

GATEWAY CHILDREN'S SERVICES

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EIN: 61-1033836
Report Generated on: 03/28/2024

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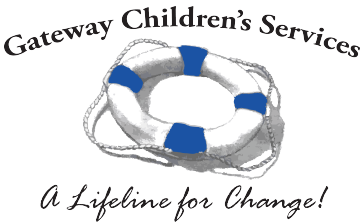
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GATEWAY CHILDREN'S SERVICES

 fka Gateway Juvenile Diversion Project
 Mt Sterling, KY
 www.gatewaychildrensservices.org
 (859)498-9892

 [View GuideStar Profile](#)



MISSION

Gateway Children's Services provides preventative services to children and families and we are a "Lifne for Change" for children who have been abused, neglected, abandoned, and exposed to drugs alcohol in utero.

We provide therapeutic services to children throughout Kentucky in our Qualified Residential Treatment Program, Emergency Shelter, Alternative to Detention, Therapeutic Foster Care, Medically Complex Foster Care, Adoption Services, and Substance Misuse Programs.

EIN

61-1033836

RULING YEAR

1984

IRS SUBSECTION

501(c)(3) Public Charity

MAIN ADDRESS

37 N Maysville St
Mt Sterling, KY
40353

AFFILIATION TYPE

Independent Organization

CONTACT

Denise Spittler, CEO
(859) 498-9892
d.spittler@gatewaychildren.org

CEO

Denise Spittler

BOARD CHAIR

Jesse Hodgson

SUBJECT AREA

Mental health care

Adoption

Foster care

Family counseling

Youth services

Youth mentoring

Community service for youth

Aging out of foster care

Shelter and residential care

NTEE Code

Children's and Youth Services
(P30)

Group Home, Residential
Treatment Facility - Mental
Health Related (F33)

PROGRAMS

1. Residential Treatment

Population(s) served:Children and youth

2. Therapeutic Foster Care

Population(s) served:At-risk youth, Children and youth

3. Outpatient Behavioral Health

Population(s) served:At-risk youth, Children and youth, Caregivers, Families, Non-adult children

POPULATIONS SERVED

1. Children and youth

2. Adults

3. Families

4. Parents

5. Non-adult children

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?
- 10 Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, May 2023

Residential Treatment

Population(s) Served: n/a

Our Qualified Residential Treatment Program (QRTP) provides a trauma informed care supportive environment where children and youth, ages 10-17, have an opportunity to learn key skills needed to become healthy responsible citizens.

We are a trauma informed, "no restraint" facility providing short & long term programs for Kentucky's youth. Our program is guided by the Family First Prevention Services Act.

PROGRAMS OFFERED: Qualified Residential Treatment Program (QRTP), Emergency Shelter with Treatment, Alternative to Detention, and a Stepdown from Juvenile Justice & Psychiatric Facilities

SERVICES PROVIDED: Clinical Therapy, Medical Services, Education, Independent Living Skills, Substance Abuse Treatment, Psychiatric Care, Case Management, Recreation, Family Involvement & Supervised Visitations, and Post Discharge Services

Our Outpatient Behavioral Health Program provides supportive services to children and families to help overcome parenting challenges, strengthen relationships and address barriers in accessing mental health and medical services.

SERVICES PROVIDED: Family Support Services, Counseling, Parent Skill Building, Substance Abuse Treatment, DUI Classes, Anger Management, Anxiety, Depression, Grief, Assessments, & more.

Therapeutic Foster Care

Population(s) Served: n/a

Foster Care Program allows children to be in a less restrictive home setting. Services include: child assessment/evaluation, foster parent recruiting and certification, on-going case management, and counseling services for both child and parents.

