

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2018**

Department of the Treasury  
Internal Revenue Service

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.

Open to Public Inspection

**A** For the 2018 calendar year, or tax year beginning **OCT 1, 2018** and ending **SEP 30, 2019**

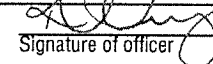
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Gateway</b>		<b>D</b> Employer identification number <b>63-0288854</b>
	Doing business as		<b>E</b> Telephone number <b>205-510-2600</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>8,403,443.</b>
	<b>1401 20th Street South</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>Birmingham, AL 35205</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>F</b> Name and address of principal officer: <b>Kathryn O'Day same as C above</b>			<b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>www.gway.org</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			<b>L</b> Year of formation: <b>1891</b> <b>M</b> State of legal domicile: <b>AL</b>

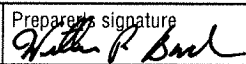
**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>Gateway is a game changer for Alabama children and families.</b>
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>3</b> <b>6</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>6</b>
	<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a) <b>5</b> <b>184</b>
	<b>6</b> Total number of volunteers (estimate if necessary) <b>6</b> <b>30</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> <b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 38 <b>7b</b> <b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) <b>2,586,929.</b> <b>Prior Year</b> <b>2,490,237.</b> <b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) <b>6,870,521.</b> <b>6,870,521.</b> <b>5,437,963.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>221,793.</b> <b>221,793.</b> <b>211,386.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>38,166.</b> <b>38,166.</b> <b>11,296.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>9,717,409.</b> <b>9,717,409.</b> <b>8,150,882.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>0.</b> <b>0.</b> <b>0.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b> <b>0.</b> <b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>5,631,678.</b> <b>5,631,678.</b> <b>4,798,132.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>0.</b> <b>0.</b> <b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>0.</b> <b>0.</b> <b>0.</b>
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>3,922,213.</b> <b>3,922,213.</b> <b>3,505,939.</b>	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>9,553,891.</b> <b>9,553,891.</b> <b>8,304,071.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 <b>163,518.</b> <b>163,518.</b> <b>-153,189.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) <b>35,438,858.</b> <b>Beginning of Current Year</b> <b>35,067,699.</b> <b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26) <b>2,721,179.</b> <b>2,721,179.</b> <b>2,236,833.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 <b>32,717,679.</b> <b>32,717,679.</b> <b>32,830,866.</b>

**Part II Signature Block**

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

<b>Sign Here</b>		<b>1/31/2020</b>
	Signature of officer	Date
	<b>Kathryn O'Day, President/CEO</b>	
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>William P. Bach</b>	Preparer's signature 	Date <b>1/31/2020</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P01315784</b>
	Firm's name <b>Kassouf &amp; Co., PC</b>	Firm's EIN <b>63-0590670</b>	Firm's address <b>2101 Highland Ave S Suite 300 Birmingham, AL 35205-4009</b>	Phone no. <b>205-443-2500</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: Gateway is a game changer for Alabama children and families.

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [X] Yes [ ] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 2,126,169. including grants of \$ ) (Revenue \$ 1,531,043.) Residential Program: Gateway's historic residential campus began as Birmingham's original orphanage and first social services agency: The Mercy Home. In 2018, this program serves youth ages 12-18 from significant backgrounds of trauma. Youth residing on campus receive specialized mental health and education services to heal, return to family, and become strong young adults.

4b (Code: ) (Expenses \$ 3,220,058. including grants of \$ ) (Revenue \$ 2,506,748.) Foster Care Programs (Therapeutic Foster Care and Independent Living Program): Our founders had the foresight to know that without permanent family connections, children's health, education, safety and financial stability are significantly at risk. For more than 125 years, Gateway has committed its mission and services to helping children be in safe, permanent families. In 2018, Gateway helped more than 50 foster children safely return to their families. Twelve were adopted into forever homes. Additionally, Gateway exceeds national statistics helping teens in foster care gain employment and graduate from high school.

4c (Code: ) (Expenses \$ 1,954,388. including grants of \$ ) (Revenue \$ 1,404,988.) Family and Financial Counseling (Intensive In-Home Services Program, Shelby County Wraparound, Go2U School Therapy and Gateway Financial Freedom): Gateway has a proven track record helping families care for one another, reach their financial goals and heal trauma. In 2018, Gateway helped more than 100 families stay together through family counseling services. Additionally, families paid back more than \$570,000 of debt to creditors and 26 avoided foreclosure through Gateway's financial counseling services.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 7,300,615.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....	X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	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? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	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)? <i>If "Yes," complete Schedule D, Part X</i> .....		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, excess benefit transactions, and contributions.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a, 1b, 1c. Includes questions about Form 1096, Forms W-2G, and backup withholding rules.

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

Form with multiple rows (2a-16) and columns (2a-2c, Yes, No) containing tax-related questions and answers.

**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 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**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	1a	6	
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	6	
<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		X
<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		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
<b>6</b> Did the organization have members or stockholders?	6		X
<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		X
<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		X
<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	X	
<b>b</b> Each committee with authority to act on behalf of the governing body?	8b	X	
<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		X

**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	X
<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	X
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
<b>13</b> Did the organization have a written whistleblower policy?	13	X
<b>14</b> Did the organization have a written document retention and destruction policy?	14	X
<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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	15a	X
<b>b</b> Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<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?	16a	X
<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?	16b	

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **None**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** 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.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **John Brack - 205-510-2615**  
**1401 20th Street South, Birmingham, AL 35205**

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... List all of the organization's current key employees... List the organization's five current highest compensated employees... List all of the organization's former officers, key employees... List all of the organization's former directors or trustees...

