

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2020**Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/Form990) for instructions and the latest information.**A** For the 2020 calendar year, or tax year beginning **OCT 1, 2020** and ending **SEP 30, 2021****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**TPA NETWORK, INCORPORATED**

Doing business as

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

**5537 N. BROADWAY**

Room/suite

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

**CHICAGO, IL 60640****F** Name and address of principal officer: **KARA EASTMAN****SAME AS C ABOVE****D** Employer identification number**36-3591116****E** Telephone number**773-989-9400****G** Gross receipts \$ **3,434,485.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.TPAN.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1988****M** State of legal domicile: **IL****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>MISSION STATEMENT: SAVING LIVES AND EMPOWERING THOSE LIVING WITH HIV/AIDS AND RELATED CONDITIONS.</b>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>11</b>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>11</b>
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<b>5</b>	<b>48</b>
	6	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>75</b>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>213,866.</b>
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year <b>2,354,077.</b>	Current Year <b>2,882,395.</b>
	9	Program service revenue (Part VIII, line 2g)	<b>0.</b>	<b>2,269.</b>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>5,277.</b>	<b>1,842.</b>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>779,755.</b>	<b>513,131.</b>
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>3,139,109.</b>	<b>3,399,637.</b>
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>14,987.</b>	<b>26,385.</b>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>2,178,399.</b>	<b>2,235,668.</b>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>322,415.</b>		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,159,174.</b>	<b>1,101,948.</b>
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>3,352,560.</b>	<b>3,364,001.</b>
	19	Revenue less expenses. Subtract line 18 from line 12	<b>-213,451.</b>	<b>35,636.</b>
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year <b>1,789,602.</b>
21		Total liabilities (Part X, line 26)	<b>629,932.</b>	<b>622,571.</b>
22		Net assets or fund balances. Subtract line 21 from line 20	<b>1,159,670.</b>	<b>1,195,306.</b>

**Part II Signature Block**

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

Sign  
Here

Signature of officer

Date

**KARA EASTMAN, CHIEF EXECUTIVE OFFICER**

Type or print name and title

Paid

Print/Type preparer's name

**ALEX PEKLER**

Preparer's signature

**ALEX PEKLER**

Date

**07/12/22**Check if self-employed ☐

PTIN

**P00878587**

Preparer

Firm's name ▶

**WIPFLI LLP**

Firm's EIN ▶

**39-0758449**

Use Only

Firm's address ▶

**100 TRI-STATE INTERNATIONAL STE 300  
LINCOLNSHIRE, IL 60069**Phone no. **847.941.0100**

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

032001 12-23-20

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2020)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

17560712 147695 238422

2020.06000 TPA NETWORK, INCORPORATED 238422

**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:

THE MISSION OF TPA NETWORK, INCORPORATED IS SAVING LIVES AND EMPOWERING PEOPLE AFFECTED BY HIV/AIDS AND RELATED CONDITIONS. TPAN PROVIDES LIFESAVING CARE AND FAR-REACHING EDUCATION TO PEOPLE AFFECTED BY HIV THAT IMPROVES THE QUALITY OF LIFE OF EVERYONE WE

**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 \$ 819,639. including grants of \$ 1,875. ) (Revenue \$ )  
**EDUCATION AND INFORMATION:**

PUBLISHED BY TPAN SINCE 1989, POSITIVE AWARE IS THE NATION'S LEADING NOT-FOR-PROFIT PUBLICATION SERVING THE HIV COMMUNITY. PUBLISHED BI-MONTHLY, PA'S MISSION IS TO BE THE MOST TRUSTED COMMUNITY RESOURCE FOR ACCURATE, UNBIASED, UP-TO-DATE TREATMENT INFORMATION AND RELATED NEWS FOR PEOPLE LIVING WITH HIV/AIDS AND THEIR ADVOCATES. IN ADDITION TO THE PRINT PUBLICATIONS, POSITIVE AWARE IS AVAILABLE AT POSITIVELYAWARE.COM AND AS A DIGITAL EDITION. TEAM (TREATMENT EDUCATION ADHERENCE MANAGEMENT) IS A PEER-LED HIV TREATMENT EDUCATION PROGRAM THAT PROVIDES THE SUPPORTS NECESSARY TO STAY ADHERENT TO A MEDICAL PROGRAM OF CARE.

**4b** (Code: ) (Expenses \$ 604,456. including grants of \$ 17,488. ) (Revenue \$ )  
**SUBSTANCE ABUSE SERVICES:**

EPIC (EMPOWERING POSITIVE INNOVATIVE CHANGE) IS A GROUP INTERVENTION TO REDUCE SUBSTANCE ABUSE; INCREASE KNOWLEDGE OF HIV, HEPATITIS B, AND HEPATITIS C; AND PROVIDE BETTER ACCESS TO PRIMARY CARE FOR HIV AND HEPATITIS. THE TARGET POPULATION OF THE EPIC PROGRAM INCLUDES BLACK, SAME-GENDER-LOVING MEN OR MEN WHO HAVE SEX WITH MEN (MSM) AGED 18-29 AND ALL MSM AGED 30 AND OVER.

