



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, 2016

233 East Center Drive, P.O. Box 416  
Alton, Illinois 62002  
(618) 465-7717 Fax (618) 465-7710

80 Edwardsville Professional Park  
Edwardsville, Illinois 62025  
(618) 656-2146 Fax (618) 656-2147

One Westbury Drive, Suite 420  
St. Charles, Missouri 63301  
(636) 723-7611 Fax (636) 947-4558



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**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

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

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying combined financial statements of Epilepsy Foundation of Greater Southern Illinois (a nonprofit organization), which comprise the combined statement of financial position as of June 30, 2016, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these combined financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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### *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, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, including the "Grant Report" for the State of Illinois, which is presented for purposes of additional analysis as required by the Illinois Department of Human Services, is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Report on Summarized Comparative Information**

The financial statements of the Epilepsy Foundation of Greater Southern Illinois as of June 30, 2015 were audited by other auditors whose report dated October 7, 2015, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*C. J. Schlom & Company LLC*

Certified Public Accountants  
Alton, Illinois

October 12, 2016

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF FINANCIAL POSITION

JUNE 30, 2016

(With Comparative Totals for 2015)

	<u>2016</u>	<u>2015</u>
<b><u>ASSETS</u></b>		
Current Assets:		
Cash	\$ 169,873	\$ 112,682
Investments	38,985	34,664
Accounts and grants receivable	116,639	100,328
Prepaid expenses and other assets	8,314	43,804
Total Current Assets	<u>333,811</u>	<u>291,478</u>
Property and equipment, net	<u>526,787</u>	<u>375,709</u>
Total Assets	<u>\$ 860,598</u>	<u>\$ 667,187</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities:		
Accounts payable	\$ 25,108	\$ 44,021
Accrued expenses	22,252	54,901
Due to Epilepsy Foundation of America	2,083	2,083
Current maturities of notes payable	12,543	28,800
Total Current Liabilities	<u>61,986</u>	<u>129,805</u>
Notes payable	<u>199,424</u>	<u>12,038</u>
Total Liabilities	<u>261,410</u>	<u>141,843</u>
Net Assets:		
Unrestricted	599,188	525,344
Temporarily restricted	<u>-</u>	<u>-</u>
Total Net Assets	<u>599,188</u>	<u>525,344</u>
Total Liabilities and Net Assets	<u>\$ 860,598</u>	<u>\$ 667,187</u>

See accompanying notes to financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for 2015)

	<u>2016</u>	<u>2015</u>
Public Support and Revenues:		
Public Support:		
Contributions	\$ 26,360	\$ 63,859
United Way	8,286	9,887
Total Public Support	<u>34,646</u>	<u>73,746</u>
Revenues:		
Special events	30,385	37,416
Special events - Direct costs	(15,377)	(14,597)
Fees and purchase of services	1,227,330	1,297,877
Government grants	104,823	258,567
Other grants	6,100	8,300
Investment income	(1,417)	353
Miscellaneous income	1,009	34,492
Total Public Support and Revenues	<u>1,387,499</u>	<u>1,696,154</u>
Expenses:		
Program Services	1,210,151	1,449,378
Supporting Services:		
Management and General	86,551	104,310
Fundraising	16,953	16,373
Total Expenses	<u>1,313,655</u>	<u>1,570,061</u>
Change in Net Assets	73,844	126,093
Net Assets, Beginning of Year	<u>525,344</u>	<u>399,251</u>
Net Assets, End of Year	<u>\$ 599,188</u>	<u>\$ 525,344</u>

See accompanying notes to financial statements.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for 2015)

