



Pathway Caring for Children

CONTENTS

EIN: 23-7244648
Report Generated on: 03/28/2024

Executive Summary	2
Programs & Results	4
Financial Review	6
Operations & Leadership	8

APPENDIX

Key Documents	19
Charity Check Report	20

Pathway Caring for Children

👤

 aka Pathway

📍

 Canton, OH

🌐

 www.pathwaycfc.org

📞

 (330)493-0083

🔗

 View GuideStar Profile



MISSION

Pathway Caring for Children’s mission is to help children and families realize the possibilities of their lives through foster care, adoption, and mental health.

EIN

23-7244648

RULING YEAR

1973

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

1973

MAIN ADDRESS

4895 Dressler Rd NW Suite A
Canton, OH
44718

AFFILIATION TYPE

Independent Organization

CONTACT

Wendy Tracy, Executive
Director
(330) 4930083
wtracy@pathwaycfc.org

EXECUTIVE DIRECTOR

Wendy Tracy

BOARD CHAIR

Patrick Renner

SUBJECT AREA

Community mental health care

Mental and behavioral
disorders

Child welfare

Family counseling

Aging out of foster care

Supportive housing

NTEE Code

Adoption (P31)

Foster Care (P32)

PROGRAMS

1. Foster and Foster to Adopt

Population(s) served:Children and youth, Foster and adoptive children,
Foster and adoptive parents

2. Mental Health Counseling and Case Management

Population(s) served:Children and youth, Families, Foster and adoptive
children, Transitioning children, Parents

3. Post-Adoption and Kinship Support

Population(s) served:

4. Prevention Across the Lifespan

Population(s) served:Children and youth, Caregivers, Families, Foster and
adoptive children, Children and youth, Caregivers, Families, Foster and
adoptive children

5. Transitional Age Services for Teens and Young Adults

Population(s) served:Young adults, Young adults, Young adults,
Adolescents, Foster and adoptive children, Adolescent parents

POPULATIONS SERVED

1. Children and youth

2. Foster and adoptive children

3. Victims of crime and abuse

COMPLIANCE

- ✓ IRS Pub 78 Verified as of March 2024
- ✓ IRS BMF 509(a) (1) as of March 12, 2024
- ✓ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- ✓ Diversity Data Reported?
- 23 Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization,
January 2024

Foster and Foster to Adopt

Population(s) Served: n/a

Pathway Caring for Children's therapeutic and family foster care program provides care for children ages birth to 18 years old who are in the custody of Northeast Ohio county child protective services agencies.

A patient and loving foster home can make a world of a difference for a child coming from a troubled background. Our Intake team works on making the best fit for the child and the foster or foster to adopt family. We provide our foster parents with 24-hour support to ensure stability and ease. Respite care is another support available to our foster families. Respite care is a program designed to provide full time foster families relief by allowing the foster child to visit another foster family's home.

Mental Health Counseling and Case Management

Population(s) Served: n/a

Pathway offers caring, innovative, and confidential mental health services. Our therapists are committed to forming an individualized plan that may include individual or group therapy, support groups, or case management in an effort to bring about positive change and growth.

We are sensitive to the fact that many of our clients have experienced some type of traumatic event in their lives and changes to their mental health. We understand the strong impact trauma has on a person's physical, emotional, mental, and social experiences. Our professional team of Trauma-Certified therapists and social workers use specialized

approaches to promote open communication and to help develop healthy coping skills through confidential counseling services.

We are committed to providing individualized services to all children, adolescents and families in the community - including school-based counseling and case management.

Post-Adoption and Kinship Support

Population(s) Served: n/a

Pathway Caring for Children's goal is to support families in building trusting and lasting relationships for a lifetime.

Adoptive and kinship families experience unique challenges, including loss, identity problems and control issues. At Pathway, we offer these families specialized support through our Family Empowerment program. Our holistic approach involves looking at the whole child and the whole family.

We help parents become trauma-competent, healing caregivers who take an active role in helping their children, and their families, heal.

We offer Family Empowerment which provides specialized case management for parents and families. Family Empowerment teaches and guides parents in implementing parenting strategies that have proven effective in building trusting, healthy relationships.

Pathway also offers special workshops and training sessions to adoptive parents, as well as helpful support, direction, and connection to resources.

Prevention Across the Lifespan

Population(s) Served: n/a

Pathway provides prevention and therapeutic services for populations across the lifespan.