HOPE (HEALTHY OUTCOMES THROUGH PREVENTION AND EDUCATION) IS TPAN'S NEWEST PROGRAM FOR YOUNG ADULTS AGED 18-24. CLIENTS TAKE PART IN DISCUSSIONS ON IMPORTANT HEALTH AND WELLNESS-RELATED TOPICS, SUCH AS

**4c** (Code: ) (Expenses \$ 603,956. including grants of \$ ) (Revenue \$ 2,269. )  
**CLIENT ADVOCACY:**

CASE MANAGEMENT SERVICES ENCOURAGES CLIENTS TO COLLABORATE WITH THEIR CASE MANAGERS ON THE PROVISION OF SERVICE PLANS THAT ADDRESS THEIR HEALTH GOALS. CASE MANAGERS ASSIST WITH APPLYING FOR BENEFITS, ACCESSING EMERGENCY FUNDS, IDENTIFYING MEDICAL AND SOCIAL SERVICE NEEDS, AND FACILITATING APPROPRIATE REFERRALS.

HOUSING NAVIGATION SERVICES, IN CONJUNCTION WITH THE AIDS FOUNDATION OF CHICAGO, HELPS INDIVIDUALS LIVING WITH HIV/AIDS TO FIND AND MAINTAIN SAFE, STABLE, AND AFFORDABLE RESIDENCY. OUR HOUSING SPECIALIST ASSISTS WITH HOUSING APPLICANTS AND RE-APPLICATIONS, AND WORKS WITH THEM TO

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

(Expenses \$ 560,209. including grants of \$ 7,022. ) (Revenue \$ )

**4e** Total program service expenses 2,588,260.

Form 990 (2020)

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		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? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		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? If "Yes," complete Schedule F, Parts I and IV		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? If "Yes," complete Schedule F, Parts II and IV		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? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part 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? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		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? If "Yes," complete Schedule I, Parts I and II		X



**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	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		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		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 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		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		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		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		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		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		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		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		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
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		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		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	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	20	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

**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	48		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	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	3b	X		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X	
b	If "Yes," enter the name of the foreign country See 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?	5a		X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
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?	6a		X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	<b>Section 501(c)(7) organizations.</b> 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	<b>Section 501(c)(12) organizations.</b> 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	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
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?	14a		X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
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 instructions and file Form 4720, Schedule N.	15		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.	16		X	

Form 990 (2020)

**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 ☒

**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 <span style="float: right;">1a 11</span> 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 <span style="float: right;">1b 11</span>		
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	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c X	
13 Did the organization have a written whistleblower policy?	13 X	
14 Did the organization have a written document retention and destruction policy?	14 X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a X	
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

**Section C. Disclosure**

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

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 **LIZ BENNETT - 773-989-9400**  
**5537 N. BROADWAY, CHICAGO, IL 60640**



**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 instructions for definition of "key employee."

- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

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

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

See 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JULIE SUPPLE INTERIM CEO	40.00			X				125,529.	0.	12,112.
(2) JEFF BERRY CHIEF EDITORIAL OFFICER	40.00			X				84,063.	0.	13,593.
(3) COLLEEN O'NEILL CEO (TERM 4/2021)	40.00			X				25,000.	0.	0.
(4) SUE BROVERMAN SECRETARY	1.00	X		X				0.	0.	0.
(5) MARCUS LEONARD TREASURER	1.00	X		X				0.	0.	0.
(6) MICHAEL MURPHY CHAIR	3.00	X		X				0.	0.	0.
(7) BRENT ADAMS DIRECTOR	1.00	X						0.	0.	0.
(8) DR. ROBERT GAROFALO, MD, MPH DIRECTOR	1.00	X						0.	0.	0.
(9) XAVIER MENDEZ DIRECTOR	1.00	X						0.	0.	0.
(10) KEITH PELTASON DIRECTOR	1.00	X						0.	0.	0.
(11) JAMES SUMERS VICE-CHAIR	1.00	X						0.	0.	0.
(12) WALTER GOMEZ DIRECTOR	1.00	X						0.	0.	0.
(13) TANYA SORRELL DIRECTOR	1.00	X						0.	0.	0.
(14) PATRICK LANNON DIRECTOR	1.00	X						0.	0.	0.

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

[illegible]

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 ►

1

		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such person</i>		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
BROADWAY 5537		
5537 N BROADWAY ST, CHICAGO, IL 60640	LANDLORD	253,959.
BLUECROSS BLUESHIELD		
300 E RANDOLPH ST, CHICAGO, IL 60601	HEALTH INSURANCE	209,241.
FRY COMMUNICATIONS, 800 W CHURCH RD,		
BUILDING #4, MECHANICSBURG, PA 17055	PRINTING	182,430.
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 ►		3



**Part VIII** Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c	242,529.		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	1,683,306.		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	956,560.		
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h Total. Add lines 1a-1f			2,882,395.		
	<b>Program Service Revenue</b>	2 a	CLIENT ADVOCACY	Business Code 624100	2,269.	2,269.
b						
c						
d						
e						
f		All other program service revenue				
g Total. Add lines 2a-2f			2,269.			
<b>Other Revenue</b>		3	Investment income (including dividends, interest, and other similar amounts)		1,842.	
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6 a	Gross rents	(i) Real 29,194.			
	b	Less: rental expenses	6b 0.			
	c	Rental income or (loss)	6c 29,194.			
	d	Net rental income or (loss)		29,194.		29,194.
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
	8 a	Gross income from fundraising events (not including \$ 242,529. of contributions reported on line 1c). See Part IV, line 18	8a 0.			
	b	Less: direct expenses	8b 34,848.			
	c	Net income or (loss) from fundraising events		-34,848.		-34,848.
	9 a	Gross income from gaming activities. See Part IV, line 19	9a			
b	Less: direct expenses	9b				
c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	10a				
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>	11 a	ADVERTISING	Business Code 541800	518,785.	213,866.	304,919.
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d		518,785.		
12 Total revenue. See instructions			3,399,637.	2,269.	213,866.	301,107.

