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.

OMB No. 1545-0047

Department of the Treasury

Activities & Governance

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

A For the 2022 calendar year, or tax year beginning and ending Check if applicable: C Name of organization D Employer identification number Address change TOPS CLUB, INC. Name change 39-0866681 Doing business as Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ termin-ated 4575 SOUTH 5TH ST 414-482-4620 3,914,573. City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ Amended return 53207 MILWAUKEE, WI H(a) Is this a group return Applica-tion pending F Name and address of principal officer: RICHARD DANFORD Yes X No for subordinates? SAME AS C ABOVE __Yes **H(b)** Are all subordinates included? Tax-exempt status: X 501(c)(3) 501(c) ((insert no.) 4947(a)(1) or If "No," attach a list. See instructions TOPS.ORG J Website: H(c) Group exemption number **K** Form of organization: **X** Corporation Trust Association Other L Year of formation: 1948 M State of legal domicile: WI Part I Summary Briefly describe the organization's mission or most significant activities: TO PROVIDE AN AFFORDABLE AND EVIDENCE-BASED APPROACH TO HELP AND SUPPORT WEIGHT LOSS. 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) Number of independent voting members of the governing body (Part VI, line 1b) 4 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 15000 Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 7h Prior Year **Current Year** 457,436. 439,985. Contributions and grants (Part VIII, line 1h) 2,721,108. 2,782,112. Program service revenue (Part VIII, line 2g) -8,456.-10,187.Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 476,102. 166,850. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 3,336,938. 3,688,012. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 100,000. 0. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 1,890,435. 1,809,754. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 1,726,842. 1,936,550. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 3,717,277. 3,746,304. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) -380,339. -58,292. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 2,213,905. 1,528,490. Total assets (Part X, line 16) 1,813,410. 1,192,420. 21 Total liabilities (Part X, line 26) 400,495. 336,070 Net assets or fund balances. Subtract line 21 from line 20 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.

11/8/2023 Signature so to office HAC. Date Sign RICHARD DANFORD, PRESIDENT Here Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature 11/07/23 P01670215 KRISTEN DONLEVY KRISTEN DONLEVY self-employed Firm's EIN 41-0746749CLIFTONLARSONALLEN LLP Preparer Firm's name Firm's address 10401 W INNOVATION DR, Use Only Phone no. 414-476-1880 WAUWATOSA, WI 53226

