

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

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

OMB No. 1545-0047

2002**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

A For the 2002 calendar year, or tax year beginning Sept 1, 2002, and ending August 31, 2002**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return

Please use IRS label or print or type See Specific instructions

C Name of organizationGiant Steps Illinois, Inc.

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

8320 S Madison St

Room/suite

City or town, state or country, and ZIP + 4

Burr Ridge, IL 60527**D** Employer identification number36-4111286**E** Telephone number(630) 455-5730**F** Accounting method ☐ Cash ☒ Accrual☐ Other (specify) ▶

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

H and I are not applicable to section 527 organizations

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 instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No**I** Enter 4-digit GEN ▶**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**G** Website ▶ www.giantstepsillinois.org**J** Organization type (check only one) ☒ 501(c)(3) (insert no) ☐ 4947(a)(1) or ☐ 527**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.**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,577,430**Part I** Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	<u>370,113</u>		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c	<u>176,941</u>		
	d	Total (add lines 1a through 1c) (cash \$ <u>547,054</u> noncash \$ <u>-</u>)	1d		<u>547,054</u>	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		<u>1,022,790</u>	
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4		<u>7,586</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				
Expenses	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 (including special events 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>1,577,430</u>		
Net Assets	13	Program services (from line 44, column (B))	13		<u>1,277,503</u>	
	14	Management and general (from line 44, column (C))	14		<u>54,880</u>	
	15	Fundraising (from line 44, column (D))	15		<u>21,676</u>	
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17		<u>1,354,059</u>	
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		<u>223,371</u>	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		<u>297,746</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>521,117</u>		

For Paperwork Reduction Act Notice, see the separate instructions

Cat No. 11282Y

Form 990 (2002)

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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 page 21 of the instructions.)

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	930,989	903,700	27,289
27	Pension plan contributions	27			
28	Other employee benefits	28	66,516	64,606	1,910
29	Payroll taxes	29	83,789	81,333	2,456
30	Professional fundraising fees	30			
31	Accounting fees	31	3,693	-	3,693
32	Legal fees	32			
33	Supplies	33	40,249	38,796	1,453
34	Telephone	34	3,411	3,411	-
35	Postage and shipping	35	924	746	178
36	Occupancy	36	90,993	90,993	-
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40	15,529	15,529	-
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	16,981	14,599	2,282
43	Other expenses not covered above (itemize): a Transportation	43a	9,314	9,314	-
b Recruiting	43b	8,585	8,585	-	-
c Internal Fundraising Expense	43c	21,676	-	-	21,676
d Consultation Services	43d	54,724	43,436	11,288	-
e Misc.	43e	6,786	2,455	4,331	-
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,354,059	1,277,503	54,880

Joint Costs Check ☒ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ 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 page 24 of the instructions.)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. (Grants and allocations \$ _____)	1,277,503
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)	1,277,503

Part IV Balance Sheets (See page 24 of the instructions)

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	
Assets	45	Cash—non-interest-bearing			45		
	46	Savings and temporary cash investments		262,343	46	502,007	
	47a	Accounts receivable	47a 15,382				
	b	Less allowance for doubtful accounts	47b -	22,377	47c	15,382	
	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	5,319	
	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 86,246					
b	Less accumulated depreciation (attach schedule)	57b 43,038	53,993	57c	43,208		
58	Other assets (describe <input type="checkbox"/>)			58			
59	Total assets (add lines 45 through 58) (must equal line 74)			343,972	59	565,916	
Liabilities	60	Accounts payable and accrued expenses		46,226	60	44,799	
	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)			46,226	66	44,799	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74						
	67	Unrestricted		264,260	67	333,163	
	68	Temporarily restricted		33,486	68	187,954	
	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 column (B) must equal line 21)			297,746	73	521,117
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)			343,972	74	565,916

