

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2022Open to Public
Inspection**A For the 2022 calendar year, or tax year beginning and ending**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER BOSTON, INC.		D Employer identification number 04-2103551
	Doing business as		E Telephone number 617-536-7800
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 316 HUNTINGTON AVENUE		
	City or town, state or province, country, and ZIP or foreign postal code BOSTON, MA 02115		
	F Name and address of principal officer: DAVID SHAPIRO SAME AS C ABOVE		
I 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			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
J Website: WWW.YMCABOSTON.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1851 M State of legal domicile: MA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE YMCA OF GREATER BOSTON IS DEDICATED TO IMPROVING THE HEALTH OF MIND, BODY, AND SPIRIT OF			
	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)	3	40	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	38	
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	2778	
	6 Total number of volunteers (estimate if necessary)	6	1527	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.		
Revenue			Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)		39,293,101.	47,927,309.
	9 Program service revenue (Part VIII, line 2g)		32,019,245.	44,497,628.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,428,447.	417,184.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		16,560.	64,387.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		72,757,353.	92,906,508.	
Expenses				
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		36,920,089.	46,914,212.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)		2,256,246.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		40,521,999.	36,629,882.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		77,442,088.	83,544,094.	
19 Revenue less expenses. Subtract line 18 from line 12		-4,684,735.	9,362,414.	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)		164,153,956.	165,487,956.
	21 Total liabilities (Part X, line 26)		67,135,014.	62,599,241.
22 Net assets or fund balances. Subtract line 21 from line 20		97,018,942.	102,888,715.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	DAVID SHAPIRO, CEO Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	JOYCE RИPIANZI, CPA Firm's name AAFCPAS, INC. Firm's address 50 WASHINGTON STREET WESTBOROUGH, MA 01581	JOYCE RИPIANZI, CPA Firm's EIN 04-2571780	06/30/23 Phone no. 508-366-9100	P00548581

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

YOUNG MEN'S CHRISTIAN ASSOCIATION
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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses \$ 36,605,121. including grants of \$) (Revenue \$ 29,108,973.)

YMCA OF GREATER BOSTON MEMBERS AND PROGRAM PARTICIPANTS BENEFIT FROM A DIVERSE ARRAY OF HEALTH AND WELLNESS PROGRAMS AND SERVICES WHICH ARE OFFERED AT 13 BRANCH LOCATIONS THROUGHOUT THE CITY OF BOSTON AND SURROUNDING SUBURBAN LOCATIONS. PROGRAM OFFERINGS INCLUDE FITNESS CENTERS, INSTRUCTIONAL FITNESS PROGRAMS - BOTH INDIVIDUAL OR GROUP, PERSONAL TRAINING, AQUATICS LEARN-TO-SWIM PROGRAMS, SPECIALTY HEALTH PROGRAMS, FAMILY GYM TIME, YOUTH SPORTS, SPORTS LEAGUES AND THE JR CELTICS ACADEMY LEAGUE. IN ADDITION TO HEALTH AND WELLNESS CENTERS, WE OPERATE TWO YOUTH OVERNIGHT CAMPS AND A FAMILY CAMP IN NEW HAMPSHIRE.

(CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 25,868,429. including grants of \$) (Revenue \$ 15,131,030.)

THE YMCA OF GREATER BOSTON HAS A LONG AND SUCCESSFUL HISTORY OF PROVIDING PRE-SCHOOL, AFTER-SCHOOL AND SUMMER DEVELOPMENT, EDUCATIONAL, RECREATIONAL AND SOCIAL ACTIVITIES FOR YOUTH OF ALL AGES. IN OUR EARLY EDUCATION PROGRAM, CHILDREN FROM ALL BACKGROUNDS ARE BROUGHT TOGETHER TO BE NURTURED, NOURISHED, LOVED AND CELEBRATED. DIVERSITY IS STRENGTH AND CREATIVITY AND CRITICAL THINKING FLOURISH. A HOLISTIC, PLAY-BASED CURRICULUM ALLOWS OUR TEACHERS TO FOLLOW EACH CHILD'S INTEREST, WHILE BUILDING ESSENTIAL SKILLS, STRENGTH AND RESILIENCE. WE UNDERSTAND THAT HEALTHY CHILDREN NEED HEALTHY BODIES AND HEALTHY MINDS.

(CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 13,615,304. including grants of \$) (Revenue \$ 257,625.)

THE YMCA OF GREATER BOSTON OFFERS AN ARRAY OF EDUCATION SERVICES TO LOW-INCOME INDIVIDUALS AND FAMILIES INCLUDING ADULT BASIC EDUCATION, COMPUTER LITERACY CLASSES, AND INTRODUCED CULINARY ARTS PROGRAM IN 2022. IN ADDITION, MORE THAN 500 PARTICIPANTS ENGAGED IN ENGLISH AS A SECOND LANGUAGE FOR RECENT IMMIGRANTS. THE Y PROVIDES COMPREHENSIVE JOB SKILLS TRAINING AND HELPS WITH PLACEMENT IN PERMANENT EMPLOYMENT POSITIONS. OUR FAMILIES IN TRANSITION PROGRAM NOT ONLY PROVIDES SHELTER, BUT ALSO ADDRESS THE UNDERLYING ISSUES THAT CAUSED FAMILIES TO BE HOMELESS.

(CONTINUED ON SCHEDULE O)

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

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

4e Total program service expenses 76,088,854.

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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> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 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 donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <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 other assistance to or for foreign individuals? <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. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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Part IV Checklist of Required Schedules (continued)

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	223
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 2778		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		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" to line 3b, provide an explanation on Schedule O			
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			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 Organizations that may receive deductible contributions under section 170(c).			
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	7d		
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 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.			
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	13b		
c Enter the amount of reserves on hand	13c		
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 on Schedule O			
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.			

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

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

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	1a 40		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 38		
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, 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 on 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 on 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 on 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 on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	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 MA, NH

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

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
PAUL FALVEY, CFO - 617-927-8135
316 HUNTINGTON AVENUE, BOSTON, MA 02115

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OF GREATER BOSTON, INC.**

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04-2103551 Page **7**

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

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

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

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

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

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

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

(A) 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) JAMES O'S MORTON PRESIDENT & CEO (UNTIL 12/31/22)	40.00	X		X				485,915.	0.	25,499.
(2) PAUL FALVEY CFO	40.00			X				249,246.	0.	41,039.
(3) JARRETT C. ROYSTER COO (UNTIL 10/7/22)	40.00				X			235,414.	0.	21,798.
(4) AMY G. TURNER CHIEF PROGRAM OFFICER	40.00				X			202,727.	0.	36,825.
(5) WENDY E. ZINN CHIEF SOCIAL RESPONSIBILITY OFFICER	40.00				X			183,845.	0.	28,988.
(6) ROBIN M. GILBERT CHRO	40.00				X			205,777.	0.	5,230.
(7) WILFORD TUNEY CHIEF DEV. OFFICER (UNTIL 9/16/22)	40.00				X			167,297.	0.	27,601.
(8) MARION KELLY SVP -BRANCH OPERATIONS	40.00					X		171,176.	0.	16,417.
(9) HELIO ROSA DIRECTOR OF FACILITIES & RE	40.00					X		145,201.	0.	21,619.
(10) PAUL J. SLOVIN EXEC. DIR. OF SHARED SERVICES	40.00					X		138,418.	0.	25,165.
(11) DONNY BAUTZ SENIOR EXECUTIVE DIRECTOR	40.00					X		142,645.	0.	13,210.
(12) IRENE COLLINS CHIEF COMMUNICATIONS OFFICER	40.00					X		131,941.	0.	12,464.
(13) DAVID SHAPIRO PRESIDENT & CEO (AS OF 10/17/22)	40.00	X		X				69,974.	0.	2,769.
(14) EVELYN KAUPP CHAIR	1.00	X		X				0.	0.	0.
(15) ELIZABETH B. BURNETT VICE CO-CHAIR	1.00	X		X				0.	0.	0.
(16) NANCY S. STUART VICE CO-CHAIR	1.00	X		X				0.	0.	0.
(17) NEIL HAYNES TREASURER	1.00	X		X				0.	0.	0.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

