



C. J. SCHLOSSER
& COMPANY, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

**EPILEPSY FOUNDATION OF
GREATER SOUTHERN ILLINOIS**

COMBINED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED
JUNE 30, 2020

233 East Center Drive, P.O. Box 416
Alton, Illinois 62002
(618) 465-7717 Fax (618) 465-7710

80 Edwardsville Professional Park
Edwardsville, Illinois 62025
(618) 656-2146 Fax (618) 656-2147

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

TABLE OF CONTENTS
JUNE 30, 2020

	<u>Page</u>
Independent Auditor's Report	1 - 2
Financial Statements:	
Combined Statement of Financial Position	3
Combined Statement of Activities	4
Combined Statement of Functional Expenses	5
Combined Statement of Cash Flows	6
Notes to Combined Financial Statements	7 - 13
Supplementary Information:	
Combining Statement of Financial Position	14
Combining Statement of Activities	15
Statement of Functional Expenses EFGSI	16
Statement of Functional Expenses EFSI	17
IDHS Grant Report EFGSI	18 - 19
IDHS Grant Report EFSI	20 - 21
Schedule of Revenues by Source and by Program (708)	22
Schedule of Expenses by Program (708)	23



C. J. SCHLOSSER
& COMPANY, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

David M. Bartosiak
Cindy A. Tefteller
Kevin J. Tepen

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Epilepsy Foundation of Greater Southern Illinois

Report on the Financial Statements

We have audited the accompanying combined financial statements of Epilepsy Foundation of Greater Southern Illinois (a nonprofit organization), which comprise the combined statement of financial position as of June 30, 2020, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Epilepsy Foundation of Greater Southern Illinois as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, including the "Grant Report" for the State of Illinois, which is presented for purposes of additional analysis as required by the Illinois Department of Human Services, is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Epilepsy Foundation of Greater Southern Illinois' 2019 financial statements, and our report dated October 4, 2019, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

C. J. Schlosser & Company LLC
Certified Public Accountants
Alton, Illinois

October 14, 2020

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

COMBINED STATEMENT OF FINANCIAL POSITION

JUNE 30, 2020

(With Comparative Totals for 2019)

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 717,951	\$ 479,344
Investments	39,421	41,981
Accounts and grants receivable	146,275	118,940
Prepaid expenses and other assets	7,924	15,202
Total Current Assets	<u>911,571</u>	<u>655,467</u>
Property and equipment, net	<u>622,201</u>	<u>650,536</u>
Total Assets	<u>\$ 1,533,772</u>	<u>\$ 1,306,003</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accounts payable	\$ 21,417	\$ 55,440
Accrued expenses	46,777	32,751
Paycheck Protection Program Loan	187,100	-
Due to Epilepsy Foundation of America	-	2,083
Current maturities of notes payable	97,159	7,642
Total Current Liabilities	<u>352,453</u>	<u>97,916</u>
Notes payable	<u>-</u>	<u>183,783</u>
Total Liabilities	<u>352,453</u>	<u>281,699</u>
Net Assets:		
Without Donor Restrictions	<u>1,181,319</u>	<u>1,024,304</u>
Total Net Assets	<u>1,181,319</u>	<u>1,024,304</u>
Total Liabilities and Net Assets	<u>\$ 1,533,772</u>	<u>\$ 1,306,003</u>

See accompanying notes to financial statements.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Totals for 2019)

	<u>2020</u>	<u>2019</u>
Public Support and Revenues:		
Public Support:		
Contributions	\$ 29,047	\$ 17,260
United Way	4,031	4,393
Total Public Support	<u>33,078</u>	<u>21,653</u>
Revenues:		
Special events	10,315	24,681
Special events - Direct costs	(6,658)	(11,668)
Fees and purchase of services	1,385,990	1,319,787
Government grants	160,166	170,205
Other grants	2,000	5,211
Investment income	(987)	1,980
Gain (loss) on asset disposal	124	(7,742)
Miscellaneous income	3,378	15
Total Public Support and Revenues	<u>1,587,406</u>	<u>1,524,122</u>
Expenses:		
Program Services	1,301,035	1,347,399
Supporting Services:		
Management and General	107,869	98,539
Fundraising	21,487	19,392
Total Expenses	<u>1,430,391</u>	<u>1,465,330</u>
Change in Net Assets	157,015	58,792
Net Assets, Beginning of Year	<u>1,024,304</u>	<u>965,512</u>
Net Assets, End of Year	<u>\$ 1,181,319</u>	<u>\$ 1,024,304</u>

