

**EPILEPSY FOUNDATION OF**  
**GREATER SOUTHERN ILLINOIS**

COMBINED FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED  
JUNE 30, 2024

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

TABLE OF CONTENTS  
JUNE 30, 2024

	<u>Page</u>
<b>Independent Auditor's Report</b>	1 - 2
<b>Financial Statements:</b>	
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 - 12
<b>Supplementary Information:</b>	
Combining Statement of Financial Position	13
Combining Statement of Activities	14
Statement of Functional Expenses EFGSI	15
Statement of Functional Expenses EFSI	16
IDHS Grant Report EFGSI	17 – 18
IDHS Grant Report EFSI	19 - 20
Schedule of Revenues by Source and by Program (708)	21
Schedule of Expenses by Program (708)	22

## INDEPENDENT AUDITOR'S REPORT

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

### **Opinion**

We have audited the accompanying financial statements of the Epilepsy Foundation of Greater Southern Illinois (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, 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.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Epilepsy Foundation of Greater Southern Illinois as of June 30, 2024, 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.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Epilepsy Foundation of Greater Southern Illinois and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Epilepsy Foundation of Greater Southern Illinois's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Epilepsy Foundation of Greater Southern Illinois's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Epilepsy Foundation of Greater Southern Illinois's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### **Report on Supplementary 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' 2023 financial statements, and our report dated October 17, 2023, 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, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Certified Public Accountants  
Alton, Illinois

October 14, 2024

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF FINANCIAL POSITION

JUNE 30, 2024

(With Comparative Totals for 2023)

	<u>2024</u>	<u>2023</u>
<b><u>ASSETS</u></b>		
Current Assets:		
Cash	\$ 952,137	\$ 1,116,326
Investments	46,491	45,466
Accounts and grants receivable	233,704	203,858
Prepaid expenses and other assets	15,544	14,297
Total Current Assets	<u>1,247,876</u>	<u>1,379,947</u>
Property and equipment, net	<u>988,419</u>	<u>713,448</u>
Total Assets	<u>\$ 2,236,295</u>	<u>\$ 2,093,395</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
Accounts payable	\$ 33,719	\$ 61,531
Accrued salary/vacation	79,633	67,297
Deferred income	10,000	10,000
Total Current Liabilities	<u>123,352</u>	<u>138,828</u>
Total Liabilities	<u>123,352</u>	<u>138,828</u>
Net Assets:		
Without Donor Restrictions	<u>2,112,943</u>	<u>1,954,567</u>
Total Net Assets	<u>2,112,943</u>	<u>1,954,567</u>
Total Liabilities and Net Assets	<u>\$ 2,236,295</u>	<u>\$ 2,093,395</u>

See accompanying notes to financial statements.

## EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

### COMBINED STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024 (With Comparative Totals for 2023)

	<u>2024</u>	<u>2023</u>
Public Support and Revenues:		
Public Support:		
Contributions	\$ 17,981	\$ 47,215
United Way	<u>2,875</u>	<u>3,375</u>
Total Public Support	<u>20,856</u>	<u>50,590</u>
Revenues:		
Special events	12,619	15,335
Special events - Direct costs	(9,718)	(9,121)
Fees and purchase of services	2,085,666	1,917,675
Government grants	96,122	102,274
Investment income	9,697	6,616
Gain (loss) on asset disposal	(3,908)	-
Miscellaneous income	<u>3,870</u>	<u>16,250</u>
Total Public Support and Revenues	<u>2,216,204</u>	<u>2,099,619</u>
Expenses:		
Program Services	1,870,761	1,705,718
Supporting Services:		
Management and General	155,247	13,833
Fundraising	<u>31,820</u>	<u>27,956</u>
Total Expenses	<u>2,057,828</u>	<u>1,747,507</u>
Change in Net Assets	158,376	227,612
Net Assets, Beginning of Year	<u>1,954,567</u>	<u>1,726,955</u>
Net Assets, End of Year	<u>\$ 2,112,943</u>	<u>\$ 1,954,567</u>

See accompanying notes to financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2024  
(With Comparative Totals for 2023)

