

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

COMBINED FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED  
JUNE 30, 2022

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

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JUNE 30, 2022

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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, 2022, 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, 2022, 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, including omissions, 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' 2021 financial statements, and our report dated October 12, 2021, 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, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Certified Public Accountants  
Alton, Illinois

October 11, 2022

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

(With Comparative Totals for 2021)

	<u>2022</u>	<u>2021</u>
<b><u>ASSETS</u></b>		
Current Assets:		
Cash	\$ 890,251	\$ 720,254
Investments	43,737	43,095
Accounts and grants receivable	199,793	228,250
Prepaid expenses and other assets	11,605	8,930
Total Current Assets	<u>1,145,386</u>	<u>1,000,529</u>
Property and equipment, net	<u>683,316</u>	<u>640,159</u>
Total Assets	<u>\$ 1,828,702</u>	<u>\$ 1,640,688</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
Accounts payable	\$ 45,841	\$ 58,585
Accrued salary/vacation	55,906	44,273
Total Current Liabilities	<u>101,747</u>	<u>102,858</u>
Total Liabilities	<u>101,747</u>	<u>102,858</u>
Net Assets:		
Without Donor Restrictions	<u>1,726,955</u>	<u>1,537,830</u>
Total Net Assets	<u>1,726,955</u>	<u>1,537,830</u>
Total Liabilities and Net Assets	<u>\$ 1,828,702</u>	<u>\$ 1,640,688</u>

See accompanying notes to financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

(With Comparative Totals for 2021)

	<u>2022</u>	<u>2021</u>
Public Support and Revenues:		
Public Support:		
Contributions	\$ 14,993	\$ 16,488
United Way	-	5,073
Total Public Support	<u>14,993</u>	<u>21,561</u>
Revenues:		
Special events	16,127	-
Special events - Direct costs	(6,173)	-
Fees and purchase of services	1,661,050	1,544,829
Government grants	122,790	160,881
Investment income	1,732	4,720
Gain (loss) on asset disposal	(1,185)	3,715
PPP Loan Forgiveness	-	187,100
Miscellaneous income	5,150	-
Total Public Support and Revenues	<u>1,814,484</u>	<u>1,922,806</u>
Expenses:		
Program Services	1,502,018	1,452,945
Supporting Services:		
Management and General	103,886	94,581
Fundraising	19,455	18,769
Total Expenses	<u>1,625,359</u>	<u>1,566,295</u>
Change in Net Assets	189,125	356,511
Net Assets, Beginning of Year	<u>1,537,830</u>	<u>1,181,319</u>
Net Assets, End of Year	<u>\$ 1,726,955</u>	<u>\$ 1,537,830</u>

See accompanying notes to financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022  
(With Comparative Totals for 2021)

	Client/ Family Support	Supporting Services										Total	2021
		CILA	CSLA	Public Health Education	Public Health Title XX	Total	Management & General	Fundraising	Eliminations	2022	Total		
Salaries	\$ 116,328	\$ 742,362	\$ 13,899	\$ 23,630	\$ 14,100	\$ 929,586	\$ 64,347	\$ 11,666	\$ -	\$ 1,005,599	\$ 1,019,235		
Employee benefits	5,054	100,746	3,324	3,478	2,400	115,002	13,507	2,635	(7,380)	123,764	112,786		
Payroll taxes	8,864	57,350	1,084	1,867	1,061	71,722	4,969	902	-	77,593	80,400		
Advertising	11,129	9,038	38	12,079	404	32,688	51	11	-	32,750	20,498		
Client support	35,923	16,433	-	-	-	52,356	-	-	-	52,356	20,439		
Consultants	91	19,559	780	-	-	20,517	3,000	-	(3,000)	20,517	18,804		
Depreciation	11,139	31,815	-	711	119	43,784	4,905	989	-	49,678	38,002		
Dues and subscriptions	25,000	-	-	2,700	-	27,700	337	38	(2,700)	25,375	24,050		
Equipment rental & maintenance	521	323	8	422	28	1,302	67	12	-	1,381	1,526		
Food	22	222	-	-	-	244	12	3	-	259	1,130		
Interest	-	-	-	-	-	-	-	-	-	-	2,897		
Insurance	4,043	38,960	1,004	2,760	-	46,767	5,531	1,010	(3,360)	49,948	44,890		
Miscellaneous	2,831	2,938	70	101	22	5,962	1,770	351	-	8,083	9,214		
Occupancy	9,412	69,308	1,164	6,658	5,038	91,580	3,133	642	-	95,355	96,116		
Postage	1,903	353	33	332	-	2,621	372	76	-	3,069	2,529		
Professional fees	1,479	11,119	297	7,186	820	20,901	3,731	336	(10,080)	14,888	13,555		
Supplies	1,613	14,152	162	418	-	16,345	2,067	423	-	18,835	19,220		
Telephone	3,544	8,206	444	948	671	13,813	1,374	230	-	15,417	15,483		
Transportation	6,071	16,230	11	1,731	1,201	25,244	991	120	-	26,355	21,525		
Travel, conferences & meetings	1,839	1,093	5	1,134	-	4,071	55	11	-	4,137	3,996		
Total Expenses	\$ 246,806	\$ 1,140,207	\$ 22,323	\$ 66,155	\$ 25,864	\$ 1,522,205	\$ 110,219	\$ 19,455	\$ (26,520)	\$ 1,625,359	\$ 1,566,295		

# EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

## COMBINED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2022 (With Comparative Totals for 2021)

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Net change in net assets	\$ 189,125	\$ 356,511
Adjustments to reconcile net change in net assets to net cash provided by operating activities:		
Depreciation and amortization	49,678	38,002
Forgiveness of PPP loan	-	(187,100)
(Gain) loss on sale of equipment	1,185	(3,715)
(Increase) decrease in:		
Accounts receivable	28,457	(81,975)
Prepaid expenses and other assets	(2,675)	(1,006)
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>(1,111)</u>	<u>34,664</u>
Net cash provided by operating activities	<u>264,659</u>	<u>155,381</u>
Cash flows from investing activities:		
Proceeds from asset disposal	-	10,495
Net change in investments	(642)	(3,674)
Purchase of equipment	<u>(94,020)</u>	<u>(62,740)</u>
Net cash used by investing activities	<u>(94,662)</u>	<u>(55,919)</u>
Cash flows from financing activities:		
Payments on notes payable	<u>-</u>	<u>(97,159)</u>
Net cash used by financing activities	<u>-</u>	<u>(97,159)</u>
Net change in cash	169,997	2,303
Cash, beginning of year	<u>720,254</u>	<u>717,951</u>
Cash, end of year	<u>\$ 890,251</u>	<u>\$ 720,254</u>

See accompanying notes to financial statements.



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

NOTES TO COMBINED FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021

### **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 78% and 74% of the Foundation's support for the years ended June 30, 2022 and 2021 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, 2022 and 2021. 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, 2022 AND 2021 (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, 2022 and 2021.

**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, 2022 AND 2021 (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, 2022 and 2021.

**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, 2022 are the past three years ended June 30, 2019 through 2021.

**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, 2022 AND 2021 (CONTINUED)**

**Subsequent Events** – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Foundation has evaluated subsequent events through October 11, 2022, 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, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Department of Human Services	180,445	210,250
St. Clair County Board	5,137	3,630
Madison County Board	1,266	1,267
US Treasury - SS	9,894	10,099
Other	<u>3,051</u>	<u>3,004</u>
Total accounts receivable	<u>199,793</u>	<u>228,250</u>

**NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Land	\$ 98,806	\$ 98,806
Buildings and Improvements	696,064	623,170
Equipment and Furniture	112,750	95,517
Vehicles	<u>239,419</u>	<u>239,419</u>
Property and equipment, at cost	1,147,039	1,056,912
Less - accumulated depreciation	<u>(463,723)</u>	<u>(416,753)</u>
Property and equipment, net	<u>\$ 683,316</u>	<u>\$ 640,159</u>

The Foundation had depreciation and amortization expense of \$49,678 and \$38,002 for the years ended June 30, 2022 and 2021, 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, 2022 and 2021 were \$25,000 and 25,000, respectively.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2022 AND 2021 (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 3.25%. At June 30, 2022, 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 \$935 and \$770 for the years ended June 30, 2022 and 2021, 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, 2021, from which the summarized information was derived.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2022 AND 2021 (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	\$ 1,133,781
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>\$ 1,133,781</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, 2022

	Epilepsy Foundation of Greater Southern Illinois	Epilepsy Foundation of Southern Illinois	<u>Eliminations</u>	<u>Combined</u>
<b><u>ASSETS</u></b>				
Current Assets:				
Cash	\$ 849,687	\$ 40,564	\$ -	\$ 890,251
Investments	17,260	26,477	-	43,737
Accounts and grants receivable	172,693	27,100	-	199,793
Prepaid expenses and other assets	10,730	875	-	11,605
Total Current Assets	<u>1,050,370</u>	<u>95,016</u>	<u>-</u>	<u>1,145,386</u>
Property and equipment, net	<u>679,210</u>	<u>4,106</u>	<u>-</u>	<u>683,316</u>
Total Assets	<u>\$ 1,729,580</u>	<u>\$ 99,122</u>	<u>\$ -</u>	<u>\$ 1,828,702</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
Current Liabilities:				
Accounts payable	\$ 41,892	\$ 3,949	\$ -	\$ 45,841
Accrued salary/vacation	51,869	4,037	-	55,906
Total Current Liabilities	<u>93,761</u>	<u>7,986</u>	<u>-</u>	<u>101,747</u>
Total Liabilities	<u>93,761</u>	<u>7,986</u>	<u>-</u>	<u>101,747</u>
Net Assets:				
Without Donor Restrictions	<u>1,635,819</u>	<u>91,136</u>	<u>-</u>	<u>1,726,955</u>
Total Net Assets	<u>1,635,819</u>	<u>91,136</u>	<u>-</u>	<u>1,726,955</u>
Total Liabilities and Net Assets	<u>\$ 1,729,580</u>	<u>\$ 99,122</u>	<u>\$ -</u>	<u>\$ 1,828,702</u>

## EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

### COMBINING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

	<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	\$ 14,548	\$ 445	\$ -	\$ 14,993
Total Public Support	<u>14,548</u>	<u>445</u>	<u>-</u>	<u>14,993</u>
Revenues:				
Special events	16,127	-	-	16,127
Special events - Direct costs	(6,173)	-	-	(6,173)
Fees and purchase of services	1,661,050	-	-	1,661,050
Government grants	35,750	87,040	-	122,790
Investment income	1,678	54	-	1,732
Gain (loss) on asset disposal	(1,185)	-	-	(1,185)
Miscellaneous income	<u>30,198</u>	<u>1,472</u>	<u>(26,520)</u>	<u>5,150</u>
Total Public Support and Revenues	<u>1,751,993</u>	<u>89,011</u>	<u>(26,520)</u>	<u>1,814,484</u>
Expenses:				
Program Services	1,430,186	92,019	(20,187)	1,502,018
Supporting Services:				
Management and general	94,987	15,232	(6,333)	103,886
Fundraising	<u>19,455</u>	<u>-</u>	<u>-</u>	<u>19,455</u>
Total Expenses	<u>1,544,628</u>	<u>107,251</u>	<u>(26,520)</u>	<u>1,625,359</u>
Change in Net Assets	207,365	(18,240)	-	189,125
Net Assets, Beginning of Year	<u>1,428,454</u>	<u>109,376</u>	<u>-</u>	<u>1,537,830</u>
Net Assets, End of Year	<u>\$ 1,635,819</u>	<u>\$ 91,136</u>	<u>\$ -</u>	<u>\$ 1,726,955</u>



**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022  
(With Comparative Totals for 2021)

	Client/ Family Support	Home Based Services				Supporting Services		Total	
		CILA	CSLA	Home Based Services	Total	Management & General	Fundraising		
Salaries	\$ 116,328	\$ 742,362	\$ 13,899	\$ 19,267	\$ 891,856	\$ 56,960	\$ 11,666	\$ 960,482	\$ 969,357
Employee benefits	5,054	100,746	3,324	-	109,124	12,863	2,635	124,622	113,644
Payroll taxes	8,864	57,350	1,084	1,496	68,794	4,403	902	74,099	76,480
Advertising	11,129	9,038	38	-	20,205	51	11	20,267	17,881
Client support	35,923	16,433	-	-	52,356	-	-	52,356	20,439
Consultants	91	19,559	780	87	20,517	-	-	20,517	18,804
Depreciation	11,139	31,815	-	-	42,954	4,831	989	48,774	37,071
Dues and subscriptions	25,000	-	-	-	25,000	187	38	25,225	23,900
Equipment rental & maintenance	521	323	8	-	852	56	12	920	821
Food	22	222	-	-	244	12	3	259	1,130
Interest	-	-	-	-	-	-	-	-	2,897
Insurance	4,043	38,960	1,004	-	44,007	4,931	1,010	49,948	44,890
Miscellaneous	2,831	2,938	70	-	5,839	1,713	351	7,903	8,536
Occupancy	9,412	69,308	1,164	-	79,884	3,133	642	83,659	85,070
Postage	1,903	353	33	-	2,289	372	76	2,737	2,144
Professional fees	1,479	11,119	297	-	12,895	1,642	336	14,873	13,555
Supplies	1,613	14,152	162	-	15,927	2,067	423	18,417	18,708
Telephone	3,544	8,206	444	-	12,194	1,123	230	13,547	13,487
Transportation	6,071	16,230	11	-	22,312	588	120	23,020	17,326
Travel, conferences & meetings	1,839	1,093	5	-	2,937	55	11	3,003	3,690
<b>Total Expenses</b>	<b>\$ 246,806</b>	<b>\$ 1,140,207</b>	<b>\$ 22,323</b>	<b>\$ 20,850</b>	<b>\$ 1,430,186</b>	<b>\$ 94,987</b>	<b>\$ 19,455</b>	<b>\$ 1,544,628</b>	<b>\$ 1,489,830</b>