See accompanying notes to financial statements.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Totals for 2019)

	Client/ Family Support	Supporting Services										Total	2019
		CILA	CSLA	Home Based Services	Patient Services	Public Health Education	Public Health Title XX	Total	Management & General	Fundraising	Eliminations		
Salaries	\$ 103,271	\$ 629,967	\$ 13,523	\$ 1,494	\$ 781	\$ 47,827	\$ 6,353	\$ 803,216	\$ 73,928	\$ 15,006	\$ -	\$ 892,150	\$ 845,951
Employee benefits	5,400	73,896	3,745	7	120	2,810	2,776	88,754	7,498	1,396	(7,020)	90,628	99,671
Payroll taxes	7,932	49,113	1,030	8	8	4,535	75	62,806	5,641	1,154	-	69,601	65,631
Advertising	5,975	2,233	-	-	-	1,993	-	10,201	779	159	-	11,139	4,402
Client support	11,052	17,148	-	-	-	-	-	28,200	-	-	-	28,200	57,813
Consultants	-	24,246	-	-	-	-	-	24,246	3,000	-	(3,000)	24,246	40,069
Depreciation	11,139	29,591	795	-	-	425	400	42,350	4,303	881	-	47,534	45,962
Dues and subscriptions	25,000	-	-	-	-	2,700	-	27,700	150	-	(2,700)	25,150	25,135
Equipment rental & maintenance	174	65	-	35	-	395	-	669	285	40	-	994	3,023
Food	118	9,211	-	-	-	-	-	9,329	269	55	-	9,653	13,395
Interest	3,174	4,465	794	-	-	-	-	8,433	1,098	225	-	9,756	11,600
Insurance	4,394	27,247	1,001	-	240	2,760	-	35,642	2,511	441	(3,360)	35,234	31,374
Miscellaneous	2,735	4,026	127	-	204	2,257	-	9,349	2,759	565	-	12,673	9,362
Occupancy	7,329	66,370	1,805	-	549	5,309	4,355	85,717	3,483	543	-	89,743	107,012
Postage	1,528	462	43	-	50	244	118	2,445	511	84	-	3,040	3,835
Professional fees	1,350	9,790	68	7	240	7,160	820	19,435	3,785	391	(10,080)	13,531	14,747
Supplies	1,625	13,788	-	-	55	1,203	142	16,813	1,335	250	-	18,398	20,715
Telephone	3,207	7,435	802	-	89	688	691	12,912	1,376	227	-	14,515	15,521
Transportation	4,120	11,874	-	-	-	1,701	5,829	23,524	1,075	70	-	24,669	35,049
Travel, conferences & meetings	5,270	1,037	-	-	-	3,230	-	9,537	-	-	-	9,537	15,063
Total Expenses	\$ 204,793	\$ 981,964	\$ 23,733	\$ 1,621	\$ 2,371	\$ 85,237	\$ 21,559	\$ 1,321,278	\$ 113,786	\$ 21,487	\$ (26,160)	\$ 1,430,391	\$ 1,465,330

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Totals for 2019)

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Net change in net assets	\$ 157,015	\$ 58,792
Adjustments to reconcile net change in net assets to net cash provided by operating activities:		
Depreciation and amortization	47,534	45,962
(Gain) loss on sale of equipment	(124)	7,942
(Increase) decrease in:		
Accounts receivable	(27,335)	80,461
Prepaid expenses and other assets	7,278	(7,526)
Increase (decrease) in:		
Accounts payable and accrued expenses	(19,997)	17,008
Due to Epilepsy Foundation of America	(2,083)	-
Net cash provided by operating activities	<u>162,288</u>	<u>202,639</u>
Cash flows from investing activities:		
Sale of equipment	4,134	-
Net change in investments	2,560	(902)
Purchase of equipment	(23,209)	(9,728)
Net cash used by investing activities	<u>(16,515)</u>	<u>(10,630)</u>
Cash flows from financing activities:		
Payments on notes payable	(94,266)	(87,545)
Proceeds from PPP loan	187,100	-
Net cash provided by financing activities	<u>92,834</u>	<u>(87,545)</u>
Net change in cash	238,607	104,464
Cash, beginning of year	<u>479,344</u>	<u>374,880</u>
Cash, end of year	<u>\$ 717,951</u>	<u>\$ 479,344</u>

