

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2000Department of the Treasury
Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

Open to Public Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2000 calendar year, or tax year period beginning September 1, 2000 and ending August 31, 2001

B Check if applicable:

- ☐ Change of address
☐ Change of name
☐ Initial return
☐ Final return
☐ Amended return

Please use IRS label or print or type See Specific Instructions.

C Name of organization

Giant Steps Illinois, Inc

Number and street (or P.O. box if mail is not delivered to street address)

825 N Cass Ave

Room/suite

116

City or town, state or country, and ZIP code

Westmont, IL 60559

D Employer identification number

36-411286

E Telephone number

(630) 455-5730F Check ☐ if application pendingG Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 527 or ☐ 4947(a)(1)

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) ▶K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail it should file a return without financial data. Some states require a complete return.

Note: H and I are not applicable to section 527 orgs.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No

(If "No" attach a list. See inst.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4 digit group exemption no. (GEN) ▶

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶ ☐**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)**

1	Contributions, gifts, grants, and similar amounts received			
a	Direct public support	1a	<u>267,957</u>	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (cash \$ <u>267,957</u> noncash \$ <u>-</u>)	1d	<u>267,957</u>	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	<u>1,009,336</u>	
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4	<u>13,768</u>	
5	Dividends and interest from securities	5		
6a	Gross rents	6a		
b	Less rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe ▶)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
b	Less cost or other basis and sales expenses	8a		
c	Gain or (loss) (attach schedule)	8b		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
8d		8d		
9	Special events and activities (attach schedule)			
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
b	Less direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10a	Gross sales of inventory less returns and allowances	10a		
b	Less cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	<u>1,291,061</u>	
13	Program services (from line 44, column (B))	13	<u>1,062,815</u>	
14	Management and general (from line 44, column (C))	14	<u>58,379</u>	
15	Fundraising (from line 44, column (D))	15	<u>23,212</u>	
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17	<u>1,144,406</u>	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	<u>146,655</u>	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	<u>151,091</u>	
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	<u>297,746</u>	

For Paperwork Reduction Act Notice, see page 1 of the separate instructions

Cat No 11282Y

Form 990 (2000)

246
NE 15

APR 15 2002

ENVELOPE
POSTMARK DATE

SCANNED MAY 09 2001

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 20.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26	767,764	728,104	39,660
27	Pension plan contributions	27			
28	Other employee benefits	28	30,326	26,294	4,032
29	Payroll taxes	29	69,099	65,530	3,569
30	Professional fundraising fees	30			
31	Accounting fees	31	3,312	-	3,312
32	Legal fees	32			
33	Supplies	33	26,146	25,697	449
34	Telephone	34	3,452	3,452	-
35	Postage and shipping	35	857	685	172
36	Occupancy	36	95,505	95,505	-
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39	3,495	3,495	-
40	Conferences, conventions, and meetings	40	7,402	7,402	-
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	12,993	9,797	3,196
43	Other expenses (itemize): a. <i>Prog. Consultation</i>	43a	10,000	10,000	-
	b. <i>Recruiting</i>	43b	14,954	14,954	-
	c. <i>Internal Fundraising Expense</i>	43c	23,212	-	-
	d. <i>Other Consultants</i>	43d	64,857	64,857	-
	e. <i>Misc.</i>	43e	10,572	7,043	3,489
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	1,144,406	1,062,815	58,379
					23,212

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No

If "Yes," enter: (i) the aggregate amount of these joint costs \$ _____ (ii) the amount allocated to Program services \$ _____ (iii) the amount allocated to Management and general \$ _____ and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 23.)What is the organization's primary exempt purpose? *Therapeutic Day School*
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)
a. Operated a therapeutic day school for 20 students with autism and related developmental disabilities. Provided one school year and a summer program.	1,062,815
b. _____ _____ _____ (Grants and allocations \$ _____)	
c. _____ _____ _____ (Grants and allocations \$ _____)	
d. _____ _____ _____ (Grants and allocations \$ _____)	
e. Other program services (attach schedule) (Grants and allocations \$ _____)	
f. Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,062,815

Part IV Balance Sheets (See Specific Instructions on page 23)

Note	Where required, attached schedules and amounts within the description column should be for end of year amounts only	(A) Beginning of year		(B) End of year
45	Cash—non-interest-bearing		45	
46	Savings and temporary cash investments	122,456	46	262,343
47a	Accounts receivable	47a 22,377		
b	Less allowance for doubtful accounts	47b -	47c	22,377
48a	Pledges receivable	48a		
b	Less allowance for doubtful accounts	48b	48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)	51a		
b	Less allowance for doubtful accounts	51b	51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges	5,259	53	5,259
54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments—land buildings and equipment basis	55a		
b	Less accumulated depreciation (attach schedule)	55b	55c	
56	Investments—other (attach schedule)		56	
57a	Land buildings, and equipment basis	57a 80,150		
b	Less accumulated depreciation (attach schedule)	57b 26,157	57c	53,993
58	Other assets (describe <input type="checkbox"/>)		58	
59	Total assets (add lines 45 through 58) (must equal line 74)	183,007	59	343,972
60	Accounts payable and accrued expenses	31,916	60	46,226
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers directors trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe <input type="checkbox"/>)		65	
66	Total liabilities (add lines 60 through 65)	31,916	66	46,226
	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
67	Unrestricted	139,091	67	264,260
68	Temporarily restricted	12,000	68	33,486
69	Permanently restricted	-	69	-
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
70	Capital stock trust principal or current funds		70	
71	Paid-in or capital surplus, or land, building and equipment fund		71	
72	Retained earnings endowment accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)	151,091	73	297,746
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	183,007	74	343,972