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 IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a Total revenue, gains, and other support per audited financial statements ▶	a 1,577,430	a Total expenses and losses per audited financial statements ▶	a 1,354,059
b Amounts included on line a but not on line 12, Form 990		b Amounts included on line a but not on line 17, Form 990	
(1) Net unrealized gains on investments \$		(1) Donated services and use of facilities \$	
(2) Donated services and use of facilities \$		(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Recoveries of prior year grants \$		(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify)		(4) Other (specify)	
\$		\$	
Add amounts on lines (1) through (4) ▶	b -	Add amounts on lines (1) through (4) ▶	b -
c Line a minus line b ▶	c 1,577,430	c Line a minus line b ▶	c 1,354,059
d Amounts included on line 12, Form 990 but not on line a		d Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$		(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify)		(2) Other (specify)	
\$		\$	
Add amounts on lines (1) and (2) ▶	d -	Add amounts on lines (1) and (2) ▶	d -
e Total revenue per line 12, Form 990 (line c plus line d)	e 1,577,430	e Total expenses per line 17 Form 990 (line c plus line d)	e 1,354,059

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
If Yes, attach schedule—see page 26 of the instructions.

Part VI Other Information (See page 27 of the instructions)		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	✓
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	✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	✓
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	✓
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	✓
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 direct or indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	✓
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	✓
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 in Part III.)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	✓
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	✓
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	✓
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 on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 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	✓
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	✓
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>		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	
91	The books are in care of: <u>Giant Steps Illinois, Inc.</u> Telephone no: <u>(630) 455-5730</u> Located at: <u>8320 S Madison St., Burr Ridge, IL</u> ZIP + 4: <u>60527</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year: <u>92</u>		<input type="checkbox"/>

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)**Note.** 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>					1,022,790
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	7,586	
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))				7,586	1,022,790
105 Total (add line 104, columns (B), (D), and (E))					1,030,376

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 page 32 of the instructions)

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)
93a	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 page 32 of the instructions)

(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 page 33 of the instructions)(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).Please
Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

6/20/03

Date

Check if
self
employed ☐

Preparer's SSN or PTIN (See Gen. Inst. W)

SCHEDULE A
(Form 990 or 990-EZ)

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.)

OMB No 1545-0047

2002

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Giant Steps Illinois, Inc

Employer identification number

36 4111286

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 1486 Brandon Dr Wheaton, IL 60187</i>	<i>Program Director 50 Hours</i>	<i>75,000</i>	<i>-</i>	<i>-</i>
<i>Jana Davies 222 Lincoln Oak Dr #1407 Willowbrook, IL 60527</i>	<i>Speech/Language Pathologist 37.5</i>	<i>55,000</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 2 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 (See page 2 of the instructions)

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? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A or line 1 of Part VI-B)

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 substantial contributors, 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? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

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

Travel expenses and equipment purchases are reimbursed

e Transfer of any part of its income or assets?

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)

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

Note: 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

Part IV Reason for Non-Private Foundation Status (See pages 3 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.)
- 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) 2001	(b) 2000	(c) 1999	(d) 1998	(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 related 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 Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total 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," prepare a list for your records to show the name of and total amounts received in each year from each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year.				
(2001)	(2000)	(1999)	(1998)		
b For any amount included in line 17 that was received from each person (other than "disqualified persons") prepare a list for your records 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.) Do not file this list with your return. 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.					
(2001)	(2000)	(1999)	(1998)		
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 from 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 1998 through 2001, prepare a list for your records to show for each year the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>Grant Steps Illinois does not solicit students through mass media advertising. The school uses 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Copies of all material used by the organization or on its behalf to solicit contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Admissions policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Scholarships or other financial assistance?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Educational policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Use of facilities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Athletic programs?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Other extracurricular activities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Has the organization's right to such aid ever been revoked or suspended?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587 covering racial nondiscrimination? If "No," attach an explanation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768)Check **a** ☐ if the organization belongs to an affiliated group Check **b** ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
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— <div style="display: flex; justify-content: space-between;"> <div> If the amount on line 40 is— Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 </div> <div> The lobbying nontaxable amount is— 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000 </div> </div>	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 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(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 11 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.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

- 51** Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527 relating to political organizations?

