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, 2025

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**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

TABLE OF CONTENTS
JUNE 30, 2025

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

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

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# 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, 2025, 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, 2025, 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.

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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' 2024 financial statements, and our report dated October 14, 2024, 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, 2024 is consistent, in all material respects, with the audited financial statements from which it has been derived.

C.J. Schlosser & Company L.L.C.

Certified Public Accountants
Alton, Illinois

October 13, 2025

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025
(With Comparative Totals for 2024)

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Current Assets: | | |
| Cash | $ 421,909 | $ 952,137 |
| Investments | 536,922 | 46,491 |
| Accounts and grants receivable | 253,205 | 233,704 |
| Prepaid expenses and other assets | 100 | 15,544 |
| Total Current Assets | 1,212,136 | 1,247,876 |
| Property and equipment, net | 1,113,408 | 988,419 |
| Total Assets | $ 2,325,544 | $ 2,236,295 |
| **LIABILITIES AND NET ASSETS** | | |
| Current Liabilities: | | |
| Accounts payable | $ 37,180 | $ 33,719 |
| Accrued salary/vacation | 107,836 | 79,633 |
| Deferred income | 800 | 10,000 |
| Total Current Liabilities | 145,816 | 123,352 |
| Total Liabilities | 145,816 | 123,352 |
| Net Assets: | | |
| Without Donor Restrictions | 2,179,728 | 2,112,943 |
| Total Net Assets | 2,179,728 | 2,112,943 |
| Total Liabilities and Net Assets | $ 2,325,544 | $ 2,236,295 |

See accompanying notes to financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Totals for 2024)

| | 2025 | 2024 |
|---|---|---|
| Public Support and Revenues: | | |
| Public Support: | | |
| Contributions | $ 8,249 | $ 17,981 |
| Contributions - In-Kind | 116,867 | - |
| United Way | 3,500 | 2,875 |
| Total Public Support | 128,616 | 20,856 |
| Revenues: | | |
| Special events | 12,030 | 12,619 |
| Special events - Direct costs | (5,282) | (9,718) |
| Fees and purchase of services | 2,271,488 | 2,085,666 |
| Government grants | 101,241 | 96,122 |
| Investment income | 19,993 | 9,697 |
| Gain (loss) on asset disposal | (974) | (3,908) |
| Miscellaneous income | 8,701 | 3,870 |
| Total Public Support and Revenues | 2,535,813 | 2,216,204 |
| Expenses: | | |
| Program Services | 2,249,256 | 1,870,761 |
| Supporting Services: | | |
| Management and General | 182,124 | 155,247 |
| Fundraising | 37,648 | 31,820 |
| Total Expenses | 2,469,028 | 2,057,828 |
| Change in Net Assets | 66,785 | 158,376 |
| Net Assets, Beginning of Year | 2,112,943 | 1,954,567 |
| Net Assets, End of Year | $ 2,179,728 | $ 2,112,943 |

See accompanying notes to financial statements.

# EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

## COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Totals for 2024)

| | | | | | | Supporting Services | | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Client/ Family Support | CILA | Public Health Education | Public Health Title XX | Total | Management & General | Fundraising | Eliminations | 2025 | 2024 |
| Salaries | $ 222,197 | $ 1,146,263 | $ 25,398 | $ 17,963 | $ 1,417,196 | $ 115,826 | $ 22,892 | $ - | $ 1,555,914 | $ 1,232,447 |
| Employee benefits | 28,413 | 143,068 | 6,109 | 1,616 | 179,209 | 16,920 | 3,482 | (7,380) | 192,231 | 160,241 |
| Payroll taxes | 16,046 | 88,970 | 2,139 | 1,458 | 109,017 | 10,312 | 2,046 | - | 121,375 | 96,460 |
| Advertising | 330 | 9,856 | 26,191 | 251 | 36,628 | 759 | 155 | - | 37,542 | 58,061 |
| Client support | 33,687 | 22,255 | - | - | 55,942 | 37 | 8 | - | 55,987 | 57,556 |
| Consultants | - | 17,343 | 2,893 | - | 20,236 | 2,343 | 480 | (3,000) | 20,059 | 20,111 |
| Depreciation | 11,139 | 51,293 | 701 | - | 63,133 | 7,357 | 1,507 | - | 71,997 | 65,315 |
| Dues and subscriptions | 7,562 | 17,563 | 2,700 | - | 27,825 | - | - | (2,700) | 25,125 | 25,000 |
| Equipment rental & maintenance | 1,737 | 8,051 | 563 | 465 | 10,816 | 2,953 | 605 | - | 14,374 | 2,039 |
| Food | - | 4,422 | - | - | 4,422 | 239 | 49 | - | 4,710 | 2,037 |
| Insurance | 4,945 | 66,931 | 3,467 | - | 75,343 | 11,947 | 2,447 | (3,360) | 86,377 | 64,454 |
| Miscellaneous | 328 | 3,151 | 162 | 13 | 3,654 | 1,405 | 280 | - | 5,339 | 7,793 |
| Occupancy | 1,821 | 105,552 | 5,713 | 5,871 | 118,957 | 8,517 | 1,745 | - | 129,219 | 117,324 |
| Postage | 1,030 | 1,268 | 54 | 193 | 2,545 | 301 | 62 | - | 2,908 | 2,515 |
| Professional fees | 1,220 | 39,929 | 6,704 | 2,252 | 50,124 | 7,004 | 1,434 | (10,080) | 48,482 | 58,862 |
| Supplies | 526 | 24,001 | 630 | 165 | 25,322 | 1,097 | 225 | - | 26,644 | 24,859 |
| Telephone | 1,449 | 15,118 | 1,521 | 918 | 19,006 | 137 | 28 | - | 19,171 | 18,026 |
| Transportation | 11,987 | 32,426 | 712 | 2,714 | 47,839 | 1,244 | 191 | - | 49,274 | 43,228 |
| Travel, conferences & meetings | 172 | 2,004 | - | 53 | 2,229 | 59 | 12 | - | 2,300 | 1,500 |
| Total Expenses | $ 344,589 | $ 1,799,464 | $ 85,657 | $ 33,932 | $ 2,269,443 | $ 188,457 | $ 37,648 | $ (26,520) | $ 2,469,028 | $ 2,057,828 |

See accompanying notes to financial statements.

# EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Totals for 2024)

| | 2025 | 2024 |
|---|---|---|
| Cash flows from operating activities: | | |
| Net change in net assets | $ 66,785 | $ 158,376 |
| Adjustments to reconcile net change in net assets to net cash provided by operating activities: | | |
| Depreciation and amortization | 71,997 | 65,315 |
| In-Kind contribution | (116,867) | - |
| (Gain) loss on sale of equipment | 974 | 3,908 |
| (Increase) decrease in: | | |
| Accounts receivable | (19,501) | (29,846) |
| Prepaid expenses and other assets | 15,444 | (1,247) |
| Increase (decrease) in: | | |
| Accounts payable and accrued expenses | 31,664 | (15,476) |
| Deferred income | (9,200) | - |
| Net cash provided by operating activities | 41,296 | 181,030 |
| Cash flows from investing activities: | | |
| Net change in investments | (490,431) | (1,025) |
| Purchase of equipment | (81,093) | (344,194) |
| Net cash used by investing activities | (571,524) | (345,219) |
| Net change in cash | (530,228) | (164,189) |
| Cash, beginning of year | 952,137 | 1,116,326 |
| Cash, end of year | $ 421,909 | $ 952,137 |

See accompanying notes to financial statements.

## 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 83% and 78% of the Foundation's support for the years ended June 30, 2025 and 2024 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, 2025 and 2024. 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.

**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, 2025 and 2024.

**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, net assets with donor restrictions are reclassified to net assets without donor restrictions.