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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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) REZA AGHAMIRZADEH BOARD MEMBER	1.00	X						0.	0.	0.
(19) HOPE ALDRICH BOARD MEMBER	1.00	X						0.	0.	0.
(20) RICHARD BAUMERT BOARD MEMBER	1.00	X						0.	0.	0.
(21) CHARLES BROPHY BOARD MEMBER	1.00	X						0.	0.	0.
(22) DANIEL BROWNELL BOARD MEMBER	1.00	X						0.	0.	0.
(23) CASEY CARLSON BOARD MEMBER	1.00	X						0.	0.	0.
(24) JEFFREY R CARPENTER BOARD MEMBER	1.00	X						0.	0.	0.
(25) STEPHEN CORMIER BOARD MEMBER	1.00	X						0.	0.	0.
(26) ARIELLE DAWKINS BOARD MEMBER	1.00	X						0.	0.	0.
1b Subtotal								2,529,576.	0.	278,624.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,529,576.	0.	278,624.

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 38

	Yes	No
3 Did the organization list any former officer, director, 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
ZOZIMUS, 100 NORTH WASHINGTON STREET, BOSTON, MA 02114	ADVERTISING SERVICES	658,059.
CROWN MECHANICAL P.O. BOX 31, GROVELAND, MA 01834	FACILITIES R&M	420,554.
MYSTIC PLACE LLC/WINN COMPANIES, 3610 MYSTIC VALLEY PARKWAY, MEDFORD, MA 02155	RENTAL SPACE	307,315.
FRANKLIN 100 HOLDINGS LLC, TEN POST OFFICE SQUARE, 14TH FLOOR, BOSTON, MA 02109	RENTAL SPACE	307,159.
KPMG P.O. BOX 120511, DALLAS, TX 75312	AUDIT & TAX SERVICES	164,000.

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

Form **990** (2022)

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Form 990

04-2103551

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) SUSAN FARINA BOARD MEMBER	1.00	X						0.	0.	0.
(28) JOSPEH FERRA BOARD MEMBER	1.00	X						0.	0.	0.
(29) MIKE GOONAN BOARD MEMBER	1.00	X						0.	0.	0.
(30) KEVIN HAYDEN BOARD MEMBER (AS OF 1/22)	1.00	X						0.	0.	0.
(31) ANDRE JOHNSON BOARD MEMBER	1.00	X						0.	0.	0.
(32) DAVID MARSHALL BOARD MEMBER	1.00	X						0.	0.	0.
(33) BRENDA J. MCAULIFFE BOARD MEMBER	1.00	X						0.	0.	0.
(34) GWENDOLYN MCCOY BOARD MEMBER	1.00	X						0.	0.	0.
(35) MATT MCPHERRON BOARD MEMBER	1.00	X						0.	0.	0.
(36) C. ANN MERRIFIELD BOARD MEMBER	1.00	X						0.	0.	0.
(37) TARA M. MURPHY BOARD MEMBER	1.00	X						0.	0.	0.
(38) JOEL P. MURRAY BOARD MEMBER	1.00	X						0.	0.	0.
(39) CHARLAYNE MURRELL- SMITH BOARD MEMBER	1.00	X						0.	0.	0.
(40) WILLIAM PARENT BOARD MEMBER	1.00	X						0.	0.	0.
(41) JOAN PARSONS BOARD MEMBER	1.00	X						0.	0.	0.
(42) TREVOR SAMIOS BOARD MEMBER	1.00	X						0.	0.	0.
(43) CATHERINE A. SAUNDERS BOARD MEMBER	1.00	X						0.	0.	0.
(44) SHANIQUE L. SMITH BOARD MEMBER	1.00	X						0.	0.	0.
(45) REBEKAH SPLAINE SALWASSER BOARD MEMBER	1.00	X						0.	0.	0.
(46) JEREMY P. SURATT BOARD MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Form 990

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
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**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Form 990 (2022)

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Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a	105,800.			
	b	Membership dues	1b				
	c	Fundraising events	1c	854,173.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	35,345,181.			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	11,622,155.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 3,704,637.			
	h	Total. Add lines 1a-1f		47,927,309.			
Program Service Revenue	2 a	PROGRAM FEES	Business Code	624100	23,513,752.	23,513,752.	
	b	AFFORDABLE HEALTH & WELLNESS PROG		624100	18,382,363.	18,382,363.	
	c	OTHER REVENUES		624100	2,601,513.	2,601,513.	
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		44,497,628.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		635,408.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents	(i) Real				
			(ii) Personal				
6 b		Less: rental expenses ...					
6 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				
7 b		Less: cost or other basis and sales expenses					
7 c		Gain or (loss)					
d		Net gain or (loss)	-218,224.			-218,224.	
8 a	Gross income from fundraising events (not including \$ 854,173. of contributions reported on line 1c). See Part IV, line 18						
		8 a					308,594.
8 b	Less: direct expenses		244,207.				
c	Net income or (loss) from fundraising events		64,387.			64,387.	
9 a	Gross income from gaming activities. See Part IV, line 19						
		9 a					
9 b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
		10 a					
		10 b					
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a		Business Code				
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
	12	Total revenue. See instructions		92,906,508.	44,497,628.	0.	481,571.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Form 990 (2022)

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Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,966,530.	873,671.	574,739.	518,120.
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	37,701,437.	34,379,631.	2,171,694.	1,150,112.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,648,275.	1,518,317.	81,231.	48,727.
9 Other employee benefits	2,318,879.	2,009,386.	209,930.	99,563.
10 Payroll taxes	3,279,091.	2,981,452.	214,188.	83,451.
11 Fees for services (nonemployees):				
a Management				
b Legal	197,892.	3,069.	194,823.	
c Accounting	228,559.		228,559.	
d Lobbying	105,470.		105,470.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	122,630.		122,630.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	5,441.			5,441.
12 Advertising and promotion	638,726.	413,053.		225,673.
13 Office expenses	284,168.	217,540.	51,758.	14,870.
14 Information technology	892,052.	843,254.	37,231.	11,567.
15 Royalties				
16 Occupancy	13,231,780.	12,714,868.	471,477.	45,435.
17 Travel	504,768.	499,308.	1,388.	4,072.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	339,957.	321,736.	9,880.	8,341.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,125,457.	3,978,931.	146,526.	
23 Insurance	552,257.	552,257.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM FOOD AND PERSON	10,439,007.	10,439,007.		
b PROGRAM EXPENSES	2,222,967.	2,222,967.		
c EQUIPMENT EXPENDABLES L	2,120,407.	2,120,407.		
d NATIONAL SUPPORT	517,561.		517,561.	
e All other expenses	100,783.		59,909.	40,874.
25 Total functional expenses. Add lines 1 through 24e	83,544,094.	76,088,854.	5,198,994.	2,256,246.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Form 990 (2022)