- a** Transfers from the reporting organization to a noncharitable exempt organization of

	Yes	No
51a(i)		✓
a(ii)		✓
b(i)		✓
b(ii)		✓
b(iii)		✓
b(iv)		✓
b(v)		✓
b(vi)		✓
c		✓

- (i) Cash
 - (ii) Other assets
- b Other transactions
 - (i) Sales or exchanges of assets with a noncharitable exempt organization
 - (ii) Purchases of assets from a noncharitable exempt organization
 - (iii) Rental of facilities, equipment, or other assets
 - (iv) Reimbursement arrangements
 - (v) Loans or loan guarantees
 - (vi) Performance of services or membership or fundraising solicitations

- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees

- d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

[illegible]

- 52a** Is the organization directly or indirectly affiliated with or related to one or more tax exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☐ No

- b If "Yes" complete the following schedule

[illegible]

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	2002 Accum. Depn.	NBV
Television	Donated	Jul-98	Office	3	500	-	(500)	-
VCR	Donated	Jul-98	Office	3	250	-	(250)	-
Computer - Office	Donated	Jul-98	Office	3	900	-	(900)	-
Computer - Office	Donated	Jul-98	Office	3	900	-	(900)	-
Computer - Lab	Donated	Jul-98	Office	3	900	-	(900)	-
Printer - Office	Donated	Jul-98	Office	3	350	-	(350)	-
Printer - Office	Donated	Jul-98	Office	3	350	-	(350)	-
Printer - Lab	Donated	Jul-98	Office	3	350	-	(350)	-
Piano & Other Instruments	Donated	Jul-98	Music	5	1,000	200	(833)	167
Fax Machine	Donated	Jul-98	Office	3	500	-	(500)	-
Copier	Donated	Jul-98	Office	3	750	-	(750)	-
Refrigerator	Donated	Jul-98	Office	5	750	150	(625)	125
Microwave	Donated	Jul-98	Office	3	250	-	(250)	-
T E - Sportume	Purchased	Jul-98	OT	5	950	190	(792)	158
T E - Southpaw	Purchased	Jul-98	OT	5	699	140	(583)	117
General Office Furniture	Purchased	Jul-98	Office	5	1,300	260	(1,083)	217
T E - Sportume	Purchased	Jul-98	OT	5	1,831	366	(1,526)	305
T E - Southpaw	Purchased	Jul-98	OT	5	2,020	404	(1,683)	337
T E - West Music	Purchased	Jul-98	OT	5	1,990	398	(1,658)	332
T E - Flaghouse	Purchased	Jul-98	OT	5	520	104	(433)	87
T E - Slosson Education	Purchased	Jul-98	OT	5	789	158	(658)	132
T E - Becker Auction	Purchased	Jul-98	OT	5	1,901	380	(1,584)	317
T E - Mary M Farrelly	Purchased	Jul-98	Therapy	5	659	132	(549)	110
T E - Debra Nauman	Purchased	Jul-98	OT	5	1,674	335	(1,395)	279
T E - Southpaw	Purchased	Jan-99	OT	5	645	129	(452)	194
Video Equipment	Purchased	Jan-00	Office	5	620	124	(310)	310
Computer	Purchased	Jul-00	Office	3	1,500	500	(1,250)	250
Copier	Purchased	May-00	Office	5	1,800	360	(900)	900
Equipment	Purchased	Aug-00	Office	5	678	136	(339)	339
Piano	Purchased	Aug-00	Music	5	3,280	656	(1,640)	1,640
Squeeze Machine	Purchased	Feb-00	OT	5	4,345	869	(2,173)	2,173
Other Equipment	Purchased	Mar-00	OT	5	3,461	692	(1,731)	1,731
Therapy Equipment	Purchased	Feb-01	Therapy	5	2,684	537	(805)	1,879
Van	Purchased	Apr-01	Vehicle	5	22,337	4,467	(6,701)	15,636
Therapy Equipment	Purchased	Feb-01	Therapy	5	9,660	1,932	(2,898)	6,762
Computers	Purchased	Mar-01	Therapy	3	7,057	2,352	(3,529)	3,529
Tables	Purchased	Sep-01	Therapy	5	805	81	(81)	725
Tables	Purchased	Mar-02	Therapy	5	778	78	(78)	700
Projector	Purchased	Jan-02	Office	3	2,226	371	(371)	1,855
Computer	Purchased	Feb-02	Office	3	2,287	381	(381)	1,906
Total					86,246	16,881	(43,039)	43,207
Donated					7,750	350	(7,458)	292
Purchased					78,496	16,531	(35,581)	42,915
		Music			4,280	856	(2,473)	1,807
		OT			20,825	4,165	(14,666)	6,159
		Office			17,161	2,282	(11,260)	5,902
		Therapy			21,643	5,111	(7,939)	13,704
		Vehicle			22,337	4,467	(6,701)	15,636

