

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

Department of the Treasury  
Internal Revenue Service

## A For the 2023 calendar year, or tax year beginning 07-01-2023, and ending 06-30-2024

B Check if applicable:

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

C Name of organization  
TURNING POINT BEHAVIORAL HEALTH  
CARE CENTER

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
8324 SKOKIE BOULEVARD

City or town, state or province, country, and ZIP or foreign postal code  
SKOKIE, IL 60077

## D Employer identification number

36-2327294

## E Telephone number

(847) 933-0051

## G Gross receipts \$ 6,596,462

F Name and address of principal officer:  
ANN FISHER RANEY  
8324 SKOKIE BOULEVARD  
SKOKIE, IL 60077

H(a) Is this a group return for  
subordinates?  Yes  No

H(b) Are all subordinates  
included?  Yes  No

If "No," attach a list. See instructions.

H(c) Group exemption number

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

J Website: WWW.TPOINT.ORG

K Form of organization:  Corporation  Trust  Association  Other

L Year of formation: 1969

M State of legal domicile: IL

## Part I Summary

1 Briefly describe the organization's mission or most significant activities:

OUTPATIENT COMMUNITY MENTAL HEALTH CENTER PROVIDING SERVICES TO ADULTS, ADOLESCENTS AND CHILDREN.

2 Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	12
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	79
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

8 Contributions and grants (Part VIII, line 1h)	2,616,522	3,206,076
9 Program service revenue (Part VIII, line 2g)	2,755,734	2,476,771
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	52,231	83,596
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	85,938	83,395
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,510,425	5,849,838

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,784,378	4,191,465
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) 280,417		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,418,181	1,449,689
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,202,559	5,641,154
19 Revenue less expenses. Subtract line 18 from line 12	307,866	208,684

Beginning of Current Year	End of Year
5,605,620	6,080,765
1,929,618	2,037,577
3,676,002	4,043,188

## 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  
ANN FISHER RANEY CHIEF EXECUTIVE OFFICER

2025-04-30

Date

Paid  
Preparer  
Use Only

Print/Type preparer's name	Preparer's signature	Date 2025-04-21	Check <input type="checkbox"/> if self-employed	PTIN P01985511
Firm's name DUGAN & LOPATKA CPA'S PC				Firm's EIN 36-2886485
Firm's address 4320 WINFIELD ROAD SUITE 450 WARRENVILLE, IL 605554036				Phone no. (630) 665-4440

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

Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2023)

## Part III

## Statement of Program Service Accomplishments

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

## 1 Briefly describe the organization's mission:

TURNING POINT BEHAVIORAL HEALTH CARE CENTER OPERATES AN OUTPATIENT COMMUNITY MENTAL HEALTH CENTER PROVIDING SERVICES TO ADULTS, ADOLESCENTS, AND CHILDREN.

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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 \$ 2,074,030 including grants of \$ ) (Revenue \$ 2,393,896 )

OUTPATIENT: TURNING POINT PROVIDES OUTPATIENT INDIVIDUAL AND FAMILY THERAPY TO CLIENTS BEGINNING AT AGE FIVE. CLIENTS COME FROM THROUGHOUT THE CHICAGO METROPOLITAN AREA WITH NO CATCHMENT RESTRICTIONS. TURNING POINT PROVIDES EXPERT, AFFORDABLE, AND COMPASSIONATE CARE WITH A MISSION TO PROVIDE SOLID SUPPORT, WHEN YOU NEED IT MOST.

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4b (Code: ) (Expenses \$ 931,024 including grants of \$ ) (Revenue \$ )

THE LIVING ROOM: A CRISIS RESPITE PROGRAM WITHIN A SAFE, INVITING, HOME-LIKE ATMOSPHERE THAT OFFERS SERVICES PROVIDED BY RECOVERY SUPPORT SPECIALISTS AND IS DESIGNED TO PROACTIVELY DIVERT CRISES AND BREAK THE CYCLE OF PSYCHIATRIC HOSPITALIZATION.

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4c (Code: ) (Expenses \$ 481,131 including grants of \$ ) (Revenue \$ 83,473 )

SUPPORTIVE RESIDENTIAL: A SCATTERED-SITE SUPPORTED LIVING APARTMENT PROGRAM SERVING ADULTS WITH CHRONIC MENTAL ILLNESS. THE PROGRAM IS TIME-LIMITED AND DESIGNED FOR INDIVIDUALS WHO WISH TO LIVE INDEPENDENTLY BUT NEED TO IMPROVE THEIR INDEPENDENT LIVING SKILLS. RESIDENTS WORK WITH THEIR CASE MANAGERS AND ARE REQUIRED TO PARTICIPATE IN STRUCTURED ACTIVITIES WEEKLY.

