

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2015 AND 2014**

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS  
TABLE OF CONTENTS**

	<b>Page No.</b>
<b>INDEPENDENT AUDITOR'S REPORT</b> .....	1
<b>FINANCIAL STATEMENTS</b>	
Combined Statement of Financial Position .....	2
Combined Statement of Activities .....	3
Combined Statement of Cash Flows .....	4
Notes to Combined Financial Statements .....	5
<b>SUPPLEMENTARY INFORMATION</b>	
Combining Statement of Financial Position .....	11
Combining Statement of Activities .....	12
Statement of Functional Expenses EFGSI .....	13
Statement of Functional Expenses EFSI .....	14
IDHS Grant Report EFGSI .....	15
IDHS Unallowable Costs Report EFGSI .....	16
IDHS Grant Report EFSI .....	17
IDHS Unallowable Costs Report EFSI .....	18
Schedule of Revenues by Source and by Program (708) .....	19
Schedule of Expenses by Program (708) .....	20
Schedule of Program Revenues .....	21

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying combined financial statements of **Epilepsy Foundation of Greater Southern Illinois** (a nonprofit organization) and affiliate which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities 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 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 financial statements based on our audit. We conducted our audit 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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, 2015 and 2014, and the changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

### Other Matter

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of **Epilepsy Foundation of Greater Southern Illinois** taken as a whole. The supplementary information following page 10 including the "Grant Report" for the State of Illinois fiscal year ended June 30, 2015, is presented for purposes of additional analysis as required by the Illinois Department of Human Services and 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.

*Renner & Associates PC*

RENNER & ASSOCIATES, P.C.

October 7, 2015

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**COMBINED STATEMENT OF FINANCIAL POSITION**  
**June 30, 2015 and 2014**

<b>ASSETS</b>		2015	2014
<b>ASSETS</b>			
Cash and cash equivalents		\$ 112,682	\$ 90,606
Investments		34,664	34,496
Accounts receivable		100,328	56,028
Prepaid expenses		43,804	13,073
Property and equipment (net of accumulated depreciation)		375,709	360,356
<b>TOTAL ASSETS</b>		<b>\$ 667,187</b>	<b>\$ 554,559</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable		\$ 44,021	\$ 30,957
Accrued expenses		54,901	49,094
Due Epilepsy Foundation of America		2,083	2,083
Short term debt		28,800	358
Long term debt		12,038	72,816
Total Liabilities		141,843	155,308
<b>NET ASSETS</b>			
Unrestricted		525,344	399,251
Total Net Assets		525,344	399,251
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>\$ 667,187</b>	<b>\$ 554,559</b>

See the accompanying notes to combined financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**COMBINED STATEMENT OF ACTIVITIES**  
**For the Years Ended June 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>PUBLIC SUPPORT AND OTHER REVENUE</b>		
<b>Public Support</b>		
Contributions	\$ 63,859	\$ 8,840
United Way	9,887	10,446
	<u>73,746</u>	<u>19,286</u>
<b>Revenue</b>		
Special events	37,416	62,076
Special events - Direct costs	(14,597)	(34,962)
Fees and purchase of service	1,297,877	1,101,831
Other grants	8,300	11,400
Government grants	258,567	252,567
Investment income	353	2,394
Miscellaneous	34,492	35,759
	<u>1,622,408</u>	<u>1,431,065</u>
Total Revenue		
	<u>1,696,154</u>	<u>1,450,351</u>
<b>TOTAL PUBLIC SUPPORT AND OTHER REVENUE</b>		
	<u>1,696,154</u>	<u>1,450,351</u>
<b>EXPENSES</b>		
<b>Program Services:</b>		
Patient services	1,241,374	1,161,437
Public health education	208,004	204,948
	<u>1,449,378</u>	<u>1,366,385</u>
Total Program Services		
	<u>1,449,378</u>	<u>1,366,385</u>
<b>Supporting Activities:</b>		
Management and general	104,310	90,419
Fundraising	16,373	14,066
	<u>120,683</u>	<u>104,485</u>
Total Supporting Activities		
	<u>120,683</u>	<u>104,485</u>
<b>TOTAL EXPENSES</b>	<u>1,570,061</u>	<u>1,470,870</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	126,093	(20,519)
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>399,251</u>	<u>419,770</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 525,344</u>	<u>\$ 399,251</u>