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

Table with 6 main columns: (A) Name and Title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Rows include Keith Carter (Director), Denson Franklin III (Vice Chairman), Elizabeth Goodrich (Secretary), Tom Thompson (Chairman), Maeci Walker (Director), James McCrary (Director), Kathryn O'Day (CEO/President), Cathy Jenkins (EVP), and John Brack (Director of Accounting).

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Sub-total</b> .....							384,167.	0.	46,625.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							384,167.	0.	46,625.	

**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 2

	Yes	No
<b>3</b> Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

**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)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns	<b>1a</b> 1,152,193.					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b> 178,300.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 1,159,744.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f		2,490,237.				
	Program Service Revenue	<b>2 a</b> <u>Medicaid Revenue</u>	<b>Business Code</b> 624100	3,299,607.	3,299,607.		
<b>b</b> <u>Contract Revenue</u>		624100	2,078,801.	2,078,801.			
<b>c</b> <u>Program Service Fees</u>		624100	59,555.	59,555.			
<b>d</b>							
<b>e</b>							
<b>f</b> All other program service revenue							
<b>g Total.</b> Add lines 2a-2f			5,437,963.				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		216,914.			216,914.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real	6,480.				
		(ii) Personal					
		Less: rental expenses	0.				
	<b>c</b> Rental income or (loss)	6,480.					
	<b>d</b> Net rental income or (loss)		6,480.			6,480.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	247,033.				
		(ii) Other					
		Less: cost or other basis and sales expenses	247,033.	5,528.			
		<b>c</b> Gain or (loss)	0.	-5,528.			
	<b>d</b> Net gain or (loss)		-5,528.			-5,528.	
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>					
		<b>b</b> Less: direct expenses	<b>b</b>				
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>						
	<b>b</b> Less: direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
	<b>b</b> Less: cost of goods sold	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> <u>Miscellaneous Income</u>	624100	4,816.	4,816.				
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d		4,816.					
<b>12 Total revenue.</b> See instructions		8,150,882.	5,442,779.	0.	217,866.		

**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	401,532.	232,811.	168,721.	
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	3,499,656.	3,281,398.	218,258.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	566,497.	531,567.	34,930.	
10 Payroll taxes	330,447.	304,137.	26,310.	
11 Fees for services (non-employees):				
a Management				
b Legal	60,882.		60,882.	
c Accounting	98,788.		98,788.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	375,747.	357,298.	18,449.	
12 Advertising and promotion	2,470.		2,470.	
13 Office expenses	77,214.	74,019.	3,195.	
14 Information technology	199,582.	177,731.	21,851.	
15 Royalties				
16 Occupancy	205,582.	205,582.		
17 Travel	244,761.	242,110.	2,651.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	16,584.	10,156.	6,428.	
20 Interest	77,310.		77,310.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	313,657.	194,607.	119,050.	
23 Insurance	179,544.	131,584.	47,960.	
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 <b>Client services</b>	782,434.	777,484.	4,950.	
b <b>Building and ground mai</b>	331,378.	331,378.		
c <b>Utilities</b>	302,157.	302,157.		
d <b>Workers' compensation</b>	72,440.	72,440.		
e All other expenses	165,409.	74,156.	91,253.	
25 <b>Total functional expenses.</b> Add lines 1 through 24e	8,304,071.	7,300,615.	1,003,456.	0.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	761,500.	1	92,887.
	<b>2</b> Savings and temporary cash investments .....	80,454.	2	105,959.
	<b>3</b> Pledges and grants receivable, net .....		3	
	<b>4</b> Accounts receivable, net .....	962,029.	4	869,460.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		6	
	<b>7</b> Notes and loans receivable, net .....		7	
	<b>8</b> Inventories for sale or use .....		8	
	<b>9</b> Prepaid expenses and deferred charges .....	81,388.	9	87,968.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 5,577,279.		
	<b>b</b> Less: accumulated depreciation .....	10b 2,337,324.	5,777,170.	10c 3,239,955.
	<b>11</b> Investments - publicly traded securities .....	5,214,699.	11	5,594,513.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		12	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		13	
	<b>14</b> Intangible assets .....		14	
	<b>15</b> Other assets. See Part IV, line 11 .....	22,561,618.	15	25,076,957.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	35,438,858.	16	35,067,699.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	380,909.	17	249,203.
	<b>18</b> Grants payable .....		18	
	<b>19</b> Deferred revenue .....	104,819.	19	7,040.
	<b>20</b> Tax-exempt bond liabilities .....		20	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....	9,511.	21	9,157.
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	1,907,223.	23	1,709,651.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		24	
	<b>25</b> 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 .....	318,717.	25	261,782.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	2,721,179.	26	2,236,833.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	10,164,486.	27	9,767,814.
	<b>28</b> Temporarily restricted net assets .....		28	
	<b>29</b> Permanently restricted net assets .....	22,553,193.	29	23,063,052.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		30	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		32	
<b>33</b> Total net assets or fund balances .....	32,717,679.	33	32,830,866.	
<b>34</b> Total liabilities and net assets/fund balances .....	35,438,858.	34	35,067,699.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,150,882.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,304,071.
3	Revenue less expenses. Subtract line 2 from line 1	3	-153,189.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	32,717,679.
5	Net unrealized gains (losses) on investments	5	538,441.
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 in Schedule O)	9	-272,065.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	32,830,866.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain 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 Single Audit Act and OMB Circular A-133?		X
3b	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		

Form 990 (2018)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2018**

Open to Public Inspection

Name of the organization

Gateway

Employer identification number

63-0288854

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

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

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

g Provide the following information about the supported organization(s).