Services are multi-faceted and include individualized strategies, group education, skill building and early identification of children at risk for future mental health or substance abuse issues. The focus of these services is on the prevention of future problems while promoting protective factors and social/emotional competence.

Programming addresses the increasing needs of children and families who are experiencing significant stressors that are impacting the overall well-being of the entire family. Therapeutic programming within the community and the child's natural environments provides restorative support. Children and families receive evidence-based best practices that promote the use of effective problem-solving strategies and behavioral regulation while providing support to strengthen relationships.

Transitional Age Services for Teens and Young Adults

Population(s) Served: n/a

Pathway Caring for Children staff work individually and in groups with teens ages 14-21 to develop goals in gaining necessary life skills for teens transitioning to life on their own.

Teens work one-on-one with a case manager and their guardian, if appropriate, to set goals based on their Casey Life Skills Assessment results. These results determine areas where teens excel, as well as areas that need to be strengthened. These may include daily living, self-care, relationships and communication, housing and money management, work and study life, career and education planning, as well as long term goals. Many teens miss out on learning the life skills they need to live on their own. Case managers provide opportunities for hands on learning and support in real-life situations.

Pathway is a Bridges provider, helping young adults ages 18–21 who have aged out of the foster care system. Bridges is a voluntary program and provides guidance and support as they transition to adulthood.

Financials

FISCAL YEAR START: 07/01
FISCAL YEAR END: 06/30
✓ Financials audited by an independent accountant

FINANCIALS QUICK VIEW

Total revenue, gains, and other support per audited financial statements	\$6,099,456
Total expenses and losses per audited financial statements	\$5,968,469
Surpluses in last 5 years	5
Negative Net Assets in past 5 years	0

Financial Trends Analysis

Business Model Indicators

Created in Partnership with
 Nonprofit Finance Fund®

Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	\$131,627	\$61,587	-\$118,090	\$1,422,464	\$155,601
As a % of expenses	2.9%	1.2%	-2.0%	22.7%	2.7%
Unrestricted surplus (deficit) after depreciation	\$14,282	-\$57,885	-\$249,505	\$1,351,699	\$88,668
As a % of expenses	0.3%	-1.1%	-4.1%	21.3%	1.5%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$4,579,920	\$5,232,774	\$6,015,198	\$7,435,970	\$6,051,893
Total revenue, % change over prior year	7.4%	14.3%	15.0%	23.6%	-18.6%
Program services revenue	80.3%	84.8%	81.2%	72.6%	80.1%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.1%	0.0%	0.0%	0.0%	0.0%
Government grants	0.0%	0.0%	0.0%	9.5%	0.0%
All other grants and contributions	18.1%	14.1%	17.3%	15.6%	18.6%
Other revenue	1.5%	1.1%	1.5%	2.3%	1.4%
Expense Composition					
Total expenses before depreciation	\$4,563,640	\$5,208,660	\$5,907,241	\$6,266,232	\$5,818,539
Total expenses, % change over prior year	0.8%	14.1%	13.4%	6.1%	-7.1%
Personnel	56.0%	56.3%	56.3%	52.6%	59.7%
Professional Fees	1.3%	1.7%	2.4%	3.1%	2.7%
Occupancy	8.5%	7.0%	6.1%	5.9%	6.1%
Interest	0.3%	0.1%	0.0%	0.0%	0.0%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	33.9%	34.9%	35.2%	38.4%	31.5%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$4,680,985	\$5,328,132	\$6,038,656	\$6,336,997	\$5,885,472
One Month of Savings	\$380,303	\$434,055	\$492,270	\$522,186	\$484,878
Debt Principal Repayment	\$0	\$0	\$0	\$706,027	\$0
Fixed Asset Additions	\$0	\$0	\$0	\$0	\$0
Total Full Costs (estimated)	\$5,061,288	\$5,762,187	\$6,530,926	\$7,565,210	\$6,370,350

