEE, THE FINANCE COMMITTEE, AND THE AUDIT COMMITTEE, AND TWO INDEPENDENT BOARD MEMBERS AT-LARGE. THE CEO/PRESIDENT IS NOT INVOLVED IN THE REVIEW OR APPROVAL OF HIS OR HER OWN COMPENSATION. THE EXECUTIVE COMPENSATION COMMITTEE MEETS TWICE PER YEAR TO REVIEW THE PERFORMANCE OF THE CEO/PRESIDENT. THE FIRST MEETING IS HELD MID-YEAR TO REVIEW CURRENT YEAR PROGRESS, AND THE SECOND MEETING IS HELD AT THE END OF THE YEAR TO COMPLETE A PERFORMANCE EVALUATION AND DETERMINE COMPENSATION. DATA FOR COMPARABLE COMPENSATION FOR CEOS OF OTHER YMCAS AND NOT-FOR-PROFITS IS OBTAINED FROM

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COTTER & SULLIVAN. LEGAL COUNSEL IS ALSO CONSULTED, AS NECESSARY, PRIOR TO AND/OR DURING THE MEETING AND MAINTAINS OR REVIEWS CONTEMPORANEOUS DOCUMENTATION OF DISCUSSIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT. THE EXECUTIVE COMPENSATION COMMITTEE PROVIDES THE ORGANIZATION WITH WRITTEN INSTRUCTIONS REGARDING THE COMPENSATION AND BONUS TO BE PAID TO THE CEO/PRESIDENT.

PURSUANT TO THE REBUTTABLE PRESUMPTION REGULATIONS, THE BOARD HAS DELEGATED TO THE CEO/PRESIDENT THE AUTHORITY TO REVIEW AND DETERMINE THE COMPENSATION OF THE ORGANIZATION'S OFFICERS IN ACCORDANCE WITH THE COMPENSATION POLICY FOR THE SENIOR DIRECT REPORTS. ACCORDINGLY, THE CEO/PRESIDENT REVIEWS AND DETERMINES THE COMPENSATION OF SENIOR DIRECT REPORTS WHICH INCLUDE THE EXECUTIVE VICE PRESIDENT/C.O.O., EXECUTIVE VICE PRESIDENT FINANCE AND ADMINISTRATION/C.F.O., EXECUTIVE VICE PRESIDENT FINANCIAL DEVELOPMENT/C.D.O., EXECUTIVE VICE PRESIDENT OF STRATEGIC DEVELOPMENT, SENIOR VICE PRESIDENT OF HUMAN RESOURCES, AND SENIOR VICE PRESIDENT OF PROPERTIES. TWICE PER YEAR, THE CEO/PRESIDENT MEETS INDIVIDUALLY WITH EACH DIRECT REPORT IN A FORMAL REVIEW SESSION TO REVIEW PROGRESS ON PRE-AGREED-UPON PERFORMANCE GOALS AND DETERMINE COMPENSATION. DATA FOR COMPARABLE COMPENSATION FOR SIMILAR POSITIONS AT OTHER YMCAS AND NOT-FOR-PROFITS IS OBTAINED FROM COTTER & SULLIVAN. FOLLOWING THE COMPLETION OF THIS PROCESS, THE CEO/PRESIDENT PREPARES A REPORT DOCUMENTING THE COMPENSATION DECISIONS AND PRESENT THE REPORT TO THE EXECUTIVE COMPENSATION COMMITTEE. THE REPORT SETS FORTH THE COMPENSATION APPROVED AND THE COMPARABILITY DATA OBTAINED AND RELIED UPON. IF THE CEO/PRESIDENT DETERMINES THAT REASONABLE COMPENSATION IS HIGHER THAN THE RANGE OF COMPARABILITY DATA, HE OR SHE SETS FORTH THE REASONS FOR MAKING THIS DETERMINATION. CONTEMPORANEOUS DOCUMENTATION OF THE DISCUSSION AND

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DECISIONS REGARDING THE COMPENSATION ARRANGEMENTS IS RECORDED IN THE COMMITTEE MINUTES.

THESE PROCESSES WERE LAST UNDERTAKEN IN JUNE AND JULY 2012 WITH A MID-YEAR REVIEW. THE ANNUAL PERFORMANCE REVIEW FOR 2012 WAS COMPLETED IN FEBRUARY 2013.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

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

CHANGE IN VALUE OF LIFE INCOME CONTRACTS 24,634.

FORM 990, PART XII, LINE 2C:

THE YMCA OF METROPOLITAN DETROIT'S AUDIT COMMITTEE OVERSEES THE AUDIT AND SELECTION OF INDEPENDENT ACCOUNTANTS. THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.







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

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

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

- a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

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

	(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved	Yes	No
(1)	YMCA FOUNDATION	B	179,720. SEE PART VII			X
(2)	YMCA FOUNDATION	C	787,332. SEE PART VII			X
(3)						
(4)						
(5)						
(6)						



**Part VII** Supplemental Information

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

SCHEDULE R, PART V, LINE 2 (1) COLUMN D:

METHOD OF DETERMING AMOUNT INVOLVED:

AMOUNTS GRANTED TO THE YMCA FOUNDATION ARE DONOR RESTRICTED GIFTS AND BOARD DESIGNATED GIFTS GIVEN TO THE YMCA FOUNDATION TO INVEST ON THE YMCA OF METROPOLITAN DETROIT'S BEHALF.

SCHEDULE R, PART V, LINE 2 (2) COLUMN D:

METHOD OF DETERMING AMOUNT INVOLVED:

FUNDS GRANTED TO THE YMCA OF METROPOLITAN DETROIT REPRESENT THE ACTUAL AMOUNT THE YMCA FOUNDATION BOARD APPROVES AS THE ANNUAL ALLOCATION TO SUPPORT GENERAL OPERATIONS.