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

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2,711,259.	2,418,303.	2,496,851.	2,586,929.	2,490,237.	12,703,579.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> 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 .....	2,711,259.	2,418,303.	2,496,851.	2,586,929.	2,490,237.	12,703,579.
<b>5</b> 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) .....						3,968,671.
<b>6 Public support.</b> Subtract line 5 from line 4.						8,734,908.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 .....	2,711,259.	2,418,303.	2,496,851.	2,586,929.	2,490,237.	12,703,579.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	158,533.	178,499.	168,309.	223,633.	223,394.	952,368.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						13,655,947.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....				12		

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

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

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	63.96 %
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 .....	<b>15</b>	64.77 %

**16a 33 1/3% support test - 2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3% support test - 2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

**17a 10% -facts-and-circumstances test - 2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

**b 10% -facts-and-circumstances test - 2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 in 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.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

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

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) 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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the 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.		
<b>2</b>	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.		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	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).		

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

		Yes	No
<b>1</b>	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?		
<b>2</b>	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).		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b>	Activities Test. Answer (a) and (b) below.		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>b</b>	Did the activities described in (a) 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.		
<b>3</b>	Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b>	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? Provide details in Part VI.		
<b>b</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.		

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

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2018

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

**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.)

Lined area for supplemental information.

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Name of the organization

Gateway

Employer identification number

63-0288854

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (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 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 1/3% 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 (entering "N/A" in column (b) instead of the contributor name and address), 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 990-PF, 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

Employer identification number

**Gateway**

**63-0288854**

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 1,202,193.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 1,076,498.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

**Gateway**

**63-0288854**

**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
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
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	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____

Name of organization

Employer identification number

**Gateway**

63-0288854

**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 info. once) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

Gateway

Employer identification number

63-0288854

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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...?, 6 Did the organization inform all grantees...?

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

Form with multiple sections: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

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.

Form with sections: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report..., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

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

Schedule D (Form 990) 2018

832051 10-29-18

**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
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<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 on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<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** Temporarily restricted 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:

	Yes	No
<b>(i)</b> unrelated organizations	<b>3a(i)</b>	
<b>(ii)</b> related organizations	<b>3a(ii)</b>	

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? **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		906,135.		906,135.
<b>b</b> Buildings		4,143,476.	1,899,866.	2,243,610.
<b>c</b> Leasehold improvements		7,652.	7,652.	0.
<b>d</b> Equipment		454,614.	374,102.	80,512.
<b>e</b> Other		65,402.	55,704.	9,698.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,239,955.

**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> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Beneficial interest in perpetual trusts	23,063,052.
(2) Refundable deposits-Program Rent	11,178.
(3) Assets held for sale	2,000,000.
(4) Accrued interest receivable	2,727.
(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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Compensated absences	261,782.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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	8,663,494.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	28,582.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	509,859.
e	Add lines 2a through 2d	2e	538,441.
3	Subtract line 2e from line 1	3	8,125,053.
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	25,829.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	25,829.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	8,150,882.

**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	8,550,307.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	272,065.
e	Add lines 2a through 2d	2e	272,065.
3	Subtract line 2e from line 1	3	8,278,242.
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	25,829.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	25,829.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	8,304,071.

**Part XIII Supplemental Information.**

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

**Part IV, line 2b:**

The Organization provides credit counseling services to the general public. The Organization collects funds from client, holds these funds in bank accounts, and makes debt payments on behalf of the clients. The amounts held for clients for payment of debt (related to debt counseling) are included on Form 990 Part X (Balance Sheet) Line 21.

**Part XI, Line 2d - Other Adjustments:**

Change in Value of Beneficial Interest in Perpetual Trusts 509,859.

**Part XII, Line 2d - Other Adjustments:**

Loss on classification as held for sale 272,065.

Part XIII Supplemental Information (continued)

Horizontal lines for supplemental information.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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.

OMB No. 1545-0047

**2018**

Open to Public Inspection

Name of the organization

Gateway

Employer identification number

63-0288854

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</td> </tr> </table>	<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 (such as maid, chauffeur, chef)		
<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 (such as maid, chauffeur, chef)									
<p><b>b</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 .....</p>	<b>1b</b>									
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....</p>	<b>2</b>									
<p><b>3</b> 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<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				
<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									
<p><b>4</b> 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:</p>										
<p><b>a</b> Receive a severance payment or change-of-control payment? .....</p>	<b>4a</b>	<input checked="" type="checkbox"/>								
<p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....</p>	<b>4b</b>	<input checked="" type="checkbox"/>								
<p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? .....</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4c</b>	<input checked="" type="checkbox"/>								
<p><b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b></p>										
<p><b>5</b> 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:</p>										
<p><b>a</b> The organization? .....</p>	<b>5a</b>	<input checked="" type="checkbox"/>								
<p><b>b</b> Any related organization? .....</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>	<b>5b</b>	<input checked="" type="checkbox"/>								
<p><b>6</b> 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:</p>										
<p><b>a</b> The organization? .....</p>	<b>6a</b>	<input checked="" type="checkbox"/>								
<p><b>b</b> Any related organization? .....</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>	<b>6b</b>	<input checked="" type="checkbox"/>								
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....</p>	<b>7</b>	<input checked="" type="checkbox"/>								
<p><b>8</b> 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 .....</p>	<b>8</b>	<input checked="" type="checkbox"/>								
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....</p>	<b>9</b>									

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

Schedule J (Form 990) 2018

**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 aren't 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.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Kathryn O' Day CEO/President	207,016.	0.	0.	0.	19,656.	226,672.	0.
(i)							0.
(ii)							0.
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
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(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							

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.

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

Department of the Treasury  
Internal Revenue Service

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

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

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

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

Gateway

Employer identification number

63-0288854

**Form 990, Part III, Line 3, Changes in Program Services:**

In July 2019, Gateway decided to terminate the Residential program.

Gateway plans to sell the Residential campus and related assets.

