



**EPILEPSY FOUNDATION OF  
GREATER SOUTHERN ILLINOIS**

COMBINED FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED  
JUNE 30, 2021

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**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

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## 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, 2021, 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, 2021, 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' 2020 financial statements, and our report dated October 14, 2020, 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, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

  
Certified Public Accountants  
Alton, Illinois

October 12, 2021

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF FINANCIAL POSITION

JUNE 30, 2021

(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
<b><u>ASSETS</u></b>		
Current Assets:		
Cash	\$ 720,254	\$ 717,951
Investments	43,095	39,421
Accounts and grants receivable	228,250	146,275
Prepaid expenses and other assets	8,930	7,924
Total Current Assets	<u>1,000,529</u>	<u>911,571</u>
Property and equipment, net	<u>640,159</u>	<u>622,201</u>
Total Assets	<u>\$ 1,640,688</u>	<u>\$ 1,533,772</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
Accounts payable	\$ 58,585	\$ 21,417
Accrued expenses	44,273	46,777
Paycheck Protection Program Loan	-	187,100
Current maturities of notes payable	-	97,159
Total Current Liabilities	<u>102,858</u>	<u>352,453</u>
Notes payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>102,858</u>	<u>352,453</u>
Net Assets:		
Without Donor Restrictions	<u>1,537,830</u>	<u>1,181,319</u>
Total Net Assets	<u>1,537,830</u>	<u>1,181,319</u>
Total Liabilities and Net Assets	<u>\$ 1,640,688</u>	<u>\$ 1,533,772</u>

See accompanying notes to financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021  
(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
Public Support and Revenues:		
Public Support:		
Contributions	\$ 16,488	\$ 29,047
United Way	<u>5,073</u>	<u>4,031</u>
Total Public Support	<u>21,561</u>	<u>33,078</u>
Revenues:		
Special events	-	10,315
Special events - Direct costs	-	(6,658)
Fees and purchase of services	1,544,829	1,385,990
Government grants	160,881	160,166
Other grants	-	2,000
Investment income	4,720	(987)
Gain (loss) on asset disposal	3,715	124
PPP Loan Forgiveness	187,100	-
Miscellaneous income	<u>-</u>	<u>3,378</u>
Total Public Support and Revenues	<u>1,922,806</u>	<u>1,587,406</u>
Expenses:		
Program Services	1,452,945	1,301,035
Supporting Services:		
Management and General	94,581	107,869
Fundraising	<u>18,769</u>	<u>21,487</u>
Total Expenses	<u>1,566,295</u>	<u>1,430,391</u>
Change in Net Assets	356,511	157,015
Net Assets, Beginning of Year	<u>1,181,319</u>	<u>1,024,304</u>
Net Assets, End of Year	<u>\$ 1,537,830</u>	<u>\$ 1,181,319</u>

See accompanying notes to financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021  
(With Comparative Totals for 2020)