	Client/ Family Support	Home				Public		Supporting Services				Total
		CILA	CSLA	Home Based Services	Patient Services	Health Education	Total	Management & General	Fundraising	Eliminations	2016	
Salaries	\$ 16,792	\$ 545,724	\$ 18,721	\$ 14,422	\$ 2,816	\$ 42,835	\$ 641,310	\$ 47,365	\$ 9,357	\$ -	\$ 698,032	\$ 827,259
Employee benefits	11,241	93,552	6,518	2,151	152	4,686	118,300	5,816	1,049	(5,940)	119,225	160,596
Payroll taxes	2,315	58,179	2,044	1,636	-	3,842	68,016	4,330	887	-	73,233	82,152
Advertising	1,981	878	-	-	-	25	2,884	-	-	-	2,884	8,062
Client support	19,083	21,820	13	-	-	-	40,916	-	-	-	40,916	63,473
Consultants	2,563	37,884	360	180	14,400	3,000	58,387	2,764	566	(3,000)	58,717	64,014
Depreciation	10,906	18,544	1,000	500	-	-	30,950	882	181	-	32,013	28,373
Dues and subscriptions	15,000	5,500	2,375	1,375	-	2,217	26,467	4,261	746	-	31,474	27,835
Equipment rental & maintenance	1,194	123	251	351	27	1,290	3,236	545	60	-	3,841	3,655
Food	49	23,953	-	-	-	-	24,002	-	-	-	24,002	29,740
Interest	2,051	4,260	498	497	-	-	7,306	816	167	-	8,289	9,981
Insurance	2,498	17,373	1,251	59	240	2,760	24,181	911	113	(6,060)	19,145	3,360
Miscellaneous	498	1,709	15	(16)	-	207	2,413	1,032	165	-	3,610	14,935
Occupancy	3,489	86,819	783	777	525	9,328	101,721	12,609	2,418	-	116,748	136,825
Postage	951	651	31	42	80	786	2,541	637	98	-	3,276	3,110
Professional fees	2,180	9,583	396	256	240	5,400	18,055	5,717	261	(10,080)	13,953	15,582
Supplies	1,953	11,737	162	63	147	1,059	15,121	2,340	450	-	17,911	17,339
Telephone	2,255	10,913	1,127	1,127	207	1,639	17,268	1,338	192	-	18,798	16,257
Transportation	2,149	15,579	635	733	345	1,649	21,090	1,722	243	-	23,055	49,045
Travel, conferences & meetings	622	1,404	-	-	-	2,507	4,533	-	-	-	4,533	8,498
<b>Total Expenses</b>	<b>\$ 99,770</b>	<b>\$ 966,185</b>	<b>\$ 36,180</b>	<b>\$ 24,153</b>	<b>\$ 19,179</b>	<b>\$ 83,230</b>	<b>\$ 1,228,697</b>	<b>\$ 93,085</b>	<b>\$ 16,953</b>	<b>\$ (25,080)</b>	<b>\$ 1,313,655</b>	<b>\$ 1,570,091</b>

# EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS

## COMBINED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2016 (With Comparative Totals for 2015)

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities:		
Net change in net assets	\$ 73,844	\$ 126,093
Adjustments to reconcile net change in net assets to net cash provided by operating activities:		
Depreciation and amortization	32,013	28,373
(Gain) loss on sale of equipment	-	447
(Increase) decrease in:		
Accounts receivable	(16,311)	(44,300)
Prepaid expenses and other assets	35,490	(30,731)
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>(51,562)</u>	<u>18,871</u>
Net cash provided by operating activities	<u>73,474</u>	<u>98,753</u>
Cash flows from investing activities:		
Net increase in investments	(4,321)	(168)
Purchase of equipment	<u>(183,091)</u>	<u>(44,173)</u>
Net cash used by investing activities	<u>(187,412)</u>	<u>(44,341)</u>
Cash flows from financing activities:		
Payments on notes payable	(49,871)	(31,978)
Proceeds from notes payable	221,000	-
Net borrowing on line of credit	<u>-</u>	<u>(358)</u>
Net cash provided (used) by financing activities	<u>171,129</u>	<u>(32,336)</u>
Net change in cash	57,191	22,076
Cash, beginning of year	<u>112,682</u>	<u>90,606</u>
Cash, end of year	<u>\$ 169,873</u>	<u>\$ 112,682</u>

See accompanying notes to financial statements.



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

### NOTES TO COMBINED FINANCIAL STATEMENTS JUNE 30, 2016 AND 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** – 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 75% of the Foundation's support for the years ended June 30, 2016 and 2015 respectively, came from allocations from the Illinois Department of Human Services.

**Basis of Presentation** – The Foundation 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). FASB ASC 105 is effective for periods ending on or after September 1, 2009. Pursuant to FASB ASC 105, the Foundation has updated references to GAAP throughout these financial statements, including a parenthetical reference to the prior authoritative literature.

