

SERVICES FOR INDEPENDENT LIVING

CONTENTS

EIN: 34-1315202
Report Generated on: 03/28/2024

Executive Summary

2

Programs & Results

4

Financial Review

6

Operations & Leadership

8

APPENDIX

Key Documents

17

Charity Check Report

18

SERVICES FOR INDEPENDENT LIVING

- aka SIL
- ₱ Euclid, OH
- ⇔ www.sil-oh.org
- **** (216)731-1529



View GuideStar Profile





MISSION

To empower persons with disabilities to lead inclusive lives through advocacy, community engagement, and self-directed services.

EIN

34-1315202

RULING YEAR

1980

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

1980

MAIN ADDRESS

26250 Euclid Avenue Suite 801 Euclid, OH 44132

AFFILIATION TYPE

Independent Organization

CONTACT

Ms. Shannon A Monyak, Executive Director (216) 731-1529 smonyak@sil-oh.org

EXECUTIVE DIRECTOR

Shannon Monyak

BOARD CHAIR

James Pietrzycki

SUBJECT AREA

Disabled persons' rights

Youth development

Special population support

Independent living for people with disabilities

NTEE Code

Services to Promote the Independence of Specific Populations (P80)

Other Youth Development N.E.C. (O99)

Disabled Persons' Rights (R23)

PROGRAMS

1. Peer Support/Consulting

Population(s) served: People with disabilities, Adults

2. Information & Referral

Population(s) served: Adults

3. Nursing Home Transition/Relocation

Population(s) served:People with disabilities

4. Personal Care Assistance (PCA)

Population(s) served:People with disabilities

5. Community Support Coaching

Population(s) served: People with disabilities

6. Independent Living Skills Training

Population(s) served: People with disabilities

7. Advocacy

Population(s) served: Adults

8. Leadership Academy

Population(s) served: People with disabilities

9. Equipment

Population(s) served: People with disabilities

POPULATIONS SERVED

- 1. Children and youth
- 2. Adults
- 3. People with disabilities

COMPLIANCE

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

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

TRANSPARENCY MEASURES

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

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, January 2023

Peer Support/Consulting

Population(s) Served:

People with disabilities General/Unspecified

Supportive services to persons with disabilities by staff and/or trained volunteers who are persons with disabilities.

Information & Referral

Population(s) Served:

General/Unspecified

Provide up-to-date information on a variety of disability related and community living issues ie: accessible housing, transportation, long-term care, benefits etc... We are a good first call for help.

Nursing Home Transition/Relocation

Population(s) Served:

People with disabilities

Assist individuals with disabilities of all ages in transitioning from a facility based living environment i.e.: nursing home or hospital back in to the community. This program services individuals across the age spectrum, including infants and seniors.

Personal Care Assistance (PCA)

Population(s) Served:

People with disabilities

SIL manages the PCA program for Opportunities for Ohioans with Disabilities in 11 northeast Ohio counties.

Community Support Coaching

Population(s) Served:

People with disabilities

SIL provides education and assistance to qualified individuals by helping them make informed and independent choices.

Independent Living Skills Training

Population(s) Served:

People with disabilities

SIL will teach youth and adults the skills necessary to become and/or maintain independence in the community.

Advocacy

Population(s) Served:

Adults

Individual: involves advocating on behalf of a single individual

Self: involves advocating on behalf of oneself. Systems: involves advocating on behalf of a group or class of individuals.

On all levels SIL staff are working to provide support to individuals and to influence change regarding local, state and national policies and legislation.

Leadership Academy

Population(s) Served:

People with disabilities

Helps individuals gain skills needed to participate effectively on Boards of Directors, committees, coalitions and taskforces.

Equipment

Population(s) Served:

People with disabilities

Provides new or gently used durable equipment and incontinence supplies.

CHARTING IMPACT

What is the organization aiming to accomplish?

To ensure that people with disabilities have the same opportunities and choices available as others in areas such as; public access, education, employment, transportation, housing, and recreation.

What are the organization's key strategies for making this happen?

*Quality Assurance-Delivering higher quality and diversified programs and services with a focus on best practices and respect for consumer needs and consumer choice.\r\n*Community & Advocacy- Engaging and empowering consumers to identify and resolve challenges to their independence and demonstrating passion and commitment for our work in everything we do. \r\n*Collaboration, Partnership & Teamwork- Working with a range of internal and external stakeholders and partners to support our collective missions and work. \r\n*Flexibility and Adaptability- Responding to current opportunities and challenges quickly and effectively to meet consumer needs.