See the accompanying independent auditor's report.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**COMBINED STATEMENT OF CASH FLOWS**  
**For the Years Ended June 30, 2015 and 2014**

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 126,093	\$ (20,519)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation and amortization	28,373	26,669
Change in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(44,300)	67,282
(Increase) decrease in prepaid expenses	(30,731)	(1,254)
Increase (decrease) in accounts payable and accrued expense	18,871	7,457
Increase (decrease) due to Epilepsy Foundation of America	0	1,139
(Gain) loss on disposition of equipment	447	442
	<u>98,753</u>	<u>81,216</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net (increase) decrease on investments	(168)	(2,197)
Purchase of equipment, furniture and fixtures	(44,173)	(20,613)
	<u>(44,341)</u>	<u>(22,810)</u>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principal payments on note payable	(31,978)	(39,713)
Net borrowings (repayments) on line of credit	(358)	355
	<u>(32,336)</u>	<u>(39,358)</u>
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>		
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	22,076	19,048
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>90,606</u>	<u>71,558</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 112,682</u>	<u>\$ 90,606</u>
<b>SUPPLEMENTAL CASH FLOW INFORMATION</b>		
Interest paid	<u>\$ 10,236</u>	<u>\$ 7,948</u>

See accompanying notes to combined financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**June 30, 2015**

**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**

The Foundation is 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.

Approximately 75% and 71% of the Foundation's support for the years ended June 30, 2015 and 2014 respectively, came from allocations from the Illinois Department of Human Services.

**Basis of Accounting**

The financial statements of the Foundation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

**Cash and Cash Equivalents**

For purposes of the statements 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.

**Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollected amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. At June 30, 2015 and 2014, no valuation allowance was deemed necessary by management.



**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**June 30, 2015**

**Investments**

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

**Promises to Give**

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.

**Property and Equipment**

The Foundation capitalizes property and equipment over \$500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Foundation reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Foundation reclassifies temporarily restricted net assets to unrestricted net asset at that time. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from five to thirty-nine years.

**Contributed Services**

No amounts have been reflected in the financial statements for donated 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.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**June 30, 2015**

**Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor restrictions.

**Income Taxes**

The Foundation is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

The Foundation's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending June 30, 2015, 2014, and 2013 are subject to examination by the IRS, generally for three years after they were filed.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**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 Statements 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.

**NOTE 2: INVESTMENTS**

The Foundation's investments at June 30, 2015 consist of 166 shares of Principal Financial Group recorded at fair value of \$8,514 and one certificate of deposit totaling \$26,150.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**June 30, 2015**

**NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at June 30, 2015:

	2015	2014
	-----	-----
Land	\$ 43,000	\$ 43,000
Buildings	344,356	343,356
Equipment and furniture	261,453	219,311
	-----	-----
Less: Accumulated depreciation	\$648,809	\$605,667
	273,100	245,311
	-----	-----
	\$375,709	\$360,356
	=====	=====

**NOTE 4: NOTE PAYABLE**

	2015	2014
	-----	-----
Mortgage payable – Bank due \$3,802 per month including interest at 6.158%.	\$ 40,838	\$ 72,816
Line of Credit – Bank due on demand including interest at 6.85%.	0	358
	-----	-----
	\$ 40,838	\$ 73,174
	=====	=====
Current principal maturities:		
2016	\$ 28,800	
2017	12,038	
	-----	
	\$ 40,838	
	=====	

The Epilepsy Foundation of Greater Southern Illinois has a \$200,000 line of credit available at Regions Bank, due on demand and at a current interest rate of 6.85%.