Form 990 is available for public inspection and for some people serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See Specific Instructions on page 26)		N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes" attach a detailed description of each activity	76		<input checked="" type="checkbox"/>
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes" attach a conformed copy of the changes	77		<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1 000 or more during the year covered by this return?	78a		<input checked="" type="checkbox"/>
b	If "Yes" has it filed a tax return on Form 990-T for this year?	78b		
79	Was there a liquidation dissolution termination or substantial contraction during the year? If "Yes" attach a statement	79		<input checked="" type="checkbox"/>
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership governing bodies, trustees, officers, etc. to any other exempt or nonexempt organization?	80a		<input checked="" type="checkbox"/>
b	If "Yes" enter the name of the organization and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a	Enter the amount of political expenditures direct or indirect as described in the instructions for line 81	81a		
b	Did the organization file Form 1120-POL for this year?	81b		<input checked="" type="checkbox"/>
82a	Did the organization receive donated services or the use of materials equipment or facilities at no charge or at substantially less than fair rental value?	82a		<input checked="" type="checkbox"/>
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III)	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	<input checked="" type="checkbox"/>	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	<input checked="" type="checkbox"/>	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a		
b	Did the organization make only in-house lobbying expenditures of \$2 000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b		
c	Dues, assessments and similar amounts from members	85c		
d	Section 162(e) lobbying and political expenditures	85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g		
h	If section 6033(e)(1)(A) dues notices were sent does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a		
b	Gross receipts included on line 12 for public use of club facilities	86b		
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes" complete Part IX	88		<input checked="" type="checkbox"/>
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>			
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		<input checked="" type="checkbox"/>
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912 4955 and 4958			
d	Enter Amount of tax on line 89c, above reimbursed by the organization			
90a	List the states with which a copy of this return is filed <u>Illinois</u>	90b	<u>25</u>	
b	Number of employees employed in the pay period that includes March 12, 2000 (See inst)			
91	The books are in care of <u>Giant Steps Illinois, Inc.</u> Telephone no <u>(630) 455-5730</u> Located at <u>825 N. Cass Ave. Ste. 116</u> ZIP code <u>60559</u>			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>			

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 30)

Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a <u>Service Fees</u>					1,009,336
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	13,768	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				13,768	1,009,336
105 Total (add line 104, columns (B), (D), and (E))					1,023,104

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 31)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93	It is essential for the school to receive service fees from the school districts to support the enrollment of students in the program.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 31)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☐ No
- (b) Did the organization, during the year, pay premiums directly or indirectly, on a personal benefit contract? ☐ Yes ☐ No

Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

I am including accompanying schedules and statements, and to the best of my knowledge and belief, the information furnished on this return is true and correct, and the information is based on all information of which I have knowledge.

4/15/02

Date

Debra Nauman, President

Type or print name and title

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions)

► **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2000

Name of the organization

Giant Steps Illinois, Inc.

Employer identification number

36 411286

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50 000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<i>Mary Margaret Farrelly</i> <i>825 N Cass Ave #116</i> <i>Westmont, IL 60559</i>	<i>Program Director</i> <i>50 hours</i>	<i>\$64,908</i>	<i>—</i>	<i>—</i>
<i>Jill Marshall</i> <i>825 N Cass Ave #116</i> <i>Westmont, IL 60559</i>	<i>Speech Therapist</i> <i>37.5 hours</i>	<i>\$50,384</i>	<i>—</i>	<i>—</i>
Total number of other employees paid over \$50 000 ►		<i>—</i>		

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 1 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50 000	(b) Type of service	(c) Compensation
<i>None</i>		
Total number of others receiving over \$50 000 for professional services ►		<i>—</i>

Part III Statements About Activities

Yes No

- 1 During the year has the organization attempted to influence national state or local legislation including any attempt to influence public opinion on a legislative matter or referendum?

1

✓

If "Yes" enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2 During the year has the organization either directly or indirectly engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:

a Sale, exchange, or leasing of property?

2a

✓

b Lending of money or other extension of credit?

2b

✓

c Furnishing of goods, services, or facilities?

2c

✓

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d

✓

Travel expenses and equipment purchases are reimbursed.

e Transfer of any part of its income or assets?

2e

✓

If the answer to any question is "Yes," attach a detailed statement explaining the transactions.

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.?

3

✓

4a Do you have a section 403(b) annuity plan for your employees?

4a

✓

b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions)

The organization is not a private foundation because it is. (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☒ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10 11 or 12) *Use cash method of accounting***Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in) ▶	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28) .					
16 Membership fees received .					
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable etc. purpose .					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 .					
19 Net income from unrelated business activities not included in line 18 .					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf .					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge .					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets .					
23 Total of lines 15 through 22 .					
24 Line 23 minus line 17 .					
25 Enter 1% of line 23 .					
26 Organizations described on lines 10 or 11 .	a Enter 2% of amount in column (e) line 24 ▶				26a
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts .	▶				26b
c Total support for section 509(a)(1) test. Enter line 24, column (e) .	▶				26c
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____	▶				26d
e Public support (line 26c minus line 26d total) .	▶				26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) .	▶				26f %
27 Organizations described on line 12 .	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:				
(1999) (1998) (1997) (1996)					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(1999) (1998) (1997) (1996)					
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	▶				27c
d Add: Line 27a total _____ and line 27b total _____	▶				27d
e Public support (line 27c total minus line 27d total) .	▶				27e
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e) .	▶				27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) .	▶				27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) .	▶				27h %
28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.)					

Part V**Private School Questionnaire** (See page 5 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter bylaws, other governing instrument or in a resolution of its governing body?	✓	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures catalogues, and other written communications with the public dealing with student admissions, programs and scholarships?	✓	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program in a way that makes the policy known to all parts of the general community it serves? If "Yes" please describe. If "No" please explain. (If you need more space attach a separate statement.) <i>Giant Steps Illinois does not solicit students through mass media advertising. The school has brochures which describe the racially nondiscriminatory policy to solicit students. The school publicized its racially nondiscriminatory policy in the newspaper before receiving 501(c)(3) status.</i>		✓
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body faculty and administrative staff?	✓	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	✓	
c Copies of all catalogues, brochures announcements and other written communications to the public dealing with student admissions programs and scholarships?	✓	
d Copies of all material used by the organization or on its behalf to solicit contributions?	✓	
If you answered "No" to any of the above please explain. (If you need more space attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		✓
b Admissions policies?		✓
c Employment of faculty or administrative staff?		✓
d Scholarships or other financial assistance?		✓
e Educational policies?		✓
f Use of facilities?		✓
g Athletic programs?		✓
h Other extracurricular activities?		✓
If you answered "Yes" to any of the above please explain. (If you need more space attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		✓
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b please explain using an attached statement		✓
35 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50 1975-2 C.B. 587 covering racial nondiscrimination? If "No" attach an explanation	✓	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 7 of the instructions)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check here ☐ a ☐ if the organization belongs to an affiliated group
 Check here ☐ b ☐ if you checked "a" above and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	
Caution If there is an amount on either line 43 or line 44, you must file Form 4720			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the instructions for lines 45 through 50 on page 9 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule B
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for line 1d of Form 990 or
line 1 of Form 990-EZ (see instructions)

OMB No 1545-0047

2000

Name of organization

Giant Steps Illinois, Inc.