X Yes

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

Form	990 (2022) TOPS CLUB, INC. 39-0866681 Page 2
Par	t 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:
	THE TOPS MISSION IS TO PROVIDE AN AFFORDABLE AND EVIDENCE-BASED
	APPROACH TO HELP AND SUPPORT OUR MEMBERS AS THEY TAKE OFF AND KEEP OFF
	POUNDS SENSIBLY. OUR VISION IS TO BE THE BEST WEIGHT-LOSS SUPPORT
	CHOICE FOR PEOPLE WHO WANT AN ACTIVE AND HEALTHY LIFE.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
•	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
 4а	(Code:) (Expenses \$ 2,672,576. including grants of \$ 0. (Revenue \$ 2,976,190.)
·u	MEMBERSHIP ACTIVITIES: TOPS MEMBERS MEET WEEKLY IN THOUSANDS OF LOCAL
	WEIGHT-LOSS SUPPORT CHAPTERS ACROSS THE UNITED STATES AND CANADA TO
	WEIGH-IN, LEARN WAYS TO BECOME HEALTHIER (THROUGH PROFESSIONALLY
	PREPARED PROGRAMS ABOUT NUTRITION, PROPER PORTION SIZES, FITNESS,
	SELF-CARE, AND BEHAVIOR MODIFICATION) AND TO SUPPORT AND RECOGNIZE ONE
	ANOTHER AS THEY MAKE HEALTHY LIFESTYLE CHANGES TOGETHER. TOPS' GOAL IS
	TO ENSURE PEOPLE ARE AT THEIR HEALTHIEST AT EVERY WEIGHT. THIS IS
	ACCOMPLISHED THROUGH SEVERAL MEMBER PROGRAMS SUCH AS RETREATS,
	· ·
	INTERNATIONAL RECOGNITION DAY, AND RECOGNITION AWARDS.
41.	(Code:) (Expenses \$ 425,819 . including grants of \$ 0 .) (Revenue \$ 1,567 .)
4b	
	EDUCATION ACTIVITIES: AS AN APPROVED PROVIDER FOR SUPPORT SERVICES
	FUNDED BY THE CENTERS FOR DISEASE CONTROL AND PREVENTION, TOPS
	CONTINUES TO EXPAND ITS JOINT EFFORTS WITH LOCAL AND STATE HEALTH
	DEPARTMENTS TO REACH UNDERSERVED, LOW-INCOME COMMUNITIES THROUGH
	WISEWOMAN AND SIMILAR PROGRAMS. TOPS IS COOPERATING WITH AN INDEPENDENT
	RESEARCHER INVESTIGATING THE EFFICACY OF OUR PROGRAM IN A TARGETED
	STUDY OF AFRICAN-AMERICAN BREAST CANCER SURVIVORS FUNDED OVER A
	MULTI-YEAR GRANT FROM THE NATIONAL INSTITUTES OF HEALTH. TOPS CONTINUES
	ITS DECADES-LONG RELATIONSHIPS WITH UNIVERSITY REASEARCHERS
	INVESTIGATING THE DISEASE OF OBESITY AND ITS COMORBIDITIES.
4c	(Code:) (Expenses \$ 417,571. including grants of \$ 0.) (Revenue \$ 280,457.)
	FIELD STAFF ACTIVITIES: TOPS HAS NEARLY 400 FIELD STAFF, ALL OF WHOM
	ARE MEMBERS AND MANY OF WHOM ARE VOLUNTEERS. TOPS HAS AN AGREEMENT WITH
	THESE DEDICATED MEN AND WOMEN TO PROVIDE SUPPORT AND SERVICE TO
	CHAPTERS IN THEIR LOCAL AREAS. THEY ORGANIZE VOLUNTEER TRAINING
	SESSIONS FOR LEADERS AND CHAPTER OFFICERS TO HELP THEM CONTINUOUSLY
	IMPROVE THE EXPERIENCE THE VOLUNTEERS IN THEIR WEIGHT-LOSS AND HEALTHY
	LIFESTYLE EFFORTS. TOPS HEADQUARTERS MAKES AVAILABLE NUMEROUS TOOLS FOR
	FIELD STAFF SUPPORT, INCLUDING FREE RETREATS, BEST PRACTICES WEBINARS,
	AND THE LIKE.
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses 3,515,966.

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Form 990 (2022)

TOPS CLUB, INC.

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Pa	rt IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
-	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
Ū	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	<u> </u>		
Ü	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	•	-		1
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	7		x
	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? <i>If</i> "Yes," <i>complete</i>			x
_	Schedule D, Part III	8		<u> </u>
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			l
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D. Parts XI and XII	12a		X
h	Was the organization included in consolidated, independent audited financial statements for the tax year?	124		
~	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a		14a	Х	_
b		1-74		
J	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
		14b	Х	
45	or more? If "Yes," complete Schedule F, Parts I and IV	140	- 21	
15		45		x
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u> </u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	4.0		_ v
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			_ v
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			,,
	1c and 8a? If "Yes," complete Schedule G, Part II	18		<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		<u> </u>
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			1

domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II

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Par	t IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L. Part I	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	202		
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	. 20		
21	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
20		21		-25
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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>	00-		x
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	. 28b		<u> </u>
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			₩
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	. 29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			٠,,
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	. 31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		<u> </u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	. 33		<u> </u>
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	Х	<u> </u>
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	. 35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	. 35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		<u> </u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	. 37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
-	Note: All Form 990 filers are required to complete Schedule O	. 38	X	<u> </u>
Par				
	Check if Schedule O contains a response or note to any line in this Part V			旦
		_	Yes	No
1a		2		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	X	
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Form 990 (2022) TOPS CLUB, INC.