**Form 990, Part VI, Section B, line 11b:**

The President/CEO and Director of Accounting review and approve the information in the Form 990 before it is filed. In addition, the Form 990 is provided to various Board Representatives to be further reviewed prior to filing.

**Form 990, Part VI, Section B, Line 12c:**

The Board annually reviews the Conflict of Interest policies and other governance policies and compliance with these policies. The Organization also has a corporate compliance plan which is part of new employee orientation.

**Form 990, Part VI, Section B, Line 15a:**

The Board of Directors annually reviews the fairness of the President/CEO's compensation and benefits in relationship to performance and compensation in comparable organizations.

**Form 990, Part VI, Section C, Line 19:**

The Organization's financial statements are available to the public upon request at the office.

**Form 990, Part XI, line 9, Changes in Net Assets:**

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

Schedule O (Form 990 or 990-EZ) (2018)

832211 10-10-18

Name of the organization

Gateway

Employer identification number

63-0288854

Loss from classification of assets as held for sale

-272,065.

Form 990, Part XII, Line 2c:

The Organization has not changed its process from the prior year.

Section 1.263(A)-1(F) De Minimis Safe Harbor Election

Gateway

1401 20th Street South

Birmingham, AL 35205

Employer Identification Number: 63-0288854

For the year ending September 30, 2019

Gateway is making the de minimis safe harbor election under Reg. Sec.

1.263(A)-1(F).

Client: 12927500 - Gateway  
 Engagement: 2019 - Gateway  
 Period Ending: 9/30/2019  
 Trial Balance: WTB

Account	Description	UNADJ 9/30/2019	JE Ref #	AJE	ADJ 9/30/2019
1029-01-000-99	Cash - New Oakworth Operating-Birmingham	56,279.70			56,279.70
1032-01-000-99	CASH IN BANK-OPERATING-OAKWORTH	25,818.32			25,818.32
1033-01-000-99	CASH IN BANK-PAYROLL-OAKWORTH	1,051.50			1,051.50
1036-01-000-99	CASH IN BANK-CCCS	9,157.36			9,157.36
1045-01-000-99	CASH IN BANK-OAKWORTH CLEARING	851.02		(269.83)	581.19
1060-01-000-99	INVESTMENTS-FIDELITY	888,068.44			888,068.44
1072-01-000-99	IBM STOCK	11,051.92			11,051.92
1201-01-000-99	ACCOUNTS RECEIVABLE	335,382.44			335,382.44
1202-01-000-99	ACCOUNTS RECEIVABLE-MEDICAID	533,610.36			533,610.36
1211-01-000-99	ACCOUNTS RECEIVABLE MISCELLANEOUS	78,134.17			78,134.17
1220-01-000-99	RESERVE FOR DOUBTFUL ACCOUNTS	(77,666.70)			(77,666.70)
1250-01-000-99	PREPAID INSURANCE	34,815.20			34,815.20
1251-01-000-99	PREPAID RENT	16,941.00			16,941.00
1252-01-000-99	PREPAID EXPENSE	34,435.10			34,435.10
1260-01-000-99	ACCRUED INTEREST RECEIVABLE	2,727.00			2,727.00
1401-01-000-99	LAND	1,145,434.67		(239,300.00)	906,134.67
1403-01-000-99	BUILDINGS & IMPROVEMENTS	10,382,219.19		(6,238,743.27)	4,143,475.92
1404-01-000-99	A/D-BUILDINGS & IMPROVEMENTS	(6,177,772.99)		4,270,255.23	(1,907,517.76)
1405-01-000-99	LEASEHOLD IMPROVEMENTS	28,041.70		(20,388.70)	7,653.00
1410-01-000-99	EQUIPMENT	176,253.54		(83,650.58)	92,602.96
1411-01-000-99	A/D-EQUIPMENT	(97,795.14)		67,726.13	(30,069.01)
1415-01-000-99	COMPUTER EQUIPMENT	1,044,104.95		(823,999.29)	220,105.66
1416-01-000-99	A/D-COMPUTER EQUIPMENT	(1,030,039.90)		826,408.09	(203,631.81)
1420-01-000-99	OFFICE EQUIPMENT	554,234.70		(550,475.70)	3,759.00
1421-01-000-99	A/D-OFFICE EQUIPMENT	(544,789.17)		542,533.77	(2,255.40)
1430-01-000-99	FURNITURE	109,280.01		(43,878.44)	65,401.57
1431-01-000-99	A/D-FURNITURE	(88,293.25)		32,588.85	(55,704.40)
1450-01-000-99	VEHICLES	138,146.00			138,146.00
1451-01-000-99	A/D-VEHICLES	(129,051.56)		(9,094.44)	(138,146.00)
1556-01-000-99	SPLIT INTEREST IN JLW TRS	89,553.94			89,553.94
1560-01-000-99	SPLIT INTEREST IN BEESON TRUST	22,973,498.01			22,973,498.01
1600-01-000-99	REFUNDABLE DEPOSITS-PROG RENT	11,177.78			11,177.78
1610-01-000-99	INVESTMENTS-FIDELITY-COLLATERALIZED	4,801,351.62			4,801,351.62
1901-01-000-99	INVENTORY	1,776.59			1,776.59
2000-01-000-99	ACCOUNTS PAYABLE	(12,667.19)			(12,667.19)
2010-01-000-99	ACCOUNTS PAYABLE-KIDS ACCOUNT	(1,254.29)			(1,254.29)
2016-01-000-99	A/P ACCRUAL	(103,845.49)			(103,845.49)
2021-01-000-99	ACCOUNTS PAYABLE-CCCS SETTLEMENT	(9,157.36)			(9,157.36)
2035-01-000-99	INTEREST PAYABLE:20TH ST. BLDG.	(1,990.10)			(1,990.10)
2050-01-000-99	PAYROLL ACCRUAL	(135,553.24)			(135,553.24)
2051-01-000-99	ACCRUED COMPENSATED LEAVE	(261,782.06)			(261,782.06)
2230-01-000-99	CAFETERIA DEDUCTION PAYABLE	(1,318.74)			(1,318.74)
2232-01-000-99	LIFE/DISABILITY INS. DEDUCTION PAYABLE	7,425.97			7,425.97
2527-01-000-99	DEFERRED REVENUE:	(7,039.62)			(7,039.62)
2815-01-000-99	TERM LOAN - MAIN	(1,709,650.92)			(1,709,650.92)
3220-01-000-99	UNRESTRICTED FUND BALANCE-PRIOR	(32,717,948.85)		269.83	(32,717,679.02)
4001-01-101-99	CONTRIBUTIONS: ADMIN	(76,579.72)			(76,579.72)
4001-01-254-99	Contribution-Restricted: Residential	(6,666.68)			(6,666.68)
4004-01-101-99	CONTRIBUTIONS-BEESON TRUST:ADMIN	(1,076,497.70)			(1,076,497.70)
4201-01-260-99	Contract Revenue: TFC	(155,010.00)			(155,010.00)
4201-01-272-01	Contract Revenue:ILP-Birmingham	(311,538.72)			(311,538.72)
4201-01-272-99	Contract Revenue:ILP-Huntsville	(155,434.67)			(155,434.67)
4201-01-331-99	Contract Revenue:IIHS	(1,260,114.84)			(1,260,114.84)
4206-01-254-01	Contract Revenue: Residential -Bessemer ADM	(196,703.01)			(196,703.01)
4300-01-312-99	Grants: FC	(111,666.67)			(111,666.67)
4300-01-331-99	GRANTS-Birmingham:IIHS	(25,000.00)			(25,000.00)
4300-01-340-99	GRANTS-Birmingham:GFF	(41,633.47)			(41,633.47)
4401-01-312-99	Program Service Fees: FC	(10,589.00)			(10,589.00)
4401-01-340-99	Program Service Fees: GFF	(48,965.26)			(48,965.26)