The Epilepsy Foundation of Southern Illinois has a \$22,000 line of credit available at Peoples National Bank, due on demand and at a current interest rate of 5%. At June 30, 2015 there was no outstanding balance.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**June 30, 2015**

**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 year ended June 30, 2015 and 2014 were \$25,000 and \$25,000, respectively.

**NOTE 6: SPECIAL EVENTS**

Special events consist of:

	Revenue	Expenses	Net
	-----	-----	-----
Gala	\$ 16,369	\$ 7,754	\$ 8,615
Sara's Walk	4,690	1,552	3,138
Stroll	16,357	4,450	11,907
Other	0	841	( 841)
	-----	-----	-----
	\$ 37,416	\$ 14,597	\$ 22,819
	=====	=====	=====

**NOTE 7: EMPLOYEE BENEFIT 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 \$675 and \$529 for the years ended June 30, 2015 and 2014, respectively.

**NOTE 8: COMMITMENT AND CONTINGENCIES**

The Foundation receives funding from various agencies in the form of grants, service revenue and public support. A significant reduction in funding from these agencies may have an effect on the Foundation's programs. These agencies require compliance with certain regulations as a condition of funding. Noncompliance with these regulations could result in a claim for refund by the agency.

The Foundation is continuously involved in various legal proceedings arising in the normal course of business. In the opinion of management, any liability resulting from the disposition of these proceedings will not materially affect the Foundation's financial position or results of operations.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**June 30, 2015**

**NOTE 8: COMMITMENT AND CONTINGENCIES - Continued**

The Foundation leases its two office facilities and a client home under a noncancellable operating lease that is month to month. One office lease is subject to annual adjustments based on the Consumer Price Index.

The office lease is \$3,668 per month currently and one client home is \$1,000 per month.

The following is a schedule of future minimum lease payments:

Year	Amount
----- 2016	\$ 22,200
2017	22,200
2018	22,200
2019	22,200
	----- \$ 88,800 =====

**NOTE 9: EVALUATION OF SUBSEQUENT EVENTS**

The Foundation has evaluated subsequent events through October 7, 2015, the date which the financial statements were available to be issued.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**COMBINING STATEMENT OF FINANCIAL POSITION**  
**June 30, 2015**

**ASSETS**

	<b>Epilepsy Foundation of Greater Southern Illinois</b>	<b>Epilepsy Foundation of Southern Illinois</b>	<b>Combined</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 52,018	\$ 60,664	\$ 112,682
Investments	8,514	26,150	34,664
Accounts receivable	92,662	7,666	100,328
Prepaid expenses	42,954	850	43,804
Property and equipment	374,968	741	375,709
<b>TOTAL ASSETS</b>	<b>\$ 571,116</b>	<b>\$ 96,071</b>	<b>\$ 667,187</b>

**LIABILITIES AND NET ASSETS**

<b>LIABILITIES</b>			
Accounts payable	\$ 41,176	\$ 2,845	\$ 44,021
Accrued expenses	49,161	5,740	54,901
Due Epilepsy Foundation of America	2,083	0	2,083
Short term debt	28,800	0	28,800
Long-term debt	12,038	0	12,038
Total Liabilities	133,258	8,585	141,843
<b>NET ASSETS</b>			
Unrestricted	437,858	87,486	525,344
Temporarily restricted	0	0	0
Total Net Assets	437,858	87,486	525,344
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 571,116</b>	<b>\$ 96,071</b>	<b>\$ 667,187</b>

See the accompanying independent auditors' report.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**COMBINING STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2015**

