“Cancer is scary, but it’s less scary with the art room.”

-a comment on our recent patient satisfaction survey
Message from Matt Gerson, Founder and President of Tracy’s Kids

It is hard for me to believe that Tracy’s Kids is celebrating our 20th anniversary. In the Spring of 1998, I met Tracy Councill as she gave me a tour of her program at Georgetown. I was captivated by what she was doing to help children weather their cancer diagnosis and the painful and intrusive treatments. During that visit I offered to raise the $35,000 needed to cover the cost of the program. For me, it was a way to mark the 30 years since I had been diagnosed with rhabdomyosarcoma. So I organized a cocktail party at the Motion Picture Association, asked the Duke Ellington High School Jazz Band to perform, raised $50,000 – and the rest is history. Tracy’s Kids is now in seven clinics in five different states.

There has been one constant over the years. Month after month, year after year, parents tell me that their child looks forward to going to the clinic to spend time with the Art Therapists, interact with similarly situated kids, and lose themselves in art and creativity. The sentiment is completely at odds with my experience as a kid with cancer, and a testament to the work we do.

The fact is that every year I learn more and more about Art Therapy. And this year what I recognized is that the nature of cancer treatments means that our patients, their healthy siblings, and parents regularly return to the clinic for tests and treatments. Typically, when kids go to the hospital, it’s for a short period of time – maybe it’s an appendectomy, broken leg or really bad stomach flu. Because our kids face treatments over many weeks, months and years, they get a chance to develop a genuine connection with the Masters-trained therapists. They get to really know one another, and trust one another, and bond with one another.

Another thing I recognized this year: some of the patients we saw as children are now grown up and living as adults. You may have heard me mention that a little girl we met as an eleven-year-old leukemia patient at Georgetown has dedicated her life to Art Therapy and is running our program at Children’s Hospital at Sinai, Baltimore. Most exciting of all – the thirty year-old is now expecting her first child.

Recently, we reconnected with a boy we met as a 4 year-old who lost his leg to osteosarcoma – bone cancer. Tracy remembers that on the morning of the operation, Noah’s parents brought her his stuffed toy lion, and asked her to amputate the lion’s leg, stitch and bandage it so he would have a partner in recovery. Well, in March that now 18 year-old won a Gold Medal as a member of TEAM USA’s Paralympic Sled Hockey Team.

A great many people are responsible for our successes – including the Tracy’s Kids Board, whose collective wisdom and judgment over many years has allowed us to flourish. I have to offer a special thanks to the Art Therapists – the real difference-makers in our operation. And of course, our many, many generous donors.

Here’s to doing even more to help children with cancer over the next 20 years.

Matt Gerson, Founder and President
Our Mission

*Tracy’s Kids* helps young cancer patients and their families cope with the emotional stress and trauma imposed by cancer and its treatment. We are dedicated to helping the children and families we serve to be emotionally prepared to fight cancer as actively as possible—and prepared for the time when they are cancer free.

What We Do

*What is Art Therapy?*
Art therapy is a mental health profession in which patients and Art Therapists use the creative process and the resulting artwork to explore feelings, reduce anxiety, and improve social skills and confidence. The *Tracy’s Kids* team of ten Master’s trained and credentialed Art Therapists offer a wealth of art media and approaches to patients from toddlers to twenty-somethings.

*Processing Medical Trauma*
Children who endure long courses of treatment or sudden, life altering diagnoses often experience overwhelmingly scary events. Events too frightening to be remembered and understood are stored as non-verbal memories. Smells, sounds, visual images, and bodily sensations can trigger distress if they match the sensory memories of the traumatic event. Visual communication helps our patients identify troubling sensations and memories, put their feelings on paper, and reflect on their experiences in both art and words, gaining distance from scary events.

*Tracy’s Kids’ Work*
In 2017 *Tracy’s Kids* operated at seven locations across the country—four in the Washington, DC Metropolitan area, one in New York City, one in Baltimore, and one in San Antonio, Texas. All of our services are offered at no cost to the patients and families we serve. Our child-centered, open studio approach for inpatients and outpatients allows us to provide support during all phases of cancer treatment.

*Tracy’s Kids* began at the Lombardi Cancer Center of Georgetown University Hospital in 1991 and has grown from one art therapist at one hospital to nine full-time art therapists at seven separate locations in five states.
They are integrated members of the medical teams and work directly with physicians, nurses and medical professionals to help address the multi-faceted needs of each patient.