What are the organization's capabilities for doing this?

Staff expertise that is supported by a strong internal leadership team. Best practice programming that is designed to be individualized based on consumer need. Strong collaborations with state and federal agencies. Agency presence on a myriad of local and state committees. Active board support.\r\nSIL is currently working on programs/services that will allow us to have a greater impact working with youth and that will improve upon community integration for our consumers.

What have and haven't they accomplished so far?

-Ensure consistent & regular opportunities & tools are available for board & staff to effectively understand SIL and their roles.-MET\r\n-Evaluate & enhance existing programming, & develop and implement future programming that incorporate all four core service to meet current & emerging opportunities.-ONGOING.\r\n-Increase awareness of SIL's services and issues/barriers that impact the lives of individuals with disabilities as they relate independence, community living & disability rights.-ONGOING

Financials

FISCAL YEAR START: 10/01 FISCAL YEAR END: 09/30

✓ Financials audited by an independent accountant

FINANCIALS QUICK VIEW

Total revenue, gains, and other support per audited financial statements	\$802,413
Total expenses and losses per audited financial statements	\$868,628
Surpluses in last 5 years	2
Negative Net Assets in past 5 years	0

Created in Partnership with



Financial Trends Analysis

Business Model Indicators

Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	-\$179,874	-\$133,358	\$151,798	\$9,164	-\$39,666
As a % of expenses	-19.6%	-15.5%	16.9%	0.9%	-4.7%
Unrestricted surplus (deficit) after depreciation	-\$229,452	-\$158,118	\$128,665	-\$16,776	-\$66,215
As a % of expenses	-23.8%	-17.9%	14.0%	-1.6%	-7.6%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$763,539	\$767,604	\$955,171	\$1,004,671	\$819,705
Total revenue, % change over prior year	-22.8%	0.5%	24.4%	5.2%	-18.4%
Program services revenue	25.9%	12.7%	12.1%	8.4%	10.8%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.0%	0.0%	0.0%	0.0%	0.0%
Government grants	59.8%	78.3%	80.4%	83.3%	84.9%
All other grants and contributions	18.7%	9.0%	7.5%	8.3%	4.3%
Other revenue	-4.5%	0.0%	0.0%	0.0%	0.0%
Expense Composition					
Total expenses before depreciation	\$915,739	\$859,556	\$895,644	\$1,003,859	\$842,079
Total expenses, % change over prior year	-30.4%	-6.1%	4.2%	12.1%	-16.1%
Personnel	65.9%	67.3%	67.0%	61.4%	60.8%
Professional Fees	2.3%	5.7%	6.1%	5.0%	6.2%
Occupancy	11.4%	11.0%	11.2%	10.2%	12.2%
Interest	0.5%	0.2%	0.3%	0.2%	0.3%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	19.9%	15.8%	15.4%	23.2%	20.5%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$965,317	\$884,316	\$918,777	\$1,029,799	\$868,628
One Month of Savings	\$76,312	\$71,630	\$74,637	\$83,655	\$70,173
Debt Principal Repayment	\$70,913	\$0	\$0	\$5,000	\$0
Fixed Asset Additions	\$0	\$0	\$0	\$33,311	\$0
Total Full Costs (estimated)	\$1,112,542	\$955,946	\$993,414	\$1,151,765	\$938,801

Capital Structure Indicators

Liquidity					
Months of cash	0.4	0.2	0.2	0.0	0.0
Months of cash and investments	4.3	4.5	4.5	3.9	4.4
Months of estimated liquid unrestricted net assets	4.0	2.8	4.5	3.6	3.7
Balance Sheet Composition					
Cash	\$31,480	\$11,596	\$16,291	\$1,447	\$1,310
Investments	\$297,959	\$311,584	\$317,824	\$326,176	\$308,884
Receivables	\$23,994	\$28,918	\$31,400	\$22,176	\$78,767
Gross land, buildings, and equipment (LBE)	\$229,520	\$229,517	\$251,512	\$284,823	\$284,823
Accumulated depreciation (% of LBE)	57.5%	68.1%	71.4%	72.1%	81.5%
Liabilities (as % of assets)	12.5%	31.4%	23.9%	26.2%	42.8%
Unrestricted net assets	\$374,124	\$216,007	\$344,672	\$327,896	\$261,681
Temporarily restricted net assets	\$31,000	\$86,031	N/A	N/A	N/A
Permanently restricted net assets	\$0	\$0	N/A	N/A	N/A
Total restricted net assets	\$31,000	\$86,031	\$0	\$0	\$0
Total net assets	\$405,124	\$302,038	\$344,672	\$327,896	\$261,681