	Client/ Family Support	Supporting Services										Total	2021	2020
		CILA	CSLA	Patient Services	Public Health		Public Health Title XX	Total	Management & General	Fundraising	Eliminations			
					Education									
Salaries	\$ 140,693	\$ 736,869	\$ 13,426	\$ -	\$ 36,090	\$ 12,464	\$ 939,542	\$ 66,370	\$ 13,323	\$ -	\$ 1,019,235	\$ 892,150		
Employee benefits	7,152	94,157	4,489	30	3,113	2,633	111,574	7,258	1,334	(7,380)	112,786	90,628		
Payroll taxes	11,024	58,364	1,048	-	3,552	328	74,316	5,057	1,027	-	80,400	69,601		
Advertising	13,160	4,691	-	-	2,617	-	20,468	25	5	-	20,498	11,139		
Client support	2,743	17,696	-	-	-	-	20,439	-	-	-	20,439	28,200		
Consultants	58	18,746	-	-	-	-	18,804	3,000	-	(3,000)	18,804	24,246		
Depreciation	11,139	22,862	284	-	624	281	35,190	2,338	474	-	38,002	47,534		
Dues and subscriptions	23,900	-	-	-	2,700	-	26,600	150	-	(2,700)	24,050	25,150		
Equipment rental & maintenance	58	323	-	-	262	351	994	457	75	-	1,526	994		
Food	-	1,121	-	-	-	-	1,121	7	2	-	1,130	9,653		
Interest	1,733	9	433	-	-	-	2,175	599	123	-	2,897	9,756		
Insurance	4,799	35,507	1,159	60	2,760	-	44,285	3,383	582	(3,360)	44,890	35,234		
Miscellaneous	2,494	4,059	194	-	252	-	6,999	1,911	304	-	9,214	12,673		
Occupancy	7,368	72,612	1,845	171	6,294	4,324	92,614	2,950	552	-	96,116	89,743		
Postage	1,245	415	41	-	156	128	1,985	469	75	-	2,529	3,040		
Professional fees	1,426	9,843	54	60	7,160	820	19,363	3,893	379	(10,080)	13,555	13,531		
Supplies	2,684	14,927	76	-	381	88	18,156	890	174	-	19,220	18,398		
Telephone	3,451	7,850	859	-	925	817	13,902	1,355	226	-	15,483	14,515		
Transportation	4,770	11,863	50	-	1,083	2,882	20,648	768	109	-	21,525	24,669		
Travel, conferences & meetings	2,396	1,262	-	-	202	104	3,964	27	5	-	3,996	9,537		
<b>Total Expenses</b>	<b>\$ 242,293</b>	<b>\$ 1,113,176</b>	<b>\$ 23,958</b>	<b>\$ 321</b>	<b>\$ 68,171</b>	<b>\$ 25,220</b>	<b>\$ 1,473,139</b>	<b>\$ 100,907</b>	<b>\$ 18,769</b>	<b>\$ (26,520)</b>	<b>\$ 1,566,295</b>	<b>\$ 1,430,391</b>		

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021  
(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Net change in net assets	\$ 356,511	\$ 157,015
Adjustments to reconcile net change in net assets to net cash provided by operating activities:		
Depreciation and amortization	38,002	47,534
Forgiveness of PPP loan	(187,100)	-
(Gain) loss on sale of equipment	(3,715)	(124)
(Increase) decrease in:		
Accounts receivable	(81,975)	(27,335)
Prepaid expenses and other assets	(1,006)	7,278
Increase (decrease) in:		
Accounts payable and accrued expenses Due to Epilepsy Foundation of America	34,664	(19,997)
	<u>-</u>	<u>(2,083)</u>
Net cash provided by operating activities	<u>155,381</u>	<u>162,288</u>
Cash flows from investing activities:		
Proceeds from asset disposal	10,495	4,134
Net change in investments	(3,674)	2,560
Purchase of equipment	<u>(62,740)</u>	<u>(23,209)</u>
Net cash used by investing activities	<u>(55,919)</u>	<u>(16,515)</u>
Cash flows from financing activities:		
Payments on notes payable	(97,159)	(94,266)
Proceeds from PPP loan	<u>-</u>	<u>187,100</u>
Net cash provided by financing activities	<u>(97,159)</u>	<u>92,834</u>
Net change in cash	2,303	238,607
Cash, beginning of year	<u>717,951</u>	<u>479,344</u>
Cash, end of year	<u>\$ 720,254</u>	<u>\$ 717,951</u>

See accompanying notes to financial statements.



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

### NOTES TO COMBINED FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

#### **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 74% and 72% of the Foundation's support for the years ended June 30, 2021 and 2020 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, 2021 and 2020. 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, 2021 AND 2020 (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, 2021 and 2020.

**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, 2021 AND 2020 (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, 2021 and 2020.

**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, 2021 are the past three years ended June 30, 2018 through 2020.

**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, 2021 AND 2020 (CONTINUED)

**Subsequent Events** – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Foundation has evaluated subsequent events through October 12, 2021, 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, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Department of Human Services	210,250	128,368
St. Clair County Board	3,630	3,784
Madison County Board	1,267	1,263
US Treasury - SS	10,099	10,096
Other	3,004	2,764
Total accounts receivable	<u>228,250</u>	<u>146,275</u>

**NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Land	\$ 98,806	\$ 98,806
Buildings and Improvements	623,170	579,583
Equipment and Furniture	95,517	94,336
Vehicles	<u>239,419</u>	<u>266,947</u>
Property and equipment, at cost	1,056,912	1,039,672
Less - accumulated depreciation	<u>(416,753)</u>	<u>(417,471)</u>
Property and equipment, net	<u>\$ 640,159</u>	<u>\$ 622,201</u>

The Foundation had depreciation and amortization expense of \$38,002 and \$47,534 for the years ended June 30, 2021 and 2020, 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, 2021 and 2020 were \$25,000 and 23,900, respectively.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020 (CONTINUED)**

**NOTE 6: NOTES PAYABLE**

The Foundation made payments of \$97,159 to retire all outstanding note balances during the year ended June 30, 2021.