Capital Structure Indicators

Liquidity					
Months of cash	0.1	0.1	2.1	2.2	2.3
Months of cash and investments	0.1	0.1	2.1	2.2	2.3
Months of estimated liquid unrestricted net assets	0.4	0.5	-0.1	2.6	3.0
Balance Sheet Composition					
Cash	\$39,687	\$33,177	\$1,050,717	\$1,142,545	\$1,115,185
Investments	\$0	\$0	\$0	\$0	\$0
Receivables	\$478,867	\$711,129	\$576,178	\$563,011	\$457,399
Gross land, buildings, and equipment (LBE)	\$995,301	\$1,010,087	\$1,124,897	\$1,166,446	\$1,231,316
Accumulated depreciation (% of LBE)	49.1%	60.2%	65.7%	69.4%	71.2%
Liabilities (as % of assets)	35.6%	47.2%	66.8%	25.0%	15.9%
Unrestricted net assets	\$660,924	\$603,039	\$353,534	\$1,705,233	\$1,793,901
Temporarily restricted net assets	\$121,406	\$85,477	N/A	N/A	N/A
Permanently restricted net assets	\$142,048	\$142,048	N/A	N/A	N/A
Total restricted net assets	\$263,454	\$227,525	\$450,175	\$286,314	\$328,633
Total net assets	\$924,378	\$830,564	\$803,709	\$1,991,547	\$2,122,534

Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- ☒ [Formulas for key metrics](#)
- ☒ ['Key Revenue & Expense Data from Form 990'](#)
- ☒ ['Key Balance Sheet Data from Form 990'](#)

Operations

Source: Self-Reported by Organization, January 2024

EXECUTIVE DIRECTOR

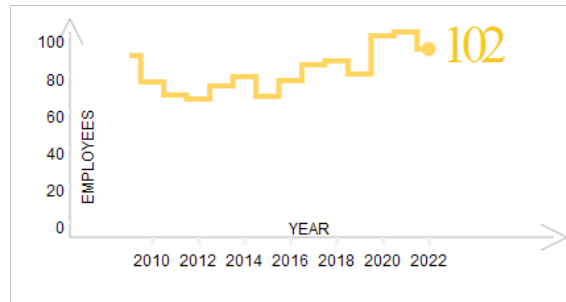
Wendy Tracy

[LinkedIn profile](#)

Wendy has been with Pathway Caring for Children since 1995. Wendy is a graduate of Case Western Reserve University and is a LISW.

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

Patrick Renner

Farmers National Bank

BOARD MEMBERS

Gerhard Schmidt

GSchmidt Consulting

Renee Powell

Clearview Golf Club

Patrick Renner

Huntington Bank

Andy Moock

Retired, In Vue Security Products Inc.

Luke Vincer

Wentz Financial Group

Diane Schultz

Schauer Group

Jennifer McNemar

Kenan Advantage Group

Andrea Perry

City of Canton

Raymond Seiler

Ulmer & Berne, LLP

Bill Barlock

IT Support Specialists, Inc

Kyle Johnson

Brennan, Manna, Diamond, LLC

Karl Henley

SeibertKeck Insurance Group, Inc

Sarah Lambos

Birkdale HR Solutions

Automn Lowe

The Affinity Group

Brian Strunck

The Timken Company

Mark Wagner

Krugliak, Wilkins, Griffiths, Dougherty Co

Eric Belden

Aultman Hospital

Rose Browning

MatterKind

Brian Francis

Beaver Excavating Company

Josh Lins

Cleveland Cavaliers

Jacqueline Salter

Family Promise Cleveland

Chris Thomazin

Polymer Packaging, Inc.

Audra Martin, Ph.D.