04-2103551 Page **11**

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	14,495,354.	1	6,553,080.
	2 Savings and temporary cash investments	81,801.	2	587,176.
	3 Pledges and grants receivable, net	1,092,990.	3	868,651.
	4 Accounts receivable, net	4,074,576.	4	5,929,824.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 207,010,600.		
	b Less: accumulated depreciation	10b 97,752,839.	108,731,375.	10c 109,257,761.
	11 Investments - publicly traded securities	35,041,074.	11	35,772,102.
	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	636,786.	15	6,519,362.
16 Total assets. Add lines 1 through 15 (must equal line 33)	164,153,956.	16	165,487,956.	
Liabilities	17 Accounts payable and accrued expenses	6,111,055.	17	6,553,773.
	18 Grants payable		18	
	19 Deferred revenue	1,890,363.	19	1,904,514.
	20 Tax-exempt bond liabilities	41,794,224.	20	40,356,848.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	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	17,339,372.	25	13,784,106.
	26 Total liabilities. Add lines 17 through 25	67,135,014.	26	62,599,241.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	76,078,040.	27	83,802,176.
	28 Net assets with donor restrictions	20,940,902.	28	19,086,539.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	97,018,942.	32	102,888,715.
	33 Total liabilities and net assets/fund balances	164,153,956.	33	165,487,956.

Form **990** (2022)

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Form 990 (2022)

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	92,906,508.
2	Total expenses (must equal Part IX, column (A), line 25)	2	83,544,094.
3	Revenue less expenses. Subtract line 2 from line 1	3	9,362,414.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	97,018,942.
5	Net unrealized gains (losses) on investments	5	-4,545,275.
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 on Schedule O)	9	1,052,634.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	102,888,715.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> X Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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	2a	X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> X Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	X

Form **990** (2022)

SCHEDULE A
(Form 990)

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Employer identification number
04-2103551

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 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule A (Form 990) 2022

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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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	33,683,369.	38,380,969.	45,921,008.	52,005,369.	48,235,903.	218,226,618.
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	33,683,369.	38,380,969.	45,921,008.	52,005,369.	48,235,903.	218,226,618.
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)						13,573,942.
6 Public support. Subtract line 5 from line 4.						204,652,676.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	33,683,369.	38,380,969.	45,921,008.	52,005,369.	48,235,903.	218,226,618.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	317,886.	382,858.	404,065.	801,683.	635,408.	2,541,900.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	339,602.	194,765.				534,367.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						221,302,885.
12 Gross receipts from related activities, etc. (see instructions)					12	266,037,397.

13 First 5 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

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	92.48 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	91.30 %

16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a 10% -facts-and-circumstances test - 2022. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b 10% -facts-and-circumstances test - 2021. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Schedule A (Form 990) 2022

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule A (Form 990) 2022

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. 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 ☐

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule A (Form 990) 2022

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule A (Form 990) 2022

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Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
2a			
2b			
3a			
3b			

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

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

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2022

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule A (Form 990) 2022

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2022 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Schedule A (Form 990) 2022

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.

Schedule A (Form 990) 2022

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Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

COPY

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

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

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

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

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

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

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

Name of organization	YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER BOSTON, INC.	Employer identification number	04-2103551
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures \$

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b \$

4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2022

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Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		105,470.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			105,470.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE YMCA OF GREATER BOSTON IS A MEMBER OF THE ALLIANCE OF MASSACHUSETTS YMCAS, A PUBLIC POLICY AND ADVOCACY GROUP COMMITTED TO WORKING WITH YMCAS AND OTHER CHILD CARE AND HUMAN SERVICE ORGANIZATIONS IN THE COMMONWEALTH, CONCERNED WITH THE WELL BEING OF CHILDREN AND FAMILIES.

THE YMCA OF GREATER BOSTON ENGAGES A STRATEGIC MANAGEMENT AND PUBLIC

Part IV Supplemental Information *(continued)*

AFFAIRS CONSULTANT TO ASSIST THE ORGANIZATION IN NAVIGATING REGULATORY
AND FUNDING MATTERS PERTAINING TO YMCA SERVICES.

COPY

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Employer identification number
04-2103551

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 July 25, 2006, 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, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule D (Form 990) 2022

04-2103551 Page **2**

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 make significant use of its collection items (check all that apply):
- | | |
|---|--|
| a <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange program |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other _____ |
| c <input type="checkbox"/> Preservation for future generations | |
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization 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" on 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 | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on 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	30,371,255.	19,588,528.	17,357,532.	14,056,500.	15,962,058.
b Contributions	339,233.	8,321,454.	38,949.	1,024,751.	4,698.
c Net investment earnings, gains, and losses	-4,534,889.	3,178,977.	2,865,417.	2,932,263.	-1,268,015.
d Grants or scholarships					
e Other expenditures for facilities and programs	736,310.	605,753.	586,670.	573,643.	560,656.
f Administrative expenses	116,613.	111,951.	86,700.	82,339.	81,585.
g End of year balance	25,322,676.	30,371,255.	19,588,528.	17,357,532.	14,056,500.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment 42.5700 %
- b** Permanent endowment 18.2900 %
- c** Term endowment 39.1400 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----------|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		180,916,636.	75,178,686.	105,737,950.
c Leasehold improvements				
d Equipment		26,093,964.	22,574,153.	3,519,811.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				109,257,761.

Schedule D (Form 990) 2022

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule D (Form 990) 2022

04-2103551 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) INTEREST RATE SWAP OBLIGATION	800,404.
(3) HOUSING DEBT	6,899,332.
(4) LEASE LIABILITIES	6,084,370.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	13,784,106.

2. Liability for uncertain tax positions. 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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) 2022

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule D (Form 990) 2022

04-2103551 Page **4**

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	89,535,444.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-4,545,275.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	1,296,841.
e	Add lines 2a through 2d	2e	-3,248,434.
3	Subtract line 2e from line 1	3	92,783,878.
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	122,630.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	122,630.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	92,906,508.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	83,665,671.
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	244,207.
e	Add lines 2a through 2d	2e	244,207.
3	Subtract line 2e from line 1	3	83,421,464.
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	122,630.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	122,630.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	83,544,094.

Part XIII Supplemental Information.

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

PART V, LINE 4:

INTENDED USE OF ENDOWMENT FUNDS

THE ENDOWMENT FUNDS OF THE YMCA OF GREATER BOSTON HAVE BEEN SET ASIDE THROUGH THE INTENTIONS OF DONORS AND BOARD APPROPRIATION FOR GENERAL OR SPECIFIC PURPOSES.