**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.

**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, 2025 and 2024.

**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, 2025 are the past three years ended June 30, 2022 through 2024.

**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.

**Subsequent Events** – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Foundation has evaluated subsequent events through October 13, 2025, 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, 2025 and 2024:

| | 2025 | 2024 |
|---|---|---|
| Department of Human Services | 228,229 | 205,794 |
| St. Clair County Board | 5,087 | 5,087 |
| Madison County Board | 1,250 | 1,266 |
| US Treasury - SS | 11,665 | 11,269 |
| Other | 6,974 | 10,288 |
| Total accounts receivable | 253,205 | 233,704 |

## NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2025 and 2024:

| | 2025 | 2024 |
|---|---|---|
| Land | $ 98,806 | $ 98,806 |
| Buildings and Improvements | 1,053,950 | 1,038,643 |
| Equipment and Furniture | 173,398 | 149,394 |
| Vehicles | 420,390 | 265,295 |
| Property and equipment, at cost | 1,746,544 | 1,552,138 |
| Less - accumulated depreciation | (633,136) | (563,719) |
| Property and equipment, net | $ 1,113,408 | $ 988,419 |

The Foundation had depreciation and amortization expense of $71,997 and $65,315 for the years ended June 30, 2025 and 2024, respectively.

## NOTE 4: CONCENTRATIONS OF CREDIT RISK

The Foundation maintains its cash balances at financial institutions in Illinois. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At June 30, 2025 and 2024 the Foundation had no uninsured cash balances.

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, 2025 and 2024 were $25,000.

## 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, 2025, 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. The Foundation 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 $304 and $49 for the years ended June 30, 2025 and 2024, 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 | $ 1,212,036 |
| Less those unavailable for general expenditures within one year, due to: | |
| Contractual or donor-imposed restrictions: | |
| Restricted by donor with time or purpose restrictions | (800) |
| Financial assets available to meet cash needs for general expenditures within one year | $ 1,211,236 |

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.

**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, 2024, from which the summarized information was derived.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

| | Epilepsy Foundation of Greater Southern Illinois | Epilepsy Foundation of Southern Illinois | Eliminations | Combined |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Current Assets: | | | | |
| Cash | $ 416,982 | $ 4,927 | $ - | $ 421,909 |
| Investments | 536,922 | - | - | 536,922 |
| Accounts and grants receivable | 222,757 | 30,448 | - | 253,205 |
| Prepaid expenses and other assets | 100 | - | - | 100 |
| Total Current Assets | 1,176,761 | 35,375 | - | 1,212,136 |
| Property and equipment, net | 1,112,016 | 1,392 | - | 1,113,408 |
| Total Assets | $ 2,288,777 | $ 36,767 | $ - | $ 2,325,544 |
| **LIABILITIES AND NET ASSETS** | | | | |
| Current Liabilities: | | | | |
| Accounts payable | $ 24,981 | $ 12,199 | $ - | $ 37,180 |
| Accrued salary/vacation | 99,646 | 8,190 | - | 107,836 |
| Deferred income | 800 | - | - | 800 |
| Total Current Liabilities | 125,427 | 20,389 | - | 145,816 |
| Total Liabilities | 125,427 | 20,389 | - | 145,816 |
| Net Assets: | | | | |
| Without Donor Restrictions | 2,163,350 | 16,378 | - | 2,179,728 |
| Total Net Assets | 2,163,350 | 16,378 | - | 2,179,728 |
| Total Liabilities and Net Assets | $ 2,288,777 | $ 36,767 | $ - | $ 2,325,544 |

# EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

| | Epilepsy Foundation of Greater Southern Illinois | Epilepsy Foundation of Southern Illinois | Eliminations | Combined |
|---|---|---|---|---|
| Public Support and Revenues: | | | | |
| Public Support: | | | | |
| Contributions | $ 8,249 | $ - | $ - | $ 8,249 |
| Contributions - In-Kind | 116,867 | - | - | 116,867 |
| United Way | - | 3,500 | - | 3,500 |
| Total Public Support | 125,116 | 3,500 | - | 128,616 |
| Revenues: | | | | |
| Special events | 12,030 | - | - | 12,030 |
| Special events - Direct costs | (5,282) | - | - | (5,282) |
| Fees and purchase of services | 2,271,488 | - | - | 2,271,488 |
| Government grants | 15,088 | 86,153 | - | 101,241 |
| Investment income | 19,831 | 162 | - | 19,993 |
| Gain (loss) on asset disposal | (974) | - | - | (974) |
| Miscellaneous income | 34,021 | 1,200 | (26,520) | 8,701 |
| Total Public Support and Revenues | 2,471,318 | 91,015 | (26,520) | 2,535,813 |
| Expenses: | | | | |
| Program Services | 2,149,854 | 119,589 | (20,187) | 2,249,256 |
| Supporting Services: | | | | |
| Management and general | 183,799 | 4,658 | (6,333) | 182,124 |
| Fundraising | 37,648 | - | - | 37,648 |
| Total Expenses | 2,371,301 | 124,247 | (26,520) | 2,469,028 |
| Change in Net Assets | 100,017 | (33,232) | - | 66,785 |
| Net Assets, Beginning of Year | 2,063,333 | 49,610 | - | 2,112,943 |
| Net Assets, End of Year | $ 2,163,350 | $ 16,378 | $ - | $ 2,179,728 |

# EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Totals for 2024)

| | | | | | Supporting Services | | | |
|---|---|---|---|---|---|---|---|---|
| | Client/ Family Support | CILA | Home Based Services | Total | Management & General | Fundraising | Total 2025 | Total 2024 |
| Salaries | $ 222,197 | $ 1,146,263 | $ 5,375 | $ 1,373,835 | $ 111,765 | $ 22,892 | $ 1,508,492 | $ 1,183,865 |
| Employee benefits | 28,413 | 143,068 | 3 | 171,484 | 16,998 | 3,482 | 191,964 | 161,100 |
| Payroll taxes | 16,046 | 88,970 | 404 | 105,420 | 9,987 | 2,046 | 117,453 | 92,785 |
| Advertising | 330 | 9,856 | - | 10,186 | 759 | 155 | 11,100 | 38,579 |
| Client support | 33,687 | 22,255 | - | 55,942 | 37 | 8 | 55,987 | 57,556 |
| Consultants | - | 17,343 | - | 17,343 | 2,343 | 480 | 20,166 | 20,111 |
| Depreciation | 11,139 | 51,293 | - | 62,432 | 7,357 | 1,507 | 71,296 | 64,308 |
| Dues and subscriptions | 7,562 | 17,563 | - | 25,125 | - | - | 25,125 | 25,000 |
| Equipment rental & maintenance | 1,737 | 8,051 | - | 9,788 | 2,953 | 605 | 13,346 | 1,091 |
| Food | - | 4,422 | - | 4,422 | 239 | 49 | 4,710 | 2,037 |
| Insurance | 4,945 | 66,931 | - | 71,876 | 11,947 | 2,447 | 86,270 | 64,454 |
| Miscellaneous | 328 | 3,151 | - | 3,479 | 1,365 | 280 | 5,124 | 27,555 |
| Occupancy | 1,821 | 105,552 | - | 107,373 | 8,517 | 1,745 | 117,635 | 106,083 |
| Postage | 1,030 | 1,268 | - | 2,298 | 301 | 62 | 2,661 | 2,267 |
| Professional fees | 1,220 | 39,929 | 19 | 41,168 | 7,004 | 1,434 | 49,606 | 58,862 |
| Supplies | 526 | 24,001 | - | 24,527 | 1,097 | 225 | 25,849 | 24,457 |
| Telephone | 1,449 | 15,118 | - | 16,567 | 137 | 28 | 16,732 | 15,702 |
| Transportation | 11,987 | 32,426 | - | 44,413 | 934 | 191 | 45,538 | 37,965 |
| Travel, conferences & meetings | 172 | 2,004 | - | 2,176 | 59 | 12 | 2,247 | 1,460 |
| Total Expenses | $ 344,589 | $ 1,799,464 | $ 5,801 | $ 2,149,854 | $ 183,799 | $ 37,648 | $ 2,371,301 | $ 1,985,237 |