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(Code: ) (Expenses \$ 945,937 including grants of \$ ) (Revenue \$ )

MOBILE CRISIS: A 24/7/365 RAPID RESPONSE TO ASSESS AN INDIVIDUAL IN A CRISIS SITUATION, OFFERING COMMUNITY-BASED INTERVENTIONS AND STABILIZATION WHERE THE INDIVIDUAL IS LOCATED (FOR EXAMPLE AT HOME, WORK, SCHOOL, OR ANYWHERE ELSE IN THE COMMUNITY).

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(Code: ) (Expenses \$ 429,381 including grants of \$ ) (Revenue \$ )

CCBYS: THE COMPREHENSIVE COMMUNITY BASED YOUTH SERVICES (CCBYS) PROGRAM SERVES YOUTH AGES 11-17 THAT ARE AT RISK OF INVOLVEMENT IN THE CHILD WELFARE AND/OR JUVENILE JUSTICE SYSTEM, WITH THE OVERARCHING GOAL OF FAMILY REUNIFICATION AND/OR STABILIZATION. CCBYS IS AUTHORIZED BY THE CHILDREN AND FAMILY SERVICES ACT (20 ILCS 505/17 AND 17A), AND IMPLEMENTS ARTICLE 3 OF THE ILLINOIS JUVENILE COURT ACT OF 1987 (705 ILCS 405/3 ET SEQ.). A CONTINUUM OF SERVICES ARE AVAILABLE AND PROVIDED TO YOUTH IN HIGH-RISK SITUATIONS, AND TO THEIR FAMILIES WHEN APPROPRIATE, ACCORDING TO THEIR NEEDS, IN KEEPING WITH THE GOAL OF FAMILY PRESERVATION, REUNIFICATION AND/OR FAMILY STABILIZATION, OR INDEPENDENCE, DEPENDENT UPON THE YOUTH'S NEEDS. A 24-HOUR CRISIS INTERVENTION RESPONSE SYSTEM IS AVAILABLE IN EMERGENCY SITUATIONS FOR REFERRALS FROM YOUTH, PARENTS/GUARDIANS, POLICE, COURTS, AND SCHOOLS, SAFE PLACE AND THE ILLINOIS DEPARTMENT OF CHILDREN AND FAMILY SERVICES (DCFS).

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

(Expenses \$ 1,375,318 including grants of \$ ) (Revenue \$ )

## 4e Total program service expenses 4,861,503

## Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 

2 Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions. 

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 

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 

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III 

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 

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 

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 

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 

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V 

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 
- 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 
- 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 
- 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 
- e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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)? 

12a If "Yes" to question 11a, did the organization report separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 

- 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 

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 

14a Did the organization maintain an office, employees, or agents outside of the United States? 

- 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 

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 

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 

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions. 

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 

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 

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 

- 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 

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8		No
9		No
10		No
11a	Yes	
11b		No
11c		No
11d		No
11e	Yes	
11f	Yes	
12a	Yes	
12b		No
13		No
14a		No
14b		No
15		No
16		No
17		No
18	Yes	
19		No
20a		No
20b		
21		No

## Part IV Checklist of Required Schedules (continued)

**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 . . . . .

**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 . . . . .

**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 . . . . .

**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 . . . . .

**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

**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?

**27** If "Yes," complete Schedule L, Part II. 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 . . . . .

**28** Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):

**a** A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . .

**b** A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .

**c** A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV . . . . .

**29** Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .

**30** Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .

**31** If "Yes," complete Schedule M. Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .

**32** Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .

**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?

**34** If "Yes," complete Schedule R, Part I. 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 . . . . .

**35a** Did the organization have a controlled entity within the meaning of section 512(b)(13)?

**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 . . . . .

**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 . . . . .

**38** Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?

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

	Yes	No
<b>22</b>		No
<b>23</b>	Yes	
<b>24a</b>		No
<b>24b</b>		
<b>24c</b>		
<b>24d</b>		
<b>25a</b>		No
<b>25b</b>		No
<b>26</b>		No
<b>27</b>		No
<b>28a</b>		No
<b>28b</b>		No
<b>28c</b>		No
<b>29</b>	Yes	
<b>30</b>		No
<b>31</b>		No
<b>32</b>		No
<b>33</b>		No
<b>34</b>		No
<b>35a</b>		No
<b>35b</b>		
<b>36</b>		No
<b>37</b>		No
<b>38</b>	Yes	