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	26,385.	26,385.		
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	300,055.	220,295.	43,914.	35,846.
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	1,517,518.	1,114,143.	222,089.	181,286.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	34,405.	25,307.	4,982.	4,116.
9 Other employee benefits	224,647.	165,241.	32,530.	26,876.
10 Payroll taxes	159,043.	116,986.	23,030.	19,027.
11 Fees for services (nonemployees):				
a Management				
b Legal	2,000.		2,000.	
c Accounting	18,500.		18,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	145,784.	134,776.	6,310.	4,698.
12 Advertising and promotion	6,923.	4,950.	100.	1,873.
13 Office expenses				
14 Information technology	61,581.	41,950.	6,314.	13,317.
15 Royalties				
16 Occupancy	295,496.	234,511.	36,909.	24,076.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	130,672.	126,340.	4,237.	95.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	14,675.	10,880.	1,161.	2,634.
23 Insurance	13,300.		13,300.	
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 <b>PRINTING AND PUBLICATIO</b>	206,573.	205,373.	729.	471.
b <b>POSTAGE AND SHIPPING</b>	65,073.	64,964.	75.	34.
c <b>SUPPLIES</b>	57,231.	45,855.	9,781.	1,595.
d <b>FEES</b>	47,963.	24,953.	20,241.	2,769.
e All other expenses	36,177.	25,351.	7,124.	3,702.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	3,364,001.	2,588,260.	453,326.	322,415.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	1,040,009.	1	1,139,682.
	2 Savings and temporary cash investments	100,169.	2	199,986.
	3 Pledges and grants receivable, net	396,773.	3	228,751.
	4 Accounts receivable, net	130,419.	4	139,305.
	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	35,816.	9	38,411.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 56,424.		
	b Less: accumulated depreciation	10b 50,683.	10c	5,741.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	1,001.
	15 Other assets. See Part IV, line 11	65,000.	15	65,000.
	16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	1,789,602.	16	1,817,877.
<b>Liabilities</b>	17 Accounts payable and accrued expenses	89,595.	17	87,939.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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	448,500.	23	452,448.
	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	91,837.	25	82,184.
	26 <b>Total liabilities.</b> Add lines 17 through 25	629,932.	26	622,571.
<b>Net Assets or Fund Balances</b>	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	993,078.	27	1,047,299.
	28 Net assets with donor restrictions	166,592.	28	148,007.
	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 <b>Total net assets or fund balances</b>	1,159,670.	32	1,195,306.
	33 <b>Total liabilities and net assets/fund balances</b>	1,789,602.	33	1,817,877.

Form 990 (2020)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,399,637.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,364,001.
3	Revenue less expenses. Subtract line 2 from line 1	3	35,636.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,159,670.
5	Net unrealized gains (losses) on investments	5	
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,195,306.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2020)



SCHEDULE A  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public  
Inspection

Name of the organization

TPA NETWORK, INCORPORATED

Employer identification number

36-3591116

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 or 990-EZ).)
- 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 in 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						

**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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2393497.	3094771.	2877159.	2354077.	2680637.	13400141.
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	2393497.	3094771.	2877159.	2354077.	2680637.	13400141.
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)						2400663.
6 Public support. Subtract line 5 from line 4.						10999478.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	2393497.	3094771.	2877159.	2354077.	2680637.	13400141.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	319.	2,744.	18,458.	5,277.	1,842.	28,640.
9 Net income from unrelated business activities, whether or not the business is regularly carried on					304,919.	304,919.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	813.					813.
11 Total support. Add lines 7 through 10						13734513.
12 Gross receipts from related activities, etc. (see instructions)					12	233,221.
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						<input type="checkbox"/>

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

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	80.09 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	83.89 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2020. 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		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2019. 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		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2020

**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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part 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 <input type="checkbox"/>						

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

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

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

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on 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? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
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)? If "Yes," explain in <b>Part VI</b> 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , 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).		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> 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? If "Yes," provide detail in <b>Part VI</b> .		
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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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))? If "Yes," provide detail in <b>Part VI</b> .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
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)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		



**Part IV** Supporting Organizations (continued)

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 in lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described in line 11a above?
- c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

- 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.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

- 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).

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

- 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 in 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.

	Yes	No
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 ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ 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 in 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.

	Yes	No
2a		
2b		
3a		
3b		

**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	<b>Adjusted Net Income</b> (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 (explain in detail in Part VI):		
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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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 or 990-EZ) 2020

**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 - provide details in Part VI)	5
6	Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 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-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

**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.)



**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

TPA NETWORK, INCORPORATED

Employer identification number

36-3591116

**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 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 ▶ \$

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

Schedule D (Form 990) 2020

032051 12-01-20

**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 ☐ Public exhibition d ☐ Loan or exchange program  
 b ☐ Scholarly research e ☐ Other \_\_\_\_\_  
 c ☐ 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment ☐ %  
 b Permanent endowment ☐ %  
 c Term endowment ☐ %

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:

- (i) Unrelated organizations  
 (ii) Related organizations

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

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				
c Leasehold improvements				
d Equipment		39,667.	34,379.	5,288.
e Other		16,757.	16,304.	453.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,741.

Schedule D (Form 990) 2020

**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.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) DEFERRED RENT	76,009.
(3) REFUNDABLE ADVANCES	6,175.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ 82,184.

