Seeds of Literacy

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Seeds of Literacy

aka Seeds
Cleveland, OH
https://www.seedsofliteracy.org/
(216)661-7950

MISSION

Seeds of Literacy is an award-winning, personalized education adult literacy program offering free, 1-to-1 tutoring in basic ed and GED test prep to nearly 1,000 adults annually with the help of more than 200 volunteer tutors. With a primary focus in Cleveland, OH at 2 brick-and-mortar locations, Seeds also serves students all over the US via a Virtual Classroom. 88% of our students live at or below federal poverty guidelines. Adult literacy annihilates poverty. Education is the first step to economic self-sufficiency, better employment, better health, and the academic success of children. Seeds is the only nationally accredited literacy program in Ohio.

EIN
20-0884284

RULING YEAR
2005

IRS SUBSECTION
501(c)(3) Public Charity

FOUNDING YEAR
1997

MAIN ADDRESS
3104 W. 25th Street 3rd Floor
Cleveland, OH
44109

AFFILIATION TYPE
Independent Organization

CONTACT
Ms. Bonnie Entler, President & CEO
(216) 661-7950
bonnieentler@seedsofliteracy.org

PRESIDENT AND CEO
Bonnie Entler

VICE PRESIDENT OF PROGRAMMING
Carmine Stewart

BOARD CHAIR
Jonathan Khouri

SUBJECT AREA
Education
Adult education
Adult literacy
Adult numeracy

NTEE Code
Adult, Continuing Education (B60)
## PROGRAMS

1. **Seeds of Literacy**
   - Population(s) served: Adults

## POPULATIONS SERVED

1. **Adults**

## COMPLIANCE

- ✔ IRS Pub 78 Verified as of July 2023
- ✔ IRS BMF 509(a) (1) as of July 10, 2023
- ✔ A-133 Audit Required/Performed?
- ✔ Conflict of Interest Policy
- ✔ Written whistleblower policy

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

## TRANSPARENCY MEASURES

- ✔ Board Practices Reported?
- ✗ Diversity Data Reported?
- **29** Number of Independent Board Members
Programs & Results

PROGRAMES

Source: Self-Reported by Organization, March 2023

Seeds of Literacy

Population(s) Served:
Adults

66% of adults in Cleveland are functionally illiterate, struggling with navigating daily life. They may struggle to advance or even qualify for gainful employment. This affects multiple generations, as they are also unable to help children with schoolwork. Recognizing that it is NEVER too late to graduate, Seeds of Literacy offers individualized GED and basic adult education through one-to-one tutoring. The award-winning program annually serves nearly 1,000 adults. Students range in age from 18 – 80s, but most are in their 30s and 40s, having been out of school 20+ years. Because traditional classroom models failed them, “classes” at Seeds are really individual tutoring 4 days a week, 3 times a day. Our Virtual Classroom uses Zoom breakout rooms. Seeds relies on 200+ volunteer tutors to make the program successful. Our program is 100% FREE for students, and relies on community support to help make a difference in the lives of adult learners.
Financials

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

Financials Quick View

- Total revenue, gains, and other support per audited financial statements: $1,388,212
- Total expenses and losses per audited financial statements: $1,386,268
- Surpluses in last 5 years: 5
- Negative Net Assets in past 5 years: 0

Financial Trends Analysis

Business Model Indicators

<table>
<thead>
<tr>
<th>Profitability</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
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<tbody>
<tr>
<td>Unrestricted surplus (deficit) before depreciation</td>
<td>$878</td>
<td>$67,054</td>
<td>$27,947</td>
<td>$259,943</td>
<td>$129,328</td>
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<td>As a % of expenses</td>
<td>0.1%</td>
<td>6.3%</td>
<td>2.7%</td>
<td>28.4%</td>
<td>9.5%</td>
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<tr>
<td>Unrestricted surplus (deficit) after depreciation</td>
<td>-$12,823</td>
<td>$55,334</td>
<td>$14,732</td>
<td>$243,205</td>
<td>$108,490</td>
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<td>As a % of expenses</td>
<td>-1.2%</td>
<td>5.2%</td>
<td>1.4%</td>
<td>26.1%</td>
<td>7.8%</td>
</tr>
</tbody>
</table>