	Client/ Family Support	Supporting Services						Total		
		CILA	Public Health Education	Public Health Title XX	Total	Management & General	Fundraising Eliminations			
Salaries	\$ 160,904	\$ 913,287	\$ 24,991	\$ 18,992	\$ 1,127,304	\$ 88,051	\$ 17,092	\$ -	\$ 1,232,447	\$ 1,127,899
Employee benefits	6,569	128,844	3,289	3,323	142,025	21,229	4,367	(7,380)	160,241	149,337
Payroll taxes	12,688	71,700	1,867	1,450	88,409	6,743	1,308	-	96,460	87,030
Advertising	9,514	23,345	19,482	-	52,341	4,748	972	-	58,061	31,139
Client support	42,693	14,863	-	-	57,556	-	-	-	57,556	66,962
Consultants	-	17,646	3,000	-	20,646	2,046	419	(3,000)	20,111	21,489
Depreciation	11,139	44,366	-	-	55,505	8,313	1,497	-	65,315	53,007
Dues and subscriptions	12,500	12,500	2,700	-	27,700	-	-	(2,700)	25,000	25,150
Equipment rental & maintenance	88	517	592	356	1,553	403	83	-	2,039	2,609
Food	5	1,964	-	-	1,969	56	12	-	2,037	785
Insurance	2,306	49,755	3,360	-	55,421	10,286	2,107	(3,360)	64,454	55,997
Miscellaneous	1,173	4,331	221	11	5,736	18,308	3,749	(20,000)	7,793	10,292
Occupancy	6,411	93,720	7,496	3,745	111,372	4,940	1,012	-	117,324	100,329
Postage	947	1,041	208	40	2,236	232	47	-	2,515	2,482
Professional fees	2,679	44,736	7,100	2,980	57,529	9,473	1,940	(10,080)	58,862	50,015
Supplies	1,986	20,080	402	-	22,468	1,985	406	-	24,859	22,919
Telephone	2,028	13,044	1,627	697	17,396	523	107	-	18,026	16,465
Transportation	9,002	28,415	2,887	2,033	42,337	798	93	-	43,228	42,649
Travel, conferences & meetings	335	1,070	40	-	1,445	46	9	-	1,500	5,452
<b>Total Expenses</b>	<b>\$ 282,967</b>	<b>\$ 1,485,224</b>	<b>\$ 79,262</b>	<b>\$ 33,627</b>	<b>\$ 1,890,948</b>	<b>\$ 178,180</b>	<b>\$ 35,220</b>	<b>\$ (46,520)</b>	<b>\$ 2,057,828</b>	<b>\$ 1,872,007</b>

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2024  
(With Comparative Totals for 2023)

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Net change in net assets	\$ 158,376	\$ 227,612
Adjustments to reconcile net change in net assets to net cash provided by operating activities:		
Depreciation and amortization	65,315	53,007
(Gain) loss on sale of equipment	3,908	-
(Increase) decrease in:		
Accounts receivable	(29,846)	(4,065)
Prepaid expenses and other assets	(1,247)	(2,692)
Increase (decrease) in:		
Accounts payable and accrued expenses	(15,476)	27,081
Deferred income	-	10,000
Net cash provided by operating activities	<u>181,030</u>	<u>310,943</u>
Cash flows from investing activities:		
Net change in investments	(1,025)	(1,729)
Purchase of equipment	<u>(344,194)</u>	<u>(83,139)</u>
Net cash used by investing activities	<u>(345,219)</u>	<u>(84,868)</u>
Net change in cash	(164,189)	226,075
Cash, beginning of year	<u>1,116,326</u>	<u>890,251</u>
Cash, end of year	<u>\$ 952,137</u>	<u>\$ 1,116,326</u>

See accompanying notes to financial statements.



## **EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

### NOTES TO COMBINED FINANCIAL STATEMENTS JUNE 30, 2024 AND 2023

#### **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 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 78% and 75% of the Foundation's support for the years ended June 30, 2024 and 2023 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, 2024 and 2023. 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, 2024 AND 2023 (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, 2024 and 2023.

**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, 2024 AND 2023 (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, 2024 and 2023.

**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, 2024 are the past three years ended June 30, 2021 through 2023.

**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, 2024 AND 2023 (CONTINUED)

**Subsequent Events** – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Foundation has evaluated subsequent events through October 14, 2024, 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, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Department of Human Services	205,794	186,683
St. Clair County Board	5,087	5,087
Madison County Board	1,266	1,891
US Treasury - SS	11,269	5,672
Other	<u>10,288</u>	<u>4,525</u>
Total accounts receivable	<u>233,704</u>	<u>203,858</u>

**NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Land	\$ 98,806	\$ 98,806
Buildings and Improvements	1,038,643	768,976
Equipment and Furniture	149,394	112,048
Vehicles	<u>265,295</u>	<u>239,419</u>
Property and equipment, at cost	1,552,138	1,219,249
Less - accumulated depreciation	<u>(563,719)</u>	<u>(505,801)</u>
Property and equipment, net	<u>\$ 988,419</u>	<u>\$ 713,448</u>

The Foundation had depreciation and amortization expense of \$65,315 and \$53,007 for the years ended June 30, 2024 and 2023, 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, 2024 and 2023 were \$25,000 and 25,000, respectively.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2024 AND 2023 (CONTINUED)**

**NOTE 6: LINE OF CREDIT**

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 8.50%. At June 30, 2024, there was no outstanding balance and there was no balance outstanding at any time during the year.