See accompanying notes to financial statements.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1: NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Combined Financial Statements – The accompanying combined financial statements include the accounts of the Epilepsy Foundation of Greater Southern Illinois (EFGSI) and its affiliate, Epilepsy Foundation of Southern Illinois (EFSI), herein they are referred to as the Foundation. All significant inter-organizational transactions and accounts are eliminated.

Nature of Activities – Epilepsy Foundation of Greater Southern Illinois ("Foundation") is an Illinois 501(c)3 organization dedicated to the prevention, control and cure of epilepsy and its consequences, the protection of the rights and the promotion of optimal independence and quality of life for people with epilepsy, their families and other concerned citizens. They serve individuals and organizations in 34 counties in Southern Illinois.

The Foundation also operates a community integrated living arrangement (CILA) program and a CSLA program that offers a residential program offering intermittent and 24 hour supervision.

The Foundation obtains its revenue primarily through local, state and federal contracts and charitable grants. Approximately 72% and 75% of the Foundation's support for the years ended June 30, 2020 and 2019 respectively, came from allocations from the Illinois Department of Human Services.

Basis of Presentation – The accompanying financial statements of the Foundation have been prepared on the accrual basis of accounting. Financial statement presentation follows the guidance of FASB ASC 958-205, as amended by ASU 2016-14. Under FASB ASC 958-205, the Foundation is required to report information regarding its financial position and activities according to two classes of net assets: assets with donor restrictions and net assets without donor restrictions. The Foundation has no assets with donor restrictions at June 30, 2020 and 2019. Restrictions met in the same period as the resources are received are recognized and classified as net assets without donor restrictions.

The Organization follows accounting standards set by the Financial Accounting Standards Board (FASB). In June 2009, the FASB issued FASB ASC 105, Generally Accepted Accounting Principles, which established the FASB Accounting Standards Codification (FASB ASC), as the sole source of authoritative U.S. generally accepted accounting principles (GAAP).

The Codification had no effect on the Foundation's financial statements, as it is for disclosure purposes only.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019 (CONTINUED)

Cash and Cash Equivalents - For purposes of the statement of cash flows, the Foundation considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values based on quoted prices in active markets in the Combined Statement of Financial Position. Both realized and unrealized gains and losses are recorded as investment return in the Combined Statement of Activities.

Accounts Receivable - Accounts receivable consist of amounts due to the Foundation from various funding agencies. The Foundation reviews these amounts to determine whether they are collectible and has determined that an allowance for uncollectible amounts is not considered necessary at June 30, 2020 and 2019.

Property and Equipment - The Foundation capitalizes property and equipment over \$500. Property and equipment is recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, as follows: Buildings - 39 to 40 years; Leasehold improvements - 39 to 40 years; Equipment and Furniture - 5 to 10 years; and Vehicles - 10 years. Maintenance and repairs are charged to operations while major improvements are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation is removed from the accounts and the gain or loss, if any, is included in the combined statement of activities.

Contributions - Contributions are recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Use of Estimates - The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019 (CONTINUED)

In-Kind Services – No amounts have been reflected in the financial statements for in-kind services. The Foundation generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Foundation but these services do not meet the criteria for recognition as contributed services.

Fair Value of Financial Instruments – The fair value of financial instruments classified as current assets or liabilities, including prepaid expenses and other assets, accounts receivable, accounts payable and accrued expenses approximate carrying value due to the short-term nature of these accounts.