# EPILEPSY FOUNDATION OF SOUTHERN ILLINOIS

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Totals for 2024)

| | Program Services | | | Supporting Services | | Total | |
|---|---|---|---|---|---|---|---|
| | Public Health Education | Title XX | Total | Management & General | Fundraising | 2025 | 2024 |
| Salaries | $ 25,398 | $ 17,963 | $ 43,361 | $ 4,061 | $ - | $ 47,422 | $ 48,582 |
| Employee benefits | 6,109 | 1,616 | 7,725 | (78) | - | 7,647 | 6,521 |
| Payroll taxes | 2,140 | 1,458 | 3,598 | 325 | - | 3,923 | 3,675 |
| Advertising | 26,191 | 251 | 26,442 | - | - | 26,442 | 19,482 |
| Consultants | 2,893 | - | 2,893 | - | - | 2,893 | 3,000 |
| Depreciation | 701 | - | 701 | - | - | 701 | 1,007 |
| Dues and subscriptions | 2,700 | - | 2,700 | - | - | 2,700 | 2,700 |
| Equipment rental & maintenance | 564 | 465 | 1,029 | - | - | 1,029 | 948 |
| Insurance | 3,467 | - | 3,467 | - | - | 3,467 | 3,360 |
| Miscellaneous | 159 | 13 | 172 | 40 | - | 212 | 238 |
| Occupancy | 5,714 | 5,871 | 11,585 | - | - | 11,585 | 11,241 |
| Postage | 54 | 193 | 247 | - | - | 247 | 248 |
| Professional fees | 6,703 | 2,252 | 8,955 | - | - | 8,955 | 10,080 |
| Supplies | 630 | 165 | 795 | - | - | 795 | 402 |
| Telephone | 1,522 | 918 | 2,440 | - | - | 2,440 | 2,324 |
| Transportation | 712 | 2,714 | 3,426 | 310 | - | 3,736 | 5,263 |
| Travel, conferences & meetings | - | 53 | 53 | - | - | 53 | 40 |
| Total Expenses | $ 85,657 | $ 33,932 | $ 119,589 | $ 4,658 | $ - | $ 124,247 | $ 119,111 |

**ILLINOIS DEPARTMENT OF HUMAN SERVICES**
**GRANT REPORT for the Period July 1, 2024 through June 30, 2025**
Page 1 of 2 - Grant Allowable Cost Summary

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

| | | DHS GRANT-FUNDED SERVICES | | | | | All other Programs | Mgmt & General | Total (2) |
|---|---|---|---|---|---|---|---|---|---|
| | Program Name/Number/Contract Number/Other Identification | Program 1 | Program 2 | Program 3 | Program 4 | Program 5 | | | |
| | | 444CCA03426 Epilepsy Program 250 | | | | | | | |
| A | Direct Program expenses | 144,852 | - | - | - | - | 2,005,002 | 221,447 | 2,371,301 |
| B | Allocate Management & General Costs (Note 1) | 14,485 | - | - | - | - | 206,962 | (221,447) | - |
| C | SUBTOTAL A + B | 159,337 | - | - | - | - | 2,211,964 | - | 2,371,301 |
| D | Subtract Unallowable costs per page 2 | 5,685 | - | - | - | - | | | |
| E | Add other approved uses (attach documentation) (Note 2) | - | - | - | - | - | | | |
| F | TOTAL Allowable costs | 153,652 | - | - | - | - | | | |
| 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, 2024 through June 30, 2025**
Page 2 of 2 -- UNALLOWABLE COSTS REPORT

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

| | DHS GRANT-FUNDED SERVICES Program 1 | Program 2 | Program 3 | Program 4 | Program 5 |
|---|---|---|---|---|---|
| Program Name/Number/Contract Number | 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 | 5,685 | | | | |
| 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 intructions) Explain: | | | | | |
| Explain: | | | | | |
| TOTAL UNALLOWABLE COSTS (to line D of Grant Report) -- See below if NONE | 5,685 | - | - | - | - |

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, 2024 through June 30, 2025**
Page 1 of 2 - Grant Allowable Cost Summary