House of G.R.A.C.E. Residential Services, LLC

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Wendy Tracy	EXECUTIVE DIRECTOR	\$92,191	\$6,689	\$0
Luke Vincer	DIRECTOR	\$0	\$0	\$0
Diane Schultz	PRESIDENT	\$0	\$0	\$0
Jennifer McNemar	TREASURER	\$0	\$0	\$0
Kimberly Bricker	DIRECTOR	\$0	\$0	\$0
Kyle Brown	DIRECTOR	\$0	\$0	\$0
Greg Goehring	DIRECTOR	\$0	\$0	\$0
Karl Henley	DIRECTOR	\$0	\$0	\$0
Kyle Johnson	DIRECTOR	\$0	\$0	\$0
Sarah Lambos	DIRECTOR	\$0	\$0	\$0
Autumn Lowe	DIRECTOR	\$0	\$0	\$0
Andy Mook	DIRECTOR	\$0	\$0	\$0
Andrea Perry	DIRECTOR	\$0	\$0	\$0
Renee Powell	DIRECTOR	\$0	\$0	\$0
Patrick Renner	VICE PRESIDENT	\$0	\$0	\$0
Gerhard Schmidt	DIRECTOR	\$0	\$0	\$0
Faith Sheaffer-Polen	DIRECTOR	\$0	\$0	\$0
Brian Strunck	SECRETARY	\$0	\$0	\$0
Mark Wagner	DIRECTOR	\$0	\$0	\$0
William Barlock	DIRECTOR	\$0	\$0	\$0
Monica Holt-Parish	DIRECTOR	\$0	\$0	\$0
Raymond Seiler	DIRECTOR	\$0	\$0	\$0
Rose Browning	DIRECTOR	\$0	\$0	\$0
Eric Belden	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Wendy Tracy	EXECUTIVE DIRECTOR	\$88,044	\$1,307	\$0
Luke Vincer	PRESIDENT	\$0	\$0	\$0
Diane Schultz	VICE PRESIDENT	\$0	\$0	\$0
Jennifer McNemar	TREASURER	\$0	\$0	\$0
Kimberly Bricker	SECRETARY	\$0	\$0	\$0
Kyle Brown	DIRECTOR	\$0	\$0	\$0
Greg Goehring	DIRECTOR	\$0	\$0	\$0
Karl Henley	DIRECTOR	\$0	\$0	\$0
Kyle Johnson	DIRECTOR	\$0	\$0	\$0
Sarah Lambos	DIRECTOR	\$0	\$0	\$0
Autumn Lowe	DIRECTOR	\$0	\$0	\$0
Andy Mook	DIRECTOR	\$0	\$0	\$0
Andrea Perry	DIRECTOR	\$0	\$0	\$0
Renee Powell	DIRECTOR	\$0	\$0	\$0
Patrick Renner	DIRECTOR	\$0	\$0	\$0
Gerhard Schmidt	DIRECTOR	\$0	\$0	\$0
Faith Sheaffer-Polen	DIRECTOR	\$0	\$0	\$0
Brian Strunck	DIRECTOR	\$0	\$0	\$0
Paula Thomas	DIRECTOR	\$0	\$0	\$0
Mark Wagner	DIRECTOR	\$0	\$0	\$0
William Barlock	DIRECTOR	\$0	\$0	\$0
Monica Holt-Parish	DIRECTOR	\$0	\$0	\$0
Raymond Seiler	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Wendy Tracy	EXECUTIVE DIRECTOR	\$83,707	\$1,256	\$0
Luke Vincer	PRESIDENT	\$0	\$0	\$0
Diane Schultz	VICE PRESIDENT	\$0	\$0	\$0
Jennifer McNemar	TREASURER	\$0	\$0	\$0
Kimberly Bricker	DIRECTOR	\$0	\$0	\$0
Kyle Brown	DIRECTOR	\$0	\$0	\$0