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) 2020

**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	3,434,485.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	3,434,485.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-34,848.
c	Add lines 4a and 4b	4c	-34,848.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,399,637.

**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	3,398,849.
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	34,848.
e	Add lines 2a through 2d	2e	34,848.
3	Subtract line 2e from line 1	3	3,364,001.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,364,001.

**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 X, LINE 2:**

AS REQUIRED BY UNCERTAIN TAX POSITION GUIDANCE, TPAN RECOGNIZES THE FINANCIAL STATEMENT BENEFIT OF A TAX POSITION ONLY AFTER DETERMINING THAT THE RELEVANT TAX AUTHORITY WOULD MORE LIKELY THAN NOT SUSTAIN THE POSITION FOLLOWING AN AUDIT. FOR TAX POSITIONS MEETING THE MORE-LIKELY-THAN-NOT THRESHOLD, THE AMOUNT RECOGNIZED IN THE FINANCIAL STATEMENTS IS THE LARGEST BENEFIT THAT HAS A GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT WITH THE RELEVANT TAX AUTHORITY. TPAN APPLIED THE UNCERTAIN TAX POSITION GUIDANCE TO ALL TAX POSITIONS FOR WHICH THE STATUTE OF LIMITATIONS REMAINED OPEN AND DETERMINED THERE WERE NO MATERIAL UNRECOGNIZED TAX BENEFITS.

**Part XIII** Supplemental Information *(continued)*

## PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EVENT EXPENSES

-34,848.

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EVENT EXPENSES

34,848.



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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2020

**Open to Public Inspection**

Name of the organization

TPA NETWORK, INCORPORATED

Employer identification number  
36-3591116

## Part I

### Fundraising Activities.

**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.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b. If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b>						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**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 BIKE RIDE (event type)	(b) Event #2 DINING OUT FOR LIFE (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
<b>Revenue</b>				
1 Gross receipts	220,187.	22,342.		242,529.
2 Less: Contributions	220,187.	22,342.		242,529.
3 Gross income (line 1 minus line 2)				
<b>Direct Expenses</b>				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	32,797.	2,051.		34,848.
10 Direct expense summary. Add lines 4 through 9 in column (d)				34,848.
11 Net income summary. Subtract line 10 from line 3, column (d)				-34,848.

**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))
<b>Revenue</b>				
1 Gross revenue				
<b>Direct Expenses</b>				
2 Cash prizes				
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:

- 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.

**Part IV** Supplemental Information (continued)

Supplemental Information area with horizontal lines for text entry.

SCHEDULE I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2020

Open to Public  
Inspection

Name of the organization

TPA NETWORK, INCORPORATED

Employer identification number  
36-3591116

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

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

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

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

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

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

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

Schedule I (Form 990) 2020



**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
STIPENDS AND TRAVEL ASSISTANCE	100	26,385.	0.		

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

PART I, LINE 2:

EACH PROGRAM KEEPS A RECORD OF ANY STIPENDS GIVEN OUT FOR PROGRAM

ATTENDANCE/COMPLETION AND TRAVEL VOUCHERS TO ATTEND PROGRAMS.

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

TPA NETWORK, INCORPORATED

Employer identification number

36-3591116

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

VISION STATEMENT: PROVIDE LIFESAVING CARE AND FAR-REACHING EDUCATION TO  
PEOPLE AFFECTED BY HIV THAT IMPROVES THE QUALITY OF LIFE FOR EVERYONE  
WE TOUCH.

VALUES: TPA NETWORK STRIVES FOR THOSE AFFECTED BY OR AT RISK FOR HIV/AIDS AND  
RELATED ILLNESSES TO:

EMPOWER INDIVIDUALS TO NAVIGATE THEIR LIVES BY PROVIDING TOOLS,  
RESOURCES AND SUPPORT;

ADAPT TO THE CHANGING NEEDS OF THE COMMUNITY;

SUPPORT A SEX POSITIVE ENVIRONMENT BY AFFIRMING SEXUALITY AS AN  
INTEGRAL PART OF BEING HUMAN;

INCLUDE EVERYONE BY EMBRACING DIFFERENCES AND CREATING COMMUNITY;

EXCEL IN DELIVERING QUALITY PROGRAMS, ADVOCACY AND ENDING STIGMA;

RESPECT OTHERS THROUGH HONEST, OPEN AND SUPPORTIVE COMMUNICATION.

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

TOUCH.

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

A DAY WITH HIV CAPTURES IN PICTURES OVER A SINGLE 24-HOUR PERIOD TO  
ILLUSTRATE THE POINT THAT WE ALL ARE AFFECTED BY HIV AND ITS STIGMA.

EACH YEAR, ON A DAY IN SEPTEMBER, HUNDREDS OF PEOPLE ACROSS THE WORLD

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization

TPA NETWORK, INCORPORATED

Employer identification number

36-3591116

CAPTURE A MOMENT OF THEIR DAY AND SHARE THEIR STORY USING OUR HASHTAG #ADAYWITHHIV ON SOCIAL MEDIA. SELECT PHOTOS FROM THE CAMPAIGN ARE FEATURED IN THE NOVEMBER AND DECEMBER ISSUE OF POSITIVELY AWARE.

THE TPA RIDE FOR LIFE CHICAGO (THE RIDE) RAISES AWARENESS AND FUNDS TO HELP PROVIDE CARE AND SERVICES TO PEOPLE AFFECTED BY HIV. AS A TWO-DAY, MULTI-STATE CYCLING AND FUNDRAISING EVENT, THE RIDE ENGAGES VOLUNTEERS AND ADVOCATES TO SHARE TPA'S MISSION AND STORY IN THEIR OUTREACH AND SOLICITATION FOR SUPPORT.