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

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



**1a** Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable **1a** **20**

**b** Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable **1b** **0**

**c** Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? **1c**

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

<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .	<b>2a</b>	<b>79</b>		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	<b>2b</b>	Yes		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>	No		
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i> . . . . .	<b>3b</b>			
<b>4a</b> 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)? Enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	<b>4a</b>	No		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>	No		
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>	No		
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>			
<b>6a</b> 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? . . . . .	<b>6a</b>	No		
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>			
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b> 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? . . . . .	<b>7a</b>	Yes		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>	Yes		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>	No		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>			
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>	No		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>	No		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>			
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>	No		
<b>8 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? . . . . .				
<b>9 Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>			
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>			
<b>10 Section 501(c)(7) organizations.</b> Enter:				
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>			
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter:				
<b>a</b> Gross income from members or shareholders . . . . .	<b>11a</b>			
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .				
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year. . . . .	<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . .	<b>13a</b>			
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.				
<b>b</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 . . . . .	<b>13b</b>			
<b>c</b> Enter the amount of reserves on hand . . . . .	<b>13c</b>			
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .				
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i> . . . . .	<b>14b</b>			
<b>15</b> 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? . . . . .				
<b>16</b> Is the organization subject to and files Form 4720, Schedule O, Section 4968 excise tax on net investment income? . . . . .				
<b>17</b> If "Yes," complete Form 4720, Schedule O. <b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.				

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

## Section A. Governing Body and Management

		1a	12	Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year.				
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent	1b	12		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
<b>6</b>	Did the organization have members or stockholders?		6		No
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		No
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b>	The governing body?		8a	Yes	
<b>b</b>	Each committee with authority to act on behalf of the governing body?		8b	Yes	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		9		No

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		10a
<b>b</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
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		11a
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		12a
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13		12b
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		12c
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		13
<b>13</b>	Did the organization have a written whistleblower policy?		14
<b>14</b>	Did the organization have a written document retention and destruction policy?		15a
<b>15</b>	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?		15b
<b>a</b>	The organization's CEO, Executive Director, or top management official		16a
<b>b</b>	Other officers or key employees of the organization		16b
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
<b>b</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?		

## Section C. Disclosure

<b>17</b>	List the states with which a copy of this Form 990 is required to be filed	IL
<b>18</b>	Section 6104 requires an organization to make its Form 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.	
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
<b>19</b>	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
<b>20</b>	State the name, address, and telephone number of the person who possesses the organization's books and records:	KELLY SCHULER 8324 SKOKIE BOULEVARD SKOKIE, IL 60077 (847) 933-0051

## Part VII

**Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099- MISC/1099- NEC)	(E) Reportable compensation from related organizations (W-2/1099- MISC/1099- NEC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Or director	Individual trustee	Institutional Trustee;	Officer	Key employee	Highest compensated	Former	
(1) BRIAN J CLARKE PRESIDENT	1.00	X			X			0	0
(2) SCOTT KAPLAN VICE PRESIDENT	1.00	X			X			0	0
(3) RANDALL ROBERTS TREASURER	1.00	X			X			0	0
(4) MARGARET T KRAY SECRETARY	1.00	X			X			0	0
(5) CAROLYN A ANTHONY DIRECTOR	1.00	X						0	0
(6) MAYA DEVAKIAMMA DIRECTOR	1.00	X						0	0
(7) ARBEL HIDOO DIRECTOR	1.00	X						0	0
(8) CANDICE A HUGHES DIRECTOR	1.00	X						0	0
(9) DIANA JUAREZ DIRECTOR	1.00	X						0	0
(10) KATHLEEN OCCHIPINTI DIRECTOR	1.00	X						0	0
(11) DAVID ROSARIO DIRECTOR	1.00	X						0	0
(12) VINCENT D SMITH DIRECTOR	1.00	X						0	0
(13) ANN FISHER RANEY CHIEF EXECUTIVE OFFICER	40.00				X			215,136	0
(14) KELLY SCHULER CHIEF OPERATING OFFICER	40.00					X		156,337	0
(15) JOSEPH FLINT CHIEF GROWTH OFFICER	40.00					X		145,669	0
(16) MARTINA CORTEZ CHIEF CLINICAL OFFICER	40.00					X		139,831	0
									1,594

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

**c Total from continuation sheets to Part VII, Section A . . .**

--	--	--

**d Total (add lines 1b and 1c) . . .**

656,973	0	40,084
---------	---	--------

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 4

		Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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>	4	Yes
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>	5	No

## **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

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 0

## Part VIII

## Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other Amt Similar Amounts				
1a Federated campaigns . . .	1a			
b Membership dues . . .	1b			
c Fundraising events . . .	1c	97,979		
d Related organizations	1d			
e Government grants (contributions)	1e	2,844,532		
f All other contributions, gifts, grants, and similar amounts not included above	1f	263,565		
g Noncash contributions included in lines 1a - 1f:\$	1g	26,831		
h Total. Add lines 1a-1f . . . . .				3,206,076