Giant Steps Illinois, Inc.
Attachment to Form 990

EIN: 36-4111286

Part V

List of Officers, Directors, Trustees and Key Employees

Column A	Col B	Col C	Col D	Col E
Debra Nauman 8320 S Madison St Burr Ridge, IL 60527	President - 10 hrs	\$ -	\$ -	\$ -
William Kling 8320 S Madison St Burr Ridge, IL 60527	Executive VP - 5 hrs	\$ -	\$ -	\$ -
Joseph Clark 8320 S Madison St Burr Ridge, IL 60527	VP Finance - 5 hrs	\$ -	\$ -	\$ -
Jean Holley 8320 S Madison St Burr Ridge, IL 60527	VP Secretary - 5 hrs	\$ -	\$ -	\$ -
George Weir 8320 S Madison St Burr Ridge, IL 60527	VP Planning - 5 hrs	\$ -	\$ -	\$ -
Christine Wiener 8320 S Madison St Burr Ridge, IL 60527	VP Development - 24 hrs	\$ -	\$ -	\$ -
Craig Lacy 8320 S Madison St Burr Ridge, IL 60527	Asst VP Finance - 5 hrs	\$ -	\$ -	\$ -
Julianne Schager 8320 S Madison St Burr Ridge, IL 60527	Asst VP Secretary - 5 hrs	\$ -	\$ -	\$ -
Anne Crevi 8320 S Madison St Burr Ridge, IL 60527	Director - 5 hrs	\$ -	\$ -	\$ -
Fred Lebed 8320 S Madison St Burr Ridge, IL 60527	Director - 5 hrs	\$ -	\$ -	\$ -
Sylvia Cadena Smith 8320 S Madison St Burr Ridge, IL 60527	Director - 5 hrs	\$ -	\$ -	\$ -
William Walewski 8320 S Madison St Burr Ridge, IL 60527	Director - 5 hrs	\$ -	\$ -	\$ -
Mary Margaret Farrelly 8320 S Madison St Burr Ridge, IL 60527	Program Director 50 hours	\$ 75,000	\$ -	\$ -

GIANT STEPS ILLINOIS, INC.

**FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION**

Years Ended August 31, 2002 and 2001

GIANT STEPS ILLINOIS, INC.
FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION
Years Ended August 31, 2002 and 2001

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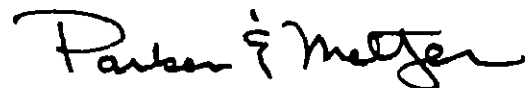
REPORT OF INDEPENDENT AUDITORS

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, 2002 and 2001, 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, 2002 and 2001, 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.