DINING OUT FOR LIFE CHICAGO IS TPA'S EXCLUSIVELY-LICENSED EVENT PRODUCED IN CONCERT WITH INTERNATIONAL DINING OUT FOR LIFE. CHICAGO OPERATES WITH DOZENS OF DINING ESTABLISHMENTS AND INVITES VOLUNTEER AMBASSADORS, HOSTS, AND THOUSANDS OF DINING PATRONS ACROSS CHICAGO TO RAISE VISIBILITY AND FUNDS FOR TPA'S HIV-FOCUSED CARE AND SERVICES.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS: SPIRITUALITY, DEALING WITH STRESS, MENTAL HEALTH, AND HIV. THE TARGET POPULATION OF HOPE INCLUDES AFRICAN-AMERICAN SAMEGENDER-LOVING MEN OR MSM AND HETEROSEXUAL/BISEXUAL AFRICAN AMERICAN CISGENDER WOMEN.

KEEPIN' IT EPIC! IS A MONTHLY SUPPORT GROUP EXCLUSIVELY FOR INDIVIDUALS WHO HAVE GRADUATED FROM THE EPIC PROGRAM. THE GROUP PROVIDES A SPACE FOR GRADUATES TO CONTINUE CONVERSATIONS AND RELATIONSHIPS THAT WERE MADE IN THE EPIC PROGRAM.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS: CREATE GOAL-DRIVEN PLANS TO REMAIN HOUSED.

Name of the organization

TPA NETWORK, INCORPORATED

Employer identification number

36-3591116

RETENTION SERVICES RE-ENGAGE CLIENTS WHO HAVE FALLEN OUT OF CARE OR ARE NEWLY DIAGNOSED WITH APPROPRIATE PROGRAMS AND SERVICES, INCLUDING MEDICAL CARE.

THE TEA ROOM, TPAN'S DROP-IN YOUTH CENTER, IS A SAFE SPACE OPEN TO YOUNG ADULTS TO CONGREGATE, GAIN ACCESS TO VITAL RESOURCES, AND BUILD A COMMUNITY WITH PEERS.

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

PREVENTION SERVICES:

HIV AND HCV TESTING AND COUNSELING ENCOMPASSES RAPID TESTING SERVICES, POST-TEST COUNSELING, RISK-REDUCTION AND PREP EDUCATION, AND REFERRALS, AS WELL AS CONDOM DISTRIBUTION AND OUTREACH THROUGHOUT THE CITY'S NORTH SIDE VIA A MOBILE UNIT.

HART (HEALTH ACCESS RESOURCES TEAM) PROVIDES SAFE AND LEGAL HARM REDUCTION-BASED SYRINGE EXCHANGE AND DISTRIBUTION AND SAFER INJECTION MATERIALS. TPAN'S HART HOURS ARE THE SAME AS TESTING.

LIFELINE ALLOWS PARTICIPANTS TO LEARN AND MASTER HIV RISK-REDUCING BEHAVIOURS VIA ONE-TO-ONE OR COUPLES COUNSELING, AND REFERRALS TO QUALITY HEALTHCARE.

EXPENSES \$ 149,687. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

MENTAL HEALTH SERVICES/BEHAVIORAL HEALTH:

MENTAL HEALTH SERVICES ADDRESS GAPS IN CARE HIV-POSITIVE ADULTS AND

Name of the organization

TPA NETWORK, INCORPORATED

Employer identification number

36-3591116

THOSE AT HIGH-RISK THROUGH INDIVIDUAL AND GROUP COUNSELING WITH A  
LICENSED MENTAL HEALTH PROFESSIONAL. TPA ALSO OFFERS PSYCHIATRIC  
SERVICES AND MEDICATION MANAGEMENT.

EXPENSES \$ 410,522. INCLUDING GRANTS OF \$ 7,022. REVENUE \$ 0.

THERAPEUTIC GROUPS:

POSITIVELY AGING IS TPA'S INITIATIVE TO DELIVER INNOVATIVE AND  
COMPASSIONATE CARE TO OLDER ADULTS AGED 50 AND OLDER WHO ARE LIVING  
WITH HIV - WHETHER NEWLY DIAGNOSED OR LONG-TERM SURVIVORS. THOUGH THE  
FIRST PROGRAMMATIC COLLABORATION WITH THE REUNION PROJECT, A NATIONALLY  
RECOGNIZED COALITION OF LEADING HIV ADVOCATES AND LONG-TERM SURVIVORS,  
TPA WORKS TO ADDRESS INDIVIDUALS' UNIQUE HIV-RELATED HEALTH AND  
PSYCHO-SOCIAL NEEDS AND CONCERNS. THEY ALSO SHARE SELECTED STORIES  
RELATED TO THE EXPERIENCES OF OLDER ADULTS LIVING WITH HIV THROUGH  
POSITIVELY AWARE, OUR WELL RESPECTED, NATIONAL PUBLICATION THAT HAS  
BEEN AMONG THE MOST TRUSTED SOURCE OF HIV TREATMENT AND ADVOCACY NEWS  
FOR ALMOST 30 YEARS.

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

THE 990 WAS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW AND COMMENTS.  
UPON APPROVAL, THE 990 WAS FILED.