Employer identification number

36:411286

Organization type (check one)—Section ☒ 501(c)(3) (enter number) ☐ 527 or ☐ 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations—

Check this box if the organization had no charitable contributors who contributed more than \$1,000 during the year. (But see General rule below.) ☐

Enter here the total gifts received during the year for a religious, charitable, etc. purpose: \$ *267,957*

Note: *This form is generally not open to public inspection except for section 527 organizations.*

General Instructions

Purpose of Form

Schedule B (Form 990 or 990-EZ) is used by organizations required to file **Form 990**, Return of Organization Exempt From Income Tax, or **Form 990-EZ**, Short Form Return of Organization Exempt From Income Tax, to provide the information regarding their contributors that is required for line 1d of Form 990 (or line 1 of Form 990-EZ).

Attach the Schedule B (Form 990 or 990-EZ) to Form 990 or 990-EZ. Attach Schedule B after Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), if that return is required for the organization.

Who Must File Schedule B (Form 990 or 990-EZ)

All organizations must file Schedule B (Form 990 or 990-EZ) unless they certify that they do not meet the filing requirements of Schedule B (Form 990 or 990-EZ) by checking the box in item L of the heading of their Form 990 or Form 990-EZ.

See the instructions for item L in the Instructions for Form 990 and Form 990-EZ.

Caution. *Schedule B (Form 990 or 990-EZ) is not a substitute for the list of "contributors" required for Part IV-A, Support Schedule, of Schedule A (Form 990 or 990-EZ).*

Public Inspection

Schedule B (Form 990 or 990-EZ) is

- Open to public inspection for a section 527 political organization.
- Generally not open to public inspection for the other organizations that must file this form.

If a non-section 527 organization files a copy of Form 990, or Form 990-EZ, and attachments with any state, it should not include its Schedule B (Form 990 or 990-EZ) in the attachments for the state unless a schedule of contributors is specifically required by the state. States that do not require the information might make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ.

See the Instructions for Form 990 and Form 990-EZ for phone help and the public inspection rules for those forms and their attachments, which include Schedule B (Form 990 or 990-EZ).

Contributors Required To Be Listed on Part I

"Contributor" includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.

General rule. Unless the organization is covered by one of the special rules below, it must list on Part I every contributor who, during the year, gave the organization directly or indirectly, money, securities, or any other type of property totaling \$5,000 or more for the year. Also complete Part II for a noncash contribution. In determining the \$5,000 amount, total all of the contributor's gifts of \$1,000 or more for the year.

Section 501(c)(3) organizations. For an organization described in section 501(c)(3) that meets the 33 1/3% support test of the Regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))—

List in Part I only those contributors whose contribution of \$5,000 or more is greater than 2% of the amount reported on line 1d of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1.6033-2(a)(2)(iii)(a)).

Example. A section 501(c)(3) organization of the type described above, reported \$700,000 in total contributions, gifts, grants, and similar amounts received on line 1d of its Form 990. The organization is only required to list in Parts I and II of its Schedule B (Form 990 or 990-EZ) each person who contributed more than the greater of \$5,000 or \$14,000 (2% of \$700,000). Thus, a contributor who gave a total of \$11,000 would not be reported in Parts I and II for this section 501(c)(3) organization. Even though the \$11,000 contribution to the organization exceeded \$5,000, it did not exceed \$14,000.

Section 501(c)(7), (8), or (10) organizations. For noncharitable contributions to one of these organizations, list in Part I contributors who gave \$5,000 or more as described in the **General rule** discussed above.

If a section 501(c)(7), (8) or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3) or 2522(a)(3))—

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received **any** charitable contributions and listed **any** charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts but is not required to list **any** charitable contributors on Part I, check the box on line A at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note. You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

Name of organization

Giant Steps Illinois, Inc.

Employer identification number

36-4111286**Part I** Contributors

(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>		\$ <u>41,200</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>2</u>		\$ <u>26,300</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>3</u>		\$ <u>20,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>4</u>		\$ <u>20,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>5</u>		\$ <u>20,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>6</u>		\$ <u>17,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)

Name of organization

Giant Steps Illinois, Inc.

Employer identification number

36 411286**Part I** Contributors

(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
<u>7</u>		\$ <u>13,558</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>8</u>		\$ <u>6,300</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
—		\$	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
—		\$	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
—		\$	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
—		\$	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
—		\$	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)

Name of organization

Giant Steps Illinois, Inc

Employer identification number

36 411286**Part II** Noncash Property

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	<u>NONE</u>	\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Grant Steps Illinois, Inc.

36 4111286

• Enter the total gifts that were from contributors who gave \$1,000 or less during the year for a religious, charitable, etc., purpose (see instructions)

► \$ NONE

Schedule B (Form 990 or 990-EZ) (2000)

Part II, line 42, Part IV, line 57b

Schedule of Property and Equipment and Accumulated Depreciation

	Donated/ Purchased	Date of Acq	Cat	Est Life	Historical Cost	Depn. Expense	2001 Accum Depn	NBV
Television	Donated	Jul-98	Office	3	500	139	(500)	-
VCR	Donated	Jul-98	Office	3	250	69	(250)	-
Computer - Office	Donated	Jul-98	Office	3	900	250	(900)	-
Computer - Office	Donated	Jul-98	Office	3	900	250	(900)	-
Computer - Lab	Donated	Jul-98	Office	3	900	250	(900)	-
Printer - Office	Donated	Jul-98	Office	3	350	97	(350)	-
Printer - Office	Donated	Jul-98	Office	3	350	97	(350)	-
Printer - Lab	Donated	Jul-98	Office	3	350	97	(350)	-
Piano & Other Instruments	Donated	Jul-98	Music	5	1,000	200	(633)	367
Fax Machine	Donated	Jul-98	Office	3	500	139	(500)	-
Copier	Donated	Jul-98	Office	3	750	208	(750)	-
Refrigerator	Donated	Jul-98	Office	5	750	150	(475)	275
Microwave	Donated	Jul-98	Office	3	250	69	(250)	-
T E - Sportime	Purchased	Jul-98	OT	5	950	190	(602)	348
T E - Southpaw	Purchased	Jul-98	OT	5	699	140	(443)	256
General Office Furniture	Purchased	Jul-98	Office	5	1,300	260	(823)	477
T E - Sportime	Purchased	Jul-98	OT	5	1,831	366	(1,160)	671
T E - Southpaw	Purchased	Jul-98	OT	5	2,020	404	(1,279)	741
T E - West Music	Purchased	Jul-98	OT	5	1,990	398	(1,260)	730
T E - Flaghouse	Purchased	Jul-98	OT	5	520	104	(329)	191
T E - Slosson Education	Purchased	Jul-98	OT	5	789	158	(500)	289
T E - Becker Auction	Purchased	Jul-98	OT	5	1,901	380	(1,204)	697
T E - Mary M Farrelly	Purchased	Jul-98	Therapy	5	659	132	(417)	242
T E - Debra Nauman	Purchased	Jul-98	OT	5	1,674	335	(1,060)	614
T E - Southpaw	Purchased	Jan-99	OT	5	645	129	(323)	323
Video Equipment	Purchased	Jan-00	Office	5	620	124	(186)	434
Computer	Purchased	Jul-00	Office	3	1,500	500	(750)	750
Copier	Purchased	May-00	Office	5	1,800	360	(540)	1,260
Equipment	Purchased	Aug-00	Office	5	678	136	(203)	475
Piano	Purchased	Aug-00	Music	5	3,280	656	(984)	2,296
Squeeze Machine	Purchased	Feb-00	OT	5	4,345	869	(1,304)	3,042
Other Equipment	Purchased	Mar-00	OT	5	3,461	692	(1,038)	2,423
Therapy Equipment	Purchased	Feb-01	Therapy	5	2,684	268	(268)	2,416
Van	Purchased	Apr-01	Vehicle	5	22,337	2,234	(2,234)	20,103
Therapy Equipment	Purchased	Feb-01	Therapy	5	9,660	966	(966)	8,694
Computers	Purchased	Mar-01	Therapy	3	7,057	1,176	(1,176)	5,881
Total					80,150	12,993	(26,158)	53,992
Donated					7,750	2,017	(7,108)	642
Purchased					72,400	10,977	(19,050)	53,350