THE ENDOWMENT INVESTMENT POLICY ALLOWS FOR ANNUAL SPEND OF 4% BASED ON THE AVERAGE ENDOWMENT BALANCE FOR THE TRAILING 12 QUARTERS.

PART X, LINE 2:

FIN 48 (ASC) FOOTNOTE THE ASSOCIATION IS A NONPROFIT ORGANIZATION DESCRIBED UNDER INTERNAL REVENUE CODE (IRC) SECTION 501(C)(3) AND IS

Part XIII Supplemental Information (continued)

GENERALLY EXEMPT FROM INCOME TAXES UNDER THE PROVISIONS OF IRC SECTION 501(A). THE ASSOCIATION BELIEVES IT HAS TAKEN NO SIGNIFICANT UNCERTAIN TAX POSITIONS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

BENEFICIAL INTEREST IN TRUST	-224,339.
CHANGE IN FMV OF INTEREST RATE SWAPS	1,276,973.
FUNDRAISING EXPENSES	244,207.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	1,296,841.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES	244,207.
----------------------	----------

PART V, LINE 2:

YMCA OF GREATER BOSTON HAS ADOPTED FASB ASU 2016-14, PRESENTATION OF THE FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ENTITIES. AS A RESULT, THE DECEMBER 31, 2022 AUDITED FINANCIAL STATEMENTS CLASSIFY NET ASSETS AS EITHER NET ASSETS WITHOUT DONOR RESTRICTIONS, OR NET ASSETS WITH DONOR RESTRICTIONS.

FOR PURPOSES OF PART V, LINE 2, YMCA OF GREATER BOSTON HAS REPORTED ITS YEAR END ENDOWMENT BALANCE WITHOUT DONOR RESTRICTIONS AS QUASI-ENDOWMENT AND ITS YEAR END BALANCE WITH DONOR RESTRICTIONS AS PERMANENT ENDOWMENT AND TERM RESTRICTED ENDOWMENT, RESPECTIVELY.

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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

2022

Open to Public Inspection

Employer identification number
04-2103551

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule G (Form 990) 2022

04-2103551 Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" on 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))
		YGB TOGETHER WE MOVE (event type)	SPARK PARTY (event type)	11 (total number)	
Revenue	1 Gross receipts	201,023.	516,418.	445,326.	1,162,767.
	2 Less: Contributions	158,905.	506,842.	188,426.	854,173.
	3 Gross income (line 1 minus line 2)	42,118.	9,576.	256,900.	308,594.
Direct Expenses	4 Cash prizes			6,770.	6,770.
	5 Noncash prizes				
	6 Rent/facility costs	5,951.	35,250.	16,242.	57,443.
	7 Food and beverages	674.	58,829.	31,879.	91,382.
	8 Entertainment	825.	9,411.	1,550.	11,786.
	9 Other direct expenses	13,875.	18,524.	44,427.	76,826.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				244,207.
	11 Net income summary. Subtract line 10 from line 3, column (d)				64,387.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<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. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct 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: _____

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule G (Form 990) 2022

04-2103551 Page 3

- 11** Does the organization conduct 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 conducted 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. 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 provide any additional information. See instructions.

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.

Schedule G (Form 990)

04-2103551 Page 4

Part IV Supplemental Information *(continued)*

COPY

Schedule G (Form 990)

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2022.04000 YOUNG MEN'S CHRISTIAN ASSOC 12258__1

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.** Employer identification number **04-2103551**

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 on 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 checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as 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 directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the 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 type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on 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), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on 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" on line 5a or 5b, describe in Part III.

6 For persons listed on 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" on line 6a or 6b, describe in Part III.

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

8 Were any amounts reported on 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" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

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

Schedule J (Form 990) 2022

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule J (Form 990) 2022

04-2103551

Page 2

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JAMES O'S MORTON PRESIDENT & CEO (UNTIL 12/31/22)	(i)	451,105.	0.	34,810.	25,196.	303.	511,414.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PAUL FALVEY CFO	(i)	249,246.	0.	0.	23,012.	18,027.	290,285.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JARRETT C. ROYSTER COO (UNTIL 10/7/22)	(i)	231,529.	0.	3,885.	16,738.	5,060.	257,212.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) AMY G. TURNER CHIEF PROGRAM OFFICER	(i)	197,323.	0.	5,404.	18,798.	18,027.	239,552.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) WENDY E. ZINN CHIEF SOCIAL RESPONSIBILITY OFFICER	(i)	177,628.	0.	6,217.	16,978.	12,010.	212,833.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ROBIN M. GILBERT CHRO	(i)	201,707.	0.	4,070.	0.	5,230.	211,007.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) WILFORD TUNEY CHIEF DEV. OFFICER (UNTIL 9/16/22)	(i)	167,297.	0.	0.	13,734.	13,867.	194,898.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MARION KELLY SVP -BRANCH OPERATIONS	(i)	166,470.	0.	4,706.	15,222.	1,195.	187,593.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) HELIO ROSA DIRECTOR OF FACILITIES & RE	(i)	140,391.	0.	4,810.	3,607.	18,012.	166,820.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) PAUL J. SLOVIN EXEC. DIR. OF SHARED SERVICES	(i)	138,418.	0.	0.	13,170.	11,995.	163,583.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) DONNY BAUTZ SENIOR EXECUTIVE DIRECTOR	(i)	137,759.	0.	4,886.	285.	12,925.	155,855.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2022

Part III Supplemental Information

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

PART I, LINE 1A:

HOUSING ALLOWANCE

A HOUSING ALLOWANCE IS PROVIDED TO THE FORMER PRESIDENT/CEO AS PART OF HIS
COMPENSATION FOR THE YEAR. THE ALLOWANCE ENDED WITH HIS EMPLOYMENT ON
DECEMBER 31, 2022.

THE YMCA OF GREATER BOSTON PROVIDES MEMBERSHIPS TO ALL ELIGIBLE EMPLOYEES
EMPLOYMENT CONTRACT. THE ALLOWANCE AMOUNT IS INCLUDED IN TAXABLE
AT NO COST.

PART I, LINE 7:

BONUS AND INCENTIVE COMPENSATION PAYMENT ARE PAID AT THE RECOMMENDATION OF
THE ORGANIZATION'S CEO, SUBJECT TO THE REVIEW AND APPROVAL BY THE
COMPENSATION COMMITTEE TO THE GENERAL BOARD FOR APPROVAL.

SCHEDULE J, PART II, COLUMN (B) (III):

OTHER REPORTABLE COMPENSATION INCLUDES TRANSPORTATION BENEFITS AND
RELOCATION BENEFITS. SUCH AMOUNTS ARE INCLUDED IN TAXABLE COMPENSATION
FOR THE YEAR.

Part III Supplemental Information

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

SCHEDULE J, PART II, COLUMN (B) (I) AND (C):

IN JUNE 2022, THE BOARD APPROVED AN INCREASE IN THE RETIREMENT
CONTRIBUTION FOR THE PLAN SPONSORED Y RETIREMENT FROM 8% TO 10%. THE
INCREASED CONTRIBUTION WAS EFFECTIVE FOR THE PAYDATE JULY 22, 2022.