Key Data Checks

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

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

- ☑ <u>'Key Revenue & Expense Data from Form 990'</u>
- 'Key Balance Sheet Data from Form 990'

Operations

Source: Self-Reported by Organization, January 2023

EXECUTIVE DIRECTOR

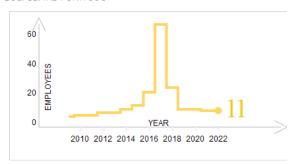
GUIDESTAR PRO REPORT

Ms. Shannon Monyak

Shannon Monyak began her career with SIL in January, 2014. Shannon is a graduate of Bowling Green State University, with a Bachelor's Degree in Psychology. For the past decade, Shannon has dedicated her career to working with individuals with disabilities, promoting independence and community participation. Shannon has additional experience conducting vocational training in computer and retail settings, designing and managing assistive technology and accessible computer labs, and providing support for high school youth with disabilities transitioning from school to post-secondary education. Prior to her position as Executive Director, Shannon enjoyed success at SIL as the Associate Director and has significant experience managing teams, developing, implementing and managing programs, as well as sitting on the Leadership Team.

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

James Pietrzycki

Parma City Schools

BOARD CO-CHAIR

Jeff Nahra

Parma City Schools

Name	Title	Compensation	Other	Related
Shannon Monyak	EXECUTIVE DI	\$62,868	\$14,235	\$0
Sharon Meixner	DIRECTOR	\$0	\$0	\$0
Mary Namy	DIRECTOR	\$0	\$0	\$0
Rob Ross	DIRECTOR	\$0	\$0	\$0
Suzanne Turner	DIRECTOR	\$0	\$0	\$0
Emma Barker	SECRETARY	\$0	\$0	\$0
Joseph Bennett	TREASURER	\$0	\$0	\$0
Jeff Nahra	VICE PRESIDE	\$0	\$0	\$0
Dr James J Pietrzycki	PRESIDENT	\$0	\$0	\$0

Name	Title	Compensation	Other	Related
Shannon Monyak	EXECUTIVE DI	\$62,400	\$14,568	\$0
Sharon Meixner	DIRECTOR	\$0	\$0	\$0
Mary Namy	DIRECTOR	\$0	\$0	\$0
Rob Ross	DIRECTOR	\$0	\$0	\$0
Suzanne Turner	DIRECTOR	\$0	\$0	\$0
Emma Barker	SECRETARY	\$0	\$0	\$0
Joseph Bennett	TREASURER	\$0	\$0	\$0
Jeff Nahra	VICE PRESIDE	\$0	\$0	\$0
Dr James J Pietrzycki	PRESIDENT	\$0	\$0	\$0

Name	Title	Compensation	Other	Related
Katherine A Foley	EXEC DIR THR	\$56,084	\$12,628	\$0
Shannon Monyak	EXECUTIVE DI	\$51,593	\$12,088	\$0
Sharon Meixner	DIRECTOR	\$0	\$0	\$0
Mary Namy	DIRECTOR	\$0	\$0	\$0
Rob Ross	DIRECTOR	\$0	\$0	\$0
Suzanne Turner	DIRECTOR	\$0	\$0	\$0
Emma Barker	SECRETARY	\$0	\$0	\$0
Joseph Bennett	TREASURER	\$0	\$0	\$0
Jeff Nahra	VICE PRESIDE	\$0	\$0	\$0
Dr James J Pietrzycki	PRESIDENT	\$0	\$0	\$0

Name	Title	Compensation	Other	Related
Katherine A Foley	EXECUTIVE DI	\$74,970	\$12,994	\$0
William Mabel	DIRECTOR	\$0	\$0	\$0
Mary Namy	DIRECTOR	\$0	\$0	\$0
Jennifer Ross	DIRECTOR	\$0	\$0	\$0
Suzanne Turner	DIRECTOR	\$0	\$0	\$0
Emma Barker	SECRETARY	\$0	\$0	\$0
Joseph Bennett	TREASURER	\$0	\$0	\$0
Jeff Nahra	VICE PRESIDE	\$0	\$0	\$0
Dr James J Pietrzycki	PRESIDENT	\$0	\$0	\$0