Outpatient Behavioral Health

Population(s) Served: n/a

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	\$3,133,923
Total expenses and losses per audited financial statements	\$2,317,761
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	2019	2020	2021	2022	2023
Unrestricted surplus (deficit) before depreciation	\$610,063	\$201,839	\$291,569	\$47,987	\$857,159
As a % of expenses	37.1%	11.2%	17.0%	2.7%	37.6%
Unrestricted surplus (deficit) after depreciation	\$577,416	\$168,842	\$257,957	\$11,403	\$816,162
As a % of expenses	34.5%	9.2%	14.7%	0.6%	35.2%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$2,252,451	\$2,005,738	\$2,008,934	\$1,818,721	\$3,133,923
Total revenue, % change over prior year	18.6%	-11.0%	0.2%	-9.5%	72.3%
Program services revenue	66.4%	82.2%	71.9%	71.8%	65.7%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.0%	0.2%	0.2%	0.3%	0.2%
Government grants	11.4%	12.9%	12.8%	14.2%	18.4%
All other grants and contributions	21.3%	4.6%	3.9%	4.6%	4.1%
Other revenue	0.8%	0.2%	11.1%	9.1%	11.6%
Expense Composition					
Total expenses before depreciation	\$1,642,388	\$1,803,899	\$1,717,365	\$1,770,734	\$2,276,764
Total expenses, % change over prior year	-3.5%	9.8%	-4.8%	3.1%	28.6%
Personnel	58.8%	57.5%	61.3%	61.2%	61.3%
Professional Fees	0.3%	0.3%	0.3%	0.3%	0.3%
Occupancy	0.0%	0.0%	0.0%	0.0%	0.0%
Interest	3.4%	2.2%	2.1%	2.0%	1.4%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	37.5%	40.0%	36.2%	36.5%	37.0%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2019	2020	2021	2022	2023
Total Expenses (after depreciation)	\$1,675,035	\$1,836,896	\$1,750,977	\$1,807,318	\$2,317,761
One Month of Savings	\$136,866	\$150,325	\$143,114	\$147,561	\$189,730
Debt Principal Repayment	\$461,815	\$0	\$25,792	\$240,649	\$50,606
Fixed Asset Additions	\$0	\$0	\$0	\$0	\$104,122
Total Full Costs (estimated)	\$2,273,716	\$1,987,221	\$1,919,883	\$2,195,528	\$2,662,219

Capital Structure Indicators

Liquidity					
Months of cash	10.9	12.7	14.5	12.9	10.9
Months of cash and investments	13.1	14.7	17.1	15.2	15.5
Months of estimated liquid unrestricted net assets	14.1	15.0	17.6	15.6	15.8
Balance Sheet Composition					
Cash	\$1,486,793	\$1,904,514	\$2,078,949	\$1,906,148	\$2,072,295
Investments	\$305,548	\$310,001	\$361,669	\$334,235	\$869,286
Receivables	\$202,428	\$141,641	\$181,702	\$186,389	\$228,388
Gross land, buildings, and equipment (LBE)	\$1,450,346	\$1,453,846	\$1,461,254	\$1,493,196	\$1,597,318
Accumulated depreciation (% of LBE)	12.5%	14.8%	17.0%	19.1%	20.4%
Liabilities (as % of assets)	27.8%	29.8%	27.5%	23.2%	18.8%
Unrestricted net assets	\$2,366,521	\$2,535,363	\$2,793,320	\$2,804,723	\$3,620,885
Temporarily restricted net assets	\$0	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$2,366,521	\$2,535,363	\$2,793,320	\$2,804,723	\$3,620,885

Key Data Checks

Material Data Errors	2019	2020	2021	2022	2023
	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, May 2023

CEO

Ms. Denise Spittler

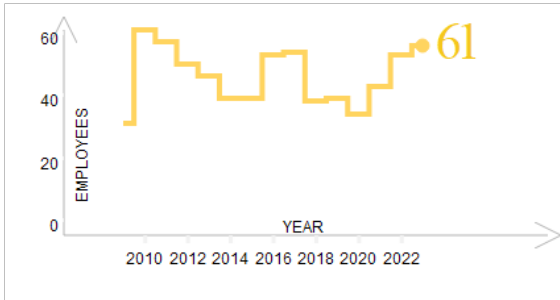
Mrs. Denise Spittler has served with Gateway Children's Services as our Therapeutic Foster Care Director, Chief Operating Officer and transitioned into the CEO position in October 2021. Bringing expertise and capacity to the role of CEO, Denise earned her MBA from Belhaven University and her Bachelor's degree in Social Work from Mississippi College.