## Program Service Revenue

2a MEDICAID REHABILITATIO	Business Code			
	624100	2,259,427	2,259,427	
b OTHER SERVICE FEES	624100	217,344	217,344	
c				
d				
e				
f All other program service revenue.				
g Total. Add lines 2a-2f. . . . .		2,476,771		

## Other Revenue

3 Investment income (including dividends, interest, and other similar amounts)		51,529		51,529
4 Income from investment of tax-exempt bond proceeds				
5 Royalties . . . . .				
6a Gross rents	(i) Real	(ii) Personal		
6a 107,019				
6b 0				
6c 107,019				
d Net rental income or (loss) . . . . .		107,019		107,019
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
7a 735,729				
7b 703,662				
7c 32,067				
d Net gain or (loss) . . . . .		32,067		32,067
8a Gross income from fundraising events (not including \$ 97,979 of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a	18,740		
b Less: direct expenses	8b	42,962		
c Net income or (loss) from fundraising events . . . . .		-24,222		-24,222
9a Gross income from gaming activities. See Part IV, line 19 . . . . .	9a			
b Less: direct expenses	9b			
c Net income or (loss) from gaming activities . . . . .				
10a 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 . . . . .				
11a OTHER INCOME	Business Code			
	624100	598	598	
b				
c				
d All other revenue . . . . .				
e Total. Add lines 11a-11d . . . . .		598		
12 Total revenue. See instructions . . . . .		5,849,838	2,477,369	0 166,393

OtherRevenueMiscAmt

**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				
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	232,913		232,913	
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	3,324,258	3,033,044	103,236	187,978
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	23,149	21,609		1,540
9 Other employee benefits	356,034	318,957	14,345	22,732
10 Payroll taxes	255,111	218,869	20,644	15,598
11 Fees for services (non-employees):				
a Management				
b Legal	42,753	37,961	2,969	1,823
c Accounting	88,888	78,925	6,173	3,790
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	10,105	8,972	702	431
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	211,032	151,981	56,888	2,163
12 Advertising and promotion	32,108	28,509	2,230	1,369
13 Office expenses	33,641	29,871	2,336	1,434
14 Information technology	229,576	213,522	5,801	10,253
15 Royalties				
16 Occupancy	110,663	96,105	9,020	5,538
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,725	5,083	398	244
20 Interest	63,877	55,475	5,206	3,196
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	249,892	214,180	22,128	13,584
23 Insurance	46,095	40,929	3,201	1,965
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM RENT	166,312	166,312		
b PROGRAM EQUIPMENT AND S	62,102	55,141	4,313	2,648
c RECRUITMENT	38,910	34,549	2,702	1,659
d MISCELLANEOUS	26,999	23,974	1,875	1,150
e All other expenses	31,011	27,535	2,154	1,322
25 Total functional expenses. Add lines 1 through 24e	5,641,154	4,861,503	499,234	280,417
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>					
1	Cash—non-interest-bearing . . . . .	849,656	<b>1</b>	632,631	
2	Savings and temporary cash investments		<b>2</b>		
3	Pledges and grants receivable, net . . . . .	186,029	<b>3</b>	674,899	
4	Accounts receivable, net . . . . .	210,683	<b>4</b>	262,925	
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		<b>5</b>		
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)		<b>6</b>		
7	Notes and loans receivable, net . . . . .		<b>7</b>		
8	Inventories for sale or use . . . . .		<b>8</b>		
9	Prepaid expenses and deferred charges . . . . .		<b>9</b>		
10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>	5,586,356		
b	Less: accumulated depreciation	<b>10b</b>	2,953,700	2,700,028	
			<b>10c</b>	2,632,656	
11	Investments—publicly traded securities . . . . .		1,545,579	<b>11</b>	1,774,878
12	Investments—other securities. See Part IV, line 11 . . . . .			<b>12</b>	
13	Investments—program-related. See Part IV, line 11 . . . . .			<b>13</b>	
14	Intangible assets . . . . .		106,970	<b>14</b>	82,101
15	Other assets. See Part IV, line 11		6,675	<b>15</b>	20,675
16	<b>Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .		5,605,620	<b>16</b>	6,080,765
<b>Liabilities</b>					
17	Accounts payable and accrued expenses . . . . .		280,154	<b>17</b>	342,509
18	Grants payable . . . . .			<b>18</b>	
19	Deferred revenue . . . . .		28,550	<b>19</b>	142,603
20	Tax-exempt bond liabilities . . . . .			<b>20</b>	
21	Escrow or custodial account liability. Complete Part IV of Schedule D			<b>21</b>	
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			<b>22</b>	
23	Secured mortgages and notes payable to unrelated third parties . . . . .		1,596,420	<b>23</b>	1,539,967
24	Unsecured notes and loans payable to unrelated third parties . . . . .			<b>24</b>	
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		24,494	<b>25</b>	12,498
26	<b>Total liabilities:</b> Add lines 17 through 25 . . . . .		1,929,618	<b>26</b>	2,037,577
<b>Net Assets or Fund Balances</b>					
	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
27	Net assets without donor restrictions . . . . .		3,530,836	<b>27</b>	3,209,832
28	Net assets with donor restrictions . . . . .		145,166	<b>28</b>	833,356
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
29	Capital stock or trust principal, or current funds . . . . .			<b>29</b>	
30	Paid-in or capital surplus, or land, building or equipment fund . . . . .			<b>30</b>	
31	Retained earnings, endowment, accumulated income, or other funds . . . . .			<b>31</b>	
32	Total net assets or fund balances		3,676,002	<b>32</b>	4,043,188
33	Total liabilities and net assets/fund balances		5,605,620	<b>33</b>	6,080,765