Part V

List of Officers, Directors, Trustees and Key Employees

Column A	Col B	Col C	Col D	Col E
Debra Nauman 825 N Cass Ave Ste 116 Westmont, IL 60559	President - 10 hrs	\$ -	\$ -	\$ -
Susan Greer 825 N Cass Ave Ste 116 Westmont, IL 60559	VP - 5 hrs	\$ -	\$ -	\$ -
William Kling 825 N Cass Ave Ste 116 Westmont, IL 60559	VP - 5 hrs	\$ -	\$ -	\$ -
Craig Lacy 825 N Cass Ave Ste 116 Westmont, IL 60559	VP Finance - 5 hrs	\$ -	\$ -	\$ -
Joseph Clark 825 N Cass Ave Ste 116 Westmont, IL 60559	Asst VP Finance - 5 hrs	\$ -	\$ -	\$ -
Julianne Schager 825 N Cass Ave Ste 116 Westmont, IL 60559	Corp Secretary - 5 hrs	\$ -	\$ -	\$ -
Christine Wiener 825 N Cass Ave Ste 116 Westmont, IL 60559	Asst Secretary - 24 hrs	\$ -	\$ -	\$ -
Bob Feldman 825 N Cass Ave Ste 116 Westmont, IL 60559	Director - 5 hrs	\$ -	\$ -	\$ -
Jean Holley 825 N Cass Ave Ste 116 Westmont, IL 60559	Director - 5 hrs	\$ -	\$ -	\$ -
William Murphy 825 N Cass Ave Ste 116 Westmont, IL 60559	Director - 5 hrs	\$ -	\$ -	\$ -
William Walewski 825 N Cass Ave Ste 116 Westmont, IL 60559	Director - 5 hrs	\$ -	\$ -	\$ -
George Weir 825 N Cass Ave Ste 116 Westmont, IL 60559	Director - 5 hrs	\$ -	\$ -	\$ -
Kent Willetts 825 N Cass Ave Ste 116 Westmont, IL 60559	Director - 5 hrs	\$ -	\$ -	\$ -
Mary Margaret Farrelly 825 N Cass Ave Ste 116 Westmont, IL 60559	Program Director 50 hours	\$ 64,908	\$ -	\$ -

GIANT STEPS ILLINOIS, INC.

**FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION**

Years Ended August 31, 2001 and 2000

GIANT STEPS ILLINOIS, INC.
FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION
Years Ended August 31, 2001 and 2000

TABLE OF CONTENTS

	<u>PAGE</u>
Report of Independent Auditors	1
Financial Statements	
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Statements of Functional Expenses	5
Notes to Financial Statements	6 - 9
Accompanying Information	
Accountants' Report on Accompanying Information	10
Consolidated Financial Report	11 - 17

1420 RENAISSANCE DR, SUITE 411
PARK RIDGE, ILLINOIS 60068-1345
847-827-7400
FAX 847-827-7411

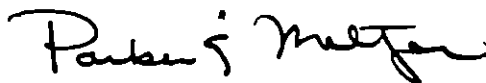
REPORT OF INDEPENDENT AUDITORS

To the Board of Directors of
Giant Steps Illinois, Inc

We have audited the accompanying statements of financial position of Giant Steps Illinois, Inc as of August 31, 2001 and 2000, and the related statements of activities, cash flows, and functional expenses for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects, the financial position of Giant Steps Illinois, Inc as of August 31, 2001 and 2000, and the results of its activities and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.



October 31, 2001

GIANT STEPS ILLINOIS, INC.
STATEMENTS OF FINANCIAL POSITION
August 31, 2001 and 2000

	<u>ASSETS</u>	
	<u>2001</u>	<u>2000</u>
Current assets		
Cash and cash equivalents (Note 1)	\$262,343	\$122,456
Accounts receivable	22,377	30,044
Prepaid expenses	<u>5,259</u>	<u>5,259</u>
Total current assets	<u>289,979</u>	<u>157,759</u>
Property and equipment		
Furniture and equipment	80,150	38,412
Less - accumulated depreciation	<u>(26,157)</u>	<u>(13,164)</u>
Net property and equipment	<u>53,993</u>	<u>25,248</u>
Total assets	<u>\$343,972</u>	<u>\$183,007</u>

	<u>LIABILITIES AND NET ASSETS</u>	
Current liabilities		
Accrued payroll expense	\$ 37,200	\$ 26,371
Other accrued expenses	<u>9,026</u>	<u>5,545</u>
Total liabilities	<u>46,226</u>	<u>31,916</u>
Net assets		
Unrestricted	264,260	139,091
Temporarily restricted	<u>33,486</u>	<u>12,000</u>
Total unrestricted net assets	<u>297,746</u>	<u>151,091</u>
Total liabilities and net assets	<u>\$343,972</u>	<u>\$183,007</u>

The accompanying notes are an integral part of these financial statements

GIANT STEPS ILLINOIS, INC.
STATEMENTS OF ACTIVITIES
Years Ended August 31, 2001 and 2000