*Tracy’s Kids* provides opportunities for relaxation, confidence-building, and self-expression. Using art to identify fears and feelings, whether conscious or unconscious, the *Tracy’s Kids* program allows young patients and their siblings and parents to gain some control over the difficult experiences they are going through.

Year after year, parents tell us that their children come to our clinics eagerly anticipating the art projects they will do. Shifting the focus from medicine and discomfort to creativity makes treatment days less stressful. Art therapy can’t replace the soccer games, sleepovers and normalcy that are lost during cancer treatment, but through art kids are able to experience themselves not “just” as a patient or sick kid, but as creators, in charge of their art and engaged in meaningful work. We help them find what they are able to do and what they enjoy, cultivating resilience and hope that the illness will not be forever. And in the process they can trust our trained art therapists with whatever is on their minds.

One of our young patients wrote this poem for his family last Thanksgiving, and he included it in our art show at Carroll Square:

```
Gratefully thinking ‘bout the Big Things and the Small Things
A poem by Peter K.

If I thought about the big things it would go like this
I’m grateful that I made it through the sickness called cancer
I’m thankful that I’m living in a great neighborhood
I’m indebted that I have great friends and teachers too
I have gratitude to be in such a happy mood
But that will bring me back to
If I thought about the small things then it would go like this
I’m indebted that I live on this rock called earth
I’m thankful for the food I eat and the drinks I drink
I’m grateful ‘bout the Dreams I dream when I go to bed
I’m grateful for the life I live and the paradise heaven
I’m grateful for the birds that sing a lovely song
But I’ll be sad and miss them when I’m gone
But before that happens there’s my life to live
So I will dream more dreams, hear more songs
And keep being thankful,
As long as I live
And I have more things that I will give and be given
So the last thing I have to say is be grateful for the night be grateful for the day
And I’ll be back Thanksgiving day
```

*Healing the Whole Family*

*Tracy’s Kids* focuses on the children undergoing cancer treatment, but the impact of this disruptive and scary chapter of their lives extends well beyond the patient. We know the entire family suffers when a child has cancer, and we encourage parents, siblings and other family members to work with our art therapists too.

*Tracy’s Kids* also provides bereavement and support services to clinic and hospital staff as they are faced with the difficult changes and losses that are inevitable when working with this disease. The art therapists offer formal and informal exercises, workshops and presentations to staff, integrating art therapy into not only the patients’ lives, but also into the lives of those who care for them.
2017 Grants to Provide Art Therapy

In 2017, *Tracy’s Kids* awarded $532,312 in grants to our seven sites.

**Georgetown Lombardi Comprehensive Cancer Center**

**Washington, DC**

*In 2017, Tracy’s Kids granted the Georgetown Lombardi Comprehensive Cancer Center $146,586.*

*Tracy’s Kids* has long been the focus of life in Lombardi’s pediatric oncology outpatient clinic, fostering an inviting atmosphere of relaxation while inspiring reflection through creativity. Creating art in the midst of treatment allows patients to process and respond to their experiences in a healthy and empowering way.

Georgetown Hospital’s motto “cura personalis” means “care of the whole person,” and our program focuses not only on the needs of patients, but of their family members as well. When a four-year-old patient neared the end of his life, the Tracy’s Kids team helped the patient and his family express their love and sorrow, and create a lasting legacy in artwork.

Another of this year’s highlights was the installation of a powerful sculpture by a teenage patient in the Lombardi Atrium. The piece was recognized and the young artist introduced at a reception in August honoring the installation of a permanent site-specific work by Sam Gilliam in the Atrium.

The parent of a six-year old patient wrote us a lovely note: “After countless labs draws and infusions, I can confidently say we love, love, love art therapy! When I tell her she has to get labs, she asks ‘are we going to the doctor with the art?’ She still doesn’t enjoy getting pokes, but having art therapy to look forward to helps her actually enjoy spending the day in the clinic!”