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

| | | DHS GRANT-FUNDED SERVICES | | | | | All other Programs | Mgmt & General | Total (2) |
|---|---|---|---|---|---|---|---|---|---|
| | Program Name/Number/Contract Number/Other Identification | Program 1 | Program 2 | Program 3 | Program 4 | Program 5 | | | |
| | | 444CCA03427 Epilepsy Program 250 | 4FCSCJ00305 Title XX | | | | | | |
| A | Direct Program expenses | 61,002 | 25,151 | - | - | - | 33,436 | 4,658 | 124,247 |
| B | Allocate Management & General Costs (Note 1) | 2,376 | 980 | - | - | - | 1,302 | (4,658) | - |
| C | SUBTOTAL A + B | 63,378 | 26,131 | - | - | - | 34,738 | - | 124,247 |
| D | Subtract Unallowable costs per page 2 | - | - | - | - | - | | | |
| E | Add other approved uses (attach documentation) (Note 2) | - | - | - | - | - | | | |
| F | TOTAL Allowable costs | 63,378 | 26,131 | - | - | - | | | |
| 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, 2024 through June 30, 2025**
Page 2 of 2 -- UNALLOWABLE COSTS REPORT

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

| | DHS GRANT-FUNDED SERVICES | | | | |
|---|---|---|---|---|---|
| Program Name/Number/Contract Number | 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 intructions) | | | | | |
| 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, 2025

| | Total Agency | Total Programs Not 708 Funded | Client & Family 708 Grant Funded Program |
|---|---|---|---|
| FEES FOR SERVICE | | | |
| Department of Human Services | $ 1,934,052 | $ 1,789,200 | $ 144,852 |
| Client/Family payments | 272,575 | 272,575 | - |
| St. Clair County 708 Board | 64,862 | - | 64,862 |
| Total | 2,271,489 | 2,061,775 | 209,714 |
| GRANTS | | | |
| Madison County 708 Board | 15,088 | - | 15,088 |
| Total | 15,088 | - | 15,088 |
| OTHER SOURCES | | | |
| Special events (net) | 6,748 | 3,847 | 2,901 |
| Contributions | 8,249 | (9,102) | 17,351 |
| Investment income | 19,831 | 19,716 | 115 |
| Gain (loss) on asset disposal | (974) | (974) | - |
| Miscellaneous income | 34,021 | 3,481 | 30,540 |
| In-kind contributions | 116,866 | 116,866 | - |
| Total | 184,741 | 133,834 | 50,907 |
| TOTAL | $ 2,471,318 | $ 2,195,609 | $ 275,709 |

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

SCHEDULE OF EXPENSES BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2025

| | Total Agency | Total Programs Not 708 Funded | Client & Family 708 Grant Funded Program |
|---|---|---|---|
| Salaries | $ 1,508,492 | $ 1,286,295 | $ 222,197 |
| Employee benefits | 191,964 | 163,551 | 28,413 |
| Payroll taxes | 117,453 | 101,407 | 16,046 |
| Advertising | 11,100 | 10,770 | 330 |
| Client support | 55,987 | 22,300 | 33,687 |
| Consultants | 20,166 | 20,166 | - |
| Depreciation | 71,296 | 60,157 | 11,139 |
| Dues and subscriptions | 25,125 | 17,563 | 7,562 |
| Equipment rental & maintenance | 13,346 | 11,609 | 1,737 |
| Food | 4,710 | 4,710 | - |
| Insurance | 86,270 | 81,325 | 4,945 |
| Miscellaneous | 5,124 | 4,796 | 328 |
| Occupancy | 117,635 | 115,814 | 1,821 |
| Postage | 2,661 | 1,631 | 1,030 |
| Professional fees | 49,606 | 48,386 | 1,220 |
| Supplies | 25,849 | 25,323 | 526 |
| Telephone | 16,732 | 15,283 | 1,449 |
| Transportation | 45,538 | 33,551 | 11,987 |
| Travel, conferences & meetings | 2,247 | 2,075 | 172 |
| Total Expenses | $ 2,371,301 | $ 2,026,712 | $ 344,589 |