Greg Goehring	DIRECTOR	\$0	\$0	\$0
Karl Henley	DIRECTOR	\$0	\$0	\$0
Kyle Johnson	DIRECTOR	\$0	\$0	\$0
Sarah Lambos	DIRECTOR	\$0	\$0	\$0
Autumn Lowe	DIRECTOR	\$0	\$0	\$0
Andy Moock	DIRECTOR	\$0	\$0	\$0
Andrea Perry	DIRECTOR	\$0	\$0	\$0
Renee Powell	DIRECTOR	\$0	\$0	\$0
Patrick Renner	DIRECTOR	\$0	\$0	\$0
Gerhard Schmidt	DIRECTOR	\$0	\$0	\$0
Faith Sheaffer-Polen	DIRECTOR	\$0	\$0	\$0
Brian Strunck	DIRECTOR	\$0	\$0	\$0
Paula Thomas	DIRECTOR	\$0	\$0	\$0
Mark Wagner	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Wendy Tracy	EXECUTIVE DIRECTOR	\$81,360	\$2,052	\$0
Luke Vincer	PRESIDENT	\$0	\$0	\$0
Diane Schultz	VICE PRESIDENT	\$0	\$0	\$0
Jennifer McNemar	TREASURER	\$0	\$0	\$0
Kimberly Bricker	DIRECTOR	\$0	\$0	\$0
Kyle Brown	DIRECTOR	\$0	\$0	\$0
Greg Goehring	DIRECTOR	\$0	\$0	\$0
Karl Henry	DIRECTOR	\$0	\$0	\$0
Kyle Johnson	DIRECTOR	\$0	\$0	\$0
Sarah Lambos	DIRECTOR	\$0	\$0	\$0
Autumn Lowe	DIRECTOR	\$0	\$0	\$0
Andy Moock	DIRECTOR	\$0	\$0	\$0
Andrea Perry	DIRECTOR	\$0	\$0	\$0
Renee Powell	DIRECTOR	\$0	\$0	\$0
Patrick Renner	DIRECTOR	\$0	\$0	\$0
Gerhard Schmidt	DIRECTOR	\$0	\$0	\$0
Faith Sheaffer-Polen	DIRECTOR	\$0	\$0	\$0
Brian Strunck	DIRECTOR	\$0	\$0	\$0
Paula Thomas	DIRECTOR	\$0	\$0	\$0
Mark Wagner	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Wendy Tracy	EXEC. DIRECTOR	\$81,621	\$0	\$0
Sue Grabowski	PRESIDENT	\$0	\$0	\$0
Kimberly Bricker	DIRECTOR	\$0	\$0	\$0
Michael Bogdan	DIRECTOR	\$0	\$0	\$0
Patrick Renner	DIRECTOR	\$0	\$0	\$0
Sarah Lambos	DIRECTOR	\$0	\$0	\$0
Matt Gregory	DIRECTOR	\$0	\$0	\$0
Jennifer McNemar	TREASURER	\$0	\$0	\$0
Renee Powell	DIRECTOR	\$0	\$0	\$0
Gerhard Schmidt	DIRECTOR	\$0	\$0	\$0
Kyle Brown	DIRECTOR	\$0	\$0	\$0
Greg Goehring	DIRECTOR	\$0	\$0	\$0
Dr Brigitta Moresea	DIRECTOR	\$0	\$0	\$0
Karl Henry	DIRECTOR	\$0	\$0	\$0
Diane Schultz	SECRETARY	\$0	\$0	\$0
Luke Vincer	VICE PRESIDENT	\$0	\$0	\$0
Andy Moock	DIRECTOR	\$0	\$0	\$0
Automn Lowe	DIRECTOR	\$0	\$0	\$0
Andrea Perry	DIRECTOR	\$0	\$0	\$0
Kathy Mihalik	DIRECTOR	\$0	\$0	\$0
Kyle Johnson	DIRECTOR	\$0	\$0	\$0
Mark Wagner	DIRECTOR	\$0	\$0	\$0
Paula Thomas	DIRECTOR	\$0	\$0	\$0