Name	Title	Compensation	Other	Related
Katherine A Foley	EXECUTIVE DI	\$59,895	\$12,628	\$0
Dr James J Pietrzycki	PRESIDENT	\$0	\$0	\$0
Mary Namy	DIRECTOR	\$0	\$0	\$0
Jeff Nahra	VICE PRESIDE	\$0	\$0	\$0
Joseph Bennett	TREASURER	\$0	\$0	\$0
William Mabel	DIRECTOR	\$0	\$0	\$0
Jennifer Ross	DIRECTOR	\$0	\$0	\$0
Chris Pakiz	DIRECTOR	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
FRIEDMAN LEAVITT & ASSOCIATES	34-1878381	2193 SOUTH GREEN ROAD, CLEVELAND OH 44121 USA	216-382-6400

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
FRIEDMAN LEAVITT & ASSOCIATES	341878381	2193 SOUTH GREEN ROAD, CLEVELAND OH 44121	2163826400

Paid Preparers

Firm Name	Firm EIN	Firm Address	Firm Phone
FRIEDMAN LEAVITT & ASSOCIATES	34-1878381	2193 SOUTH GREEN ROAD, CLEVELAND OH 44121 USA	216-382-6400

BOARD LEADERSHIP PRACTICES

the past three years?

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	Yes
board members to sign a written agreement regarding their roles, responsibilities,	
and expectations?	
CEO OVERSIGHT	
Has the board conducted a formal, written assessment of the chief executive within	Yes
the past year?	
ETHICS & TRANSPARENCY	
Have the board and senior staff reviewed the conflict-of-interest policy and	Yes
completed and signed disclosure statements in the past year?	
BOARD COMPOSITION	
Does the board ensure an inclusive board member recruitment process that results	Yes
in diversity of thought and leadership?	
BOARD PERFORMANCE	
Has the board conducted a formal, written self-assessment of its performance within	No

Organizational Demographics

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

Leadership

The organization's leader identifies as:

Race & Ethnicity White/Caucasian/European

Gender Identity Female, Not transgender

Sexual Orientation Heterosexual or Straight

Disability Status Decline to state

Race & Ethnicity

No data

Gender Identity

Transgender Identity

No data

Sexual Orientation

No data

Disability

No data.

Appendix

Key Documents	
IRS Forms 990	Z 2022 990
	Z 2021 990
	Z 2019 990
	Z 2018 990
	Z 2017 990
IRS Forms 990T	Not Available
Audited Financial Statements	2020 Audited Financial Statement
	2016 Audited Financial Statement
	2013 Audited Financial Statement
Key Organization Documents	
	☑ 'Key Revenue & Expense Data from Form 990'
	☑ 'Key Balance Sheet Data from Form 990'

GuideStar Charity Check

SERVICES FOR INDEPENDENT LIVING

Aka SIL

26250 Euclid Avenue Suite 801 Euclid, OH 44132

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

IRS Publication 78 Details

Organization name Location Most recent IRS Publication 78

Euclid, OH March 2024 Services for Independent Living

Deductibility status description Verified with most recent Internal Revenue Bulletin

34-1315202 A public charity (50% deductibility limitation). March 25, 2024

IRS Business Master File Details

IRS BMF 509(a)(1)

Reason for Non-Private Foundation Status Organization name Most recent IRS BMF

SERVICES FOR INDEPENDENT LIVING March 12 2024 Section 509(a)(1) organization as referred to in Section

170(b)(1)(A)(vi)

EIN IRS subsection Ruling date 34-1315202 This organization is a 501(c)(3) Public Charity 09/1980

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

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

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

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

GuideStar Charity Check Data Sources

- -GuideStar acquires all IRS data directly from the Internal Revenue Service
- -IRS Publication 78 (Cumulative List of Organizations) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- -The <u>IRS Internal Revenue Bulletin</u> (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- -The <u>IRS Business Master File</u> lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- -The <u>IRS Automatic Revocation of Exemption List</u> 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 <u>990PF filing instructions</u> to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- -The Office of Foreign Assets Control (OFAC) <u>Specially Designated Nationals (SDN) list</u> 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.