SCHEDULE J, PART II:

JAMES O'S. MORTON RETIRED EFFECTIVE DECEMBER 31, 2022. JARRETT C.
ROYSTER LEFT EMPLOYMENT OF THE ORGANIZATION ON OCTOBER 7, 2022 AND TODD
TUNEY LEFT EMPLOYMENT OF THE ORGANIZATION ON SEPTEMBER 16, 2022. DAVID
SHAPIRO JOINED THE ORGANIZATION AS ITS 14TH PRESIDENT AND CEO EFFECTIVE
OCTOBER 17, 2022. ROBIN GILBERT JOINED THE ORGANIZATION AS ITS CHIEF
HUMAN RESOURCES OFFICER ON FEBRUARY 14, 2022.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022
Open to Public
Inspection

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Employer identification number
04-2103551

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 MASS DEVELOPMENT FINANCE AGENCY - SERIES 2004	04-3431814	57583F5X5	10/28/04	28,000,000.	NEW CONST./REFUND '98 & '01 BONDS		X		X		X
B MASS DEVELOPMENT FINANCE AGENCY - SERIES 2007	04-3431814	57583RKV6	05/09/07	8,500,000.	NEW CONST./REFUND '04 BONDS		X		X		X
C MASS DEVELOPMENT FINANCE AGENCY - SERIES 2012	04-3431814	000000000	04/02/12	10,800,000.	NEW CONSTRUCTION		X		X		X
D MASS DEVELOPMENT FINANCE AGENCY - SERIES 2015	04-3431814	000000000	04/29/15	10,000,000.	NEW CONSTRUCTION		X		X		X

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	9,617,845.		4,788,930.		295,000.		1,628,312.	
2 Amount of bonds legally defeased								
3 Total proceeds of issue	28,000,000.		8,500,000.		10,800,000.		10,000,000.	
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds	795,244.							
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds	623,658.		164,750.		28,920.		25,000.	
8 Credit enhancement from proceeds	134,515.		36,181.					
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds	26,446,583.		8,299,069.		10,771,080.		9,975,000.	
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion	2005		2009		2015		2015	
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X		X			X		X
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X		X			X		X
16 Has the final allocation of proceeds been made?	X		X		X		X	
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

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

Schedule K (Form 990) 2022

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule K (Form 990) 2022

04-2103551

Page 2

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		X
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		X
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?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d 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? ...								
4 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		%		%		%		%
5 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		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X		X		X		X
8a 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		X		X		X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 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		X		X		X	

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X		X		X
b Exception to rebate?		X		X		X		X
c No rebate due?	X		X		X		X	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X		X		X	X	

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule K (Form 990) 2022

04-2103551

Page 3

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X	X	
b Name of provider							CITIZENS BANK	
c Term of hedge							15.0000000	
d Was the hedge superintegrated?								X
e Was the hedge terminated?								X
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?		X		X		X		X

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X		X		X		X	

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, LINE 3:

ALL MANAGEMENT AND SERVICE CONTRACTS IN BOND-FINANCED SPACE QUALIFY UNDER A PRIVATE BUSINESS USE SAFE HARBOR OR EXCEPTION OR ARE INCIDENTAL IN NATURE. THEREFORE, NO CONTRACTS RESULT IN PRIVATE BUSINESS USE.

SCHEDULE K, PART IV, LINE 2C:

FOR ALL FOUR BOND ISSUES, THE REBATE COMPUTATION WAS PERFORMED IN APRIL, 2022.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Employer identification number
04-2103551

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property	X	4	788,880.	FAIR MARKET VALUE
9 Securities - Publicly traded	X	7	68,502.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X	1,508	2,699,900.	FAIR MARKET VALUE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (<u>CAMPAIGN PROMOT</u>)	X	181	72,600.	FAIR MARKET VALUE
26 Other (<u>PROGRAM SUPPLIE</u>)	X	13	60,755.	FAIR MARKET VALUE
27 Other (<u>OTHER</u>)	X	2	14,000.	FAIR MARKET VALUE
28 Other ()				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it
must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

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

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

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

b If "Yes," describe in Part II.

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

	Yes	No
30a		X
31		X
32a		X
33		

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

Schedule M (Form 990) 2022

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.

Schedule M (Form 990) 2022

04-2103551

Page 2

Part II

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

SCHEDULE M, PART I, COLUMN (B):

YMCA OF GREATER BOSTON IS REPORTING IN PART 1, COLUMN (B), THE NUMBER
OF CONTRIBUTIONS RECEIVED.

COPY

SCHEDULE O
(Form 990)

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 Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.

Employer identification number
04-2103551

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

INDIVIDUALS AND FAMILIES IN OUR COMMUNITIES. WE PROVIDE WELCOMING,
BELONGING, AND OPPORTUNITY FOR ALL.

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

FOUNDED IN 1851 AS AMERICA'S FIRST Y, THE YMCA OF GREATER BOSTON
STRENGTHENS THE GREATER BOSTON COMMUNITY THROUGH A FOCUS ON YOUTH
DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY. AS ONE OF THE
COMMUNITY'S LEADING NONPROFITS, WE ARE DEDICATED TO NURTURING THE
POTENTIAL OF EVERY CHILD AND TEEN, IMPROVING OUR COMMUNITY'S HEALTH AND
WELL-BEING AND PROVIDING OPPORTUNITIES TO GIVE BACK AND SUPPORT OUR
NEIGHBORS. EACH YEAR, THE YMCA ENABLES YOUTH, ADULTS, AND SENIORS FROM
BOSTON AND SURROUNDING SUBURBAN COMMUNITIES WITHIN ITS SERVICE AREA TO
BE HEALTHY, CONFIDENT, CONNECTED AND SECURE.

TODAY, THE YMCA OF GREATER BOSTON RANKS AS ONE OF THE LARGEST URBAN Y'S
IN THE NATION, STAYING TRUE TO ITS ROOTS AS A VALUES-DRIVEN,
VOLUNTEER-LED, HUMAN SERVICE ORGANIZATION STRENGTHENING CHILDREN,
FAMILIES AND COMMUNITIES. THE Y'S STAFF, VOLUNTEERS, AND CONSTITUENTS
REPRESENT THE BROAD SPECTRUM OF CITIZENS, BY ANY AND ALL MEASURES, WHO
LIVE IN GREATER BOSTON. EVERYDAY, THE YMCA OF GREATER BOSTON WORKS
SIDE-BY-SIDE WITH OUR NEIGHBOURS TO MAKE SURE THAT EVERYONE, REGARDLESS
OF AGE, INCOME OR BACKGROUND, HAS THE OPPORTUNITY TO LEARN, GROW AND
THRIVE.

IN 2022, THE YMCA OF GREATER BOSTON WELCOMED DAVID SHAPIRO AS THE 14TH

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

Schedule O (Form 990) 2022

Name of the organization	YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER BOSTON, INC.	Employer identification number	04-2103551
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PRESIDENT AND CEO OF THE YMCA OF GREATER BOSTON. DAVID JOINED THE YGB
ON OCTOBER 17, 2022.