	2001			2000		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenues						
Contributions and grants	\$ 124,982	\$ 63,300	\$ 188,282	\$297,752	\$12,000	\$309,752
Program service fees	1,009,336	-	1,009,336	502,190	-	502,190
Fund-raising	79,675	-	79,675	86,890	-	86,890
Interest income	13,768	-	13,768	16,534	-	16,534
Net assets released from restrictions	<u>41,814</u>	<u>(41,814)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,269,575</u>	<u>21,486</u>	<u>1,291,061</u>	<u>903,366</u>	<u>12,000</u>	<u>915,366</u>
Expenses						
Program services	1,062,815	-	1,062,815	793,825	-	793,825
Management and general	<u>81,591</u>	<u>-</u>	<u>81,591</u>	<u>61,035</u>	<u>-</u>	<u>61,035</u>
Total expenses	<u>1,144,406</u>	<u>-</u>	<u>1,144,406</u>	<u>854,860</u>	<u>-</u>	<u>854,860</u>
Increase in net assets	125,169	21,486	146,655	48,506	12,000	60,506
Net assets, beginning of year	<u>139,091</u>	<u>12,000</u>	<u>151,091</u>	<u>90,585</u>	<u>-</u>	<u>90,585</u>
Net assets, end of year	<u>\$ 264,260</u>	<u>\$33,486</u>	<u>\$ 297,746</u>	<u>\$139,091</u>	<u>\$12,000</u>	<u>\$151,091</u>

The accompanying notes are an integral part of these financial statements

GIANT STEPS ILLINOIS, INC
STATEMENTS OF CASH FLOWS
Years Ended August 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Cash flows from operating activities		
Change in net assets	\$146,655	\$ 60,506
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	12,993	7,014
Changes in working capital		
Increase (decrease) in receivables	7,667	(14,011)
Decrease in prepaid expenses	-	100
Decrease in unearned income	-	(250,000)
Increase in accrued liabilities	10,829	10,783
Increase in other accrued expenses	<u>3,481</u>	<u>2,866</u>
Net cash provided by (used in) operating activities	<u>181,625</u>	<u>(182,742)</u>
Cash flows from investing activities		
Property and equipment acquisitions	<u>(41,738)</u>	<u>(15,685)</u>
Net cash used in investing activities	<u>(41,738)</u>	<u>(15,685)</u>
Net increase (decrease) in cash and cash equivalents	139,887	(198,427)
Cash and cash equivalents at beginning of year	<u>122,456</u>	<u>320,883</u>
Cash and cash equivalents at end of year	<u>\$262,343</u>	<u>\$122,456</u>

The accompanying notes are an integral part of these financial statements

GIANT STEPS ILLINOIS, INC
STATEMENTS OF FUNCTIONAL EXPENSES
Years ended August 31, 2001 and 2000

	2001			2000		
	Program Services	Management and General	Total	Program Services	Management and General	Total
Salaries and wages	\$ 728,104	\$39,660	\$ 767,764	\$500,283	\$37,184	\$537,467
Program and curriculum consultation	10,000	-	10,000	18,033	-	18,033
Other consultation services	64,857	-	64,857	47,062	-	47,062
Fringe benefits	91,824	7,601	99,425	68,643	5,294	73,937
Travel	3,495	-	3,495	16,695	-	16,695
Insurance	6,758	-	6,758	5,841	-	5,841
Supplies	25,697	949	26,646	22,840	1,068	23,908
Professional fees	-	3,312	3,312	-	2,813	2,813
Telephone	3,452	-	3,452	3,048	-	3,048
Employee recruitment	14,954	-	14,954	9,272	-	9,272
Continuing education	7,402	-	7,402	9,020	-	9,020
Postage	685	172	857	379	95	474
Subscriptions	144	-	144	249	-	249
Building lease	68,554	-	68,554	66,801	-	66,801
Fund-raising expenses	-	23,212	23,212	-	13,763	13,763
Payroll processing	9,433	-	9,433	367	27	394
Maintenance/amlorial	10,760	-	10,760	6,895	-	6,895
Utilities	5,727	-	5,727	8,044	-	8,044
Staff transportation	-	-	-	3,497	-	3,497
Miscellaneous	1,172	3,482	4,654	543	90	633
Depreciation and amortization	1,053,018	78,395	1,131,413	787,512	60,334	847,846
	9,797	3,196	12,993	6,313	701	7,014
Total expenses	\$1,062,815	\$81,591	\$1,144,406	\$793,825	\$61,035	\$854,860

The accompanying notes are an integral part of these financial statements

GIANT STEPS ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS

1 - Summary of Significant Accounting Policies

Organization

Giant Steps Illinois, Inc (The School) is a nonprofit private corporation providing crucial educational and therapeutic services specifically designed for children with autism and related developmental disabilities. The School is part of an international network of Giant Steps schools founded in 1981 in Montreal, Canada. These schools provide programs that enhance academic, language, sensory, motor and social skills, with the goal of enabling children with autism to attend regular school classes and lead productive, independent lives.

Unrestricted net assets consists of all the resources and obligations related to the daily operations of the School. The operating budget is approved and operating results are reviewed by the Board of Directors.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Accounting

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

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the School 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 restricted net assets.

GIANT STEPS ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS
(Continued)

I - Summary of Significant Accounting Policies (Continued)

Cash Equivalents

For purposes of the statement of cash flows, Giant Steps Illinois, Inc considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents

Property and Equipment

The School records property and equipment at cost and depreciates these assets on a straight-line basis over their estimated useful lives Furniture and equipment are depreciated over periods ranging from 3 to 5 years

Contributions and Program Service Fees

Contributions are recognized in the period received Program service fees are recorded in the year the related services are rendered

Concentrations of Credit Risk Arising From Cash Deposits in Excess of Insured Limits

The school maintains its cash balances in one financial institution The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000 At August 31, 2001, the company's uninsured cash balance totaled \$162,093 and, as a result, the bank has pledged Federal Home Loan bank bond with a variable interest rate and maturity date of November 8, 2001 as collateral to cover any losses over the excess of FDIC insurance

Contributed Services

Unpaid volunteers have made significant contributions of their time to the School's programs The value of these contributed services are not reflected in the financial statements, as such services do not create or exchange nonfinancial assets or require specialized skills

Functional Allocation of Expenses

In the Statements of Functional Expenses, salaries and related expenses are charged to the programs and supporting services on the basis of actual or estimated time devoted to these activities Other expenses have been allocated based on actual costs and methods determined by management

GIANT STEPS ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS
(Continued)

1 - Summary of Significant Accounting Policies (Continued)

Income Taxes

The School is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code

Fair Value of Financial Instruments

The carrying amount of the cash and short-term financial instruments approximates fair value due to the short maturity of these instruments

2 - Property and Equipment

Property and equipment is summarized as follows

	<u>2001</u>	<u>2000</u>
Therapy equipment	\$47,213	\$27,812
Office furniture and equipment	10,600	10,600
Auto	<u>22,337</u>	<u>-</u>
	80,150	38,412
Less accumulated depreciation	<u>(26,157)</u>	<u>(13,164)</u>
	<u>\$53,993</u>	<u>\$25,248</u>

Depreciation expense related to property and equipment amounted to \$12,993 and \$7,014 for the years ended August 31, 2001 and 2000 respectively

3 - Operating Lease

The School has an operating lease for its office facilities. Total rent expense was approximately \$68,554 and \$66,801 for fiscal 2001 and 2000, respectively. Commitments for future minimum lease payments are approximately \$66,330 for fiscal 2002.