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

THE BOARD OF DIRECTORS SIGNS AN ANNUAL CONFLICT OF INTEREST FORM IN JANUARY  
OF EACH YEAR. NEW BOARD MEMBERS SIGN UPON THEIR JOINING AND THEN ON THE  
ANNUAL CYCLE. IN ADDITION, KEY EMPLOYEES SIGN AN ANNUAL CONFLICT OF  
INTEREST FORM AS WELL.



Name of the organization

TPA NETWORK, INCORPORATED

Employer identification number

36-3591116

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

COMPENSATION OF OTHER CHIEF EXECUTIVE OFFICERS AT SIMILAR ORGANIZATIONS IS REVIEWED PRIOR TO THE BOARD CHAIRMAN'S RECOMMENDATION OF CHIEF EXECUTIVE OFFICER'S COMPENSATION TO THE EXECUTIVE COMMITTEE. CHIEF EXECUTIVE OFFICER'S COMPENSATION PACKAGE IS APPROVED AND DOCUMENTED BY THE EXECUTIVE COMMITTEE.

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

FINANCIAL STATEMENTS ARE MADE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C

THERE WERE NO CHANGES TO THE AUDIT SELECTION PROCESS FROM THE PRIOR YEAR.

# TPA Network, Incorporated

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Certificate of Deposit

Certificates of deposit are carried at cost plus accrued interest.

#### Accounts Receivable

Accounts receivable consist of contributions, grants and advertising receivables. TPAN considers receivables to be fully collectible; accordingly, no allowance for doubtful accounts has been established. Management evaluates the customer attributes and will provide an allowance if it is necessary.

#### Property and Equipment

Property and equipment are carried at cost or at estimated value on the date of donation. All purchases in excess of \$5,000 are capitalized, while lesser amounts are charged to expense. Depreciation on property and equipment is computed over their estimated useful lives, which is seven years. Gains and losses from the sale of property and equipment are included in income. Maintenance and repairs are charged to operations.

#### Deferred Rent

TPAN recognizes rent expense on the straight-line method over the life of its office space. The cumulative excess of the amounts expensed over the payments under the lease is recorded as a deferred rent. Deferred rent as of September 30, 2021 and 2020, was \$76,009 and \$85,337 respectively.

#### Support and Revenue

##### Government Grants

Support funded by government contracts, which qualify as conditional promises to give, are recognized when the condition of performing the contracted services is met. Revenue is therefore recognized as earned as the eligible expenses are incurred. These expenditures are subject to audit and acceptance by the granting organization and, as a result of such audit, adjustments could be required.

##### Grant Revenue

*Grant Awards That Are Contributions* - Grants awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

*Grant Awards That Are Exchange Transactions* - Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods

# TPA Network, Incorporated

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Support and Revenue (Continued)

or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

#### Contributions - Other

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

#### Special Event Revenue

Revenue from special events contains an exchange element based on the value of the benefits provided and a contribution element for the difference between the total amounts paid and the exchange element. TPAN recognizes the exchange portion of special events revenue equal to the fair value of direct benefits to donors when the event takes place and contribution revenue for the excess received. Any amounts received in advance of when the event occurs are presented as contract liabilities in deferred revenue.

# TPA Network, Incorporated

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Support and Revenue (Continued)

##### Advertisement Income

Advertisement income consist of one performance obligation - advertising in the Positively Aware magazine. Each customer of TPAN pays for advertising space in the magazine. Transaction price for the advertising space is determined based on a standardized fee schedule. Revenue is recognized at a point of time when the magazine is published. Deferred revenue consisted of \$6,175; \$6,500; and \$0 as of September 30, 2021, 2020, and 2019, respectively. Advertising receivables consisted of \$139,305; \$130,419; and \$94,748 as of September 30, 2021, 2020, and 2019, respectively.

##### Contributed Services

Contributions of services are required to be recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. During 2021 and 2020, no donated services met these criteria. There were, however, a substantial number of volunteers who donated their time towards the activities of TPAN, the value of which was not required to be disclosed in the financial statements.

##### Functional Allocation of Expenses

The costs of providing program and supporting services have been summarized on a functional basis in the statements of activities and changes in net assets. The statements of functional expenses present the natural classification detail of expenses by function based on time and effort. TPAN charges direct program expenses directly to each program. TPAN uses a salary and benefit allocation based on time and effort, and an allocation of all other shared costs to program, management and general, or fundraising based on full-time equivalents.

##### Income Taxes

TPAN is exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code except as to unrelated business income. TPAN qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

As required by uncertain tax position guidance, TPAN recognizes the financial statement benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the more-likely-than-not threshold, the amount recognized in the financial statements is the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement with the relevant tax authority. TPAN applied the uncertain tax position guidance to all tax positions for which the statute of limitations remained open and determined there were no material unrecognized tax benefits.

For the years ended September 30, 2021 and 2020, the organization did not generate tax related to unrelated business income. TPAN also recognized unrelated business income tax refunds of \$0 and \$4,376 during the years ended September 30, 2021 and 2020, respectively, related to amended Form 990-T's filed for previous years.

# TPA Network, Incorporated

## Notes to Financial Statements

---

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Change in Accounting Principle

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). The core principle of the guidance in ASU 2014-09 is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. TPAN adopted this guidance effective October 1, 2020. TPAN applied Topic 606 on a modified retrospective basis. There was no change to reported revenue, net assets, or the change in net assets for either period presented.