YOUTH DEVELOPMENT - WE BELIEVE THAT ALL KIDS DESERVE THE OPPORTUNITY TO
DISCOVER WHO THEY ARE AND WHAT THEY CAN ACHIEVE. THROUGH OUR Y, YOUTH
UNDER THE AGE OF 18 OF OUR COMMUNITIES ARE CULTIVATING THE VALUES,
SKILLS AND RELATIONSHIPS THAT LEAD TO POSITIVE BEHAVIORS, BETTER HEALTH
AND EDUCATIONAL ACHIEVEMENT. THE Y IS THE LARGEST PROVIDER OF AFTER
SCHOOL PROGRAMS AND EARLY EDUCATION IN MASSACHUSETTS, OFFERS ONE OF THE
STATE'S LARGEST SUMMER YOUTH EMPLOYMENT PROGRAM. IN 2022, YMCA OF
GREATER BOSTON SERVED AND MADE AN IMPACT ON YOUTH OF OUR COMMUNITIES AS
BELOW:

1. 6,730 YOUTH NURTURED THIS SUMMER AT DAY AND OVERNIGHT CAMPS AND OUR
SUMMER LEARNING ACADEMIES
2. 3,500 CHILDREN SERVED IN BEFORE AND AFTER SCHOOL PROGRAMMING AND OUR
EARLY EDUCATION CENTERS
3. 961 TEENS MENTORED, EMPLOYED, AND INSPIRED THROUGHOUT THE YEAR
4. IN PARTNERSHIP WITH BOSTON AFTERSCHOOL & BEYOND 1,600 AT-RISK YOUTH
GRADUATED FROM OUR SUMMER LEARNING ACADEMIES DURING THE SUMMER OF 2022.

HEALTHY LIVING - CHILDREN AND ADULTS OF OUR COMMUNITIES ARE RECEIVING
GUIDANCE AND THE RESOURCES NEEDED TO ACHIEVE GREATER HEALTH AND
WELL-BEING FOR THEIR SPIRIT, MIND AND BODY BY BEING A MEMBER OF OUR Y.
IN COMMUNITIES ACROSS GREATER BOSTON, THE Y IS A LEADING VOICE ON
HEALTH AND WELL-BEING. WITH A MISSION CENTERED ON BALANCE, THE Y BRINGS
FAMILIES CLOSER TOGETHER, ENCOURAGES GOOD HEALTH AND FOSTERS
CONNECTIONS THROUGH FITNESS, SPORTS, AND FUN. HEALTH DISPARITIES
CONTINUE AS A MAJOR ISSUE, AS OUR COMMUNITY AND NATION CONTINUED TO

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Employer identification number
04-2103551

COME OUT OF THE PANDEMIC. WITH A FOCUS ON HELPING EVERYONE CREATE
HEALTHY HABITS, THE Y CREATED NEW PRODUCTS, SERVICES AND PARTNERSHIPS
TO PROMOTE HEALTH EQUITY FOR ALL. THE IMPACT OF OUR EFFORTS DURING
2022:

1. 70,000 MEMBERS FOUND CONNECTION AND ACTIVITY TO LEAD HEALTHY LIVES
2. \$4,000,000+ IN FINANCIAL ASSISTANCE PROVIDED FOR Y MEMBERSHIP, ADULT
EDUCATION, YOUTH PROGRAMMING, AND MORE
3. 1,000,000+ MINUTES OF MOVEMENT EXPERIENCED BY PARTICIPANTS DURING
OUR "TOGETHER WE MOVE" INITIATIVE. DURING TWO WEEKS IN OCTOBER, OUR
"TOGETHER WE MOVE" INITIATIVE DEMONSTRATED HOW THE Y IS A CHAMPION OF
COMMUNITY HEALTH. DURING THIS INITIATIVE WE MOTIVATED OUR COMMUNITY TO
PARTICIPATE IN HEALTHY ACTIVITIES AND MAKE CONNECTIONS TO OTHERS FOR
IMPROVED HEALTH AND WELLNESS, QUALITY OF LIFE AND A SENSE OF BELONGING.
4. 20,000 LIFESAVING SWIM LESSONS TAUGHT TO CHILDREN AND TEENS UNDER 18
5. 520 PARTICIPANTS SUPPORTED AND CONNECTED THROUGH DAILY GROUP
EXERCISE CLASSES AND CHRONIC DISEASE PROGRAMS

SOCIAL RESPONSIBILITY - TO BRING ABOUT MEANINGFUL CHANGE, INDIVIDUALS
NEED ONGOING ENCOURAGEMENT AND TOOLS. THE YMCA IS PRESENT DAY-IN AND
DAY-OUT TO PROVIDE THE RESOURCES ITS COMMUNITIES NEED TO ADDRESS THE
MOST PRESSING SOCIAL ISSUES SUCH AS ADULT EDUCATION, WORKFORCE
DEVELOPMENT AND HOUSING. ON ANY GIVEN NIGHT, 35 ADULTS AND CHILDREN
ARE LIVING AT THE HUNTINGTON YMCA. OUR FAMILIES IN TRANSITION PROGRAM
NOT ONLY PROVIDES SHELTER, BUT ALSO ADDRESS THE UNDERLYING ISSUES THAT
CAUSED FAMILIES TO BE HOMELESS. SINCE 1896, THE YMCA OF GREATER BOSTON
HAS PROVIDED ADULT EDUCATION TO NEWCOMERS HELPING THEM THRIVE IN THEIR
NEW HOMELAND. THIS COMMITMENT TO ADULT EDUCATION CONTINUES TODAY AT THE
INTERNATIONAL LEARNING CENTER (ILC) AND TRAINING, INC. WHERE ADULTS OF

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Employer identification number
04-2103551

OUR COMMUNITIES EACH YEAR BRIDGE SKILLS GAPS AND START ON A PATH
TOWARDS EMPLOYMENT AND SELF-SUFFICIENCY. IN 2022, YMCA OF GREATER
BOSTON, ALONG WITH OUR PARTNERS

1. 1.1 MILLION HEALTHY YEAR-ROUND SUMMER MEALS SERVED TO CHILDREN AND
YOUTH UNDER 18 THROUGH OUR PARTNERSHIP WITH THE DEPARTMENT OF
ELEMENTARY AND SECONDARY EDUCATION (DESE)

2. 213,000 GROCERY BAGS EQUATING TO 2,654,002 POUNDS OF FOOD PACKED AT
OUR HUNGER PREVENTION DISTRIBUTION CENTER

3. GRADUATED IN FALL 2022 OUR FIRST COHORT OF INDIVIDUALS THAT ENROLLED
IN A DUAL LANGUAGE CULINARY ARTS PROGRAM RUN IN PARTNERSHIP WITH NEW
ENGLAND CULINARY ARTS TRAINING (NECAT) AND OPERATING OUT OF OUR EAST
BOSTON YMCA KITCHEN. LESSONS WERE TAUGHT IN BOTH ENGLISH AND SPANISH,
REMOVING BARRIERS TO EMPLOYMENT SKILLS FOR A CAREER IN PROFESSIONAL
KITCHENS.