January 16, 2003

GIANT STEPS ILLINOIS, INC.
STATEMENTS OF FINANCIAL POSITION
August 31, 2002 and 2001

	<u>ASSETS</u>	<u>2002</u>	<u>2001</u>
Current assets			
Cash and cash equivalents (Note 1)		\$502,007	\$262,343
Accounts receivable		15,382	22,377
Prepaid expenses		<u>5,319</u>	<u>5,259</u>
Total current assets		<u>522,708</u>	<u>289,979</u>
Property and equipment			
Furniture and equipment		86,246	80,150
Less - accumulated depreciation		<u>(43,038)</u>	<u>(26,157)</u>
Net property and equipment		<u>43,208</u>	<u>53,993</u>
Total assets		<u>\$565,916</u>	<u>\$343,972</u>

LIABILITIES AND NET ASSETS

Current liabilities			
Accrued payroll expense		\$ 40,999	\$ 37,200
Other accrued expenses		<u>3,800</u>	<u>9,026</u>
Total liabilities		<u>44,799</u>	<u>46,226</u>
Net assets			
Unrestricted		333,163	264,260
Temporarily restricted		<u>187,954</u>	<u>33,486</u>
Total net assets		<u>521,117</u>	<u>297,746</u>
Total liabilities and net assets		<u>\$565,916</u>	<u>\$343,972</u>

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

GIANT STEPS ILLINOIS, INC
STATEMENTS OF ACTIVITIES
Years Ended August 31, 2002 and 2001

	2002			2001		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenues						
Contributions and grants	\$ 93,095	\$366,926	\$ 460,021	\$ 124,982	\$63,300	\$ 188,282
Program service fees	1,022,790	-	1,022,790	1,009,336	-	1,009,336
Fund-raising	87,033	-	87,033	79,675	-	79,675
Interest income	7,586	-	7,586	13,768	-	13,768
Net assets released from restrictions	212,458	(212,458)	-	41,814	(41,814)	-
Total revenues	<u>1,472,962</u>	<u>154,468</u>	<u>1,577,430</u>	<u>1,269,575</u>	<u>21,486</u>	<u>1,291,061</u>
Expenses						
Program services	1,277,503	-	1,277,503	1,062,815	-	1,062,815
Management and general	54,880	-	54,880	58,379	-	58,379
Fundraising	21,676	-	21,676	23,212	-	23,212
Total expenses	<u>1,354,059</u>	<u>-</u>	<u>1,354,059</u>	<u>1,144,406</u>	<u>-</u>	<u>1,144,406</u>
Increase in net assets	68,903	154,468	223,371	125,169	21,486	146,655
Net assets, beginning of year	264,260	33,486	297,746	139,091	12,000	151,091
Net assets, end of year	<u>\$ 333,163</u>	<u>\$187,954</u>	<u>\$ 521,117</u>	<u>\$ 264,260</u>	<u>\$33,486</u>	<u>\$ 297,746</u>

The accompanying notes are an integral part of these financial statements

GIANT STEPS ILLINOIS, INC
STATEMENTS OF CASH FLOWS
Years Ended August 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Cash flows from operating activities:		
Change in net assets	\$223,371	\$146,655
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	16,881	12,993
Changes in working capital		
Decrease in receivables	6,995	7,667
Increase in prepaid expenses	(60)	-
Increase in accrued liabilities	3,799	10,829
Increase (decrease) in other accrued expenses	<u>(5,226)</u>	<u>3,481</u>
Net cash provided by operating activities	<u>245,760</u>	<u>181,625</u>
Cash flows from investing activities		
Property and equipment acquisitions	<u>(6,096)</u>	<u>(41,738)</u>
Net cash used in investing activities	<u>(6,096)</u>	<u>(41,738)</u>
Net increase in cash and cash equivalents	239,664	139,887
Cash and cash equivalents at beginning of year	<u>262,343</u>	<u>122,456</u>
Cash and cash equivalents at end of year	<u>\$502,007</u>	<u>\$262,343</u>
Supplemental cash flow information		
Cash paid during the year for		
Income taxes	\$ -	\$ -
Interest	\$ -	\$ -