**NOTE 7: 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 \$49 and \$438 for the years ended June 30, 2024 and 2023, respectively.

**NOTE 8: 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	\$ 1,232,332
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>(10,000)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,222,332</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**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2024 AND 2023 (CONTINUED)**

**NOTE 9: 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, 2023, from which the summarized information was derived.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINING STATEMENT OF FINANCIAL POSITION

JUNE 30, 2024

	Epilepsy Foundation of Greater <u>Southern Illinois</u>	Epilepsy Foundation of <u>Southern Illinois</u>	<u>Eliminations</u>	<u>Combined</u>
<b><u>ASSETS</u></b>				
Current Assets:				
Cash	\$ 945,912	\$ 6,225	\$ -	\$ 952,137
Investments	19,450	27,041	-	46,491
Accounts and grants receivable	208,415	25,289	-	233,704
Prepaid expenses and other assets	14,669	875	-	15,544
Total Current Assets	<u>1,188,446</u>	<u>59,430</u>	<u>-</u>	<u>1,247,876</u>
Property and equipment, net	<u>986,327</u>	<u>2,092</u>	<u>-</u>	<u>988,419</u>
Total Assets	<u>\$ 2,174,773</u>	<u>\$ 61,522</u>	<u>\$ -</u>	<u>\$ 2,236,295</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
Current Liabilities:				
Accounts payable	\$ 28,578	\$ 5,141	\$ -	\$ 33,719
Accrued salary/vacation	72,862	6,771	-	79,633
Deferred income	10,000	-	-	10,000
Total Current Liabilities	<u>111,440</u>	<u>11,912</u>	<u>-</u>	<u>123,352</u>
Total Liabilities	<u>111,440</u>	<u>11,912</u>	<u>-</u>	<u>123,352</u>
Net Assets:				
Without Donor Restrictions	<u>2,063,333</u>	<u>49,610</u>	<u>-</u>	<u>2,112,943</u>
Total Net Assets	<u>2,063,333</u>	<u>49,610</u>	<u>-</u>	<u>2,112,943</u>
Total Liabilities and Net Assets	<u>\$ 2,174,773</u>	<u>\$ 61,522</u>	<u>\$ -</u>	<u>\$ 2,236,295</u>

## EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

### COMBINING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024

	<u>Epilepsy Foundation of Greater Southern Illinois</u>	<u>Epilepsy Foundation of Southern Illinois</u>	<u>Eliminations</u>	<u>Combined</u>
Public Support and Revenues:				
Public Support:				
Contributions	\$ 17,941	\$ 40	\$ -	\$ 17,981
United Way	-	2,875	-	2,875
Total Public Support	<u>17,941</u>	<u>2,915</u>	<u>-</u>	<u>20,856</u>
Revenues:				
Special events	12,619	-	-	12,619
Special events - Direct costs	(9,718)	-	-	(9,718)
Fees and purchase of services	2,085,666	-	-	2,085,666
Government grants	18,325	77,797	-	96,122
Other grants	-	1,000	-	1,000
Investment income	9,224	473	-	9,697
Gain (loss) on asset disposal	(3,908)	-	-	(3,908)
Miscellaneous income	<u>30,390</u>	<u>20,000</u>	<u>(46,520)</u>	<u>3,870</u>
Total Public Support and Revenues	<u>2,160,539</u>	<u>102,185</u>	<u>(46,520)</u>	<u>2,216,204</u>
Expenses:				
Program Services	1,778,059	112,889	(20,187)	1,870,761
Supporting Services:				
Management and general	171,958	6,222	(22,933)	155,247
Fundraising	<u>35,220</u>	<u>-</u>	<u>(3,400)</u>	<u>31,820</u>
Total Expenses	<u>1,985,237</u>	<u>119,111</u>	<u>(46,520)</u>	<u>2,057,828</u>
Change in Net Assets	175,302	(16,926)	-	158,376
Net Assets, Beginning of Year	<u>1,888,031</u>	<u>66,536</u>	<u>-</u>	<u>1,954,567</u>
Net Assets, End of Year	<u>\$ 2,063,333</u>	<u>\$ 49,610</u>	<u>\$ -</u>	<u>\$ 2,112,943</u>