THE YMCA OF GREATER BOSTON HAS BRANCHES LOCATED IN BOSTON'S FENWAY,
DORCHESTER, ROXBURY, CHINATOWN, WEST ROXBURY, HYDE PARK,
ALLSTON/BRIGHTON, EAST BOSTON AND CHARLESTOWN NEIGHBORHOODS, AS WELL AS
IN THE OUTLYING COMMUNITIES OF NEEDHAM, WALTHAM, READING, AND WOBURN.
THE YMCA ALSO HAS DAY CAMPING FACILITIES IN MASSACHUSETTS COMMUNITIES
INCLUDING BOXFORD (OWNED) AND CANTON (IN PARTNERSHIP WITH DCR) AND A
RESIDENT CAMP FACILITY IN TUFTONBORO, NEW HAMPSHIRE THAT OPERATES CAMP
PROGRAMS FOR BOYS (NORTHWOODS), GIRLS (PLEASANT VALLEY) AND FAMILIES
(SANDY ISLAND).

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

THE YOUTH CAMPS PROVIDES A UNIQUE OPPORTUNITY FOR CHILDREN AND TEENS TO

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION
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HAVE A BREAK FROM THEIR DAILY ROUTINE AND EXPERIENCE INDEPENDENCE IN A SAFE AND CONTROLLED ENVIRONMENT UNDER THE GUIDANCE OF COLLEGE-AGE MENTORS. THE CAMP EXPERIENCES PROVIDE AN OPPORTUNITY TO FORM NEW MEANINGFUL RELATIONSHIPS IN A SETTING THAT ENCOURAGES BELONGING WHILE TRYING NEW ACTIVITIES AND DEVELOPING IMPORTANT LIFE SKILLS THAT PROMOTE PHYSICAL ACTIVITY AND OVERALL WELL-BEING.

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

FOR SCHOOL AGE BEFORE AND AFTERSCHOOL PROGRAMS IN LOCAL PUBLIC SCHOOLS AND AT COMMUNITY SITES, THE YMCA OF GREATER BOSTON IS THE LARGEST PROVIDER OF STATE LICENSED CHILDCARE IN MASSACHUSETTS. PROGRAMS ARE HELD DURING AFTERSCHOOL HOURS, SCHOOL VACATIONS, ON CERTAIN HOLIDAYS AND TEACHER PROFESSIONAL DEVELOPMENT DAYS. OUR STAFF LEAD ACTIVITIES THAT PROMOTE COOPERATION AND CHARACTER DEVELOPMENT. IN OUR SUMMER CAMP PROGRAMS, WE TAKE A WHOLE-CHILD APPROACH, AND ROUND OUT THEIR SUMMER EXPERIENCE WITH INVIGORATING SPORTS AND SWIMMING INSTRUCTION THAT PROMOTES PHYSICAL WELL-BEING, EXPLORATION OF THE COMMUNITY WHICH FOSTERS SOCIAL AND EMOTIONAL GROWTH, WHILE SEAMLESSLY WEAVING LITERACY, MATH, AND SCIENCE LESSONS INTO OUR CURRICULUM. KIDS CAN'T HELP BUT DEVELOP LIFE-LONG LOVE OF LEARNING AND FRIENDSHIP AT OUR CAMPS AND BENEFIT FROM REDUCED SUMMER LEARNING LOSS.

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

THE YMCA CONTINUED TO DELIVER GROCERIES AND PREPARED READY TO GO MEALS TO CHILDREN, SENIORS AND FAMILIES IN 2022 AND OPERATED A FOOD PANTRY WAREHOUSE IN EAST BOSTON THAT SUPPORTED BOTH YMCA LOCATIONS AND COMMUNITY PARTNER LOCATIONS IN THE GREATER BOSTON AREA. A NEW PARTNERSHIP WE ARE EXCITED ABOUT IS OUR ROLE IN THE BOSTON COMMUNITY

Name of the organization	YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER BOSTON, INC.	Employer identification number 04-2103551
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HUB SCHOOLS. THE MODEL INTENTIONALLY LOOKS AT ITS ASSETS AND OPPORTUNITIES TO TAKE ACTION TO MAKE THEIR SCHOOL COMMUNITY THE BEST IT CAN BE. FAMILIES AND THE COMMUNITY ARE EMPOWERED AND ENCOURAGED TO BE PARTNERS IN WHAT HAPPENS IN THE SCHOOL AND A YMCA COMMUNITY HUB SCHOOL STAFF MEMBER IS ON SITE TO SUPPORT THE SCHOOL COMMUNITY.

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

FORM 990 REVIEW PROCESS

THE YMCA OF GREATER BOSTON'S FINANCE, AUDIT AND RISK COMMITTEES, COMMITTEES OF THE GENERAL BOARD OF DIRECTORS, REVIEW A FINAL FORM OF THE FORM 990 PRIOR TO ACTUAL FILING. ONCE THE TAX RETURN IS FULLY ANALYZED AND PREPARED BY Y MANAGEMENT, A COPY IS DISTRIBUTED TO THE GENERAL BOARD, IN ADVANCE OF A SPECIFIC MEETING. TAX GROUP REPRESENTATIVES MEET WITH MANAGEMENT AND MEMBERS OF THE GENERAL BOARD IN ORDER TO ENSURE ALL PERSONS HAVE HAD AN OPPORTUNITY TO ASK QUESTIONS AND DISCUSS THE CONTENT OF THE TAX RETURN, PRIOR TO IT BEING FILED WITH THE IRS.

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

CONFLICT OF INTEREST

EACH YEAR, A CONFLICT-OF-INTEREST POLICY DOCUMENT AND COVER LETTER IS MAILED FROM THE PRESIDENT'S OFFICE TO CONCERNED PERSONS INCLUDING ALL MEMBERS OF THE GENERAL BOARD OF DIRECTORS, YMCA OF GREATER BOSTON SENIOR STAFF MEMBERS, BRANCH EXECUTIVES, AND BRANCH AND BOARD CHAIRS (I.E. PERSONS COVERED UNDER THE POLICY). THE QUESTIONNAIRE PROVIDES A DESCRIPTION OF A CONFLICT OF INTEREST AS WELL AS THE BUSINESS AFFILIATION OF THE CONCERNED PERSON. ALL MEMBERS ARE REQUIRED TO COMPLETE AND SIGN THE QUESTIONNAIRE, AND TO RETURN THE COMPLETED DOCUMENTS TO THE PRESIDENT'S OFFICE. THE YMCA OF GREATER BOSTON'S PRESIDENT, AND CHIEF FINANCIAL OFFICER REVIEW THE