The Foundation determines the fair value of certain assets on a recurring basis through application of FASB ASC 820 (formerly SFAS No. 157, *Fair Value Measurements*) for financial assets and liabilities. The Foundation has no material financial assets or liabilities measured at fair value and, accordingly, management has determined that the application of ASC 820 does not have a material impact on the financial statements.

FASB ASC 820 is also effective for nonfinancial instruments of the Foundation. There were no triggering events that required fair value measurements of the Foundation's nonfinancial assets and liabilities at June 30, 2020 and 2019.

Tax Status – The Foundation is tax-exempt under Section 501(c)(3) of the Internal Revenue Code and, therefore, is exempt from both federal and state income taxes. Accordingly, no provision has been made for income taxes in the accompanying financial statements.

The Foundation has adopted the provisions of FASB ASC 740-10-25 (formerly FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes - an Interpretation of FASB No. 109*) requiring disclosure of uncertain tax positions. There has been no interest or penalties recognized in the Statement of Activities nor in the Statement of Financial Position related to uncertain tax positions. In addition, no tax positions exist for which it is reasonably possible that the total amounts of unrecognized tax benefits will significantly increase or decrease within the next 12 months. The Foundation evaluates its uncertain tax positions, if any, on a continual basis through review of its policies and procedures and discussions with outside experts. Tax years remaining open as of June 30, 2020 are the past three years ended June 30, 2017 through 2019.

Expense Allocation – The costs of providing various programs and other activities have been summarized on a functional basis in the Combined Statement of Activities and in the Combined Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimation of time and resources. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Foundation.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019 (CONTINUED)

Subsequent Events – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Foundation has evaluated subsequent events through October 14, 2020, which is the date the financial statements were available to be issued.

NOTE 2: ACCOUNTS RECEIVABLE

Accounts receivable consists of the following at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Department of Human Services	128,368	90,211
St. Clair County Board	3,784	7,783
Madison County Board	1,263	1,267
US Treasury - SS	10,096	9,330
Other	2,764	10,349
Total accounts receivable	<u>146,275</u>	<u>118,940</u>

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Land	\$ 98,806	\$ 98,806
Buildings and Improvements	579,583	578,943
Equipment and Furniture	94,336	92,403
Vehicles	<u>266,947</u>	<u>288,193</u>
Property and equipment, at cost	1,039,672	1,058,345
Less - accumulated depreciation	<u>(417,471)</u>	<u>(407,809)</u>
Property and equipment, net	<u>\$ 622,201</u>	<u>\$ 650,536</u>

The Foundation had depreciation and amortization expense of \$47,534 and \$45,962 for the years ended June 30, 2020 and 2019, respectively.

NOTE 4: CONCENTRATIONS

The Foundation receives a substantial amount of its funds from federal and state funded agencies. A significant reduction in these funds would have a material effect on the Foundation's financial position.

NOTE 5: RELATED PARTY TRANSACTIONS

The Foundation is an affiliate of the Epilepsy Foundation of America to which it pays annual dues based on the Foundation's total support and revenue. The annual dues paid during the years ended June 30, 2020 and 2019 were \$25,000 each year.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019 (CONTINUED)

NOTE 6: NOTES PAYABLE

The Foundation has notes payable at June 30, 2020 as follows:

	<u>Short-Term</u>	<u>Long-Term</u>	<u>Total</u>
The Bank of Belleville, secured by the building, interest at 4.50%, payable in monthly installments of \$738, maturing on September 30, 2020 with a balloon payment of \$96,421.	<u>\$ 97,159</u>	<u>\$ --</u>	<u>\$ 97,159</u>

The Epilepsy Foundation of Greater Southern Illinois has \$200,000 line of credit available at the Bank of Belleville, due on demand and at a current interest rate of 4.50%. At June 30, 2020 there was no outstanding balance and there was no balance outstanding at any time during the year.

The Epilepsy Foundation of Southern Illinois has a \$22,000 line of credit available at Peoples National Bank, due on demand and at a current interest rate of 5%. At June 30, 2020 there was no outstanding balance.