**ILLINOIS DEPARTMENT OF HUMAN SERVICES**  
**GRANT REPORT for the Period July 1, 2021 through June 30, 2022**  
 Page 1 of 2 - Grant Allowable Cost Summary

**FEIN 51-0225010**

**AGENCY NAME: Epilepsy Foundation of Greater Southern Illinois**

	Program Name/Number/Contract Number/Other Identification	DHS GRANT-FUNDED SERVICES					All other Programs	Mgmt & General	Total (2)
		Program 1	Program 2	Program 3	Program 4	Program 5			
	244CAA03207 CSLA		244CAA03426 Epilepsy Program 250						
A	Direct Program expenses	20,557	140,382	-	-	-	1,269,247	1,544,628	
B	Allocate Management & General Costs (Note 1)	2,056	14,038	-	-	-	98,348	-	
C	SUBTOTAL A + B	22,613	154,420	-	-	-	1,367,595	1,544,628	
D	Subtract Unallowable costs per page 2	-	6,075		-				
E	Add other approved uses (attach documentation) (Note 2)	-			-				
F	TOTAL Allowable costs	22,613	148,345	-	-	-			
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, 2021 through June 30, 2022**  
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
	244CAA03207 CSLA	244CAA03426 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	-	6,075			
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>	-	6,075	-	-	-

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, 2021 through June 30, 2022**  
 Page 1 of 2 - Grant Allowable Cost Summary

AGENCY NAME: Epilepsy Foundation of Southern Illinois

FEIN 51-0225018

	Program Name/Number/Contract Number/Other Identification	DHS GRANT-FUNDED SERVICES					All other Programs	Mgmt & General	Total (2)
		Program 1	Program 2	Program 3	Program 4	Program 5			
	244CAA03427 Epilepsy Program 250		2FCSAJ00305 Title XX						
A	Direct Program expenses	59,120	17,920	-	-	-	14,979	107,251	
B	Allocate Management & General Costs (Note 1)	5,912	1,792	-	-	-	7,528	-	
C	SUBTOTAL A + B	65,032	19,712	-	-	-	22,507	107,251	
D	Subtract Unallowable costs per page 2	662	84						
E	Add other approved uses (attach documentation) (Note 2)	-							
F	TOTAL Allowable costs	64,370	19,628	-	-	-			
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, 2021 through June 30, 2022**  
 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
	244CAA03427 Epilepsy Program 250	2FCSAJ00305 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	662	84			
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>662</b>	<b>84</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, 2022

	<u>Total Agency</u>	<u>Total Programs Not 708 Funded</u>	<u>Client &amp; Family 708 Grant Funded Program</u>
<b>FEES FOR SERVICE</b>			
Department of Human Services	\$ 1,351,083	\$ 1,210,701	\$ 140,382
Client/Family payments	264,229	264,229	-
St. Clair County 708 Board	45,738	-	45,738
Total	<u>1,661,050</u>	<u>1,474,930</u>	<u>186,120</u>
<b>GRANTS</b>			
Department of Human Services	20,557	20,557	-
Madison County 708 Board	15,193	-	15,193
Total	<u>35,750</u>	<u>20,557</u>	<u>15,193</u>
<b>OTHER SOURCES</b>			
Special events (net)	9,954	-	9,954
Contributions	14,548	1,101	13,447
Investment income	1,678	1,678	-
Gain (loss) on asset disposal	(1,185)	(1,185)	-
Miscellaneous income	30,198	3,678	26,520
Total	<u>55,193</u>	<u>5,272</u>	<u>49,921</u>
<b>TOTAL</b>	<u>\$ 1,751,993</u>	<u>\$ 1,500,759</u>	<u>\$ 251,234</u>

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

SCHEDULE OF EXPENSES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2022

	<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>
Salaries	\$ 960,482	\$ 844,154	\$ 116,328
Employee benefits	124,622	119,568	5,054
Payroll taxes	74,099	65,235	8,864
Advertising	20,267	9,138	11,129
Client support	52,356	16,433	35,923
Consultants	20,517	20,426	91
Depreciation	48,774	37,635	11,139
Dues and subscriptions	25,225	225	25,000
Equipment rental & maintenance	920	399	521
Food	259	237	22
Insurance	49,948	45,905	4,043
Miscellaneous	7,903	5,072	2,831
Occupancy	83,659	74,247	9,412
Postage	2,737	834	1,903
Professional fees	14,873	13,394	1,479
Supplies	18,417	16,804	1,613
Telephone	13,547	10,003	3,544
Transportation	23,020	16,949	6,071
Travel, conferences & meetings	3,003	1,164	1,839
Total Expenses	<u>\$ 1,544,628</u>	<u>\$ 1,297,822</u>	<u>\$ 246,806</u>