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

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	- Continuedy							
0-	Fater the growth are of applications are added as Farms M.O. Transposition of Manager of Tay Obstance to		Yes	No				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 22							
		01-	Х					
_	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Λ	Х				
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a						
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b						
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	4a	Х					
h	financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country CANADA	44	21					
D	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).							
52		5a		Х				
b	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X				
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c						
-	any contributions that were not tax deductible as charitable contributions?	6a		х				
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts							
-	were not tax deductible?	6b						
7	Organizations that may receive deductible contributions under section 170(c).							
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Х				
b								
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required							
	to file Form 8282?	7c		Х				
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d							
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Х				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х				
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g						
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h						
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the								
sponsoring organization have excess business holdings at any time during the year?								
9	Sponsoring organizations maintaining donor advised funds.							
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a						
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b						
10	Section 501(c)(7) organizations. Enter:							
а	Initiation fees and capital contributions included on Part VIII, line 12							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities							
11	Section 501(c)(12) organizations. Enter:							
	Gross income from members or shareholders 11a							
D	Gross income from other sources. (Do not net amounts due or paid to other sources against							
10-	amounts due or received from them.) [11b] Section 4047(-V4) non-exempt charitable trusts, le the executation filing Form 900 in liquid Form 10412	40-						
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12a						
13	Section 501(c)(29) qualified nonprofit health insurance issuers.							
	Is the organization licensed to issue qualified health plans in more than one state?	13a						
u	Note: See the instructions for additional information the organization must report on Schedule O.	100						
h	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							
С	Enter the amount of reserves on hand 13c							
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х				
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b						
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or							
	excess parachute payment(s) during the year?	15		Х				
	If "Yes," see the instructions and file Form 4720, Schedule N.							
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х				
	If "Yes," complete Form 4720, Schedule O.							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities							
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17						
	If "Yes," complete Form 6069.							

Form 990 (2022) TOPS CLUB, INC.

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 0 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors, trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 Х 6 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο Х 10a Did the organization have local chapters, branches, or affiliates? 10a 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? Х 10b Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a **b** Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Х 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 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? Х The organization's CEO, Executive Director, or top management official 15a Х 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a X taxable entity during the year? 16a 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? 16h Section C. Disclosure WI List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply X Upon request Own website Another's website Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records KATELYN PETERS AND ANNE SNYDER - 414-482-4620 4575 SOUTH 5TH ST, MILWAUKEE, 53207

Form 990 (2022) TOPS CLUB, INC. 39-0866681 Page 7

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization		orga	niza			nper	sate			Г
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average		Position (do not check more than one			than		Reportable	Reportable	Estimated
	hours per					is botl or/trus		compensation	compensation	amount of
	week	_	T			Π	,	from the	from related organizations	other compensation
	(list any hours for	direct				_		organization	(W-2/1099-MISC/	from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	truste	al tru		oyee	n be		1099-NEC)		and related
	below	Individual trustee or director	Institutional trustee	ie.	Key employee	Highest compensated employee	Jer .			organizations
	line)	Indi	Insti	Officer	Key	High	Former			
(1) RICHARD DANFORTH	50.00									
PRESIDENT		Х		Х				107,697.	0.	8,615.
(2) BARBARA CADY	40.00									
CHAIRMAN		Х		Х				60,000.	0.	4,800.
(3) CAROL HOLTZ	40.00									
BOARD MEMBER		Х				_		42,692.	0.	1,648.
(4) GINA BRUESKE	20.00								_	_
SECRETARY		Х		Х		_		18,500.	0.	0.
(5) SANDRA SEIDLITZ	20.00								_	
TREASURER		Х		X				7,800.	0.	0.
(6) KAREN TINLIN	20.00								_	
FIRST VICE PRESIDENT		Х		Х		_		7,400.	0.	0.
(7) DEANNA BIES	20.00									
SECOND VICE PRESIDENT		Х		X		_		7,200.	0.	0.
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TOPS CLUB, INC. 39-0866681 Page 8 Part VII | Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued) (B) (D) (E) (F) Position Average Name and title Reportable Reportable Estimated (do not check more than one hours per compensation compensation amount of box, unless person is both an officer and a director/trustee) week from from related other (list any organizations compensation ndividual trustee or director the hours for organization (W-2/1099-MISC/ from the lighest compensated related nstitutional trustee (W-2/1099-MISC/ 1099-NEC) organization organizations ey employee 1099-NEC) and related below organizations line) 251,289 15,063. 1b Subtotal 0. О. c Total from continuation sheets to Part VII, Section A .289. 0. 15,063 d Total (add lines 1b and 1c) Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization Yes No Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on Х 3 line 1a? If "Yes," complete Schedule J for such individual For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual Х 4 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services Х rendered to the organization? If "Yes." complete Schedule J for such person Section B. Independent Contractors 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