NOTE 7: PAYROLL PROTECTION PROGRAM LOAN

The Foundation received two loans for \$174,700 (EFGSI) and \$12,400 (EFSI) from the Small Business Administration (SBA) through the Payroll Protection Program Loan program. The loans are to be used to provide funds for payroll and other occupancy eligible expenses. Upon spending the full balance and obtaining subsequent approval through the SBA, the loans are expected to be forgiven in full. The Foundation believes the funds were expended for allowable costs and that employment levels were maintained and that a full forgiveness of the loans will occur in fiscal year 2021.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019 (CONTINUED)

NOTE 8: RETIREMENT PLAN

The Foundation maintains a Tax Sheltered Annuity Plan 403(b) that covers employees who meet certain eligibility requirements. Employer will make a matching contribution on employee's behalf equal to 25% of the first 3% of compensation that the employee is contributing during the plan year. The Foundation's contributions to the plan were \$609 and \$607 for the years ended June 30, 2020 and 2019, respectively.

NOTE 9: SPECIAL EVENTS

The Foundation had revenues and expenses related to special events in the current year. These revenues and related expenses are reported under revenues on the Combined Statement of Activities. For the year ended June 30, 2020, the special events were comprised of the following:

<u>Event</u>	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>
Stroll	\$ 10,315	\$ 6,321	\$ 3,994
Other	-	337	(337)
	<u>\$ 10,315</u>	<u>\$ 6,658</u>	<u>\$ 3,657</u>

NOTE 10: COMPARATIVE FINANCIAL INFORMATION

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended June 30, 2019, from which the summarized information was derived.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019 (CONTINUED)

NOTE 11: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Foundation's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Donor-restricted amounts that are available for use within one year for general purposes include grants and contributions from both private and government sources.

Financial assets, at year end	\$ 903,647
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Restricted by donor with time or purpose restrictions	<u> -</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 903,647</u>

The Foundation is substantially supported by operating grants, and restricted and unrestricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Foundation must maintain sufficient resources to meet those responsibilities to its donors. Thus financial assets may not be available for general expenditures within one year. As part of the Foundation's liquidity measurement, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Foundation maintains its reserves in cash accounts that are liquid for use on demand and also has the ability to draw on lines of credit to meet operating needs.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

COMBINING STATEMENT OF FINANCIAL POSITION

JUNE 30, 2020

	Epilepsy Foundation of Greater <u>Southern Illinois</u>	Epilepsy Foundation of <u>Southern Illinois</u>	<u>Eliminations</u>	<u>Combined</u>
<u>ASSETS</u>				
Current Assets:				
Cash	\$ 646,647	\$ 71,304	\$ -	\$ 717,951
Investments	13,032	26,389	-	39,421
Accounts and grants receivable	144,650	1,625	-	146,275
Prepaid expenses and other assets	7,924	-	-	7,924
Total Current Assets	<u>812,253</u>	<u>99,318</u>	<u>-</u>	<u>911,571</u>
Property and equipment, net	<u>619,784</u>	<u>2,417</u>	<u>-</u>	<u>622,201</u>
Total Assets	<u>\$ 1,432,037</u>	<u>\$ 101,735</u>	<u>\$ -</u>	<u>\$ 1,533,772</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts payable	\$ 18,341	\$ 3,076	\$ -	\$ 21,417
Accrued expenses	40,812	5,965	-	46,777
Paycheck Protection Program Loan	174,700	12,400	-	187,100
Current maturities of notes payable	97,159	-	-	97,159
Total Current Liabilities	<u>331,012</u>	<u>21,441</u>	<u>-</u>	<u>352,453</u>
Total Liabilities	<u>331,012</u>	<u>21,441</u>	<u>-</u>	<u>352,453</u>
Net Assets:				
Without Donor Restrictions	1,101,025	80,294	-	1,181,319
With Donor Restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Assets	<u>1,101,025</u>	<u>80,294</u>	<u>-</u>	<u>1,181,319</u>
Total Liabilities and Net Assets	<u>\$ 1,432,037</u>	<u>\$ 101,735</u>	<u>\$ -</u>	<u>\$ 1,533,772</u>