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
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CONTENTS/RESPONSES DETAILED ON THE QUESTIONNAIRES, FOR COMPLETENESS AS WELL AS TO IDENTIFY ANY MATERIAL (OR POTENTIAL) CONFLICTS THAT MAY EXIST HAVE BEEN DOCUMENTED. THE YMCA OF GREATER BOSTON'S PRESIDENT SUBSEQUENTLY REVIEWS IDENTIFIED CONFLICTS WITH THE CHAIR OF THE GENERAL BOARD OF DIRECTOR. THE CONCERNED PERSON WITH WHOM A CONFLICTING INTEREST EXISTS WILL BE EXCLUDED FROM ANY DISCUSSION, APPROVAL OF TRANSACTIONS, BIDS, ETC. WITH ANY AND ALL GENERAL BOARD COMMITTEE MEETINGS. EACH YEAR, A CONFLICT-OF-INTEREST POLICY DOCUMENT AND COVER LETTER IS MAILED FROM THE PRESIDENT'S OFFICE TO CONCERNED PERSONS INCLUDING ALL MEMBERS OF THE GENERAL BOARD OF DIRECTORS, YMCA OF GREATER BOSTON SENIOR STAFF MEMBERS, BRANCH EXECUTIVES, AND BRANCH AND BOARD CHAIRS (I.E. PERSONS COVERED UNDER THE POLICY). THE QUESTIONNAIRE PROVIDES A DESCRIPTION OF A CONFLICT OF INTEREST AS WELL AS THE BUSINESS AFFILIATION OF THE CONCERNED PERSON. ALL MEMBERS ARE REQUIRED TO COMPLETE AND SIGN THE QUESTIONNAIRE, AND TO RETURN THE COMPLETED DOCUMENTS TO THE PRESIDENT'S OFFICE. THE YMCA OF GREATER BOSTON'S PRESIDENT, AND CHIEF FINANCIAL OFFICER REVIEW THE CONTENTS/RESPONSES DETAILED ON THE QUESTIONNAIRES, FOR COMPLETENESS AS WELL AS TO IDENTIFY ANY MATERIAL (OR POTENTIAL) CONFLICTS THAT MAY EXIST HAVE BEEN DOCUMENTED. THE YMCA OF GREATER BOSTON'S PRESIDENT SUBSEQUENTLY REVIEWS IDENTIFIED CONFLICTS WITH THE CHAIR OF THE GENERAL BOARD OF DIRECTOR. THE CONCERNED PERSON WITH WHOM A CONFLICTING INTEREST EXISTS WILL BE EXCLUDED FROM ANY DISCUSSION, APPROVAL OF TRANSACTIONS, BIDS, ETC. WITH ANY AND ALL GENERAL BOARD COMMITTEE MEETINGS.

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

COMPENSATION POLICIES

THE EXECUTIVE COMMITTEE OF THE GENERAL BOARD OF DIRECTORS, LED BY THE CURRENT BOARD CHAIR, IS RESPONSIBLE FOR DUE DILIGENCE OF EXECUTIVE AND

Name of the organization	YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER BOSTON, INC.	Employer identification number	04-2103551
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EMPLOYEE COMPENSATION TO ASSURE THAT THE YMCA OF GREATER BOSTON COMPLIES WITH IRS REQUIREMENTS FOR NON-PROFIT COMPENSATION. THE COMMITTEE REVIEWS AND DISCUSSES COMPENSATION SURVEYS OF COMPARABLE SIZE YMCAS ACROSS THE COUNTRY RESEARCHED BY SULLIVAN, COTTER AND ASSOCIATES, A SURVEY OF REPRESENTATIVE BOSTON AREA NON-PROFITS EXECUTIVES' COMPENSATION, AND A NATIONAL SURVEY OF ALL NON-PROFIT AND GENERAL INDUSTRY EXECUTIVES. THE COMMITTEE THEN REVIEWS AND APPROVES THE ANNUAL MERIT SALARY PLAN (BASED ON ANNUAL REVIEWS) AND ANY CHANGES TO THE COMPENSATION RANGES; EXAMINES THE COMPENSATION OF THE Y'S SENIOR EXECUTIVES AND COMPARES THEIR COMPENSATION TO THE SAME POSITIONS AT COMPARABLE YMCAS AND OTHER LOCAL AND REGIONAL NON-PROFITS; ASSURES THAT THE YMCA OF GREATER BOSTON IS PAYING BETWEEN THE FIFTIETH AND SEVENTY-FIFTH PERCENTILE OF PREVAILING MARKET RATES FOR SIMILAR POSITIONS; REVIEWS THE PERFORMANCE APPRAISAL OF THE PRESIDENT BY THE CHAIR OF THE GENERAL BOARD; DETERMINES THE COMPENSATION OF THE YMCA PRESIDENT; AND ENSURES THAT THERE ARE CLEAR PERFORMANCE MEASURES FOR ANNUAL EMPLOYEE INCENTIVE AWARDS. THE COMMITTEE GENERALLY MEETS TWO TO FOUR TIMES ANNUALLY. THE COMMITTEE ALSO ASSIGNS SPECIFIC ANALYTICAL TASKS TO THE VP/HR TO ENSURE THE ORGANIZATION IS KEEPING CURRENT ON ALL COMPENSATION PRACTICES.

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

DISCLOSURE OF DOCUMENTS

ON THE ORGANIZATION'S WEBSITE (WWW.YMCABOSTON.ORG) ANYONE IS ABLE TO DOWNLOAD A PDF FILE OF THE Y'S MOST CURRENT ANNUAL REPORT (THIS DOCUMENT INCLUDES THE FINANCIAL STATEMENTS OF THE DECEMBER 31, 2022, FINANCIAL AUDIT, THE STATEMENT OF FINANCIAL ACTIVITIES, AND THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION).

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
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FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

BENEFICIAL INTEREST IN TRUST	-224,339.
CHANGE IN FMV OF INTEREST RATE SWAPS	1,276,973.
TOTAL TO FORM 990, PART XI, LINE 9	1,052,634.

FORM 990, PART XII, LINE 2C:

**THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR
OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT.**

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2022
Open to Public
Inspection

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER BOSTON, INC.	Employer identification number 04-2103551
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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
YMCA SHARED SERVICES, INC. - 04-3504548 316 HUNTINGTON AVENUE BOSTON, MA 02115	PROMOTE SOCIAL WELFARE, YOUTH DEVELOPMENT, HEALTHY LIVING, SOCIAL RESPONSIBI	MASSACHUSETTS	501(C)(3)	LINE 12A, I	YMCA GREATER BOSTON INC.	X	

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

Schedule R (Form 990) 2022

Schedule R (Form 990) 2022

Page 2

Part III

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

Part IV

232162 09-14-22

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER BOSTON, INC.**

Schedule R (Form 990) 2022

04-2103551 Page 3

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on 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.

	Yes	No
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	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) YMCA SHARED SERVICES, INC.	M	24,000.FMV	
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2022

Page 4

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

[illegible]

Part VII Supplemental Information

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

COPY

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-0047

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER BOSTON, INC.	Taxpayer identification number (TIN) 04-2103551
	Number, street, and room or suite no. If a P.O. box, see instructions. 316 HUNTINGTON AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BOSTON, MA 02115	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

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

PAUL FALVEY, CFO
• The books are in the care of ► **316 HUNTINGTON AVENUE - BOSTON, MA 02115**

Telephone No. ► **617-927-8135**

Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2022** or
► ☐ tax year beginning _____, and ending _____.

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

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

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.