Art Therapists Tracy Councill, MA, ATR-BC, LCPAT and Kristin Ramsey, MA, ATR, RYT-500 serve as integrated members of the treatment team, working with patients, siblings and caregivers in both inpatient and outpatient settings. Kristin brings additional skills as a certified Yoga Therapist to the program at Lombardi. In 2017, the art therapists at Lombardi provided 1,834 hours of art therapy sessions, 2,080 patient contacts, and 185 hours of consultation with treatment teams.
Children’s National Medical Center
Washington, DC

In 2017, Tracy’s Kids granted Children’s National Medical Center $98,271.

Children’s National has the Washington DC area’s largest pediatric oncology program, boasting a 30-bed inpatient unit that is often filled to capacity, in addition to a twelve-bed Bone Marrow Transplant unit. The Tracy’s Kids art therapists are a trusted resource and a catalyst to developing more holistic and patient-informed care in this very large center.

Though bone marrow transplants require long stretches of isolation in the hospital, most transplant patients have formed close relationships with the Tracy’s Kids team during the outpatient phase of their care. One young patient’s big sister was sad to miss her preschool graduation ceremony because of her brother’s treatment. The Tracy’s Kids team put together a personal graduation ceremony for her in the art room on a Sunday afternoon, with the patient, extended family, and nursing staff in attendance. The sibling exclaimed, “This was better than my real graduation!” because the most important people to her were able to celebrate with her. A six-year old transplant patient worked with the Tracy’s Kids team to write and illustrate a book called “My Ninja Cells,” detailing his understanding of the transplant process.

This letter from a young patient’s mom speaks compellingly to the value of our work at Children’s National:

When [my son] was asleep for those 2 1/2 weeks, a fellow cancer mom brought me from the PICU to the 4th floor for a tour of our soon to be new home. I remember seeing the art room for the first time and I was brought to tears. For a second, I could picture our life here within these walls. I could imagine fun days filled with arts and crafts and painting. It was the guiding light and force for me to keep fighting for my baby when all I wanted to do was cry. I wanted [my son] to be one of those kids playing in that art room, a “normal” kid having a childhood.

Tracy’s Kids at CNMC is implemented by full-time art therapists Jane Woo and Beth Tutt, part-time art therapist Elizabeth Burks, and for this summer’s Scribbling Siblings program, Catherine Moster. The CNMC program logged 5,668 hours of art therapy, 7,476 patient contacts, and 230 hours of consultation with treatment teams in 2017.
In 2017, Tracy’s Kids granted the Pediatric Specialists of Virginia $62,227 at its Center for Cancer and Blood Disorders, as well as $37,876 at Inova Children’s Hospital.

Tracy’s Kids at PSV provides a safe, therapeutic, and fun space for patients of all ages and their family members to process the emotional stress and anxieties that often go hand-in-hand with the diagnosis of a chronic medical illness. Using an open studio art therapy approach, the art therapist helps patients and their families navigate the demanding, scary, often traumatic journey through treatment. Patients, siblings, and caregivers enjoy a wide range of art materials, choices, games and toys that encourage therapeutic and medical play.

Many patients spend a majority of their day in the art room waiting for medical providers and lab results, receiving chemotherapy and transfusions, and recovering from procedures and treatments. Eli was diagnosed with Leukemia just a few months after his 3rd birthday. When he first started visiting the clinic, one of his favorite activities was to help the art therapist sharpen her colored pencils. Eli loves experimenting with materials and exploring his creativity through countless pieces of artwork. Though he is off-treatment and doing well, Eli continues to visit “Miss Jess” and the art room, and can often be heard negotiating the amount of time he can spend visiting and making art after his checkup, before he needs to return to school. The image on the left is of Eli and Jess at Tracy’s Kids most recent art show (just before his 8th birthday), proudly displaying one of his latest masterpieces created in the art room at the clinic.

The art therapy program at Inova Fairfax Women’s and Children’s Hospital is the inpatient component of the PSV art therapy program, and it complements the work of the clinic, emphasizing bedside art therapy and inpatient art therapy groups. In these groups, many children get to know other kids battling cancer for the first time. One group participant did not speak at all to any staff in the hospital or the clinic, but he was able to make friends without ever saying a word! He built a volcano and exploded it, and made giant bubble “snake mountains,” pictured above. Asked to “draw the face of cancer,” he drew a face covered in dozens of eyes and
looked up excitedly. He became excited when his art therapist understood that the face had so many eyes because he felt like cancer was “always watching him.” To help manage his fear and anxiety, he then drew a superhero version of himself to fight cancer. Art therapy enabled this child to share the deep worry and fear he had been keeping to himself for so long, and to feel empowered against the disease that was so sinister in his mind.