## Part XI

## Reconciliation of Net Assets

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

1	1	5,849,838
2	2	5,641,154
3	3	208,684
4	4	3,676,002
5	5	158,502
6	6	
7	7	
8	8	
9	9	0
10	10	4,043,188

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII  1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_

If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

 Separate basis  Consolidated basis  Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

 Separate basis  Consolidated basis  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?

If the organization changed either its oversight process or selection process during the tax year, explain in 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a	Yes	
3b	Yes	

## Additional Data

[Return to Form](#)

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

Special Condition Description

**SCHEDULE A**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section  
4947(a)(1) nonexempt charitable trust.  
► Attach to Form 990 or Form 990-EZ.  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**Open to Public  
Inspection**Name of the organization**TURNING POINT BEHAVIORAL HEALTH  
CARE CENTER**Employer identification number**

36-2327294

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

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

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

**Total**

**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 failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	1,588,104	1,908,988	2,412,100	2,616,522	3,206,076	11,731,790
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..						
<b>4 Total.</b> Add lines 1 through 3	1,588,104	1,908,988	2,412,100	2,616,522	3,206,076	11,731,790
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) . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						11,731,790

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4. . .	1,588,104	1,908,988	2,412,100	2,616,522	3,206,076	11,731,790
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	118,114	100,635	120,726	153,656	158,548	651,679
9 Net income from unrelated business activities, whether or not the business is regularly carried on. . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .	17,197	85,637	4,709	2,164	598	110,305
<b>11 Total support.</b> Add lines 7 through 10						12,493,774
12 Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	12,033,900
<b>13 First 5 years.</b> 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 <b>stop here</b> . . . . . ►						

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

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	93.900 %
15 Public support percentage for 2022 Schedule A, Part II, line 14 . . . . .	<b>15</b>	93.290 %
<b>16a 33 1/3% support test—2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ►		
<b>b 33 1/3% support test—2022.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ►		
<b>17a 10%-facts-and-circumstances test—2023.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ►		
<b>b 10%-facts-and-circumstances test—2022.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ►		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ►		

**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b. .						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6. . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b. .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .						
<b>14 First 5 years.</b> 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 <b>stop here</b> . . . . . ►						

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

15 Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	
16 Public support percentage from 2022 Schedule A, Part III, line 15 . . . . .	<b>16</b>	

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

17 Investment income percentage for <b>2023</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	
18 Investment income percentage from <b>2022</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	
<b>19a 33 1/3% support tests-2023.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ►		
<b>b 33 1/3% support tests-2022.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ►		
<b>20 Private foundation.</b> 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 on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

**1** Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*

**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 Part VI 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 Part VI 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 Part VI 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 Part VI 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 Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*

**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 Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*

**b** **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

**c** **Substitutions only.** Was the substitution the result of an event beyond the organization's control?

**6** Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*

**7** Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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).*

**8** Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*

**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 Part VI.*

**b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*

**c** Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*

**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.)*

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3a</b>		
<b>3b</b>		
<b>3c</b>		
<b>4a</b>		
<b>4b</b>		
<b>4c</b>		
<b>5a</b>		
<b>5b</b>		
<b>5c</b>		
<b>6</b>		
<b>7</b>		
<b>8</b>		
<b>9a</b>		
<b>9b</b>		
<b>9c</b>		
<b>10a</b>		
<b>10b</b>		

**Part IV Supporting Organizations (continued)**

**11** Has the organization accepted a gift or contribution from any of the following persons?

- A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- A family member of a person described on 11a above?
- A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to 11a, 11b, or 11c, provide detail in **Part VI**

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

**1** Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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

	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):

- The organization satisfied the Activities Test. Complete **line 2** below.
- The organization is the parent of each of its supported organizations. Complete **line 3** below.
- The organization supported a governmental entity. Describe in **Part VI** how you supported a government 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.