Account	Description	UNADJ 9/30/2019	JE Ref #	AJE	ADJ 9/30/2019
4501-01-254-99	MEDICAID REVENUE:PSYCH 21	(1,334,340.00)			(1,334,340.00)
4501-01-260-99	Medicaid Revenue: TFC	(1,774,054.89)			(1,774,054.89)
4501-01-272-01	Medicaid Revenue: ILP-Birmingham	(77,403.44)			(77,403.44)
4501-01-272-99	Medicaid Revenue: ILP-Huntsville	(28,489.97)			(28,489.97)
4501-01-312-99	Medicaid Revenue: FC	(16,243.30)			(16,243.30)
4501-01-331-99	MEDICAID REVENUE-Birmingham:IIHS	(69,075.63)			(69,075.63)
4601-01-101-99	UNITED WAY SUPPORT: ADMIN	(1,152,192.54)			(1,152,192.54)
4701-01-101-99	INVESTMENT INCOME: ADMIN	(216,913.64)			(216,913.64)
4703-01-101-99	UNREALIZED GAIN/LOSS	(538,440.11)			(538,440.11)
4803-01-101-99	RENTAL INCOME-20TH S-Birmingham:Admin	(6,480.00)			(6,480.00)
4951-01-101-99	GAIN/LOSS-SALE OF FIXED ASSETS	0.00		5,527.78	5,527.78
4990-01-101-99	Miscellaneous Income: Admin for Medical Records	(530.45)			(530.45)
4999-01-101-99	MISCELLANEOUS INCOME: ADMIN	(4,285.26)			(4,285.26)
7010-01-100-99	Salaries:Shared Services	364,312.02			364,312.02
7010-01-101-99	Salaries: Admin	384,174.35			384,174.35
7010-01-110-99	Salaries: QI	70,183.72			70,183.72
7010-01-113-99	Salaries: IT	162,971.29			162,971.29
7010-01-114-99	Salaries: Accounting	273,092.98			273,092.98
7010-01-254-99	Salaries:Residential	1,105,046.66			1,105,046.66
7010-01-260-99	Salaries: TFC	476,358.12			476,358.12
7010-01-272-99	Salaries:ILP	272,287.67			272,287.67
7010-01-312-99	Salaries: FC	127,744.41			127,744.41
7010-01-331-99	Salaries: IIHS	521,537.39			521,537.39
7010-01-340-99	Salaries: GFF	118,822.28			118,822.28
7010-01-494-99	Salaries: Centralized Intake	81,591.48			81,591.48
7098-01-100-99	Compensated Abscences:Shared Services	(1,066.00)			(1,066.00)
7098-01-101-99	Compensated Abscences: Admin	2,804.64			2,804.64
7098-01-110-99	Compensated Abscences: QI	4,233.38			4,233.38
7098-01-113-99	Compensated Abscences: IT	(3,206.24)			(3,206.24)
7098-01-114-99	Compensated Abscences: Accounting	(3,759.73)			(3,759.73)
7098-01-254-99	Compensated Abscences:Residential	(68,550.70)			(68,550.70)
7098-01-260-99	Compensated Abscences: TFC	13,499.81			13,499.81
7098-01-272-99	Compensated Abscences:ILP	521.31			521.31
7098-01-312-99	Compensated Abscences: FC	195.52			195.52
7098-01-331-99	COMPENSATED ABSENCES:IIHS	(1,913.80)			(1,913.80)
7098-01-340-99	Compensated Abscences: GFF	(811.20)			(811.20)
7098-01-494-99	Compensated Abscences: Centralized Intake	1,117.64			1,117.64
7100-01-100-99	Employee Benefits: Shared Services	87,206.92			87,206.92
7100-01-101-99	Employee Benefits: Admin	34,930.15			34,930.15
7100-01-110-99	Employee Benefits: QI	7,673.97			7,673.97
7100-01-113-99	Employee Benefits: IT	29,684.96			29,684.96
7100-01-114-99	Employee Benefits: Accounting	36,460.09			36,460.09
7100-01-254-99	Employee Benefits: Residential	136,844.57			136,844.57
7100-01-260-99	Employee Benefits: TFC	54,047.38			54,047.38
7100-01-272-99	Employee Benefits: ILP	40,254.36			40,254.36
7100-01-312-99	Employee Benefits: FC	11,213.24			11,213.24
7100-01-331-99	Employee Benefits: IIHS	93,269.10			93,269.10
7100-01-340-99	Employee Benefits: GFF	19,560.99			19,560.99
7100-01-494-99	Employee Benefits: Centralized Intake	15,351.05			15,351.05
7200-01-100-99	Payroll Taxes: Shared Services	29,074.04			29,074.04
7200-01-101-99	Payroll Taxes: Admin	26,309.85			26,309.85
7200-01-110-99	Payroll Taxes: QI	5,517.71			5,517.71
7200-01-113-99	Payroll Taxes: IT	12,396.14			12,396.14
7200-01-114-99	Payroll Taxes: Accounting	22,152.12			22,152.12
7200-01-254-99	Payroll Taxes: Residential	98,574.78			98,574.78
7200-01-260-99	Payroll Taxes: TFC	41,018.73			41,018.73
7200-01-272-99	Payroll Taxes: ILP	23,396.97			23,396.97
7200-01-312-99	Payroll Taxes: FC	11,361.63			11,361.63
7200-01-331-99	Payroll Taxes: IIHS	44,689.47			44,689.47
7200-01-340-99	Payroll Taxes: GFF	9,300.54			9,300.54
7200-01-494-99	Payroll Taxes: Centralized Intake	6,654.28			6,654.28
7216-01-111-99	Worker's Comp: HR	72,440.00			72,440.00
8001-01-254-99	Doctors & Nurses Contract:Residential	111,142.64			111,142.64