She began her career in a domestic violence shelter and then moved on to Information Technology with the Mississippi Department of Audit as a statewide IT trainer for seven years. Denise spent 13 years as Program Director and Developer with Central Kentucky Riding for Hope, a nonprofit serving individuals with disabilities and economic disadvantages. Here she led a team that built the first public school program on a state park serving youth with behavioral challenges. Prior to joining Gateway Children's Services, she was a Program Director for a community based brain injury rehabilitation program in Lexington, KY.

Denise has a unique skill set in the social services, nonprofit management and business. She is an outstanding manager, communicator, self-starter and goal oriented individual, who possess an outstanding vision for the future of Gateway Children's Services.

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

Jesse Hodgson

Attorney - White, Peck, & Carrington, LLP

Term: 2021 - 2023

BOARD MEMBERS

Jesse Hodgson

Attorney White Peck Carrington, LLP

Judy Bramblet

Retired Educator

Cay Lane

Former Executive Director Gateway Regional Arts Center

Al Botts

Mayor of Mount Sterling

Scott Holley

Pastor First Christian Church, Mount Sterling

Will Clark

Traditional Bank

Amy Ruth

Retired Health Care

Emily Settle

Dentist, Beacon Hill Family Dentistry

Joe Zakrzewski

Senior Engineer, Cooper Standard Automotive

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2023

Name	Title	Compensation	Other	Related
Denise Spitler	EXECUTIVE DIRECTOR	\$77,591	\$0	\$0
Lynda Mae Taylor	DIRECTOR OF DEVELOPMENT	\$66,295	\$0	\$0
Olivia Ledford	FOSTER CARE PROGRAM DIRECT	\$48,533	\$0	\$0
Vickie Richardson	FINANCIAL MANAGER	\$31,700	\$0	\$0
Joseph Gomes	FORMER EXECUTIVE DIRECTOR	\$9,750	\$0	\$0
Emily Settle	MEMBER	\$0	\$0	\$0
Judy Bramblet	MEMBER	\$0	\$0	\$0
Cay Lane	SECRETARY	\$0	\$0	\$0
Will Clark	TREASURER	\$0	\$0	\$0
Jesse Hodgson	CHAIR	\$0	\$0	\$0
Al Botts	VICE CHAIR	\$0	\$0	\$0
Scott Holley	MEMBER	\$0	\$0	\$0
Amy Ruth	MEMBER	\$0	\$0	\$0
Joe Zakrzewski	MEMBER	\$0	\$0	\$0
Jennifer Allen	MEMBER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Denise Spitler	EXECUTIVE DIRECTOR	\$71,211	\$0	\$0
Lynda Mae Taylor	DIRECTOR OF DEVELOPMENT	\$58,284	\$0	\$0
Joseph Gomes	FORMER EXECUTIVE DIRECTOR	\$45,665	\$0	\$0
Olivia Ledford	FOSTER CARE PROGRAM DIRECTOR	\$39,731	\$0	\$0
Vickie Richardson	FINANCIAL MANAGER	\$28,600	\$0	\$0
Douglas Knapp	PROGRAM MANAGER	\$22,212	\$0	\$0
Emily Settle	MEMBER	\$0	\$0	\$0
Judy Bramblet	MEMBER	\$0	\$0	\$0
Cay Lane	SECRETARY	\$0	\$0	\$0
Will Clark	TREASURER	\$0	\$0	\$0
Jesse Hodgson	CHAIR	\$0	\$0	\$0
Al Botts	VICE CHAIR	\$0	\$0	\$0
Scott Holley	MEMBER	\$0	\$0	\$0
Amy Ruth	MEMBER	\$0	\$0	\$0
Joe Zakrzewski	MEMBER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Joseph Gomes	EXECUTIVE DIRECTOR	\$87,252	\$0	\$0
Lynda Mae Taylor	DIRECTOR OF DEVELOPMENT	\$56,587	\$0	\$0
Denise Spittler	FOSTER CARE PROGRAM DIRECTOR	\$53,077	\$0	\$0
Jessica Collins	PROGRAM MANAGER	\$42,446	\$0	\$0
Darnell Woods	COO	\$34,000	\$0	\$0
Vickie Richardson	FINANCIAL MANAGER	\$27,000	\$0	\$0
Christine Jackson	PROGRAM MANAGER	\$6,391	\$0	\$0
Cay Lane	MEMBER	\$0	\$0	\$0
Judy Bramblet	MEMBER	\$0	\$0	\$0
Charles Jones	SECRETARY	\$0	\$0	\$0
Will Clark	TREASURER	\$0	\$0	\$0
Jesse Hodgson	CHAIR	\$0	\$0	\$0
Al Botts	VICE CHAIR	\$0	\$0	\$0
Scott Holley	MEMBER	\$0	\$0	\$0
Joe Zakrzewski	MEMBER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Joseph Gomes	EXECUTIVE DIRECTOR	\$84,745	\$0	\$0
Lynda Mae Wilson	FOSTER CARE DIRECTOR	\$54,615	\$0	\$0
Jessica Collins	PROGRAM MANAGER	\$50,519	\$0	\$0
Lisa Porter	FOSTER CARE DIRECTOR	\$44,641	\$0	\$0
Belinda Castle	TREATMENT DIRECTOR	\$22,144	\$0	\$0
Leslie Godby	FINANCIAL MANAGER	\$14,850	\$0	\$0
Christine Jackson	PROGRAM MANAGER	\$9,658	\$0	\$0
Brenda Parsley	FINANCIAL MANAGER	\$6,750	\$0	\$0
Vickie Richardson	FINANCIAL MANAGER	\$5,000	\$0	\$0
Cay Lane	MEMBER	\$0	\$0	\$0
Judy Bramblet	MEMBER	\$0	\$0	\$0
Charles Jones	SECRETARY	\$0	\$0	\$0
Will Clark	TREASURER	\$0	\$0	\$0
Jesse Hodgson	CHAIR	\$0	\$0	\$0
Al Botts	VICE CHAIR	\$0	\$0	\$0
Scott Holley	MEMBER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Joseph Gomes	EXECUTIVE DIRECTOR	\$82,312	\$0	\$0
Belinda Castle	TREATMENT DIRECTOR	\$49,772	\$0	\$0
Lynda Mae Wilson	FOSTER CARE DIRECTOR	\$32,885	\$0	\$0
Christine Jackson	PROGRAM MANAGER	\$24,145	\$0	\$0
Leslie Godby	FINANCIAL MANAGER	\$23,400	\$0	\$0
Ashley Means	FOSTER CARE DIRECTOR	\$12,034	\$0	\$0
Cay Lane	MEMBER	\$0	\$0	\$0
Judy Bramblet	MEMBER	\$0	\$0	\$0
Charles Jones	SECRETARY	\$0	\$0	\$0
Charlie Baker	TREASURER	\$0	\$0	\$0
Jesse Hodgson	CHAIR	\$0	\$0	\$0
Al Botts	VICE CHAIR	\$0	\$0	\$0
Jan Coburn	MEMBER	\$0	\$0	\$0