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 3.25%. At June 30, 2021, there was no outstanding balance and there was no balance outstanding at any time during the year.

**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 were 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 were forgiven in full in fiscal year 2021.

**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 \$770 and \$609 for the years ended June 30, 2021 and 2020, respectively.

**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, 2020, from which the summarized information was derived.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2021 AND 2020 (CONTINUED)**

**NOTE 10: 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	\$ 991,599
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>\$ 991,599</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, 2021

	Epilepsy Foundation of Greater Southern Illinois	Epilepsy Foundation of Southern Illinois	Eliminations	Combined
<b><u>ASSETS</u></b>				
Current Assets:				
Cash	\$ 638,645	\$ 81,609	\$ -	\$ 720,254
Investments	16,652	26,443	-	43,095
Accounts and grants receivable	222,864	5,386	-	228,250
Prepaid expenses and other assets	<u>8,930</u>	<u>-</u>	<u>-</u>	<u>8,930</u>
Total Current Assets	<u>887,091</u>	<u>113,438</u>	<u>-</u>	<u>1,000,529</u>
Property and equipment, net	<u>638,673</u>	<u>1,486</u>	<u>-</u>	<u>640,159</u>
Total Assets	<u>\$ 1,525,764</u>	<u>\$ 114,924</u>	<u>\$ -</u>	<u>\$ 1,640,688</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
Current Liabilities:				
Accounts payable	\$ 56,902	\$ 1,683	\$ -	\$ 58,585
Accrued expenses	<u>40,408</u>	<u>3,865</u>	<u>-</u>	<u>44,273</u>
Total Current Liabilities	<u>97,310</u>	<u>5,548</u>	<u>-</u>	<u>102,858</u>
Total Liabilities	<u>97,310</u>	<u>5,548</u>	<u>-</u>	<u>102,858</u>
Net Assets:				
Without Donor Restrictions	<u>1,428,454</u>	<u>109,376</u>	<u>-</u>	<u>1,537,830</u>
Total Net Assets	<u>1,428,454</u>	<u>109,376</u>	<u>-</u>	<u>1,537,830</u>
Total Liabilities and Net Assets	<u>\$ 1,525,764</u>	<u>\$ 114,924</u>	<u>\$ -</u>	<u>\$ 1,640,688</u>

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

	Epilepsy Foundation of Greater Southern Illinois	Epilepsy Foundation of Southern Illinois	<u>Eliminations</u>	<u>Combined</u>
Public Support and Revenues:				
Public Support:				
Contributions	\$ 9,816	\$ 6,672	\$ -	\$ 16,488
United Way	-	5,073	-	5,073
Total Public Support	<u>9,816</u>	<u>11,745</u>	<u>-</u>	<u>21,561</u>
Revenues:				
Fees and purchase of services	1,544,829	-	-	1,544,829
Government grants	53,035	107,846	-	160,881
Investment income	4,644	76	-	4,720
Gain (loss) on asset disposal	3,715	-	-	3,715
PPP loan forgiveness	174,700	12,400	-	187,100
Miscellaneous income	<u>26,520</u>	<u>-</u>	<u>(26,520)</u>	<u>-</u>
Total Public Support and Revenues	<u>1,817,259</u>	<u>132,067</u>	<u>(26,520)</u>	<u>1,922,806</u>
Expenses:				
Program Services	1,379,427	93,712	(20,194)	1,452,945
Supporting Services:				
Management and general	91,634	9,273	(6,326)	94,581
Fundraising	<u>18,769</u>	<u>-</u>	<u>-</u>	<u>18,769</u>
Total Expenses	<u>1,489,830</u>	<u>102,985</u>	<u>(26,520)</u>	<u>1,566,295</u>
Change in Net Assets	327,429	29,082	-	356,511
Net Assets, Beginning of Year	<u>1,101,025</u>	<u>80,294</u>	<u>-</u>	<u>1,181,319</u>
Net Assets, End of Year	<u>\$ 1,428,454</u>	<u>\$ 109,376</u>	<u>\$ -</u>	<u>\$ 1,537,830</u>