The Codification had no effect on the Foundation's financial statements, as it is for disclosure purposes only.

The accompanying financial statements of the Foundation have been prepared on the accrual basis of accounting. Financial statement presentation follows the recommendations of FASB ASC 958-205 (formerly Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements for Not-for-Profit Foundations*). Under FASB ASC 958-205, the Foundation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015 (CONTINUED)**

restricted net assets. The Foundation has no temporarily or permanently restricted net assets at June 30, 2016 and 2015. Restrictions met in the same period as the resources are received are recognized and classified as unrestricted revenues.

**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, 2016 and 2015.

**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, 2016 AND 2015 (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, 2016 and 2015.

**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, 2016 are the past three years ended June 30, 2013 through 2015.

**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, 2016 AND 2015 (CONTINUED)**

**Subsequent Events** – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Foundation has evaluated subsequent events through October 12, 2016, 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, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Department of Human Services	94,506	70,948
St. Clair County Board	3,600	8,022
Madison County Board	1,267	1,151
US Treasury - SS	10,631	10,201
Other	<u>6,635</u>	<u>10,006</u>
Total accounts receivable	<u>116,639</u>	<u>100,328</u>

**NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at June 30, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Land	\$ 76,806	\$ 43,000
Buildings and Improvements	464,517	344,356
Equipment and Furniture	85,475	70,319
Vehicles	<u>205,448</u>	<u>191,134</u>
Property and equipment, at cost	832,246	648,809
Less - accumulated depreciation	<u>(305,459)</u>	<u>(273,100)</u>
Property and equipment, net	<u>\$ 526,787</u>	<u>\$ 375,709</u>

The Foundation had depreciation and amortization expense of \$32,013 and \$28,373 for the years ended June 30, 2016 and 2015, 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 year ended June 30, 2016 and 2015 were \$25,000 and \$25,000, respectively.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015 (CONTINUED)**

**NOTE 6: NOTES PAYABLE**

The Foundation has notes payable at June 30, 2016 as follows:

	<u>Short-Term</u>	<u>Long-Term</u>	<u>Total</u>
The Bank of Belleville, secured by the building, interest at 4.50%, payable in monthly installments of \$1,091, maturing on September 30, 2020 with a balloon payment of \$59,552.	\$ 8,778	\$ 89,899	\$ 98,677
The Bank of Belleville, secured by the building, interest at 4.50%, payable in monthly installments of \$738, maturing on September 30, 2020 with a balloon payment of \$96,421.	<u>3,765</u>	<u>109,525</u>	<u>113,290</u>
	<u>\$ 12,543</u>	<u>\$ 199,424</u>	<u>\$ 211,967</u>

The Epilepsy Foundation of Greater Southern Illinois has \$200,000 line of credit available at Regions Bank, due on demand and at a current interest rate of 5.00%. At June 30, 2016 there was no outstanding balance and the highest balance at any time during the year was \$65,000.

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, 2016 there was no outstanding balance.

Future annual obligations for long-term debt payments are as follows:

Year Ending			
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 12,543	\$ 9,411	\$ 21,954
2018	13,127	8,827	21,954
2019	13,739	8,215	21,954
2020	14,357	7,596	21,953
2021	<u>158,201</u>	<u>1,806</u>	<u>160,007</u>
Total	<u>\$ 211,967</u>	<u>\$ 35,855</u>	<u>\$ 247,822</u>

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2016 AND 2015 (CONTINUED)**

**NOTE 7: COMMITMENTS AND CONTINGENCIES**

The Foundation leases a client home under a non-cancellable operating lease that is month to month. The client home lease payments are \$1,000 per month.

**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 \$318 and \$675 for the years ended June 30, 2016 and 2015, respectively.

**NOTE 9: SPECIAL EVENTS**

The Foundation had revenues and expenses related to special events in the current year. These revenues and related expenses are reported under revenues on the Combined Statement of Activities. For the year ended June 30, 2016 the special events were comprised of the following:

<u>Event</u>	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>
Gala Dinner	\$ 18,575	\$ 8,740	\$ 9,835
Stroll	9,455	5,444	4,011
Walk for Epilepsy	2,355	1,193	1,162
	<u>\$ 30,385</u>	<u>\$ 15,377</u>	<u>\$ 15,008</u>

**NOTE 10: 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, 2015, from which the summarized information was derived.