	Epilepsy Foundation of Greater Southern Illinois	Epilepsy Foundation of Southern Illinois	Combined
<b>PUBLIC SUPPORT AND OTHER REVENUE</b>			
Contributions	\$ 60,464	\$ 3,395	\$ 63,859
Special events	32,726	4,690	37,416
Special events - Direct costs	(13,045)	(1,552)	(14,597)
Fees and purchase of services	1,275,848	22,029	1,297,877
Government grants	161,404	97,163	258,567
Other grants	1,000	7,300	8,300
United Way	0	9,887	9,887
Investment income	307	46	353
Miscellaneous	30,992	3,500	34,492
Total Public Support and Other Revenue	1,549,696	146,458	1,696,154
<b>EXPENSES</b>			
<b>Program Services:</b>			
Patient services	1,221,762	19,612	1,241,374
Public health education	106,240	101,764	208,004
Total Program Services	1,328,002	121,376	1,449,378
<b>Supporting Activities:</b>			
Management and general	93,225	11,085	104,310
Fundraising	16,373	0	16,373
Total Supporting Activities	109,598	11,085	120,683
<b>TOTAL EXPENSES</b>	1,437,600	132,461	1,570,061
<b>INCREASE (DECREASE) IN NET ASSETS</b>	112,096	13,997	126,093
<b>NET ASSETS - BEGINNING OF YEAR</b>	325,762	73,489	399,251
<b>NET ASSETS - END OF YEAR</b>	\$ 437,858	\$ 87,486	\$ 525,344

See the accompanying independent auditors' report.

EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 2015

	Program Services				Support Services			2015 Total Expense	
	Client/Family Support	CILA	CSLA	Home Based Services	Total Program Services	Management and General	Fundraising		Total Support
Salaries	\$ 67,742	\$ 604,014	\$ 17,614	\$ 13,153	\$ 702,523	\$ 60,281	\$ 10,638	\$ 70,919	\$ 773,442
Employee benefits	14,622	121,995	8,170	2,046	146,833	6,872	1,213	8,085	154,918
Payroll taxes	5,455	62,670	3,005	575	71,705	5,319	939	6,258	77,963
Advertising	6,561	906	0	0	7,467	384	68	452	7,919
Client support	28,992	20,081	0	0	49,073	0	0	0	49,073
Consultants	3,380	44,901	641	301	49,223	3,391	600	3,991	53,214
Depreciation and amortization	12,159	14,980	46	46	27,231	808	142	950	28,181
Dues and subscriptions	20,000	4,000	250	250	24,500	425	75	500	25,000
Equipment rental and maint.	120	322	4	3	449	87	15	102	551
Food	246	29,494	0	0	29,740	0	0	0	29,740
Interest	1,233	8,491	23	23	9,770	179	32	211	9,981
Miscellaneous expenses	3,821	1,301	0	81	5,203	7,176	1,188	8,364	13,567
Occupancy	8,351	110,076	1,441	2,848	122,716	2,921	515	3,436	126,152
Postage	1,398	677	164	62	2,301	688	121	809	3,110
Professional fees	1,702	9,986	155	155	11,998	1,096	193	1,289	13,287
Supplies	1,670	10,896	16	131	12,713	1,674	295	1,969	14,682
Telephone	2,653	9,377	440	434	12,904	938	165	1,103	14,007
Transportation	9,650	24,080	906	1,896	36,532	986	174	1,160	37,692
Travel, conferences & meetings	5,121	0	0	0	5,121	0	0	0	5,121
<b>Total Expenses</b>	<b>\$ 194,876</b>	<b>\$ 1,078,247</b>	<b>\$ 32,875</b>	<b>\$ 22,004</b>	<b>\$ 1,328,002</b>	<b>\$ 93,225</b>	<b>\$ 16,373</b>	<b>\$ 109,598</b>	<b>\$ 1,437,600</b>

See accompanying notes to the financial statements.