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Epilepsy Foundation of Greater <u>Southern Illinois</u>	Epilepsy Foundation of <u>Southern Illinois</u>	<u>Eliminations</u>	<u>Combined</u>
Public Support and Revenues:				
Public Support:				
Contributions	\$ 24,542	\$ 4,505	\$ -	\$ 29,047
United Way	-	4,031	-	4,031
Total Public Support	<u>24,542</u>	<u>8,536</u>	-	<u>33,078</u>
Revenues:				
Special events	10,315	-	-	10,315
Special events - Direct costs	(6,658)	-	-	(6,658)
Fees and purchase of services	1,385,990	-	-	1,385,990
Government grants	46,296	113,870	-	160,166
Other grants	-	2,000	-	2,000
Investment income	(1,107)	120	-	(987)
Gain (loss) on asset disposal	124	-	-	124
Miscellaneous income	29,538	-	(26,160)	3,378
Total Public Support and Revenues	<u>1,489,040</u>	<u>124,526</u>	<u>(26,160)</u>	<u>1,587,406</u>
Expenses:				
Program Services	1,212,111	109,167	(20,243)	1,301,035
Supporting Services:				
Management and general	104,908	8,878	(5,917)	107,869
Fundraising	21,487	-	-	21,487
Total Expenses	<u>1,338,506</u>	<u>118,045</u>	<u>(26,160)</u>	<u>1,430,391</u>
Change in Net Assets	150,534	6,481	-	157,015
Net Assets, Beginning of Year	<u>950,491</u>	<u>73,813</u>	-	<u>1,024,304</u>
Net Assets, End of Year	<u>\$ 1,101,025</u>	<u>\$ 80,294</u>	<u>\$ -</u>	<u>\$ 1,181,319</u>

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Totals for 2019)

	Client/ Family Support	Home Based Services				Supporting Services			Total	2020	2019
		CILA	CSLA	Home Based Services	Total	Management & General	Fundraising	Total			
Salaries	\$ 103,271	\$ 629,967	\$ 13,523	\$ 1,494	\$ 748,255	\$ 73,263	\$ 15,006	\$ 836,524	\$ 790,736		
Employee benefits	5,400	73,896	3,745	7	83,048	6,816	1,396	91,260	100,076		
Payroll taxes	7,932	49,113	1,030	113	58,188	5,634	1,154	64,976	61,469		
Advertising	5,975	2,233	-	-	8,208	779	159	9,146	5,441		
Client support	11,052	17,148	-	-	28,200	-	-	28,200	57,813		
Consultants	-	24,246	-	-	24,246	-	-	24,246	40,069		
Depreciation	11,139	29,591	795	-	41,525	4,303	881	46,709	45,439		
Dues and subscriptions	25,000	-	-	-	25,000	-	-	25,000	25,000		
Equipment rental & maintenance	174	65	-	-	239	193	40	472	1,979		
Food	118	9,211	-	-	9,329	269	55	9,653	13,395		
Interest	3,174	4,465	794	-	8,433	1,098	225	9,756	11,600		
Insurance	4,394	27,247	1,001	-	32,642	2,151	441	35,234	31,374		
Miscellaneous	2,735	4,026	127	-	6,888	2,759	565	10,212	6,809		
Occupancy	7,329	66,370	1,805	-	75,504	2,651	543	78,698	95,966		
Postage	1,528	462	43	-	2,033	409	84	2,526	3,327		
Professional fees	1,350	9,790	68	7	11,215	1,910	391	13,516	14,747		
Supplies	1,625	13,788	-	-	15,413	1,223	250	16,886	15,829		
Telephone	3,207	7,435	802	-	11,444	1,109	227	12,780	13,855		
Transportation	4,120	11,874	-	-	15,994	341	70	16,405	27,007		
Travel, conferences & meetings	5,270	1,037	-	-	6,307	-	-	6,307	11,531		
Total Expenses	\$ 204,793	\$ 981,964	\$ 23,733	\$ 1,621	\$ 1,212,111	\$ 104,908	\$ 21,487	\$ 1,338,506	\$ 1,373,462		

EPILEPSY FOUNDATION OF SOUTHERN ILLINOIS

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Totals for 2019)