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINING STATEMENT OF FINANCIAL POSITION

JUNE 30, 2016

	<u>Epilepsy Foundation of Greater Southern Illinois</u>	<u>Epilepsy Foundation of Southern Illinois</u>	<u>Eliminations</u>	<u>Combined</u>
<b><u>ASSETS</u></b>				
Current Assets:				
Cash	\$ 142,295	\$ 27,578	\$ -	\$ 169,873
Investments	12,835	26,150	-	38,985
Accounts and grants receivable	114,289	4,440	(2,090)	116,639
Prepaid expenses and other assets	7,464	850	-	8,314
Total Current Assets	<u>276,883</u>	<u>59,018</u>	<u>(2,090)</u>	<u>333,811</u>
Property and equipment, net	<u>526,046</u>	<u>741</u>	<u>-</u>	<u>526,787</u>
Total Assets	<u>\$ 802,929</u>	<u>\$ 59,759</u>	<u>\$ (2,090)</u>	<u>\$ 860,598</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
Current Liabilities:				
Accounts payable	\$ 16,736	\$ 10,462	\$ (2,090)	\$ 25,108
Accrued expenses	19,902	2,350	-	22,252
Due to Epilepsy Foundation of America	2,083	-	-	2,083
Current maturities of notes payable	12,543	-	-	12,543
Total Current Liabilities	<u>51,264</u>	<u>12,812</u>	<u>(2,090)</u>	<u>61,986</u>
Notes payable	<u>199,424</u>	<u>-</u>	<u>-</u>	<u>199,424</u>
Total Liabilities	<u>250,688</u>	<u>12,812</u>	<u>(2,090)</u>	<u>261,410</u>
Net Assets:				
Unrestricted	552,241	46,947	-	599,188
Temporarily restricted	-	-	-	-
Total Net Assets	<u>552,241</u>	<u>46,947</u>	<u>-</u>	<u>599,188</u>
Total Liabilities and Net Assets	<u>\$ 802,929</u>	<u>\$ 59,759</u>	<u>\$ (2,090)</u>	<u>\$ 860,598</u>

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

COMBINING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016

	Epilepsy Foundation of Greater <u>Southern Illinois</u>	Epilepsy Foundation of <u>Southern Illinois</u>	<u>Eliminations</u>	<u>Combined</u>
Public Support and Revenues:				
Public Support:				
Contributions	\$ 23,866	\$ 2,494	\$ -	\$ 26,360
United Way	-	8,286	-	8,286
Total Public Support	<u>23,866</u>	<u>10,780</u>	<u>-</u>	<u>34,646</u>
Revenues:				
Special events	28,030	2,355	-	30,385
Special events - Direct costs	(14,184)	(1,193)	-	(15,377)
Fees and purchase of services	1,227,330	-	-	1,227,330
Government grants	50,684	54,139	-	104,823
Other grants	-	6,100	-	6,100
Investment income	(1,427)	10	-	(1,417)
Miscellaneous income	26,089	-	(25,080)	1,009
Total Public Support and Revenues	<u>1,340,388</u>	<u>72,191</u>	<u>(25,080)</u>	<u>1,387,499</u>
Expenses:				
Program Services	1,126,288	102,409	(18,546)	1,210,151
Supporting Services:				
Management and general	82,764	10,321	(6,534)	86,551
Fundraising	16,953	-	-	16,953
Total Expenses	<u>1,226,005</u>	<u>112,730</u>	<u>(25,080)</u>	<u>1,313,655</u>
Change in Net Assets	114,383	(40,539)	-	73,844
Net Assets, Beginning of Year	<u>437,858</u>	<u>87,486</u>	<u>-</u>	<u>525,344</u>
Net Assets, End of Year	<u>\$ 552,241</u>	<u>\$ 46,947</u>	<u>\$ -</u>	<u>\$ 599,188</u>