	Yes	No
2a		

**b** Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2b		

**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**.

	Yes	No
3a		

**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
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)

<b>1</b> Net short-term capital gain	<b>1</b>	
<b>2</b> Recoveries of prior-year distributions	<b>2</b>	
<b>3</b> Other gross income (see instructions)	<b>3</b>	
<b>4</b> Add lines 1 through 3	<b>4</b>	
<b>5</b> Depreciation and depletion	<b>5</b>	
<b>6</b> 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)	<b>6</b>	
<b>7</b> Other expenses (see instructions)	<b>7</b>	
<b>8</b> <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

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

**Section C - Distributable Amount**

Current Year

<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b> Enter 85% of line 1	<b>2</b>	
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b> Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b> Income tax imposed in prior year	<b>5</b>	
<b>6</b> <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b> <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)		

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

(continued)

**Section D Distributions****Current Year**

<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - provide details in <b>Part VI</b> )	<b>5</b>	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	<b>6</b>	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	<b>8</b>	
<b>9</b> Distributable amount for 2023 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by Line 9 amount	<b>10</b>	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i)</b> <b>Excess Distributions</b>	<b>(ii)</b> <b>Underdistributions</b> <b>Pre-2023</b>	<b>(iii)</b> <b>Distributable</b> <b>Amount for 2023</b>
<b>1</b> Distributable amount for 2023 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2023: <b>a</b> From 2018. . . . . <b>b</b> From 2019. . . . . <b>c</b> From 2020. . . . . <b>d</b> From 2021. . . . . <b>e</b> From 2022. . . . .			
<b>f Total of lines 3a through e</b>			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2023 distributable amount			
<b>i</b> Carryover from 2018 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2023 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2023 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> See instructions.			
<b>6</b> Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7: <b>a</b> Excess from 2019. . . . . <b>b</b> Excess from 2020. . . . . <b>c</b> Excess from 2021. . . . . <b>d</b> Excess from 2022. . . . . <b>e</b> Excess from 2023. . . . .			

**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).

**Facts And Circumstances Test**

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	OTHER INCOME - 2019 AMOUNT: \$ 17,197. 2020 AMOUNT: \$ 85,637. 2021 AMOUNT: \$ 4,709. 2022 AMOUNT: \$ 2,164. 2023 AMOUNT: \$ 598.

## Additional Data

[Return to Form](#)

**Software ID:**

**Software Version:**

2023

**Schedule of Contributors**

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

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**Schedule B**

(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization

TURNING POINT BEHAVIORAL HEALTH  
CARE CENTER**Employer identification number**

36-2327294

**Organization type (check one):****Filers of:****Section:**

Form 990 or 990-EZ

 501(c)( ) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation**Check if your organization is covered by the General Rule or a Special Rule.****Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules** For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1/3</sup>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. . . . . ► \$ \_\_\_\_\_**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  
TURNING POINT BEHAVIORAL HEALTH  
CARE CENTER

**Employer identification number**  
36-2327294

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

**Contributors**

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization

TURNING POINT BEHAVIORAL HEALTH  
CARE CENTER

Employer identification number

36-2327294

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

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

---

Name of organization

## TURNING POINT BEHAVIORAL HEALTH CARE CENTER

**Employer identification number**

36-2327294

**Part III** *Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.)* ► \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

# Additional Data

[Return to Form](#)

Software ID:

Software Version:

**Supplemental Financial Statements****2022****Open to Public  
Inspection**► 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.**Name of the organization**TURNING POINT BEHAVIORAL HEALTH  
CARE CENTER**Employer identification number**

36-2327294

**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? . . . . .

 Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .

 Yes  No**Part II Conservation Easements.**

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

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

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

**Held at the End of the Year**

a Total number of conservation easements . . . . .

2a

b Total acreage restricted by conservation easements . . . . .

2b

c Number of conservation easements on a certified historic structure included in (a) . . . . .

2c

d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register . . .

2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .

 Yes  No6 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 . . . . . ► \$ \_\_\_\_\_

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

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

**a**  Public exhibition      **d**  Loan or exchange programs  
**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:

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

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**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 in 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
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> 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 . . . . .  
**b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

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

**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
<b>1a</b> Land . . . . .			415,721	415,721
<b>b</b> Buildings . . . . .			1,543,468	833,233
<b>c</b> Leasehold improvements			2,735,154	1,568,602
<b>d</b> Equipment . . . . .			713,338	612,060
<b>e</b> Other . . . . .			178,675	62,803
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				2,632,656

**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)		
<b>Total.</b> (Column (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)		
<b>Total.</b> (Column (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)	
<b>Total.</b> (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) Federal income taxes	
LEASE LIABILITY	12,498
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	12,498

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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	6,740,929
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments . . . . .	2a	158,502
b	Donated services and use of facilities . . . . .	2b	10,900
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII.) . . . . .	2d	721,689
e	Add lines 2a through 2d . . . . .	2e	891,091
3	Subtract line 2e from line 1 . . . . .	3	5,849,838
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII.) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) . . . . .	5	5,849,838

**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	5,652,054
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities . . . . .	2a	10,900
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII.) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	10,900
3	Subtract line 2e from line 1 . . . . .	3	5,641,154
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	5,641,154

**Part XIII**
**Supplemental Information**

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

Return Reference	Explanation
PART X, LINE 2:	THE ORGANIZATION FILES INFORMATIONAL RETURNS IN THE U.S. FEDERAL JURISDICTION AND ILLINOIS. WITH FEW EXCEPTIONS, THE ORGANIZATION IS NO LONGER SUBJECT TO U.S. FEDERAL, STATE AND LOCAL, OR NON-U.S. INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR FISCAL YEARS BEFORE 2021. THE ORGANIZATION DOES NOT EXPECT A MATERIAL NET CHANGE IN UNRECOGNIZED TAX BENEFITS IN THE NEXT TWELVE MONTHS.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	DONATED RENT 721,689.

## Additional Data

[Return to Form](#)

**Software ID:**

**Software Version:**

Supplemental Information Regarding  
Fundraising or Gaming Activities

2023

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceComplete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the  
organization entered more than \$15,000 on Form 990-EZ, line 6a.

► 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.

Name of the organization

TURNING POINT BEHAVIORAL HEALTH  
CARE CENTER

Employer identification number

36-2327294

**Part I 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.

<b>a</b> <input type="checkbox"/> Mail solicitations	<b>e</b> <input type="checkbox"/> Solicitation of non-government grants
<b>b</b> <input type="checkbox"/> Internet and email solicitations	<b>f</b> <input type="checkbox"/> Solicitation of government grants
<b>c</b> <input type="checkbox"/> Phone solicitations	<b>g</b> <input type="checkbox"/> Special fundraising events
<b>d</b> <input type="checkbox"/> In-person solicitations	

**2a** 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
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
<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.

	<b>(a) Event #1</b> <b>BENEFIT</b> (event type)	<b>(b) Event #2</b> (event type)	<b>(c) Other events</b> (total number)	<b>(d) Total events</b> (add col. (a) through col. (c))
Revenue				
1 Gross receipts . . . . .	116,719			116,719
2 Less: Contributions . . . . .	97,979			97,979
3 Gross income (line 1 minus line 2) . . . . .	18,740			18,740
Direct Expenses				
4 Cash prizes . . . . .				
5 Noncash prizes . . . . .	17,531			17,531
6 Rent/facility costs . . . . .				
7 Food and beverages . . . . .	10,981			10,981
8 Entertainment . . . . .	10,500			10,500
9 Other direct expenses . . . . .	3,950			3,950
10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				42,962
11 Net income summary. Subtract line 10 from line 3, column (d) . . . . .				-24,222

**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.

	<b>(a) Bingo</b>	<b>(b) Pull tabs/Instant bingo/progressive bingo</b>	<b>(c) Other gaming</b>	<b>(d) Total gaming (add col.(a) through col.(c))</b>
Revenue				
1 Gross revenue . . . . .				
Direct Expenses				
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:

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ►

Address ►

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

**b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_.

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

Name ►

Address ►

**16** Gaming manager information:

Name ►

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ►

Director/officer

Employee

Independent contractor

**17** Mandatory distributions:

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

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

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See Instructions.