GIANT STEPS ILLINOIS, INC.
NOTES TO FINANCIAL STATEMENTS
(Continued)

4 - Temporarily Restricted Net Assets

Temporarily restricted net assets, as previously designated by the action of the Board of Directors or other outside donors, at August 31, 2001 and 2000 consists of the following

	<u>2001</u>	<u>2000</u>
Restricted to		
Stepping Stone program	\$ -	\$12,000
Capital campaign	20,000	-
Computer equipment and staff	17,000	-
Van purchase	<u>26,300</u>	<u>-</u>
	<u>\$63,300</u>	<u>\$12,000</u>

Net assets were released from donor-imposed temporary restrictions as follows

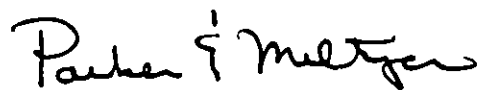
	<u>2001</u>	<u>2000</u>
Stepping Stone program	\$12,000	-
Computer program and staff	7,477	-
Van purchase	<u>22,337</u>	<u>-</u>
	<u>\$41,814</u>	<u>\$ -</u>

ACCOMPANYING INFORMATION

INDEPENDENT AUDITOR'S REPORT
ON ACCOMPANYING INFORMATION

To the Board of Directors
Giant Steps Illinois, Inc

Our report on our audits of the basic financial statements of Giant Steps Illinois, Inc for the years ended August 31, 2001 and 2000 appears on page 1. Those audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Consolidated Financial Report on forms that are prescribed by the Illinois State Board of Education is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Certified Public Accountants

Park Ridge, Illinois
October 31, 2001

GIANT STEPS ILLINOIS, INC.
 CONSOLIDATED FINANCIAL REPORT
 Year Ended August 31, 2001

Agency Information

NAME OF AGENCY	Giant Steps Illinois, Inc
COUNTY	DuPage
MAILING ADDRESS	
- STREET	825 N Cass Ave. #116
- CITY	Westmont
- STATE	IL
- ZIP CODE	60559
FEDERAL EMPLOYER IDENTIFICATION NO	36-4111286
NAME OF PERSON COMPLETING REPORT	Mary Margaret Farrelly
JOB TITLE	Program Director
TELEPHONE (Area Code & Number)	630-455-5730
BEGIN DATE OF REPORT (MM-DD-YYYY)	09-01-2000
END DATE OF REPORT (MM-DD-YYYY)	08-31-2001
NUMBER OF PROGRAMS REPORTED ON CFR	1
ACTUAL / BUDGETED COSTS (Enter A or B)	A
QUARTERS REPORTED (Enter 1,2,3, 4)	4
TYPE OF OWNERSHIP (Check one)	
- NOT-FOR-PROFIT	X
- FOR-PROFIT	
BASIS OF MAINTAINING ACCTG RECORDS	
- ACCRUAL	X
- CASH	
- OTHER	
AGENCY ACCREDITATION COMPLETED BY	ISBE

GIANT STEPS ILLINOIS, INC.
CONSOLIDATED FINANCIAL REPORT
Year Ended August 31, 2001

PGM #	PROGRAM NAME		CONTRACT NUMBER or PROGRAM CODE			
	Description 1 (12 characters)	Description 2 (12 characters)	(Enter 10 digit Contract Number or Program Code - Do NOT Include Hyphens)			
			DCFS	DHS	ISBE	AGING PUBLIC AID
1.	Day School				002	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						

GIANT STEPS ILLINOIS, INC.
CONSOLIDATED FINANCIAL REPORT
Year Ended August 31, 2001

13

Line #	Account Title	Agency Total	All Other Not Allocated	Program 1 Day School	Program 2	Program 3	Program 4	Program 5	Program 6	Program 7
Program Expenses.										
1	Program Staff Salaries	728,104	0	728,104	0	0	0	0	0	0
2	Program Clerical Staff Salaries	0	0	0	0	0	0	0	0	0
3	Program Payroll Taxes and Fringe Benefits	91,824	0	91,824	0	0	0	0	0	0
4	Program Consultants	74,857	0	74,857	0	0	0	0	0	0
5	Consumer Wages and Fringe Benefits	0	0	0	0	0	0	0	0	0
6	Medicine and Drugs	0	0	0	0	0	0	0	0	0
7	All Other Direct Service Equipment and Supplies	25,697	0	25,697	0	0	0	0	0	0
8	Staff Transportation	5,727	0	5,727	0	0	0	0	0	0
9	Client Transportation	0	0	0	0	0	0	0	0	0
10	Transportation To / From School	0	0	0	0	0	0	0	0	0
11	Direct Service Staff Conferences and Conventions	7,402	0	7,402	0	0	0	0	0	0
12	Program Insurance	6,758	0	6,758	0	0	0	0	0	0
13	Direct Client Specific Assistance	0	0	0	0	0	0	0	0	0
14	Telecommunication Costs Assigned to Program	3,452	0	3,452	0	0	0	0	0	0
15	Foster Care Payments	0	0	0	0	0	0	0	0	0
16	Travel/Recruiting/Postage/Misc.	20,450	0	20,450	0	0	0	0	0	0
17	Total Program Expenses (Sum Lines 1 - 16)	964,271	0	964,271	0	0	0	0	0	0
Support Expenses.										
18	Support Salaries	0	0	0	0	0	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0	0	0	0	0	0
20	Dietary Supplies	0	0	0	0	0	0	0	0	0
21	Housekeeping and Laundry Supplies	0	0	0	0	0	0	0	0	0
22	Other (specify)	0	0	0	0	0	0	0	0	0
23	Total Support Expenses (Sum Lines 18 - 22)	0	0	0	0	0	0	0	0	0
Occupancy Expenses.										
24	Occupancy Salaries	0	0	0	0	0	0	0	0	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	0	0	0	0	0	0	0	0
26	Building & Equip. Operations and Maintenance	20,193	0	20,193	0	0	0	0	0	0
27	Vehicle Depreciation	2,234	0	2,234	0	0	0	0	0	0
28	All Other Depreciation & Amortization	10,759	0	10,759	0	0	0	0	0	0
29	Vehicle Rent	0	0	0	0	0	0	0	0	0
30	All Other Lease / Rent / Taxes	68,554	0	68,554	0	0	0	0	0	0
31	Equipment Under \$500	0	0	0	0	0	0	0	0	0
32	Mortgage & Installment Interest	0	0	0	0	0	0	0	0	0
33	Operating Interest	0	0	0	0	0	0	0	0	0
34	Other (specify)	0	0	0	0	0	0	0	0	0
35	Total Occupancy Expenses (Sum Lines 24 - 34)	101,740	0	101,740	0	0	0	0	0	0
Administrative and Office Expenses.										
36	Administrative Salaries	39,660	0	39,660	0	0	0	0	0	0
37	Administrative Payroll Taxes and Fringe Benefits	7,601	0	7,601	0	0	0	0	0	0
38	Administrative Consultants	3,312	0	3,312	0	0	0	0	0	0
39	Telecommunication Costs Not Assigned to Program	0	0	0	0	0	0	0	0	0
40	Office Supplies and Equipment	949	0	949	0	0	0	0	0	0
41	Allocation of Management and General (G & A)	0	0	0	0	0	0	0	0	0
42	Fundraising/Misc	26,873	0	26,873	0	0	0	0	0	0
43	Total Administrative Expenses (Sum Lines 36 - 42)	78,395	0	78,395	0	0	0	0	0	0
44	Total Expenses (Sum Lines 17, 23, 35, 43)	1,144,406	0	1,144,406	0	0	0	0	0	0
Non-reimbursable Expenses.										
45	Depr on DMHDD Funded Capital Assets Incl. Alloc	0	0	0	0	0	0	0	0	0
46	Cost of Prod. and Workshop Client Wages Incl. Alloc	0	0	0	0	0	0	0	0	0
47	Fundraising	23,212	0	23,212	0	0	0	0	0	0
48	Total Non-Reimbursable Expenses (Sum Lines 45 - 47)	23,212	0	23,212	0	0	0	0	0	0
49	Net Expenses (Line 44 minus Line 48)	1,121,194	0	1,121,194	0	0	0	0	0	0