	Program Services				Supporting Services			Total
	Patient Services	Public Health		Title XX	Management & General	Fundraising	2020	
		Education	Total					
Salaries	\$ 781	\$ 47,827	\$ 6,353	\$ 54,961	\$ 665	\$ -	\$ 55,626	\$ 55,215
Employee benefits	120	2,810	2,776	5,706	682	-	6,388	5,535
Payroll taxes	8	4,535	75	4,618	7	-	4,625	4,162
Advertising	-	1,993	-	1,993	-	-	1,993	-
Consultants	-	-	-	-	3,000	-	3,000	3,000
Depreciation	-	425	400	825	-	-	825	523
Dues and subscriptions	-	2,700	-	2,700	150	-	2,850	2,835
Equipment rental & maintenance	35	395	-	430	92	-	522	1,044
Insurance	240	2,760	-	3,000	360	-	3,360	3,360
Miscellaneous	204	2,257	-	2,461	-	-	2,461	2,553
Occupancy	549	5,309	4,355	10,213	832	-	11,045	11,046
Postage	50	244	118	412	102	-	514	508
Professional fees	240	7,160	820	8,220	1,875	-	10,095	10,080
Supplies	55	1,203	142	1,400	112	-	1,512	4,886
Telephone	89	688	691	1,468	267	-	1,735	1,666
Transportation	-	1,701	5,829	7,530	734	-	8,264	8,042
Travel, conferences & meetings	-	3,230	-	3,230	-	-	3,230	3,532
Total Expenses	\$ 2,371	\$ 85,237	\$ 21,559	\$ 109,167	\$ 8,878	\$ -	\$ 118,045	\$ 117,987

ILLINOIS DEPARTMENT OF HUMAN SERVICES
GRANT REPORT for the Period July 1, 2019 through June 30, 2020
 Page 1 of 2 - Grant Allowable Cost Summary

FEIN 51-0225010

AGENCY NAME: Epilepsy Foundation of Greater Southern Illinois

	Program Name/Number/Contract Number/Other Identification	DHS GRANT-FUNDED SERVICES					All other Programs	Mgmt & General	Total (2)
		Program 1	Program 2	Program 3	Program 4	Program 5			
	044CYA03207 CSLA		044CYA03426 Epilepsy Program 250						
A	Direct Program expenses	31,120	140,382	-	-	-	126,395	1,338,506	
B	Allocate Management & General Costs (Note 1)	3,112	14,038	-	-	-	(126,395)	-	
C	SUBTOTAL A + B	34,232	154,420	-	-	-	1,149,854	1,338,506	
D	Subtract Unallowable costs per page 2	795	6,124						
E	Add other approved uses (attach documentation) (Note 2)	-							
F	TOTAL Allowable costs	33,437	148,296	-	-	-			
G	Special provisions (see instructions)								
H	Interest Earned (see instructions)								

NOTE 1: Management and General costs are allocated based on: _____ direct salaries, total direct costs, _____ other basis (attach explanation).

ILLINOIS DEPARTMENT OF HUMAN SERVICES
 GRANT REPORT for the Period July 1, 2019 through June 30, 2020
 Page 1 of 2 - Grant Allowable Cost Summary

AGENCY NAME: Epilepsy Foundation of Southern Illinois FEIN 51-0225018

	Program Name/Number/Contract Number/Other Identification	DHS GRANT-FUNDED SERVICES					All other Programs	Mgmt & General	Total (2)
		Program 1	Program 2	Program 3	Program 4	Program 5			
	044CYA03427 Epilepsy Program 250		0FCSYJ00305 Title XX						
A	Direct Program expenses	59,120	24,783	-	-	-	8,878	118,078	
B	Allocate Management & General Costs (Note 1)	5,912	2,475	-	-	-	(8,878)	-	
C	SUBTOTAL A + B	65,032	27,258	-	-	-	-	118,078	
D	Subtract Unallowable costs per page 2	425	400						
E	Add other approved uses (attach documentation) (Note 2)	-							
F	TOTAL Allowable costs	64,607	26,858	-	-	-	-		
G	Special provisions (see instructions)								
H	Interest Earned (see instructions)								

NOTE 1: Management and General costs are allocated based on: _____ direct salaries, ___X___ total direct costs, _____ other basis (attach explanation).