EPILEPSY FOUNDATION OF SOUTHERN ILLINOIS  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 2015

	Program Services			Total Program	Support Services		Total
	Patient Services	Public Health Education			Management and General		
Salaries	\$ 2,939	\$ 49,104		\$ 52,043	\$ 1,774		\$ 53,817
Employee benefits	152	4,829		4,981	697		5,678
Payroll taxes	229	3,822		4,051	138		4,189
Advertising	0	143		143	0		143
Client support	14,400	0		14,400	0		14,400
Consultant	240	8,400		8,640	2,160		10,800
Dues & subscriptions	0	2,217		2,217	618		2,835
Depreciation	0	192		192	0		192
Equipment rental & maintenance	154	2,359		2,513	591		3,104
Insurance	240	2,760		3,000	360		3,360
Miscellaneous expenses	0	1,215		1,215	153		1,368
Occupancy	526	9,343		9,869	804		10,673
Professional fees	0	0		0	2,295		2,295
Supplies	193	2,072		2,265	392		2,657
Telephone	104	1,750		1,854	396		2,250
Transportation	435	10,211		10,646	707		11,353
Travel, conferences & meetings	0	3,347		3,347	0		3,347
Total Expenses	\$ 19,612	\$101,764		\$ 121,376	\$ 11,085		\$ 132,461

See the accompanying notes to financial statements.

ILLINOIS DEPARTMENT OF HUMAN SERVICES  
 GRANT REPORT for the period July 1 through June 30, 2015  
 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
	Program Name/Number/Contract Number/Other Identification	Program 1	Program 2	Program 3	Program 4	Program 5			
A	Direct Program expenses	194,876							
B	Allocate Management and General Cost (Note 1)	15,343					1,133,126	109,598	
C	SUBTOTAL A & B	210,219					94,255	109,598	
D	Subtract unallowable costs per page 2	2,301							
E	Add other approved uses (attach documentation)								
F	TOTAL Allowable costs	207,918					1,227,381	0	
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 through June 30, 2015  
 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
Unallowable Costs (see instructions)					
compensation of governing body					
entertainment					
association dues					
meetings and conventions					
fundraising	2,301				
bad debt					
charity and grants					
unallowable interest					
inventories					
depreciation on DHS-funded assets	0				
cost of production					
in-kind expenses					
alcoholic beverages					
personal automobiles					
finances and penalties					
personal use items					
lobbying					
unallowable relocation					
gratuities					
political contributions					
related party transactions					
costs where a conflict of interest exists					
Unallowable costs if Program is Federally funded Or cost-restricted by Contract (See instructions) Explain:  Explain:					
TOTAL UNALLOWABLE COSTS (to line D of Grant Report) See below if NONE					
2,301					
-----					
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 through June 30, 2015

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
	Program Name/Number/Contract Number/Other Identification	Program 1	Program 2	Program 3	Program 4	Program 5			
		Public Health Education 44CRA00777							
A	Direct Program expenses	101,764					19,612	132,461	
B	Allocate Management and General Cost (Note 1)	8,868					2,217	11,085	
C	SUBTOTAL A & B	110,632					21,829	132,461	
D	Subtract unallowable costs per page 2	0							
E	Add other approved uses (attach documentation)								
F	TOTAL Allowable costs	110,632							
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 through June 30, 2015  
 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
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	0				
cost of production					
in-kind expenses					
alcoholic beverages					
personal automobiles					
finances and penalties					
personal use items					
lobbying					
unallowable relocation					
gratuities					
political contributions					
related party transactions					
costs where a conflict of interest exists					
Unallowable costs if Program is Federally funded Or cost-restricted by Contract (See instructions) Explain:  Explain:					
TOTAL UNALLOWABLE COSTS (to line D of Grant Report) See below if NONE	0				
-----					
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**  
**Year Ended June 30, 2015**

	<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	\$ 1,037,340	\$ 1,037,340	\$ 0
Client/Family payments	195,802	195,802	0
St. Clair County 708	42,706	0	42,706
	<u>1,275,848</u>	<u>1,233,142</u>	<u>42,706</u>
Total			
<b>GRANTS</b>			
Department of Human Services	147,592	0	147,592
Madison County 708 Board	13,812	0	13,812
National Epilepsy Foundation	1,000	0	1,000
	<u>162,404</u>	<u>0</u>	<u>162,404</u>
Total			
<b>OTHER SOURCES</b>			
Contributions - Unrestricted	60,464	46,631	13,833
Fundraising	19,681	32,726	(13,045)
Other income	30,992	4,563	26,429
Investment income	307	307	0
	<u>111,444</u>	<u>84,227</u>	<u>27,217</u>
Total			
<b>TOTAL</b>	<u><u>\$ 1,549,696</u></u>	<u><u>\$ 1,317,369</u></u>	<u><u>\$ 232,327</u></u>