#### Future Accounting Pronouncement

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842). The amendments in this ASU revise the accounting related to lessee accounting. Under the new guidance, lessees will be required to recognize a lease liability and a right-of-use asset for substantially all leases with lease terms in excess of 12 months. The new lease guidance also simplifies the accounting for sale and leaseback transactions primarily because lessees must recognize lease assets and lease liabilities. The amendments in this ASU are effective for fiscal years beginning after December 15, 2021, and are to be applied through a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements. Early adoption is permitted. TPAN continues to evaluate the effect that the implementation of this ASU will have on its financial statements and related disclosures.

#### Business Conditions

Beginning in March 2020, the United States economy began suffering adverse effects from the Covid 19 virus crisis ("CV19 Crisis"). As of the date of issuance of the financial statements the Organization has seen adverse impacts of the CV19 Crisis in the form of client issues, including economic hardship and both mental health and substance abuse disparities and access to services.

#### Subsequent Events

Management has evaluated subsequent events through March 2, 2022, the date the financial statements were available to be issued.



# TPA Network, Incorporated

## Notes to Financial Statements

### Note 2: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

<i>As of September 30,</i>	2021	2020
Cash	\$ 1,139,682	\$ 1,039,009
Certificates of deposit	199,986	101,169
Grants and contributions receivable	228,751	396,773
Accounts receivable	139,305	130,419
 Total financial assets	 1,707,724	 1,667,370
 Less: Net assets with donor restrictions	 (148,007)	 (166,592)
 Financial assets available to meet general expenditures within one year	 \$ 1,559,717	 \$ 1,500,778

TPAN does not have a formal liquidity policy, but generally strives to maintain liquid financial assets sufficient to cover operating expenses for government grants.

### Note 3: Concentration of Credit Risk

TPAN maintains cash balances at financial institutions in Chicago, Illinois, and Cincinnati, Ohio. Accounts in the financial institutions are fully insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per company per financial institution. Management has assessed the creditworthiness of the financial institutions and feels there is not a significant risk of loss.

### Note 4: Concentration of Market Risk

During the year ended September 30, 2021, TPAN received approximately 52% of its funding from various government agencies, 16% from net advertising revenue, 6% from the Ride for AIDS, and the remaining 26% from various sources, primarily corporations and foundations. Following is a breakdown by government funding agency of TPAN's revenue for the year ended September 30, 2021, and the contributions receivable at September 30, 2021:

	% of Total Revenue	% of Government Receivable
U.S. Department of Health and Human Services	18 %	12 %
Chicago Department of Public Health	14 %	- %
AIDS Foundation of Chicago (pass through government funds)	16 %	52 %
Other (pass through government funds)	4 %	36 %
 Total	 52 %	 100 %

## TPA Network, Incorporated

### Notes to Financial Statements

#### Note 4: Concentration of Market Risk (Continued)

During the year ended September 30, 2020, TPAN received approximately 39% of its funding from various government agencies, 17% from net advertising revenue, 6% from the Ride for AIDS, and the remaining 38% from various sources, primarily corporations and foundations. Following is a breakdown by government funding agency of TPAN's revenue for the year ended September 30, 2020, and the contributions receivable at September 30, 2020:

	% of Total Revenue	% of Government Receivable
U.S. Department of Health and Human Services	21 %	24 %
AIDS Foundation of Chicago (pass through government funds)	14 %	67 %
Other (pass through government funds)	4 %	9 %
<b>Total</b>	<b>39 %</b>	<b>100 %</b>

#### Note 5: Conditional Promises to Give

TPAN has received the following conditional promises to give that are not recognized as assets in the statement of financial position as of September 30, 2021 and 2020:

Conditional promise to give upon expenditure of funds	Term	Amount	Earned as of September 30, 2021	Remaining Funding Available
Howard Brown Health Prevention	1/1/21-12/31-21	\$ 115,000	\$ 86,249	\$ 28,751
Chicago House Housing for Negatives	1/1/21-12/31/21	15,000	11,250	3,750
AIDS Foundation of Chicago Ryan White Part A - Medical Case Management	3/1/21-2/28-22	304,624	181,819	122,805
Ryan White Part B - Peer Navigation	4/1/21-3/31/22	16,000	6,845	9,155
Ryan White Part B - Retention	4/1/21-3/31/22	57,270	34,449	22,821
Housing	1/1/21-12/31/21	112,222	98,639	13,583
<b>Total</b>		<b>\$ 620,116</b>	<b>\$ 419,251</b>	<b>\$ 200,865</b>

## TPA Network, Incorporated

### Notes to Financial Statements

#### Note 5: Conditional Promises to Give (Continued)

Conditional promise to give upon expenditure of funds	Term	Amount	Earned as of September 30, 2020	Remaining Funding Available
Prevention	1/1/19-12/31/20	\$ 114,999	\$ 86,249	\$ 28,750
Chicago House				
Housing for Negatives	1/1/19-12/31/20	17,500	13,750	3,750
AIDS Foundation of Chicago				
Ryan White Part A - Medical Case Management	3/1/20-2/28/21	302,831	166,606	136,225
Ryan White Part B - Peer Navigation	4/1/20-3/31/21	16,000	5,225	10,775
Ryan White Part B - Retention	4/1/20-3/31/21	54,202	25,582	28,620
Housing	1/1/20-12/31/20	110,850	87,119	23,731
<b>Total</b>		<b>\$ 616,382</b>	<b>\$ 384,531</b>	<b>\$ 231,851</b>

#### Note 6: Refundable Advance Liability - Paycheck Protection Program

At September 30, 2021 and 2020, TPAN had a refundable advance liability of \$452,448 and \$448,500, respectively. These amounts represents the receipt of awards from the Small Business Administration's (SBA) Paycheck Protection Program (PPP) as a result of legislation passed to assist businesses in navigating the Coronavirus pandemic. TPAN has determined these awards are conditional grants and has applied the policy as described in Note 1. Accordingly, the award is reported as a refundable advance liability until the conditions are substantially met or explicitly waived.