ILLINOIS DEPARTMENT OF HUMAN SERVICES
 GRANT REPORT for the period July 1, 2019 through June 30, 2020
 Page 2 of 2 -- UNALLOWABLE COSTS REPORT

AGENCY NAME: Epilepsy Foundation of Southern Illinois

FEIN 51-0225018

Program Name/Number/Contract Number	DHS GRANT-FUNDED SERVICES				
	Program 1	Program 2	Program 3	Program 4	Program 5
	044CYA03427 Epilepsy Program 250	0FCSYJ00305 Title XX			
Unallowable Costs (see instructions)					
compensation of governing body					
entertainment					
association dues					
meetings and conventions					
fundraising					
bad debt					
charity and grants					
unallowable interest					
inventories					
depreciation on DHS-funded assets	400	425			
cost of production					
in-kind expenses					
alcoholic beverages					
personal automobiles					
fines & penalties					
personal use items					
lobbying					
unallowable relocation					
gratuities					
political contributions					
related party transactions					
costs where a conflict of interest exists					
Unallowable costs if Program is Federally funded or cost-restricted by Contract (see instructions)					
Explain:					
Explain:					
TOTAL UNALLOWABLE COSTS (to line D of Grant Report) -- See below if NONE	400	425	-	-	-
If no unallowable costs are listed, sign and date as follows:					
I certify that no unallowable costs are included in either direct costs or allocated Management and General costs on the Grant Report					
_____ Signature			_____ Date		
_____ Printed Name and Title					

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

SCHEDULE OF REVENUES BY SOURCE AND BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Total</u> <u>Agency</u>	<u>Total</u> <u>Programs</u> <u>Not 708</u> <u>Funded</u>	<u>Client &</u> <u>Family</u> <u>708 Grant</u> <u>Funded</u> <u>Program</u>
FEES FOR SERVICE			
Department of Human Services	\$ 1,161,779	\$ 1,021,397	\$ 140,382
Client/Family payments	180,636	180,636	-
St. Clair County 708 Board	43,560	-	43,560
Total	<u>1,385,975</u>	<u>1,202,033</u>	<u>183,942</u>
GRANTS			
Department of Human Services	31,135	31,135	-
Madison County 708 Board	15,176	-	15,176
Total	<u>46,311</u>	<u>31,135</u>	<u>15,176</u>
OTHER SOURCES			
Special events (net)	3,657	-	3,657
Contributions	24,542	4,922	19,620
Investment income	(1,107)	(1,235)	128
Gain (loss) on asset disposal	124	124	-
Miscellaneous income	29,538	3,378	26,160
Total	<u>56,754</u>	<u>7,189</u>	<u>49,565</u>
TOTAL	<u>\$ 1,489,040</u>	<u>\$ 1,240,357</u>	<u>\$ 248,683</u>

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

SCHEDULE OF EXPENSES BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Total</u> <u>Agency</u>	<u>Total</u> <u>Programs</u> <u>Not 708</u> <u>Funded</u>	<u>Client &</u> <u>Family</u> <u>708 Grant</u> <u>Funded</u> <u>Program</u>
Salaries	\$ 836,524	\$ 733,253	\$ 103,271
Employee benefits	91,260	85,860	5,400
Payroll taxes	64,976	57,044	7,932
Advertising	9,146	3,171	5,975
Client support	28,200	17,148	11,052
Consultants	24,246	24,246	-
Depreciation	46,709	35,570	11,139
Dues and subscriptions	25,000	-	25,000
Equipment rental & maintenance	472	298	174
Food	9,653	9,535	118
Interest	9,756	6,582	3,174
Insurance	35,234	30,840	4,394
Miscellaneous	10,212	7,477	2,735
Occupancy	78,698	71,369	7,329
Postage	2,526	998	1,528
Professional fees	13,516	12,166	1,350
Supplies	16,886	15,261	1,625
Telephone	12,780	9,573	3,207
Transportation	16,405	12,285	4,120
Travel, conferences & meetings	6,307	1,037	5,270
Total Expenses	<u>\$ 1,338,506</u>	<u>\$ 1,133,713</u>	<u>\$ 204,793</u>