Account	Description	UNADJ 9/30/2019	JE Ref #	AJE	ADJ 9/30/2019
8001-01-260-99	Doctors & Nurses Contract: TFC	62,850.00			62,850.00
8001-01-272-99	Doctors & Nurses Contract:ILP	3,546.23			3,546.23
8001-01-312-99	Doctors & Nurses Contract: FC	14,400.00			14,400.00
8002-01-101-99	Prof Fees-Legal	60,882.21			60,882.21
8003-01-100-99	Prof Fees-Other	16,558.97			16,558.97
8003-01-101-99	Prof Fees-Other	18,447.96			18,447.96
8010-01-101-99	Prof Fees-Audit & Bookkeeping	98,788.44			98,788.44
8011-01-100-99	Payroll Processing	27,412.80			27,412.80
8034-01-100-99	Technology Support	175.00			175.00
8034-01-101-99	Technology Support	21,850.70			21,850.70
8034-01-113-99	Technology Support:IT	149,421.25			149,421.25
8034-01-114-99	TECHNOLOGY:Acctg	250.00			250.00
8034-01-254-99	Technology: Residential	2,604.01			2,604.01
8034-01-340-99	Technology: GFF	25,280.56			25,280.56
8046-01-100-99	Temporary Staff	11,278.40			11,278.40
8046-01-254-99	Temporary Staff:Residential	110,107.32			110,107.32
8102-01-100-99	Office Supplies	8,461.23			8,461.23
8102-01-101-99	Office Supplies	2,659.72			2,659.72
8102-01-254-99	Office Supplies: Residential	2,118.63			2,118.63
8102-01-260-99	OFFICE SUPPLIES: TFC	160.10			160.10
8116-01-254-99	Household Expense:Residential	4,213.39			4,213.39
8116-01-272-99	Household Expense:ILP	95,836.30			95,836.30
8123-01-254-99	Kitchen:Residential	17,933.55			17,933.55
8134-01-254-99	Medical:Residential	2,442.56			2,442.56
8134-01-272-99	Medical:ILP	23.90			23.90
8140-01-254-99	Recreational/Crafts:Residential	486.27			486.27
8164-01-100-99	Food-Special Functions	850.93			850.93
8164-01-101-99	Food-Special Functions	4,950.42			4,950.42
8164-01-254-99	Food For Client Meals:Residential	85,293.34			85,293.34
8180-01-254-99	Educational Supplies:Residential	9,810.61			9,810.61
8180-01-272-99	Educational Supplies:ILP	115.00			115.00
8201-01-100-99	Telephone - Traditional	7,601.86			7,601.86
8201-01-113-99	TELEPHONE-LOCAL & SE:IT	3,159.40			3,159.40
8201-01-254-99	Telephone - Traditional	7,392.05			7,392.05
8203-01-100-99	Telephone - Cellular	500.00			500.00
8203-01-101-99	Telephone - Cellular	500.00			500.00
8203-01-113-99	PAGERS & CELLULAR PH:IT	40,721.18			40,721.18
8203-01-254-99	PAGERS & CELLULAR PHONES:PSYCH 21	588.66			588.66
8300-01-100-99	Postage	3,314.38			3,314.38
8300-01-101-99	Postage	35.10			35.10
8400-01-272-99	Rent:ILP	205,582.29			205,582.29
8410-01-100-01	Utilities	9,450.97			9,450.97
8410-01-100-99	Utilities	126,620.98			126,620.98
8410-01-254-99	Utilities:Residential	166,084.16			166,084.16
8440-01-100-99	Bldgs, Ground, Maintenance: 20Th St. Bldg	99,835.84			99,835.84
8440-01-254-99	Bldgs, Grounds, Maintenance:Residential	131,491.93			131,491.93
8458-01-101-99	Insurance	47,960.37			47,960.37
8458-01-254-99	Insurance: Residential	33,995.00			33,995.00
8458-01-260-99	Insurance: TFC	49,345.46			49,345.46
8458-01-272-99	Insurance: ILP	14,999.45			14,999.45
8458-01-312-99	Insurance: FC	7,301.78			7,301.78
8458-01-331-99	Insurance: IIHS	21,905.32			21,905.32
8458-01-340-99	Insurance: GFF	4,038.10			4,038.10
8501-01-100-99	Equipment Rental and Repairs	4,745.57			4,745.57
8501-01-113-99	Equipment Rental: IT	18,065.35			18,065.35
8501-01-254-99	Equipment Rental and Repairs: Residential	622.96			622.96
8602-01-101-99	Public Relations	29.53			29.53
8605-01-101-99	Advertising	2,440.00			2,440.00
8608-01-101-99	Research & Development	17,285.64			17,285.64
8610-01-100-99	Subscriptions & Publications	299.00			299.00
8702-01-101-99	Mileage Reimbursement	2,360.98			2,360.98
8702-01-110-99	Mileage-Employee: QI	810.30			810.30
8702-01-113-99	Mileage-Employee: IT	290.27			290.27