The accompanying notes are an integral part of the financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**SCHEDULE OF EXPENSES BY PROGRAM**  
**Year Ended June 30, 2015**

	<u>Total Agency</u>	<u>Total Programs Not 708 Funded</u>	<u>Client &amp; Family 708 Grant Funded Program</u>
<b>EXPENSES</b>			
Salaries	\$ 773,442	\$ 699,317	\$ 74,125
Employee benefits	154,918	139,568	15,350
Payroll taxes	77,963	71,945	6,018
Advertising	7,919	1,340	6,579
Client support	49,073	20,081	28,992
Consultants	53,214	49,674	3,540
Depreciation and amortization	28,181	15,984	12,197
Dues and subscriptions	25,000	4,980	20,020
Equipment rental and maintenance	551	427	124
Food	29,740	29,494	246
Interest	9,981	8,740	1,241
Miscellaneous expenses	13,567	9,411	4,156
Occupancy	126,152	117,664	8,488
Postage	3,110	1,680	1,430
Professional fees	13,287	11,533	1,754
Supplies	14,682	12,933	1,749
Telephone	14,007	11,310	2,697
Transportation	37,692	27,996	9,696
Travel, conferences and meetings	5,121	0	5,121
	<u>\$ 1,437,600</u>	<u>\$ 1,234,077</u>	<u>\$ 203,523</u>
Total Expenses	<u>\$ 1,437,600</u>	<u>\$ 1,234,077</u>	<u>\$ 203,523</u>

The accompanying notes are an integral part of the financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**SCHEDULE OF PROGRAM REVENUES**  
 Year Ended June 30, 2015

FEIN: 51-0225010

Line No.	Account Title	Agency Total	Client & Family	CILA	CSLA	HBS
	<b>REVENUES:</b>					
	<b>Fees &amp; Purchases of Service:</b>					
5.	Department of Human Services	\$1,037,340		988,533	23,351	25,456
9.	Local government	42,706	42,706			
12.	Client/family program fees(incl. SSI, SSA, pensions )					
15.	Other (specify)	195,802		195,802		
16.	<b>Total Fees &amp; Purchase of Service (Lines 1-15)</b>	<b>1,275,848</b>	<b>42,706</b>	<b>1,184,335</b>	<b>23,351</b>	<b>25,456</b>
	<b>Grant Revenues:</b>					
21.	Department of Human Services	147,592	147,592			
25.	Local government awards - 708 Boards	13,812	13,812			
27.	Other Government Awards					
29.	Other National Epilepsy Foundation/Boeing	1,000	1,000			
30.	<b>Total Grant Revenues (lines 17-29)</b>	<b>162,404</b>	<b>162,404</b>			
	<b>Contributions &amp; Other:</b>					
31.	Restricted to operations					
33.	Unrestricted	60,464	13,833	46,608	23	
34.	Contributions - goods & services					
41.	Other (specify) - Special events/training	50,673	13,384	25,088	11,598	603
42.	<b>Total Contributions &amp; Other (lines 31-41)</b>	<b>111,137</b>	<b>27,217</b>	<b>71,696</b>	<b>11,621</b>	<b>603</b>
	<b>Investment income</b>					
43.	Income on restricted assets/investments					
44.	Income on unrestricted assets/investments	307		307		
45.	<b>Total Investment Income (lines 43 &amp; 44)</b>	<b>307</b>		<b>307</b>		
46.	<b>TOTAL REVENUES (lines 16,30,42,45)</b>	<b>1,549,696</b>	<b>232,327</b>	<b>1,256,338</b>	<b>34,972</b>	<b>26,059</b>