TPAN has interpreted the condition of the award to be the incurrence of eligible expenditures, adjusted for any decrease in full time equivalents and or salary/wage limitations, during a covered period of either eight or 24 weeks and the approval of the forgiveness application by the lender and SBA. Should the conditions of the award not be substantially met or explicitly waived, all or a portion of the award will be treated as a loan bearing interest at 1% and repayable in monthly amounts of principal and interest of \$25,120. TPAN anticipates that the conditions of the award will be substantially met and the full amount of the award will be recognized as revenue.

On March 20, 2021, TPAN received notification from the SBA that the first refundable advance was fully forgiven and thus recognized \$448,500 as government grant revenue in the fiscal year ending September 30, 2021.

# TPA Network, Incorporated

## Notes to Financial Statements

### Note 7: Website

TPAN's website is amortized using the straight-line method over five years. Amortization expense was \$6,740 for the years ended September 30, 2021 and 2020, respectively. The website consists of the following:

	2021	2020
Cost	\$ 33,694	\$ 33,694
Less: Accumulated amortization	(32,693)	(25,953)
Net website	\$ 1,001	\$ 7,741

### Note 8: Net Assets with Donor Restrictions

Net assets with donor restrictions, which have either purpose or time restrictions, consisted of the following:

<i>September 30,</i>	2021	2020
Purpose restricted:		
The Reunion Project	\$ 28,007	\$ 77,075
Mental Health	20,000	9,878
Other Miscellaneous	100,000	79,639
Total net assets with donor restrictions	\$ 148,007	\$ 166,592

Net assets are released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time specified by the donors. Net assets released from restrictions due to the occurrence of expenses satisfying the restricted purpose totaled \$371,919 and \$472,755, respectively, for the years ended September 30, 2021 and 2020.

### Note 9: Employee Benefit Plan

TPAN has a 401(k) plan which covers substantially all full-time employees. TPAN's contribution is equal to the participant's deferral up to a maximum of 3% of salary. Employees are eligible to participate after three months of service and vest upon completion of three years of service. TPAN contributed \$34,405 and \$30,220 for the years ended September 30, 2021 and 2020, respectively.

# TPA Network, Incorporated

## Notes to Financial Statements

---

### Note 10: Lease Commitment

On June 6, 2017, TPAN entered into a new operating lease for facility space expiring June 5, 2025. TPAN is granted one five-year option to renew the lease, and the landlord can terminate the lease in the event of redevelopment of the building subject to conditions as of June 5, 2020. The Organization is responsible for their pro-rata share of real estate taxes, common area maintenance, management fees, and utilities. Rental expenses for this lease included in the statement of activities for the years ended September 30, 2021 and 2020, were \$254,539 and \$264,456, respectively.

Future minimum payments are as follows:

<i>Year Ending September 30:</i>	<i>Amount</i>
2022	\$ 185,432
2023	190,088
2024	194,827
2025	134,812
<b>Total</b>	<b>\$ 705,159</b>

## **Supplementary Information**



**TPA Network, Incorporated**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended September 30, 2021**

Federal Grantor/Program or Cluster Title	Assistance Listing	Pass-Through Identifying Number	Current Year Federal Expenditures
U.S. Department of Health and Human Services			
<i>Direct Programs:</i>			
Substance Abuse and Mental Health Services: Projects			
of Regional and National Significance:			
Health Outcomes through Prevention & Education			
(HOPE)	93.243	1H79SP021700-01	\$ 209,634
Empowering Positive Innovative Change (EPIC)	93.243	1H79TI080639-01	375,932
<hr/>			
Subtotal 93.243			585,566
 <i>Pass-Through Programs:</i>			
AIDS Foundation of Chicago - Ryan White Part A	93.914		317,095
AIDS Foundation of Chicago - Ryan White Part B	93.917		74,584
<hr/>			
Total U.S. Department of Health and Human Services			977,245
<hr/>			
U.S. Department of Housing and Urban Development			
<i>Pass-Through Programs:</i>			
AIDS Foundation of Chicago - Housing Opportunities for			
Persons with AIDS	14.241		128,962
<hr/>			
Total U.S. Department of Housing and Urban Development			128,962
<hr/>			
Total Expenditures of Federal Awards			\$ 1,106,207

See Independent Auditor's Report.

See Notes to Schedule of Expenditures of Federal Awards

# TPA Network, Incorporated

## Notes to Schedule of Expenditures of Federal Awards

### Year Ended September 30, 2021

---

#### **Note 1: General**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of TPA Network, Incorporated under programs of the federal government for the year ended September 30, 2021. The information in this schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the schedule presents only a selected portion of the operations of TPA Network, Incorporated, it is not intended to and does not present the financial position, changes in net assets, or cash flows of TPA Network, Incorporated.

#### **Note 2: Basis of Accounting**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

#### **Note 3: Indirect Cost Rate**

TPA Network, Incorporated negotiated an indirect cost rate with the US Department of Health and Human Services of 24.09% and is not utilizing the 10% de minimis cost rate.

#### **Note 4: Sub-Recipients**

TPA Network, Incorporated does not have any sub-recipients of federal or state awards.