Account	Description	UNADJ 9/30/2019	JE Ref #	AJE	ADJ 9/30/2019
8702-01-254-99	Mileage-Employee: Residential	1,762.75			1,762.75
8702-01-260-99	Mileage-Employee: TFC	53,244.75			53,244.75
8702-01-272-99	Mileage-Employee: ILP	22,488.24			22,488.24
8702-01-312-99	Mileage-Employee: FC	1,235.75			1,235.75
8702-01-331-99	Mileage-Employee: IIHS	162,063.81			162,063.81
8758-01-254-99	Gasoline:Residential	504.94			504.94
8764-01-254-99	Vehicle Fleet Expenses:Residential	2,682.42			2,682.42
8816-01-100-99	Staff Development	1,896.13			1,896.13
8816-01-101-99	Staff Development	4,341.06			4,341.06
8816-01-110-99	Staff Development: QI	561.29			561.29
8816-01-114-99	Staff Development: Accounting	484.00			484.00
8816-01-254-99	Staff Development: Residential	949.00			949.00
8816-01-260-99	Staff Development: TFC	4,193.62			4,193.62
8816-01-272-99	Staff Development: ILP	481.41			481.41
8816-01-312-99	Staff Development: FC	179.59			179.59
8816-01-331-99	Staff Development: IIHS	1,245.58			1,245.58
8816-01-340-99	Staff Development: GFF	165.00			165.00
8820-01-101-99	Agency Sponsored Meetings	2,086.57			2,086.57
8916-01-260-99	Foster Family Payments: TFC	592,675.24			592,675.24
8917-01-260-99	Foster Parent Training: TFC	29,112.49			29,112.49
8934-01-254-99	Medical Supplies:Residential	143.86			143.86
8960-01-254-99	Individual Treatment Awards:Residential	682.65			682.65
8979-01-254-99	Client Special Assistance: Residential	3,036.28			3,036.28
8979-01-260-99	Client Special Assistance: TFC	1,149.53			1,149.53
8979-01-272-99	Client Special Assistance: ILP	26,627.31			26,627.31
8979-01-331-99	CLIENT ASSISTANCE-Birmingham:IIHS	691.64			691.64
8992-01-254-99	Allowances and Incentives:Residential	690.70			690.70
8992-01-272-99	Allowances and Incentives:ILP	5,716.80			5,716.80
9201-01-101-99	INTEREST: ADMIN	77,309.68			77,309.68
9601-01-101-99	DEPRECIATION-BLDGS/IMPROVEMENTS: ADMIN	116,672.88		2,377.25	119,050.13
9601-01-254-99	DEPRECIATION-BLDGS/IMPROVEMENTS:PSYCH 21	166,811.80		(9,799.69)	157,012.11
9601-01-260-99	DEPRECIATION-BLDGS/I-Birmingham:TFC	12,582.36		(50.77)	12,531.59
9601-01-312-99	DEPRECIATION-BLDGS/IMPROVEMENTS:FCS	21,733.20		197.09	21,930.29
9601-01-340-99	DEPRECIATION-BLDGS/I-Birmingham:GFF	3,431.52		(298.62)	3,132.90
9706-01-101-99	BANK CHARGES: ADMIN	5,225.32			5,225.32
9706-01-312-99	BANK CHARGES: FC	647.26			647.26
9706-01-340-99	Bank Charges: GFF	2,137.47			2,137.47
9724-01-100-99	Membership Dues	400.00			400.00
9724-01-101-99	Membership Dues	38,266.32			38,266.32
9821-01-100-99	Miscellaneous Expense	1,194.81			1,194.81
9821-01-101-99	Miscellaneous Expense	4,647.79			4,647.79
9821-01-110-99	Miscellaneous Expense: QI	28.10			28.10
9821-01-113-99	Miscellaneous Expense: IT	65.98			65.98
9821-01-254-99	Miscellaneous Expense: Residential	461.55			461.55
9821-01-260-99	Miscellaneous Expense: TFC	17,419.15			17,419.15
9821-01-272-99	Miscellaneous Expense: ILP	1,412.72			1,412.72
9821-01-331-99	MISCELLANEOUS EXPENS-Birmingham:IIHS	288.55			288.55
9827-01-100-99	Recruitment	100.00			100.00
9827-01-101-99	Recruitment	(350.00)			(350.00)
9827-01-111-99	RECRUITMENT:HR	23,939.04			23,939.04
9850-01-101-99	TRUSTEE FEES	25,829.07			25,829.07
9901-01-100-99	Shared Services Alloc: Shared Services	(800,223.85)			(800,223.85)
9901-01-110-99	Shared Services Alloc: QI	(89,008.47)			(89,008.47)
9901-01-111-99	Shared Svcs Alloc-Birmingham:HR	(96,379.04)			(96,379.04)
9901-01-113-99	Shared Svcs Alloc-Birmingham:IT	(413,569.58)			(413,569.58)
9901-01-114-99	Shared Svcs Alloc-Birmingham:Acctg	(330,938.34)			(330,938.34)
9901-01-254-99	Shared Svcs Alloc-Birmingham:Residentia	682,109.10			682,109.10
9901-01-260-99	Shared Svcs Alloc-Birmingham:TFC	418,984.50			418,984.50
9901-01-272-99	Shared Svcs Alloc-Birmingham:ILP	188,674.41			188,674.41
9901-01-312-99	Shared Svcs Alloc-Birmingham:FC	112,033.24			112,033.24
9901-01-331-99	Shared Svcs Alloc-Birmingham:IIHS	377,191.28			377,191.28
9901-01-340-99	Shared Svcs Alloc-Birmingham:GFF	55,841.20			55,841.20
9901-01-494-99	Shared Svcs Alloc-Birmingham:Fam Res Cn	(104,714.45)			(104,714.45)