Revenue Composition

| Total revenue (unrestricted & restricted) | $1,208,521 | $1,078,856 | $1,160,345 | $1,212,244 | $1,388,212 |
| Total revenue, % change over prior year | 32.9% | -10.7% | 7.6% | 4.5% | 14.5% |
| Program services revenue | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Membership dues | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Investment income | 0.0% | 0.2% | 0.4% | 0.0% | 0.0% |
| Government grants | 0.0% | 0.0% | 0.0% | 11.2% | 9.8% |
| All other grants and contributions | 99.9% | 99.6% | 99.6% | 88.8% | 90.1% |
| Other revenue | 0.1% | 0.1% | 0.0% | 0.0% | 0.1% |

Expense Composition

| Total expenses before depreciation | $1,022,778 | $1,056,335 | $1,044,944 | $914,510 | $1,365,430 |
| Total expenses, % change over prior year | 28.6% | 3.3% | -1.1% | -12.5% | 49.3% |
| Personnel | 72.4% | 71.0% | 71.1% | 65.8% | 74.9% |
| Professional Fees | 2.7% | 2.1% | 4.9% | 3.2% | 1.8% |
| Occupancy | 10.5% | 9.7% | 9.6% | 10.4% | 7.1% |
| Interest | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Pass-Through | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| All other expenses | 14.4% | 17.2% | 14.4% | 20.6% | 16.1% |
Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

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<th>Full Cost Components (estimated)</th>
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<th>2019</th>
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<th>2021</th>
<th>2022</th>
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<td>Total Expenses (after depreciation)</td>
<td>$1,036,479</td>
<td>$1,068,055</td>
<td>$1,058,159</td>
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<td>One Month of Savings</td>
<td>$85,232</td>
<td>$88,028</td>
<td>$87,079</td>
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<td>Debt Principal Repayment</td>
<td>$0</td>
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<td>Fixed Asset Additions</td>
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<td>$0</td>
<td>$33,494</td>
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<td>Total Full Costs (estimated)</td>
<td>$1,121,711</td>
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<td>$1,178,732</td>
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Capital Structure Indicators

Liquidity

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<td>Months of cash</td>
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<td>Months of cash and investments</td>
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<td>Months of estimated liquid unrestricted net assets</td>
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<td>5.1</td>
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Balance Sheet Composition

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<tr>
<td>Cash</td>
<td>$477,465</td>
<td>$482,578</td>
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<td>Investments</td>
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<td>Receivables</td>
<td>$248,859</td>
<td>$284,551</td>
<td>$216,712</td>
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<td>Gross land, buildings, and equipment (LBE)</td>
<td>$96,943</td>
<td>$103,914</td>
<td>$133,123</td>
<td>$136,567</td>
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<td>Accumulated depreciation (% of LBE)</td>
<td>57.9%</td>
<td>65.3%</td>
<td>57.7%</td>
<td>48.9%</td>
<td>52.5%</td>
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<tr>
<td>Liabilities (as % of LBE)</td>
<td>3.8%</td>
<td>5.5%</td>
<td>16.2%</td>
<td>13.9%</td>
<td>5.3%</td>
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<td>Unrestricted net assets</td>
<td>$429,191</td>
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<td>Temporarily restricted net assets</td>
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<td>Permanently restricted net assets</td>
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<tr>
<td>Total restricted net assets</td>
<td>$310,634</td>
<td>$274,801</td>
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<td>Total net assets</td>
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<td>$1,144,008</td>
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Key Data Checks

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

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

Source: Self-Reported by Organization, March 2023

PRESIDENT AND CEO
Ms. Bonnie Entler

Bonnie Entler has a master’s degree in Nonprofit Organization Administration, a bachelor’s degree in Biology, and holds a permanent teaching certificate. Under her direction, Seeds became a separate 501(c)(3) organization in 2003 and attained national accreditation that same year. She has overseen the growth of Seeds from 100 students to 1,000 annually, making Seeds larger than the average high school. She was instrumental in preparing for the 2014 GED, work that outpaced peer agencies state-wide and nationally. Under Bonnie’s tenure, Seeds has won dozens of awards, both at the local and national levels.