	the organization. Report compensation for the calendar year ending with or within the organization's tax year.							
	(A)	(B)	(C)					
	Name and business address	Description of services	Compensation					
SHE	RIDAN PRINTING							
100	INDUSTRIAL DRIVE, RANDOM LAKE, WI 53075	PRINTING SERVICES	219,119.					
2	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							

Form 990 (2022) TOPS CLUB, INC.

Part VIII Statement of Revenue

		Chack if Schodula O contains a response of	or note to any lin	o in this Part VIII			
		Check if Schedule O contains a response of	or note to any lin	(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenue excluded
					function revenue	business revenue	from tax under
							sections 512 - 514
ts ts	1 a	Federated campaigns 1a					
ran	k	Membership dues 1b					
Ω, Ħ	(Fundraising events 1c					
ifts ar A		Related organizations 1d					
nig,	•		363,630.				
Sir	f	All other contributions, gifts, grants, and	•				
uţi Je	•	similar amounts not included above 1f	76,355.				
G		Noncash contributions included in lines 1a-1f	7073331				
Contributions, Gifts, Grants and Other Similar Amounts	,			439,985.			
O a	<u> </u>	Total. Add lines 1a-1f	B	433,303.			
		MEMBERGHIER REMENHE	Business Code	2 240 245	2 240 245		
<u>ce</u>	2 8	MEMBERSHIP REVENUE		2,349,245.			
e Z	k		900099	280,457.			
Sch	(RETREAT	900099	149,258.	149,258.		
an	(PUBLICITY FUND	900099	1,585.	1,585.		
Program Service Revenue	•	EDUCATION FUND	900099	1,567.	1,567.		
	f	All other program service revenue					
	ç	Total. Add lines 2a-2f		2,782,112.			
	3	Investment income (including dividends, intere					
		other similar amounts)		594.			594.
	4	Income from investment of tax-exempt bond p					
	5	Royalties					
		(i) Real	(ii) Personal				
	6 a	0	(*,) * * * * * * * * * * * * * * * * * *				
	_						
	k	· · · · · · · · · · · · · · · · · · ·					
	(` '					
		Net rental income or (loss)	(ii) Othor				
	7 8	Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory 7a					
	k	Less: cost or other basis	10 501				
Revenue		and sales expenses	10,781.				
Ver	(Gain or (loss) 7c	-10,781.				
Be	(Net gain or (loss)		-10,781.			-10,781.
her	8 8	Gross income from fundraising events (not					
₽		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 188a					
	k	Less: direct expenses 8b					
		Net income or (loss) from fundraising events					
	9 :	Gross income from gaming activities. See					
		Part IV, line 19 9a					
	ŀ	1					
	Ì	Net income or (loss) from gaming activities					
	10	` ' " " —					
	IU â	Gross sales of inventory, less returns	479,110.				
		1	215,780.				
		•	<u>417,/00.</u>	262 220	262 220		
		Net income or (loss) from sales of inventory		263,330.	263,330.		
က္		MIGG DEVICE	Business Code	115 054	115 051		
90 U	11 a	MISC REVENUE	900099	115,051.	115,051.		
Miscellaneous Revenue	k	CHAPTER INSURANCE	900099	97,721.	97,721.		
SeV	(
Ais	(All other revenue					
	•	Total. Add lines 11a-11d		212,772.			
	12	Total revenue. See instructions		3,688,012.	3,258,214.	0.	-10,187.