Account	Description	UNADJ 9/30/2019	JE Ref #	AJE	ADJ 9/30/2019
KCO-05	Assets Held for Sale	0.00		2,000,000.00	2,000,000.00
KCO-31	Impairment Loss on Discontinued Assets	0.00		272,065.31	272,065.31
<b>Total</b>		<b>(0.00)</b>		<b>(0.00)</b>	<b>(0.00)</b>
<b>Net (Income) Loss</b>		<b>(383,205.63)</b>		<b>270,018.35</b>	<b>(113,187.28)</b>

Client: **12927500 - Gateway**  
 Engagement: **2019 - Gateway**  
 Period Ending: **9/30/2019**  
 Trial Balance: **WTB**  
 Workpaper: **3650.10 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 6</b>		<b>6000.10</b>		
To agree beginning balances to prior year audited balances.				
3220-01-000-99	UNRESTRICTED FUND BALANCE-PRIOR		269.83	
1045-01-000-99	CASH IN BANK-OAKWORTH CLEARING			269.83
<b>Total</b>			<b>269.83</b>	<b>269.83</b>
<b>Adjusting Journal Entries JE # 7</b>		<b>4500.10</b>		
To classify the Residential / Campus assets as held for sale.				
1404-01-000-99	A/D-BUILDINGS & IMPROVEMENTS		5,494.00	
1404-01-000-99	A/D-BUILDINGS & IMPROVEMENTS		4,253,879.37	
1411-01-000-99	A/D-EQUIPMENT		23,034.28	
1431-01-000-99	A/D-FURNITURE		28,853.16	
KCO-05	Assets Held for Sale		2,272,065.31	
1401-01-000-99	LAND			239,300.00
1403-01-000-99	BUILDINGS & IMPROVEMENTS			6,238,743.27
1405-01-000-99	LEASEHOLD IMPROVEMENTS			20,388.70
1410-01-000-99	EQUIPMENT			41,015.71
1430-01-000-99	FURNITURE			43,878.44
<b>Total</b>			<b>6,583,326.12</b>	<b>6,583,326.12</b>
<b>Adjusting Journal Entries JE # 8</b>		<b>4355.10</b>		
To record fixed asset disposals.				
1411-01-000-99	A/D-EQUIPMENT		40,507.42	
1416-01-000-99	A/D-COMPUTER EQUIPMENT		820,598.96	
1421-01-000-99	A/D-OFFICE EQUIPMENT		550,475.70	
4951-01-101-99	GAIN/LOSS-SALE OF FIXED ASSETS		5,527.78	
1410-01-000-99	EQUIPMENT			42,634.87
1415-01-000-99	COMPUTER EQUIPMENT			823,999.29
1420-01-000-99	OFFICE EQUIPMENT			550,475.70
<b>Total</b>			<b>1,417,109.86</b>	<b>1,417,109.86</b>
<b>Adjusting Journal Entries JE # 9</b>		<b>4350.12</b>		
To record current year depreciation.				
1404-01-000-99	A/D-BUILDINGS & IMPROVEMENTS		10,881.86	
1411-01-000-99	A/D-EQUIPMENT		4,184.43	
1416-01-000-99	A/D-COMPUTER EQUIPMENT		5,809.13	
1431-01-000-99	A/D-FURNITURE		3,735.69	
9601-01-101-99	DEPRECIATION-BLDGS/IMPROVEMENTS: ADMIN		2,377.25	
9601-01-312-99	DEPRECIATION-BLDGS/IMPROVEMENTS:FCS		197.09	
1421-01-000-99	A/D-OFFICE EQUIPMENT			7,941.93
1451-01-000-99	A/D-VEHICLES			9,094.44
9601-01-254-99	DEPRECIATION-BLDGS/IMPROVEMENTS:PSYCH 21			9,799.69
9601-01-260-99	DEPRECIATION-BLDGS/I-Birmingham:TFC			50.77
9601-01-340-99	DEPRECIATION-BLDGS/I-Birmingham:GFF			298.62
<b>Total</b>			<b>27,185.45</b>	<b>27,185.45</b>
<b>Adjusting Journal Entries JE # 14</b>		<b>4500.10</b>		
To record the impairment loss related to moving the residential assets to held for sale.				
KCO-31	Impairment Loss on Discontinued Assets		272,065.31	
KCO-05	Assets Held for Sale			272,065.31
<b>Total</b>			<b>272,065.31</b>	<b>272,065.31</b>