VICE PRESIDENT OF PROGRAMMING
Carmine Stewart

BOARD CHAIR
Jonathan Khouri
Carnegie Management & Development Corporation
Term: 2021 -

BOARD MEMBERS
Brooke Emmel
Key Corporate & Commercial Bank
Alan Lufkin
Litigation Management Inc.
Mary Petrus
Federal Reserve Bank of Cleveland
Liz Voskuhl
Deloitte & Touche
Andrea Vullo
Greater Cleveland Career Consortium
Bobby Grebenc
Arrow International
Stephen Ligus
Hylant
Bala Ramachandran
IBM
Angela Baez
Eaton Corporation
Jenna Bertin
Avient Corporation
Kevin Butler
McDonald Hopkins LLC
Danielle Chickerella
University Hospitals Clinical Network
Carmen Edgehouse
Acrisure
John Grace
Jumpstart
Sanaa Julien
Group Plan Commission
Christopher McLaughlin
Jones Day
Beth Morgan
Marcus Thomas LLC
Jessica Morgan
Greater Cleveland Foodbank
Michael Montaque
FirstEnergy
Bill O'Hare
Panzica Construction
Jeff Orloff
SPIRE Institute
Adam Roth
Ampli Fund
C. Ashley Saferight
Tucker Ellis LLP
Mallory Sanchez
The NRP Group
Dawn Southard
Team NEO
Toya Suber
Westfield Insurance
Sandra Williams
Charter Communications
Mark Yanochko
Yanochko Technical Services
Michael Zadd
Cleveland Clinic
# OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

## FISCAL YEAR 2022

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
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</thead>
<tbody>
<tr>
<td>Bonnie Entler</td>
<td>PRESIDENT &amp; CEO</td>
<td>$97,222</td>
<td>$19,123</td>
<td>$0</td>
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<tr>
<td>Kevin Butler</td>
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# OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES
## FISCAL YEAR 2021

<table>
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<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
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<tbody>
<tr>
<td>Bonnie Entler</td>
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# OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

## FISCAL YEAR 2020

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## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES
### FISCAL YEAR 2019

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### OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

#### FISCAL YEAR 2018

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## Paid Preparers

### FISCAL YEAR 2022

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### FISCAL YEAR 2021

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### FISCAL YEAR 2020

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

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

- Yes

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

- Not Applicable

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

- Yes

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

- Yes

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

- Not Applicable
Organizational Demographics

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

Leadership

The organization's co-leader identifies as:

<table>
<thead>
<tr>
<th>Race &amp; Ethnicity</th>
<th>Hispanic/Latino/Latina/Latinx</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender Identity</td>
<td>Female, Not transgender (cisgender)</td>
</tr>
<tr>
<td>Sexual Orientation</td>
<td>Heterosexual or Straight</td>
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<tr>
<td>Disability Status</td>
<td>Person without a disability</td>
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</table>

The organization's other co-leader identifies as:

<table>
<thead>
<tr>
<th>Race &amp; Ethnicity</th>
<th>Black/African American</th>
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</thead>
<tbody>
<tr>
<td>Gender Identity</td>
<td>Female, Not transgender (cisgender)</td>
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<tr>
<td>Sexual Orientation</td>
<td>Heterosexual or Straight</td>
</tr>
<tr>
<td>Disability Status</td>
<td>Person without a disability</td>
</tr>
</tbody>
</table>

Race & Ethnicity

- Senior Staff
  - Asian/Asian American: 0%
  - Black/African American: 23%
  - Hispanic/Latino/Latina/Latinx: 25%
  - Native Hawaiian/Pacific Islander: 0%
  - Other: 50%
  - Multi-Racial/Multi-Ethnic (2+ Races/Ethnicities): 0%
  - People who prefer to identify with another race or ethnicity: 0%
  - Unknown or decline to state: 0%

Gender Identity

- Senior Staff
  - Female: 100%
  - Male: 0%
  - Non-binary: 0%
  - Unknown or decline to state: 0%

Sexual Orientation

No data

Disability

No data.
## Appendix

### Key Documents

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<th>IRS Forms 990</th>
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<tbody>
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<td>2018 990</td>
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<td>2016 990</td>
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<th>Audited Financial Statements</th>
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<td>2020 Audited Financial Statement</td>
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<td>Letter of Determination</td>
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<tr>
<td>2021 Annual Report</td>
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<td>2018 Annual Report</td>
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<td>2017 Annual Report</td>
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<td>Key Revenue &amp; Expense Data from Form 990</td>
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<td>Key Balance Sheet Data from Form 990</td>
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Seeds of Literacy
Aka Seeds
3104 W. 25th Street 3rd Floor
Cleveland, OH 44109

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

**IRS Publication 78 Details**

<table>
<thead>
<tr>
<th>Organization name</th>
<th>Location</th>
<th>Most recent IRS Publication 78</th>
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**IRS Business Master File Details**

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<th>Organization name</th>
<th>Most recent IRS BMF</th>
<th>Reason for Non-Private Foundation Status</th>
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<td>Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)</td>
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</table>

This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.

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

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

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

GuideStar Charity Check Data Sources

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

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