The accompanying notes are an integral part of these financial statements

GIANT STEPS ILLINOIS, INC
STATEMENTS OF FUNCTIONAL EXPENSES
Years ended August 31, 2002 and 2001

	2002			2001		
	Management and		Program Services	Management and		Total
	General	Fundraising		General	Fundraising	
Salaries and wages	\$ 903,700	\$ -	\$ 930,989	\$ 728,104	\$ -	\$ 767,764
Program and curriculum consultation	-	-	-	10,000	-	10,000
Other consultation services	43,436	-	54,724	64,857	-	64,857
Fringe benefits	145,939	-	150,305	91,824	-	99,425
Travel	-	-	-	3,495	-	3,495
Insurance	2,351	-	2,351	6,758	-	6,758
Supplies	38,796	-	40,249	25,697	-	26,646
Professional fees	-	-	3,693	949	-	949
Telephone	3,411	-	3,411	3,312	-	3,312
Employee recruitment	8,585	-	8,585	3,452	-	3,452
Continuing education	15,529	-	15,529	14,954	-	14,954
Postage	746	-	924	7,402	-	7,402
Subscriptions	148	-	148	685	-	857
Building lease	69,338	-	69,338	144	-	144
Fundraising expenses	-	-	21,676	68,554	-	68,554
Maintenance/janitorial	-	-	10,790	-	23,212	23,212
Utilities	8,514	-	8,514	9,433	-	9,433
Staff transportation	9,314	-	9,314	10,760	-	10,760
Miscellaneous	2,307	-	6,638	5,727	-	5,727
				1,172	-	4,661
				3,489	-	
Depreciation and amortization	1,262,904	52,598	1,337,178	1,053,018	23,212	1,131,413
	14,599	2,282	16,881	9,797	-	12,993
Total expenses	\$1,277,503	\$54,880	\$1,354,059	\$1,062,815	\$23,212	\$1,144,406

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)

1 - 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 two financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At August 31, 2002 and 2001, the school's uninsured cash balance at one bank totaled \$376,536 and \$162,093, respectively.

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>2002</u>	<u>2001</u>
Therapy equipment	\$48,796	\$47,213
Office furniture and equipment	15,113	10,600
Auto	<u>22,337</u>	<u>22,337</u>
	86,246	80,150
Less accumulated depreciation	<u>(43,038)</u>	<u>(26,157)</u>
	<u>\$43,208</u>	<u>\$53,993</u>

Depreciation expense related to property and equipment amounted to \$16,881 and \$12,993 for the years ended August 31, 2002 and 2001, respectively

3 - Operating Lease

The School has an operating lease for its office facilities. Total rent expense was approximately \$69,338 and \$68,554 for fiscal 2002 and 2001.

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, 2002 and 2001 consists of the following.

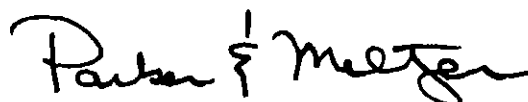
<u>2002</u>				
	<u>Contributions</u>	Net Assets <u>Released</u>	<u>Net Assets</u>	
			<u>Beginning of Year</u>	<u>End of Year</u>
Restricted to				
Capital campaign	\$151,500	\$ -	\$20,000	\$171,500
Computer program and staff	-	(9,523)	9,523	-
GAPS grant awards	176,941	(176,941)	-	-
Stepping Stones program	14,000	(14,000)	-	-
Van purchase and maintenance	-	(2,584)	3,963	1,379
Workshops and equipment	<u>24,485</u>	<u>(9,410)</u>	<u>-</u>	<u>15,075</u>
	<u>\$366,926</u>	<u>\$(212,458)</u>	<u>\$33,486</u>	<u>\$187,954</u>