**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2024  
(With Comparative Totals for 2023)

	Client/ Family Support	CILA	Home Based Services	Supporting Services			Total
				Management & General	Fundraising	2024	
Salaries	\$ 160,904	\$ 913,287	\$ 9,130	\$ 83,452	\$ 17,092	\$ 1,183,865	\$ 1,084,321
Employee benefits	6,569	128,844	-	21,320	4,367	161,100	150,195
Payroll taxes	12,688	71,700	704	6,385	1,308	92,785	83,664
Advertising	9,514	23,345	-	4,748	972	38,579	23,738
Client support	42,693	14,863	-	-	-	57,556	66,962
Consultants	-	17,646	-	2,046	419	20,111	21,489
Depreciation	11,139	44,366	-	7,306	1,497	64,308	51,999
Dues and subscriptions	12,500	12,500	-	-	-	25,000	25,000
Equipment rental & maintenance	88	517	-	403	83	1,091	1,878
Food	5	1,964	-	56	12	2,037	785
Insurance	2,306	49,755	-	10,286	2,107	64,454	55,997
Miscellaneous	1,173	4,331	-	18,302	3,749	27,555	10,075
Occupancy	6,411	93,720	-	4,940	1,012	106,083	88,683
Postage	947	1,041	-	232	47	2,267	2,154
Professional fees	2,679	44,736	34	9,473	1,940	58,862	50,000
Supplies	1,986	20,080	-	1,985	406	24,457	22,141
Telephone	2,028	13,044	-	523	107	15,702	14,626
Transportation	9,002	28,415	-	455	93	37,965	38,555
Travel, conferences & meetings	335	1,070	-	46	9	1,460	2,638
<b>Total Expenses</b>	<b>\$ 282,967</b>	<b>\$ 1,485,224</b>	<b>\$ 9,868</b>	<b>\$ 171,958</b>	<b>\$ 35,220</b>	<b>\$ 1,985,237</b>	<b>\$ 1,794,900</b>

**EPILEPSY FOUNDATION OF SOUTHERN ILLINOIS**

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2024  
(With Comparative Totals for 2023)

	Program Services			Supporting Services			Total
	Public Health Education	Title XX	Total	Management & General	Fundraising	Total	
Salaries	\$ 24,991	\$ 18,992	\$ 43,983	\$ 4,599	\$ -	\$ 48,582	\$ 43,578
Employee benefits	3,289	3,323	6,612	(91)	-	6,521	6,522
Payroll taxes	1,867	1,450	3,317	358	-	3,675	3,366
Advertising	19,482	-	19,482	-	-	19,482	7,401
Consultants	3,000	-	3,000	-	-	3,000	3,000
Depreciation	-	-	-	1,007	-	1,007	1,008
Dues and subscriptions	2,700	-	2,700	-	-	2,700	2,850
Equipment rental & maintenance	592	356	948	-	-	948	731
Insurance	3,360	-	3,360	-	-	3,360	3,360
Miscellaneous	221	11	232	6	-	238	217
Occupancy	7,496	3,745	11,241	-	-	11,241	11,646
Postage	208	40	248	-	-	248	328
Professional fees	7,100	2,980	10,080	-	-	10,080	10,095
Supplies	402	-	402	-	-	402	778
Telephone	1,627	697	2,324	-	-	2,324	1,839
Transportation	2,887	2,033	4,920	343	-	5,263	4,094
Travel, conferences & meetings	40	-	40	-	-	40	2,814
<b>Total Expenses</b>	<b>\$ 79,262</b>	<b>\$ 33,627</b>	<b>\$ 112,889</b>	<b>\$ 6,222</b>	<b>\$ -</b>	<b>\$ 119,111</b>	<b>\$ 103,627</b>

**ILLINOIS DEPARTMENT OF HUMAN SERVICES**  
**GRANT REPORT for the Period July 1, 2023 through June 30, 2024**  
 Page 1 of 2 - Grant Allowable Cost Summary

AGENCY NAME: Epilepsy Foundation of Greater Southern Illinois      FEIN 51-0225010

	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			
	444CCA03426 Epilepsy Program 250								
A	Direct Program expenses	126,802	-	-	-	-	1,651,257	207,178	1,985,237
B	Allocate Management & General Costs (Note 1)	12,680	-	-	-	-	194,498	(207,178)	-
C	SUBTOTAL A + B	139,482	-	-	-	-	1,845,755	-	1,985,237
D	Subtract Unallowable costs per page 2	5,295	-	-	-	-			
E	Add other approved uses (attach documentation) (Note 2)	-	-	-	-	-			
F	TOTAL Allowable costs	134,187	-	-	-	-			
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, 2023 through June 30, 2024**  
Page 2 of 2 -- UNALLOWABLE COSTS REPORT