**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for 2015)

	Client/ Family Support	Home Based Services				Supporting Services			Total
		CILA	CSLA	Home Based Services	Total	Management & General	Fundraising	2016	
Salaries	\$ 16,792	\$ 545,724	\$ 18,721	\$ 14,422	\$ 595,659	\$ 45,683	\$ 9,357	\$ 650,699	\$ 773,442
Employee benefits	11,241	93,552	6,518	2,151	113,462	5,119	1,049	119,630	154,918
Payroll taxes	2,315	58,179	2,044	1,636	64,174	4,330	887	69,391	77,963
Advertising	1,981	878	-	-	2,859	-	-	2,859	7,919
Client support	19,083	21,820	13	-	40,916	-	-	40,916	49,073
Consultants	2,563	37,884	360	180	40,987	2,764	566	44,317	53,214
Depreciation	10,906	18,544	1,000	500	30,950	882	181	32,013	28,181
Dues and subscriptions	15,000	5,500	2,375	1,375	24,250	3,643	746	28,639	25,000
Equipment rental & maintenance	1,194	123	251	351	1,919	291	60	2,270	551
Food	49	23,953	-	-	24,002	-	-	24,002	29,740
Interest	2,051	4,260	498	497	7,306	816	167	8,289	9,981
Insurance	2,498	17,373	1,251	59	21,181	551	113	21,845	-
Miscellaneous	498	1,709	15	(16)	2,206	804	165	3,175	13,567
Occupancy	3,489	86,819	783	777	91,868	11,808	2,418	106,094	126,152
Postage	951	651	31	42	1,675	478	98	2,251	3,110
Professional fees	2,180	9,583	396	256	12,415	1,277	261	13,953	13,287
Supplies	1,953	11,737	162	63	13,915	2,199	450	16,564	14,682
Telephone	2,255	10,913	1,127	1,127	15,422	935	192	16,549	14,007
Transportation	2,149	15,579	635	733	19,096	1,184	243	20,523	37,692
Travel, conferences & meetings	622	1,404	-	-	2,026	-	-	2,026	5,151
<b>Total Expenses</b>	<b>\$ 99,770</b>	<b>\$ 966,185</b>	<b>\$ 36,180</b>	<b>\$ 24,153</b>	<b>\$ 1,126,288</b>	<b>\$ 82,764</b>	<b>\$ 16,953</b>	<b>\$ 1,226,005</b>	<b>\$ 1,437,630</b>

**EPILEPSY FOUNDATION OF SOUTHERN ILLINOIS**

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for 2015)

	Program Services			Supporting Services			Total
	Patient Services	Public		Management & General	Fundraising	Total	
		Health	Education				
Salaries	\$ 2,816	\$ 42,835	\$ 45,651	\$ 1,682	\$ -	\$ 47,333	\$ 53,817
Employee benefits	152	4,686	4,838	697	-	5,535	5,678
Payroll taxes	-	3,842	3,842	-	-	3,842	4,189
Advertising	-	25	25	-	-	25	143
Client support	-	-	-	-	-	-	14,400
Consultants	14,400	3,000	17,400	-	-	17,400	10,800
Depreciation	-	-	-	-	-	-	192
Dues and subscriptions	-	2,217	2,217	618	-	2,835	2,835
Equipment rental & maintenance	27	1,290	1,317	254	-	1,571	3,104
Insurance	240	2,760	3,000	360	-	3,360	3,360
Miscellaneous	-	207	207	228	-	435	1,368
Occupancy	525	9,328	9,853	801	-	10,654	10,673
Postage	80	786	866	159	-	1,025	-
Professional fees	240	5,400	5,640	4,440	-	10,080	2,295
Supplies	147	1,059	1,206	141	-	1,347	2,657
Telephone	207	1,639	1,846	403	-	2,249	2,250
Transportation	345	1,649	1,994	538	-	2,532	11,353
Travel, conferences & meetings	-	2,507	2,507	-	-	2,507	3,347
Total Expenses	\$ 19,179	\$ 83,230	\$ 102,409	\$ 10,321	\$ -	\$ 112,730	\$ 132,461

ILLINOIS DEPARTMENT OF HUMAN SERVICES  
 GRANT REPORT for the Period July 1, 2015 through June 30, 2016  
 Page 1 of 2 - Grant Allowable Cost Summary