GIANT STEPS ILLINOIS, INC.
CONSOLIDATED FINANCIAL REPORT
Year Ended August 31, 2001

14

Line #	Account Title	Agency Total	All Other Not Allocated	Program 1 Day School	Program 2	Program 3	Program 4	Program 5	Program 6	Program 7
Fees + Purchase of Service										
1	Department of Aging	0	0	0	0	0	0	0	0	0
2	Department of Children and Family Services	0	0	0	0	0	0	0	0	0
3	Department of Corrections	0	0	0	0	0	0	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0	0	0	0	0	0	0
5	Department of Human Services	0	0	0	0	0	0	0	0	0
6	Department of Public Aid	0	0	0	0	0	0	0	0	0
7	Department of Public Health	0	0	0	0	0	0	0	0	0
8	Local Education Agency	1,009,336	0	1,009,336	0	0	0	0	0	0
9	Local Government	0	0	0	0	0	0	0	0	0
10	Federal Government	0	0	0	0	0	0	0	0	0
11	Other Government Agencies	0	0	0	0	0	0	0	0	0
12	Client/Family Pgm Fees (incl SSI SSA pensions)	0	0	0	0	0	0	0	0	0
13	Special Service Fees for Individual Clients	0	0	0	0	0	0	0	0	0
14	Diagnostic Service Fees	0	0	0	0	0	0	0	0	0
15	Other (specify)	0	0	0	0	0	0	0	0	0
16	Total Fees + Purchase of Services (Sum Lines 1-15)	1,009,336	0	1,009,336	0	0	0	0	0	0
Grant Revenues										
17	Department of Aging	0	0	0	0	0	0	0	0	0
18	Department of Children and Family Services	0	0	0	0	0	0	0	0	0
19	Department of Corrections	0	0	0	0	0	0	0	0	0
20	donated/Certified Funds Initiative (DFI / CFI)	0	0	0	0	0	0	0	0	0
21	Department of Human Services	0	0	0	0	0	0	0	0	0
22	Department of Public Aid	0	0	0	0	0	0	0	0	0
23	Department of Public Health	0	0	0	0	0	0	0	0	0
24	Local Education Agency	0	0	0	0	0	0	0	0	0
25	Local Government Awards	0	0	0	0	0	0	0	0	0
26	Federal Government Awards	0	0	0	0	0	0	0	0	0
27	Other Government Awards	0	0	0	0	0	0	0	0	0
28	JTPA / CETA	0	0	0	0	0	0	0	0	0
29	Other (specify)	0	0	0	0	0	0	0	0	0
30	Total Grant Revenues (Sum Lines 17 - 29)	0	0	0	0	0	0	0	0	0
Contributions & Other										
31	Restricted to Operations	0	0	0	0	0	0	0	0	0
32	Restricted to Capital	63,300	0	63,300	0	0	0	0	0	0
33	Unrestricted	124,982	0	124,982	0	0	0	0	0	0
34	Contributions - Goods and Services	0	0	0	0	0	0	0	0	0
35	Child/Adult Food Pgms (school meals commodity)	0	0	0	0	0	0	0	0	0
36	School Transportation Payments (to/from school)	0	0	0	0	0	0	0	0	0
37	Sales of Goods and Services	0	0	0	0	0	0	0	0	0
38	Rent Income	0	0	0	0	0	0	0	0	0
39	Gain on Sale of Assets	0	0	0	0	0	0	0	0	0
40	Cafeteria and Vending Machine	0	0	0	0	0	0	0	0	0
41	Fundraising	79,675	0	79,675	0	0	0	0	0	0
42	Total Contributions & Other (Sum Lines 31 - 41)	267,957	0	267,957	0	0	0	0	0	0
Investment Income										
43	Income on Restricted Assets / Investments	0	0	0	0	0	0	0	0	0
44	Income on Unrestricted Assets / Investments	13,768	0	13,768	0	0	0	0	0	0
45	Total Investment Income (Sum Lines 43 & 44)	13,768	0	13,768	0	0	0	0	0	0
Reserved for Future Use										
46		0	0	0	0	0	0	0	0	0
47	TOTAL REVENUES (Sum Lines 16, 30, 42, 45, 46)	1,291,061	0	1,291,061	0	0	0	0	0	0