AGENCY NAME: Epilepsy Foundation of Greater Southern Illinois

FEIN 51-0225010

Program Name/Number/Contract Number	DHS GRANT-FUNDED SERVICES				
	Program 1	Program 2	Program 3	Program 4	Program 5
444CCA03426 Epilepsy Program 250					
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	5,295				
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:					
<b>TOTAL UNALLOWABLE COSTS (to line D of Grant Report) -- See below if NONE</b>	<b>5,295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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  
\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Date

**ILLINOIS DEPARTMENT OF HUMAN SERVICES**  
**GRANT REPORT for the Period July 1, 2023 through June 30, 2024**  
 Page 1 of 2 - Grant Allowable Cost Summary

**FEIN 51-0225018**

AGENCY NAME: Epilepsy Foundation of 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			
	444CCA03427 Epilepsy Program 250		4FCSCJ00305 Title XX						
A	Direct Program expenses	53,061	24,735	-	-	-	35,093	119,111	
B	Allocate Management & General Costs (Note 1)	2,925	1,363	-	-	-	1,934	-	
C	SUBTOTAL A + B	55,986	26,098	-	-	-	37,027	119,111	
D	Subtract Unallowable costs per page 2	-	-	-	-	-	-	-	
E	Add other approved uses (attach documentation) (Note 2)	-	-	-	-	-	-	-	
F	TOTAL Allowable costs	55,986	26,098	-	-	-	-	-	
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, 2023 through June 30, 2024**  
 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
	444CCA03427 Epilepsy Program 250	4FCSCJ00305 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					
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	-	-	-	-	-

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, 2024

	<u>Total</u> <u>Agency</u>	<u>Total</u> <u>Programs</u> <u>Not 708</u> <u>Funded</u>	<u>Client &amp;</u> <u>Family</u> <u>708 Grant</u> <u>Funded</u> <u>Program</u>
<b>FEES FOR SERVICE</b>			
Department of Human Services	\$ 1,670,180	\$ 1,543,378	\$ 126,802
Client/Family payments	354,486	354,486	-
St. Clair County 708 Board	<u>61,000</u>	<u>-</u>	<u>61,000</u>
Total	<u>2,085,666</u>	<u>1,897,864</u>	<u>187,802</u>
<b>GRANTS</b>			
Madison County 708 Board	<u>18,325</u>	<u>-</u>	<u>18,325</u>
Total	<u>18,325</u>	<u>-</u>	<u>18,325</u>
<b>OTHER SOURCES</b>			
Special events (net)	2,901	-	2,901
Contributions	17,941	590	17,351
Investment income	9,224	9,109	115
Miscellaneous income	<u>30,390</u>	<u>(150)</u>	<u>30,540</u>
Total	<u>56,548</u>	<u>5,641</u>	<u>50,907</u>
<b>TOTAL</b>	<u>\$ 2,160,539</u>	<u>\$ 1,903,505</u>	<u>\$ 257,034</u>

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

SCHEDULE OF EXPENSES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2024

	Total	Total	Client &
	Agency	Programs	Family
		Not 708	708 Grant
		Funded	Funded
			<u>Program</u>
Salaries	\$ 1,183,865	\$ 1,022,961	\$ 160,904
Employee benefits	161,100	154,531	6,569
Payroll taxes	92,785	80,097	12,688
Advertising	38,579	29,065	9,514
Client support	57,556	14,863	42,693
Consultants	20,111	20,111	-
Depreciation	64,308	53,169	11,139
Dues and subscriptions	25,000	12,500	12,500
Equipment rental & maintenance	1,091	1,003	88
Food	2,037	2,032	5
Insurance	64,454	62,148	2,306
Miscellaneous	27,555	26,382	1,173
Occupancy	106,083	99,672	6,411
Postage	2,267	1,320	947
Professional fees	58,862	56,183	2,679
Supplies	24,457	22,471	1,986
Telephone	15,702	13,674	2,028
Transportation	37,965	28,963	9,002
Travel, conferences & meetings	1,460	1,125	335
	<u>1,460</u>	<u>1,125</u>	<u>335</u>
Total Expenses	<u>\$ 1,985,237</u>	<u>\$ 1,702,270</u>	<u>\$ 282,967</u>