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

	Program Name/Number/Contract Number/Other Identification	DHS GRANT-FUNDED SERVICES					All other Programs	Mgmt & General	Total (2)
		Program 1	Program 2	Program 3	Program 4	Program 5			
	44CUA03207								
	CSLA								
A	Direct Program expenses	36,180.00	-	-	-	-	99,717.00	1,226,005.00	
B	Allocate Management & General Costs (Note 1)	3,203.00	-	-	-	-	(99,717.00)	-	
C	SUBTOTAL A + B	39,383.00	-	-	-	-	-	1,226,005.00	
D	Subtract Unallowable costs per page 2	1,000.00							
E	Add other approved uses (attach documentation) (Note 2)	-							
F	TOTAL Allowable costs	38,383.00	-	-	-	-	-	-	
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, 2015 through June 30, 2016  
 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
44CUA03207 CSLA					
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	1,000				
cost of production					
in-kind expenses					
alcoholic beverages					
personal automobiles					
fines & penalties					
personal use items					
lobbying					
unallowable relocation					
gratuities					
political contributions					
related party transactions					
costs where a conflict of interest exists					
Unallowable costs if Program is Federally funded or cost-restricted by Contract (see instructions)					
Explain:					
Explain:					
TOTAL UNALLOWABLE COSTS (to line D of Grant Report) -- See below if NONE	1,000	-	-	-	-
<p>If no unallowable costs are listed, sign and date as follows:</p> <p>I certify that no unallowable costs are included in either direct costs or allocated Management and General costs on the Grant Report</p> <p style="text-align: center;">           _____            Signature <span style="margin-left: 200px;">_____</span>            Date            _____            Printed Name and Title         </p>					

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

SCHEDULE OF REVENUES BY SOURCE AND BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Total</u>	<u>Total</u>	<u>Client &amp;</u>
	<u>Agency</u>	<u>Programs</u>	<u>Family</u>
		<u>Not 708</u>	<u>708 Grant</u>
		<u>Funded</u>	<u>Funded</u>
			<u>Program</u>
<b>FEES FOR SERVICE</b>			
Department of Human Services	\$ 995,298	\$ 994,063	\$ 1,235
Client/Family payments	191,010	191,010	-
St. Clair County 708 Board	41,022	-	41,022
Total	<u>1,227,330</u>	<u>1,185,073</u>	<u>42,257</u>
<b>GRANTS</b>			
Department of Human Services	36,060	36,060	-
Madison County 708 Board	14,624	-	14,624
Total	<u>50,684</u>	<u>36,060</u>	<u>14,624</u>
<b>OTHER SOURCES</b>			
Special events (net)	13,846	(87)	13,933
Contributions	23,866	85	23,781
Investment income	(1,427)	126	(1,553)
Miscellaneous income	26,089	-	26,089
Total	<u>62,374</u>	<u>124</u>	<u>62,250</u>
<b>TOTAL</b>	<u>\$ 1,340,388</u>	<u>\$ 1,221,257</u>	<u>\$ 119,131</u>

**EPILEPSY FOUNDATION OF GREATER SOUTHERN ILLINOIS**

**SCHEDULE OF EXPENSES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2016**

	<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	\$ 650,699	\$ 633,907	\$ 16,792
Employee benefits	119,630	108,389	11,241
Payroll taxes	69,391	67,076	2,315
Advertising	2,859	878	1,981
Client support	40,916	21,833	19,083
Consultants	44,317	41,754	2,563
Depreciation	32,013	21,107	10,906
Dues and subscriptions	28,639	13,639	15,000
Equipment rental & maintenance	2,270	1,076	1,194
Food	24,002	23,953	49
Interest	8,289	6,238	2,051
Insurance	21,845	19,347	2,498
Miscellaneous	3,175	2,677	498
Occupancy	106,094	102,605	3,489
Postage	2,251	1,300	951
Professional fees	13,953	11,773	2,180
Supplies	16,564	14,611	1,953
Telephone	16,549	14,294	2,255
Transportation	20,523	18,374	2,149
Travel, conferences & meetings	<u>2,026</u>	<u>1,404</u>	<u>622</u>
Total Expenses	<u>\$ 1,226,005</u>	<u>\$ 1,126,235</u>	<u>\$ 99,770</u>