Return Reference

Explanation

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

**2023****Open to Public Inspection**Name of the organization  
TURNING POINT BEHAVIORAL HEALTH  
CARE CENTEREmployer identification number  
36-2327294**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

**a** Receive a severance payment or change-of-control payment?  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?  
**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

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

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

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

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

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

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

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

	<b>Yes</b>	<b>No</b>
<b>1b</b>		

<b>2</b>		
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No

<b>5a</b>		No
<b>5b</b>		No

<b>6a</b>		No
<b>6b</b>		No

<b>7</b>		No
<b>8</b>		No

<b>9</b>		

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

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

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

**Part III Supplemental Information**

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

Return Reference	Explanation
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## Additional Data

[Return to Form](#)

**Software ID:**

**Software Version:**

Department of the Treasury  
Internal Revenue ServiceName of the organization  
TURNING POINT BEHAVIORAL HEALTH  
CARE CENTER

Employer identification number

36-2327294

## Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . .				
3 Art—Fractional interests . . .				
4 Books and publications . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . .	X	1	14,000	FMV
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded .				
10 Securities—Closely held stock .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . .				
16 Real estate—Commercial . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . .				
Other (AUCTION ► <u>ITEMS</u> )	X	27	12,831	FMV
25 Other ► (_____)				
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement			29	

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		
30a If "Yes," describe the arrangement in Part II.	30a	No
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	No
32a If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Return Reference	Explanation
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# Additional Data

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**SCHEDULE O**  
(Form 990)**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

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.

**2023****Open to Public  
Inspection**Name of the organization  
TURNING POINT BEHAVIORAL HEALTH  
CARE CENTER**Employer identification number**

36-2327294

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	A COPY OF FORM 990 IS PRESENTED TO ALL MEMBERS OF THE BOARD FOR REVIEW PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C	THE DISCLOSURE STATEMENTS ARE REVIEWED BY THE BOARD PRESIDENT AND CEO ANNUALLY. IF A CONFLICT ARISES, THE BOARD MEMBER SHALL DISCLOSE THE CONFLICT, THE BOARD MEMBER SHALL EXCUSE HIMSELF FROM VOTING ON THE MATTER, AND THE SECRETARY SHALL NOTE IN THE BOARD MINUTES THAT THE BOARD MEMBER DID NOT PARTICIPATE IN THE VOTE. BOARD MEMBERS ARE ALSO REQUIRED TO DISCLOSE WHEN A PROPOSAL BEFORE THE BOARD WOULD DIRECTLY IMPACT THEM OR THEIR FAMILY MEMBER IN A NON-FINANCIAL MANNER.
FORM 990, PART VI, SECTION B, LINE 15	THE BOARD PRESIDENT AND VICE PRESIDENT REVIEW AND APPROVE THE CEO'S COMPENSATION. THE CEO REVIEWS AND APPROVES THE COMPENSATION FOR THE CFO AND CCO. THEY USE A COMBINATION OF SALARY SURVEYS AND 990 INFORMATION SECURED VIA GUIDESTAR AS COMPARABILITY DATA. THE SALARY SURVEYS INCLUDE THE ILLINOIS ASSOCIATION OF REHABILITATION FACILITIES, INC.; SALARY SURVEY OF EMPLOYMENT AND COMMUNITY SUPPORT SERVICES; THE PAYSCALE PROFESSIONAL REPORT OF LCSW PAY; AND THE ANNUAL SALARY SURVEY FOR MENTAL HEALTH AND ADDICTION PROFESSIONALS. THE COMPENSATION FOR THE CEO IS DOCUMENTED IN A MEMO BY THE BOARD PRESIDENT.
FORM 990, PART VI, SECTION C, LINE 19	THE BYLAWS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE UPON REQUEST.
FORM 990, PART IX, LINE 11G	PROGRAM DEVELOPMENT CONSULTING: PROGRAM SERVICE EXPENSES 41,766. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 41,766. CLINICAL SERVICES: PROGRAM SERVICE EXPENSES 65,170. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 65,170. CLEANING SERVICES: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 53,365. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 53,365. OTHER PROFESSIONAL FEES: PROGRAM SERVICE EXPENSES 38,637. MANAGEMENT AND GENERAL EXPENSES 3,022. FUNDRAISING EXPENSES 1,855. TOTAL EXPENSES 43,514. PAYROLL PROCESSING FEES: PROGRAM SERVICE EXPENSES 6,408. MANAGEMENT AND GENERAL EXPENSES 501. FUNDRAISING EXPENSES 308. TOTAL EXPENSES 7,217.
FORM 990, PART IX, LINE 24E	EDUCATION: PROGRAM SERVICE EXPENSES 19,037. MANAGEMENT AND GENERAL EXPENSES 1,489. FUNDRAISING EXPENSES 914. TOTAL EXPENSES 21,440. FUNDRAISING EXPENSES: PROGRAM SERVICE EXPENSES 8,498. MANAGEMENT AND GENERAL EXPENSES 665. FUNDRAISING EXPENSES 408. TOTAL EXPENSES 9,571.
FORM 990, PART XII, LINE 2C:	THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

## Additional Data

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