Paid Preparers
FISCAL YEAR 2023

Firm Name	Firm EIN	Firm Address	Firm Phone
FAULKNER KING & WENZ PSC	611038574	PO BOX 285, MT STERLING KY 40353	8594981836

Paid Preparers
FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
FAULKNER KING & WENZ PSC	611038574	PO BOX 285, MT STERLING KY 40353	8594981836

Paid Preparers
FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
FAULKNER KING & WENZ PSC	611038574	PO BOX 285, MT STERLING KY 40353	8594981836

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?

Yes

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:
No data

Race & Ethnicity

No data

Gender Identity

Transgender Identity

No data

Sexual Orientation

No data

Disability

No data.

Appendix

Key Documents

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

GATEWAY CHILDREN'S SERVICES

37 N Maysville St
Mt Sterling, KY 40353

✓ Foundation Status Code: PC*

✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details			<div>✓ IRS Pub 78 verified</div>
Organization name	Location	Most recent IRS Publication 78	
Gateway Juvenile Diversion Project Inc.	Mt. Sterling, KY	March 2024	
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin	
61-1033836	A public charity (50% deductibility limitation).	March 25, 2024	

IRS Business Master File Details			IRS BMF	509(a)(1)
Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status		
GATEWAY JUVENILE DIVERSION PROJECT INC	March 12 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)		
EIN	IRS subsection	Ruling date		
61-1033836	This organization is a <u>501(c)(3) Public Charity</u>	06/1984		
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.

-[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 [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 [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- 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.

-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 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.