**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021  
(With Comparative Totals for 2020)

	Supporting Services				Total	2021	2020
	Client/ Family Support	CILA	CSLA	Management & General			
Salaries	\$ 140,693	\$ 736,869	\$ 13,426	\$ 65,046	\$ 13,323	\$ 969,357	\$ 836,524
Employee benefits	7,152	94,157	4,489	6,512	1,334	113,644	91,260
Payroll taxes	11,024	58,364	1,048	5,017	1,027	76,480	64,976
Advertising	13,160	4,691	-	25	5	17,881	9,146
Client support	2,743	17,696	-	-	-	20,439	28,200
Consultants	58	18,746	-	-	-	18,804	24,246
Depreciation	11,139	22,862	284	2,312	474	37,071	46,709
Dues and subscriptions	23,900	-	-	-	-	23,900	25,000
Equipment rental & maintenance	58	323	-	365	75	821	472
Food	-	1,121	-	7	2	1,130	9,653
Interest	1,733	9	433	599	123	2,897	9,756
Insurance	4,799	35,507	1,159	2,843	582	44,890	35,234
Miscellaneous	2,494	4,059	194	1,485	304	8,536	10,212
Occupancy	7,368	72,612	1,845	2,693	552	85,070	78,698
Postage	1,245	415	41	368	75	2,144	2,526
Professional fees	1,426	9,843	54	1,853	379	13,555	13,516
Supplies	2,684	14,927	76	847	174	18,708	16,886
Telephone	3,451	7,850	859	1,101	226	13,487	12,780
Transportation	4,770	11,863	50	534	109	17,326	16,405
Travel, conferences & meetings	2,396	1,262	-	27	5	3,690	6,307
Total Expenses	\$ 242,293	\$ 1,113,176	\$ 23,958	\$ 91,634	\$ 18,769	\$ 1,489,830	\$ 1,338,506

**EPILEPSY FOUNDATION OF SOUTHERN ILLINOIS**

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021  
(With Comparative Totals for 2020)

	Program Services				Supporting Services			Total
	Patient Services	Public Health Education	Title XX	Total	Management & General	Fundraising	2021	
Salaries	\$ -	\$ 36,090	\$ 12,464	\$ 48,554	\$ 1,324	\$ -	\$ 49,878	\$ 55,626
Employee benefits	30	3,113	2,633	5,776	746	-	6,522	6,388
Payroll taxes	-	3,552	328	3,880	40	-	3,920	4,625
Advertising	-	2,617	-	2,617	-	-	2,617	1,993
Consultants	-	-	-	-	3,000	-	3,000	3,000
Depreciation	-	624	281	905	26	-	931	825
Dues and subscriptions	-	2,700	-	2,700	150	-	2,850	2,850
Equipment rental & maintenance	-	262	351	613	92	-	705	522
Insurance	60	2,760	-	2,820	540	-	3,360	3,360
Miscellaneous	-	252	-	252	426	-	678	2,461
Occupancy	171	6,294	4,324	10,789	257	-	11,046	11,045
Postage	-	156	128	284	101	-	385	514
Professional fees	60	7,160	820	8,040	2,040	-	10,080	10,095
Supplies	-	381	88	469	43	-	512	1,512
Telephone	-	925	817	1,742	254	-	1,996	1,735
Transportation	-	1,083	2,882	3,965	234	-	4,199	8,264
Travel, conferences & meetings	-	202	104	306	-	-	306	3,230
<b>Total Expenses</b>	<b>\$ 321</b>	<b>\$ 68,171</b>	<b>\$ 25,220</b>	<b>\$ 93,712</b>	<b>\$ 9,273</b>	<b>\$ -</b>	<b>\$ 102,985</b>	<b>\$ 118,045</b>