<u>2001</u>				
	<u>Contributions</u>	Net Assets <u>Released</u>	<u>Net Assets</u>	
			<u>Beginning of Year</u>	<u>End of Year</u>
Restricted to:				
Capital campaign	\$ 20,000	\$ -	\$ -	\$ 20,000
Computer program and staff	17,000	(7,477)	-	9,523
Van purchase and maintenance	26,300	(22,337)	-	3,963
Workshops and equipment	<u>-</u>	<u>(12,000)</u>	<u>12,000</u>	<u>-</u>
	<u>\$ 63,300</u>	<u>\$(41,814)</u>	<u>\$12,000</u>	<u>\$ 33,486</u>

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, 2002 and 2001 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 Illinois State Board of Education Data on Specified Forms 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
January 16, 2003

ACCOMPANYING INFORMATION

Agency Information

NAME OF AGENCY

Grant Steps Illinois, Inc.

COUNTY

DuPage

MAILING ADDRESS

- STREET

8320 S. Madison St.

- CITY

Burr Ridge

- STATE

IL

- ZIP CODE

60527

FEDERAL EMPLOYER IDENTIFICATION NO

36-4111236

NAME OF PERSON COMPLETING REPORT

Mary Margaret Farley

JOB TITLE

Program Director

TELEPHONE (Area Code & Number)

630-455-5780

BEGIN DATE OF REPORT (MM-DD-YYYY)

9-01-2001

END DATE OF REPORT (MM-DD-YYYY)

8-31-2002

NUMBER OF PROGRAMS REPORTED ON CFR

1

ACTUAL / BUDGETED COSTS (Enter A or B)

A

QUARTERS REPORTED (Enter 1,2,3, 4)

1

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

PROGRAM NAME		CONTRACT NUMBER or PROGRAM CODE					
PGM Description 1 Description 2 (Enter 10 digit Contract Number or Program Code - Do NOT Include Hyphens)							
#	(12 characters)	(12 characters)	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
Schedule of Program Costs
For Period Ended 8-31 2002

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
<u>Program Expenses</u>										
1	Program Staff Salaries	903,700	0	903,700	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	145,939	0	145,939	0	0	0	0	0	0
4	Program Consultants	43,436	0	43,436	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	38,796	0	38,796	0	0	0	0	0	0
8	Staff Transportation	9,314	0	9,314	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	15,529	0	15,529	0	0	0	0	0	0
12	Program Insurance	2,351	0	2,351	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	3,411	0	3,411	0	0	0	0	0	0
15	Foster Care Payments	0	0	0	0	0	0	0	0	0
16	Travel/Recruiting/Postage/Misc.	11,786	0	11,786	0	0	0	0	0	0
17	Total Program Expenses (Sum Lines 1 - 16)	1,174,262	0	1,174,262	0	0	0	0	0	0
<u>Support Expenses</u>										
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
<u>Occupancy Expenses</u>										
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	19,304	0	19,304	0	0	0	0	0	0
27	Vehicle Depreciation	4,467	0	4,467	0	0	0	0	0	0
28	All Other Depreciation & Amortization	12,414	0	12,414	0	0	0	0	0	0
29	Vehicle Rent	0	0	0	0	0	0	0	0	0
30	All Other Lease / Rent / Taxes	69,338	0	69,338	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)	105,523	0	105,523	0	0	0	0	0	0
<u>Administrative and Office Expenses</u>										
36	Administrative Salaries	27,289	0	27,289	0	0	0	0	0	0
37	Administrative Payroll Taxes and Fringe Benefits	4,366	0	4,366	0	0	0	0	0	0
38	Administrative Consultants	14,981	0	14,981	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	1,453	0	1,453	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	26,185	0	26,185	0	0	0	0	0	0
43	Total Administrative Expenses (Sum Lines 36 - 42)	74,274	0	74,274	0	0	0	0	0	0
44	Total Expenses (Sum Lines 17, 23, 35, 43)	1,354,059	0	1,354,059	0	0	0	0	0	0
<u>Non-reimbursable Expenses</u>										
45	Depr. on DMHDD Funded Capital Assets Incl. Above	0	0	0	0	0	0	0	0	0
46	Cost of Prod. and Workshop Client Wages Incl. Above	0	0	0	0	0	0	0	0	0
47	Other (specify)	0	0	0	0	0	0	0	0	0
48	Total Non Reimbursable Expenses (Sum Lines 45)	0	0	0	0	0	0	0	0	0
49	Net Expenses (Line 44 minus Line 48)	1,354,059	0	1,354,059	0	0	0	0	0	0