GIANT STEPS ILLINOIS, INC.
CONSOLIDATED FINANCIAL REPORT
Year Ended August 31, 2001

Giant Steps Illinois, Inc		For Period Ended 08-31-2001												
REPORT OF SERVICE UNITS /		Program 1	Program 2	Program 3	Program 4	Program 5	Program 6	Program 7	Program 8	Program 9	Program 10	Program 11	Program 12	Program 13
DAYS / NIGHTS		Day School												
<u>Grant Programs:</u>														
Service Unit Type														
Service Units Provided														
<u>Purch. of Service / Fee For Svcs.</u>														
Client Units / Days of Enrollment		4,140	0	0	0	0	0	0	0	0	0	0	0	0
Client Units / Days Delivered		4,140	0	0	0	0	0	0	0	0	0	0	0	0
Number of Days Program Operated		207	0	0	0	0	0	0	0	0	0	0	0	0
Lic Capacity Beginning of Report Period		4,140	0	0	0	0	0	0	0	0	0	0	0	0
Lic Capacity End of Report Period		0	0	0	0	0	0	0	0	0	0	0	0	0
Date of Change if any (MM-DD-YYYY)		08-26-2001												

GIANT STEPS ILLINOIS, INC.
CONSOLIDATED FINANCIAL REPORT
Year Ended August 31, 2001

For Period Ended 08/31/2001

PROGRAM PERSONNEL
 (DO NOT USE FOR PROGRAM CONSULTANTS
 OR CONTRACTUAL WORKERS)

PROGRAM STAFF POSITIONS	Total Agency		Total Head count	Amount Not Allocated	Day School			Total Head count	Total Amount Paid	% Allocated	Total Head count	Total Amount Paid	% Allocated	Total Head count	Total Amount Paid	% Allocated	Total Head count	Total Amount Paid	% Allocated
	Total Hours	Total Amount Paid			% Allocated	Total Amount Paid	Total Head count												
1 Audiologist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Behavior Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Dietary Technician	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Dietician	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Habilitation Aide / Child Care Aide	38	1,441	1	0	100.0%	1,441	1	0	0	0	0	0	0	0	0	0	0	0	0
6 Habilitation Prof or Supervisory Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 LPN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Occupational Therapist	2,605	88,192	2	0	100.0%	88,192	2	0	0	0	0	0	0	0	0	0	0	0	0
9 Physical Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Physician	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Principal	1,282	48,681	1	0	100.0%	48,681	1	0	0	0	0	0	0	0	0	0	0	0	0
12 Program Director	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Program Clerical Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Psychiatrist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Psychologist	3,035	66,288	2	0	100.0%	66,288	2	0	0	0	0	0	0	0	0	0	0	0	0
16 Recreation Staff	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Registered Nurse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Social Worker	1,372	50,384	1	0	100.0%	50,384	1	0	0	0	0	0	0	0	0	0	0	0	0
19 Speech Therapist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Substance Abuse Counselor / Professional	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Substance Abuse Paraprofessional	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 Teacher	4,408	100,793	3	0	100.0%	100,793	3	0	0	0	0	0	0	0	0	0	0	0	0
23 Teacher Aide	30,060	331,099	20	0	100.0%	331,099	20	0	0	0	0	0	0	0	0	0	0	0	0
24 Voc Staff (incl Job Coach workshop staff)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 Other Academic Instruction	38	924	1	0	100.0%	924	1	0	0	0	0	0	0	0	0	0	0	0	0
26 Other Medical Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Other Habilitation / Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Other Substance Abuse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 All Other Prog Staff Not Requiring Specific	1,518	40,302	1	0	100.0%	40,302	1	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ALL POSITIONS	44,355	728,104	32	0	100.0%	728,104	32	0	0	0	0	0	0	0	0	0	0	0	0

Totals must equal sum of lines 1 and 2 of the Schedule of Program Costs

Number of Hours (excluding overtime) in a standard work week (i.e. 37.5 hrs. 40 hrs. etc.)

37.5

REQUIRED MEDICAP REPORTING

Give the details for staff which function in the categories according to the definitions from among the positions classified above

31 Mental Health Professional (MHP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 Qualified Mental Health Prof (QMHP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 Qualified Mental Retardation Prof (QMRP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 Rehabilitative Services Associate (RSA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ALL POSITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

For Period Ended 08-31-2001

**PROGRAM CONSULTANT
AND CONTRACTUAL**

PROGRAM STAFF POSITIONS		Total Agency		Amount Not Allocated	Day School									
		Total Hours	Total Amount Paid		% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	
1	Audiologist	0	0	0			0		0		0		0	
2	Behavior Therapist	0	0	0			0		0		0		0	
3	Dietary Technician	0	0	0			0		0		0		0	
4	Dietician	0	0	0			0		0		0		0	
5	Habilitation Aide / Child Care Aide	0	0	0			0		0		0		0	
6	Habilitation Prof or Supervisory Staff	0	0	0			0		0		0		0	
7	LPN	0	0	0			0		0		0		0	
8	Occupational Therapist	323	20,978	0	100.00%	20,978			0		0		0	
9	Physical Therapist	0	0	0			0		0		0		0	
10	Physician	0	0	0			0		0		0		0	
11	Principal	0	0	0			0		0		0		0	
12	Program Director	200	10,000	0	100.00%	10,000			0		0		0	
13	Program Clerical Staff	0	0	0			0		0		0		0	
14	Psychiatrist	0	0	0			0		0		0		0	
15	Psychologist	0	0	0			0		0		0		0	
16	Recreation Staff	0	0	0			0		0		0		0	
17	Registered Nurse	0	0	0			0		0		0		0	
18	Social Worker	0	0	0			0		0		0		0	
19	Speech Therapist	859	42,950	0	100.00%	42,950			0		0		0	
20	Substance Abuse Counselor / Professional	0	0	0			0		0		0		0	
21	Substance Abuse Paraprofessional	0	0	0			0		0		0		0	
22	Teacher	0	0	0			0		0		0		0	
23	Teacher Aide	0	0	0			0		0		0		0	
24	Voc Staff (incl Job Coach workshop staff)	0	0	0			0		0		0		0	
25	Other Academic Instruction	0	0	0			0		0		0		0	
26	Other Medical Care	0	0	0			0		0		0		0	
27	Other Habilitation / Rehabilitation	0	0	0			0		0		0		0	
28	Other Substance Abuse	0	0	0			0		0		0		0	
29	All Other Prog Staff Not Requiring Specific	0	928	0	100.00%	928			0		0		0	
30	TOTAL ALL POSITIONS	1,382	74,857	0		74,857			0		0		0	

Totals must equal line 4 of the Schedule of Program Costs

From among the positions classified above, give the details for staff which function in the categories according to the definitions

[illegible]