Form 990 (2022) TOPS CLUB, INC. Part IX Statement of Functional Expenses

Da :	Check if Schedule O contains a respons	e or note to any line in t (A)	his Part IX(B)	(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	Management and general expenses	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,	202 276	264 100	20 070	
_	trustees, and key employees	293,276.	264,198.	29,078.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	1,142,616.	1 045 000	07 517	
7	Other salaries and wages	1,144,010.	1,045,099.	97,517.	
8	Pension plan accruals and contributions (include	87,376.	87,376.		
0	section 401(k) and 403(b) employer contributions)	188,785.	188,214.	571.	
9	Other employee benefits	97,701.	88,311.	9,390.	
0	Payroll taxes	91,101.	00,311.	9,330•	
11	Fees for services (nonemployees):				
a	Management	36,779.		36,779.	
b	Legal	10.		10.	
	Accounting	10.		10.	
	Lobbying Professional fundraising services. See Part IV, line 17				
e f	Investment management fees				
'	Other. (If line 11g amount exceeds 10% of line 25,				
9	column (A), amount, list line 11g expenses on Sch 0.)	39,301.	39,301.		
12	Advertising and promotion	81,695.	81,695.		
13	Office expenses	633,260.	633,260.		
.o 14	Information technology	47,997.	47,997.		
 15	Royalties	,	,		
16	Occupancy	66,163.	66,163.		
17	Travel	164.	164.		
8	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	84,052.	84,052.		
23	Insurance	46,966.	46,966.		
24	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)				
а	FIELD STAFF FEES	417,571.	417,571.		
b	RETREAT EXPENSES	160,644.	160,644.		
С	FIELD STAFF EXPENSES	96,482.	96,482.		
d	BOARD EXPENSES	56,993.		56,993.	
е	All other expenses	168,473.	168,473.		
25	Total functional expenses. Add lines 1 through 24e	3,746,304.	3,515,966.	230,338.	(
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

Form 990 (2022)

Part X | Balance Sheet

TOPS CLUB, INC.

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Par	tΧ	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	549,246.	1	149,511.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	787.	4	845
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
S.	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use	779,470.	8	642,245 62,760
Ä	9	Prepaid expenses and deferred charges	123,294.	9	62,760
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 2,772,112.			
	b	basis. Complete Part VI of Schedule D Less: accumulated depreciation 10a 2,772,112. 10b 2,132,332.	721,559.	10c	639,780
	11	Investments - publicly traded securities	35,494.	11	29,844
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	4,055.	15	3,505
	16	Total assets. Add lines 1 through 15 (must equal line 33)	2,213,905.	16	1,528,490
	17	Accounts payable and accrued expenses	416,231.	17	206,910
	18	Grants payable		18	
	19	Deferred revenue	1,033,549.	19	985,510
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
ý	22	Loans and other payables to any current or former officer, director,			
litie		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liabilities		controlled entity or family member of any of these persons		22	
Ĩ	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	363,630.	25	0
	26	Total liabilities. Add lines 17 through 25	1,813,410.	26	1,192,420
		Organizations that follow FASB ASC 958, check here			
ces		and complete lines 27, 28, 32, and 33.			
lan	27	Net assets without donor restrictions	400,495.	27	336,070
Ва	28	Net assets with donor restrictions		28	
ınd		Organizations that do not follow FASB ASC 958, check here			
F		and complete lines 29 through 33.			
SO	29	Capital stock or trust principal, or current funds		29	
set	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
As	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net Assets or Fund Balances	32	Total net assets or fund balances	400,495.	32	336,070
_	33	Total liabilities and net assets/fund balances	2,213,905.	33	1,528,490

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Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI			[
1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,688		
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,746		
3	Revenue less expenses. Subtract line 2 from line 1	3	-58		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	400		
5	Net unrealized gains (losses) on investments	5	- 6	,13	<u> 3.</u>
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	336	,07	<u>'0.</u>
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII			[
			,	Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	Х	
	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 X Consolidated basis Both consolidated and separate basis				
С	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?		2c	x	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
		_	Form	990 (2	2022)

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