Contractors

FISCAL YEAR 2022

Name	Address	Type of Service	Compensation
Freedom Investments	PO BOX 35112, CANTON 44735	RENT	\$202,705

Contractors

FISCAL YEAR 2021

Name	Address	Type of Service	Compensation
Freedom Investments INC	PO BOX 35112, CANTON 44735	RENT	\$202,705

Contractors

FISCAL YEAR 2020

Name	Address	Type of Service	Compensation
Freedom Investments INC	PO BOX 35112, CANTON 44735	RENT	\$202,705

Paid Preparers
FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
CLIFTONLARSONALLEN LLP	410746749	4334 MUNSON STREET SUITE 200, CANTON OH 44718	3304972000

Paid Preparers
FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
CLIFTONLARSONALLEN LLP	410746749	4334 MUNSON STREET SUITE 200, CANTON OH 44718	3304972000

Paid Preparers
FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
CLIFTONLARSONALLEN LLP	41-0746749	4334 MUNSON STREET SUITE 200, CANTON OH 44718 USA	330-497-2000

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?

Yes

CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?

Yes

ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?

Yes

BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?

Yes

BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?

Not Applicable

Organizational Demographics

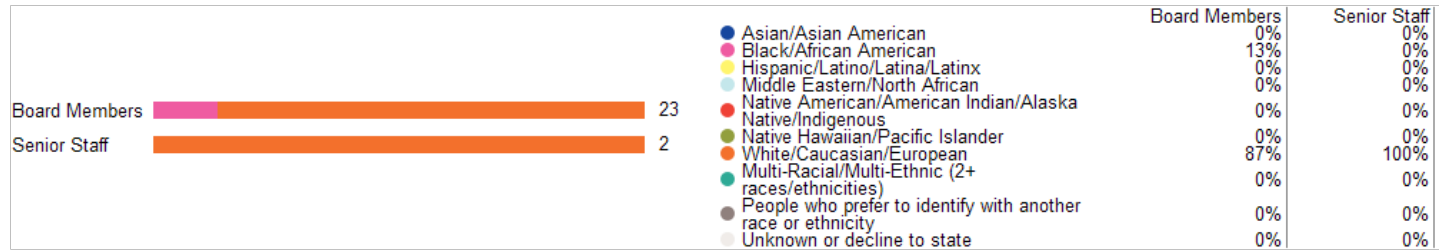
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

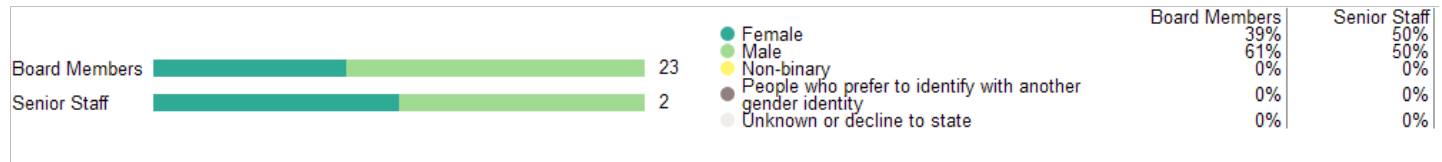
The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Female
Sexual Orientation	Decline to state
Disability Status	Decline to state

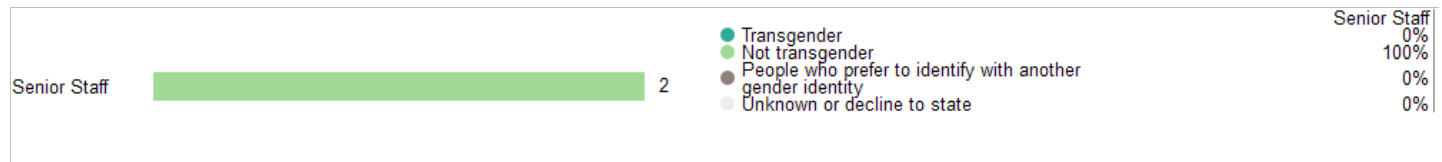
Race & Ethnicity



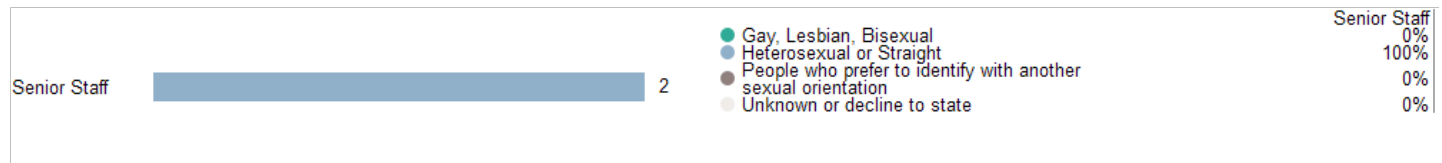
Gender Identity



Transgender Identity



Sexual Orientation



Disability

No data.

Appendix

Key Documents

IRS Forms 990	2022 990
	2021 990
	2020 990
	2019 990
	2018 990
IRS Forms 990T	Not Available
Audited Financial Statements	2023 Audited Financial Statement
	2022 Audited Financial Statement
	2020 Audited Financial Statement
Key Organization Documents	Letter of Determination
	2023 Annual Report
	2021 Annual Report
	2014 Annual Report
	'Key Revenue & Expense Data from Form 990'
	'Key Balance Sheet Data from Form 990'

Pathway Caring for Children

Aka Pathway

4895 Dressler Rd Nw Suite A
Canton, OH 44718

- ✓ Foundation Status Code: PC*
- ✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details



Organization name	Location	Most recent IRS Publication 78
Pathway Caring for Children	Canton, OH	March 2024
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin
23-7244648	A public charity (50% deductibility limitation).	March 25, 2024

IRS Business Master File Details



Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
PATHWAY CARING FOR CHILDREN	March 12 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
EIN	IRS subsection	Ruling date
23-7244648	This organization is a <u>501(c)(3) Public Charity</u>	05/1973
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- [IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- The [IRS Internal Revenue Bulletin](#) (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.
- The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.