ILLINOIS DEPARTMENT OF HUMAN SERVICES  
 GRANT REPORT for the Period July 1, 2020 through June 30, 2021  
 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			
	144CZA03207 CSLA		144CZA03426 Epilepsy Program 250						
A	Direct Program expenses	37,811	116,302	-	-	-	1,225,314	110,403	1,489,830
B	Allocate Management & General Costs (Note 1)	3,781	11,630	-	-	-	94,992	(110,403)	-
C	SUBTOTAL A + B	41,592	127,932	-	-	-	1,320,306	-	1,489,830
D	Subtract Unallowable costs per page 2	284	5,964						
E	Add other approved uses (attach documentation) (Note 2)	-							
F	TOTAL Allowable costs	41,308	121,968	-	-	-			
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, 2020 through June 30, 2021  
 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
	144CZA03207 CSLA	144CZA03426 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	284	5,964			
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>284</b>	<b>5,964</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

\_\_\_\_\_  
Date

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

ILLINOIS DEPARTMENT OF HUMAN SERVICES  
 GRANT REPORT for the Period July 1, 2020 through June 30, 2021  
 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			
	144CZA03427 Epilepsy Program 250		IFCSZJ00305 Title XX						
A	Direct Program expenses	59,120	18,726	-	-	-	15,866	102,985	
B	Allocate Management & General Costs (Note 1)	5,912	1,873	-	-	-	1,488	(9,273)	
C	SUBTOTAL A + B	65,032	20,599	-	-	-	17,354	102,985	
D	Subtract Unallowable costs per page 2	377	150						
E	Add other approved uses (attach documentation) (Note 2)	-							
F	TOTAL Allowable costs	64,655	20,449	-	-	-			
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, 2020 through June 30, 2021**  
 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
	144CZA03427 Epilepsy Program 250	1FCSZJ00305 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	377	150			
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>377</b>	<b>150</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

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, 2021

	<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	\$ 1,305,955	\$ 1,189,653	\$ 116,302
Client/Family payments	195,314	195,314	-
St. Clair County 708 Board	43,560	-	43,560
Total	<u>1,544,829</u>	<u>1,384,967</u>	<u>159,862</u>
<b>GRANTS</b>			
Department of Human Services	37,811	37,811	-
Madison County 708 Board	15,224	-	15,224
Total	<u>53,035</u>	<u>37,811</u>	<u>15,224</u>
<b>OTHER SOURCES</b>			
Special events (net)	-	-	-
Contributions	9,816	1,380	8,436
Investment income	4,644	1,050	3,594
Gain (loss) on asset disposal	3,715	150	3,565
PPP loan forgiveness	174,700	174,700	-
Miscellaneous income	26,520	-	26,520
Total	<u>219,395</u>	<u>177,280</u>	<u>42,115</u>
<b>TOTAL</b>	<u>\$ 1,817,259</u>	<u>\$ 1,600,058</u>	<u>\$ 217,201</u>

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

SCHEDULE OF EXPENSES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Total</u>	<u>Total</u>	<u>Client &amp;</u>
	<u>Agency</u>	<u>Programs</u>	<u>Family</u>
		<u>Not 708</u>	<u>708 Grant</u>
		<u>Funded</u>	<u>Funded</u>
			<u>Program</u>
Salaries	\$ 969,357	\$ 828,664	\$ 140,693
Employee benefits	113,644	106,492	7,152
Payroll taxes	76,480	65,456	11,024
Advertising	17,881	4,721	13,160
Client support	20,439	17,696	2,743
Consultants	18,804	18,746	58
Depreciation	37,071	25,932	11,139
Dues and subscriptions	23,900	-	23,900
Equipment rental & maintenance	821	763	58
Food	1,130	1,130	-
Interest	2,897	1,164	1,733
Insurance	44,890	40,091	4,799
Miscellaneous	8,536	6,042	2,494
Occupancy	85,070	77,702	7,368
Postage	2,144	899	1,245
Professional fees	13,555	12,129	1,426
Supplies	18,708	16,024	2,684
Telephone	13,487	10,036	3,451
Transportation	17,326	12,556	4,770
Travel, conferences & meetings	3,690	1,294	2,396
Total Expenses	<u>\$ 1,489,830</u>	<u>\$ 1,247,537</u>	<u>\$ 242,293</u>