Giant Steps Illinois, Inc
Schedule of Program Revenues
For Period Ended 8/31/2002

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	1,022,790	0	1,022,790	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)	1,022,790	0	1,022,790	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	176,941	0	176,941	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)	176,941	0	176,941	0	0	0	0	0	0
	Contributions & Other									
31	Restricted to Operations	38,485	0	38,485	0	0	0	0	0	0
32	Restricted to Capital	151,500	0	151,500	0	0	0	0	0	0
33	Unrestricted	93,095	0	93,095	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, commodities)	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	87,033	0	87,033	0	0	0	0	0	0
42	Total Contributions & Other (Sum Lines 31 - 41)	370,113	0	370,113	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	7,586	0	7,586	0	0	0	0	0	0
45	Total Investment Income (Sum Lines 43 & 44)	7,586	0	7,586	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)	1,577,430	0	1,577,430	0	0	0	0	0	0

Grant Steps Illinois, Inc

REPORT OF SERVICE UNITS / For Period Ended 8-31-2002

DAYS / NIGHTS

	Program 1 Day School	Program 2	Program 3	Program 4	Program 5	Program 6	Program 7	Program 8	Program 9	Program 10	Program 11	Program 12	Program 13
<u>Grant Programs:</u>													
Service Unit Type													
Service Units Provided													
<u>Purch of Service / Fee For Svc:</u>													
Client Units / Days of Enrollment	205	0	0	0	0	0	0	0	0	0	0	0	0
Client Units / Days Delivered	4 100	0	0	0	0	0	0	0	0	0	0	0	0
Number of Days Program Operated	205	0	0	0	0	0	0	0	0	0	0	0	0
Lic Capacity Beginning of Report Period	4 100	0	0	0	0	0	0	0	0	0	0	0	0
Lic Capacity End of Report Period	4 100	0	0	0	0	0	0	0	0	0	0	0	0
Date of Change if any (MM-DD-YYYY)	08-25-2002												

**PROGRAM CONSULTANT
AND CONTRACTUAL**

For Period Ended 8-31-2002

PROGRAM STAFF POSITIONS	Total Agency		Amount Not Allocated	Day School		Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid	% Allocated	Total Amount Paid
	Total Hours	Total Amount Paid		% Allocated	Total Amount Paid							
1 Audiologist	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
3 Dietary Technician	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
5 Habilitation Aide / Child Care Aide	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
7 LPN	0	0	0	0	0	0	0	0	0	0	0	0
8 Occupational Therapist	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
10 Physician	0	0	0	0	0	0	0	0	0	0	0	0
11 Principal	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
13 Program Clerical Staff	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
15 Psychologist	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
17 Registered Nurse	0	0	0	0	0	0	0	0	0	0	0	0
18 Social Worker	0	0	0	0	0	0	0	0	0	0	0	0
19 Speech Therapist	792	43,142	0	100.00%	43,142	0	0	0	0	0	0	0
20 Substance Abuse Counselor / Professional	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
22 Teacher	0	0	0	0	0	0	0	0	0	0	0	0
23 Teacher Aide	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
25 Other Academic Instruction	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
27 Other Habilitation / Rehabilitation	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
29 All Other Prog Staff Not Requiring Specific	6	294	0	100.00%	294	0	0	0	0	0	0	0
30 TOTAL ALL POSITIONS	798	43,436	0		43,436	0	0	0	0	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

31 Mental Health Professional (MHP)	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
33 Qualified Mental Retardation Prof (QMRP)	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
TOTAL ALL POSITIONS	0	0	0	0	0	0	0	0	0	0	0	0