The Tracy’s Kids program in Northern Virginia is implemented by Jessica Girard at the PSV Center for Cancer and Blood Disorders, and Catherine Rubin at Inova Children’s Hospital. In 2017, they provided 2,219 hours of art therapy sessions, 7,143 patient contacts, and 174 hours of consultation with treatment teams.

Methodist Children’s Hospital
San Antonio, TX

In 2017, Tracy’s Kids granted Methodist Children’s Hospital in San Antonio $54,133.

Tracy’s Kids provides art therapy to patients and families of the Children’s Cancer and Blood Center and the Pediatric Hematology/Oncology/Bone Marrow Transplant unit at Methodist Children’s Hospital in San Antonio, Texas. At this very large regional center, Tracy’s Kids provides group and individual art therapy for both inpatients and outpatients. Art therapy assessments have become an integral part of the multidisciplinary evaluation in the long-term survivorship clinic.

A family transitioning home after spending several months in the hospital explains our impact this way: “In the hospital you gave [our son] an outlet and focus on something besides the pain and worry, replacing it with laughter and strength to continue forward...your work saves lives as much as the medicine administered.”

Valero Energy Foundation is a proud partner and supporter of Tracy’s Kids. During a visit last winter, Laura Vaccaro, Valero’s VP of Community Relations and Events, observed that, “it is easy to tell that the program is adored by these inspiring kids, and that Courtney the Art Therapist is a bright and attentive 'rock star.' So glad we could see Tracy’s Kids’ impact first hand.”

When Methodist Children’s Hospital dedicated its new 7-story tower, Gavin Zarate (left), along with his family, created a very cool piece of metal art work with the hospital logo. Gavin worked closely with Courtney throughout his treatment, and was proud to be part of the ceremony dedicating the new facility!
The *Tracy’s Kids* program at Methodist Children’s Hospital is led by Courtney Martin, MA, ATR-BC. In 2017, Courtney provided 1,552 hours of art therapy sessions, 4,042 patient contacts, and 179 hours of consultation with treatment teams.

**New York Presbyterian Hospital**

**New York, NY**

In 2017, *Tracy’s Kids* granted New York Presbyterian Hospital $77,000.

Art Therapist Kate Martin Tedeschi summed up the first full year of *Tracy’s Kids* at New York Presbyterian Hospital this way:

“The generosity of *Tracy’s Kids* has transformed the Pediatric Hematology/Oncology Clinic from a culture of isolation and anxiety to a bustling hub of creation, collaboration and community. It has been extremely meaningful to watch children of various ages and illnesses exchange stories and support each other while working on various art projects.”

One of the NYP nurses remarked,

“I can tell the patients actually look forward to coming to their appointments now! Through Art Therapy, the kids also make friends with other kids getting treatment and I can see how excited they are to see one another when they come to clinic and make art together. And they’re not here as ‘sick kids’ thanks to the art program. When they come to the clinic they get to be just regular kids who make art and have fun.”

Last Spring Second Lady Karen Pence visited *Tracy’s Kids* at NYP and sent out the following tweet: “It was heart-warming to hear stories from parents, physicians and other medical professionals about the impact of our program.”

One ten-year old boy told Mrs. Pence, “Doing art here brings compassion to my creativity.”
Herman and Walter Samuelson Children’s Hospital at Sinai
Baltimore, MD

In 2017, Tracy’s Kids granted Children’s Hospital at Sinai Baltimore $56,219.

Our newest program, at Children’s Hospital at Sinai, Baltimore, tells us “the Tracy’s Kids program has been accepted with eagerness and appreciation. The atmosphere in clinic every day continues to change, and more and more patients that once dreaded coming in for appointments now no longer want to leave.” In addition to working with both inpatients and outpatients, art therapist Danielle Eichner has built a caseload of patients, both current and off-treatment, who come in for individual art therapy sessions on a regular basis. She has also begun a support program for Adolescent and Young Adult patients, and worked with the hospital’s Development office to secure funding for periodic social outings with that group.

For the Tracy’s Kids show at Carroll Square, one patient made herself a “Cancer Warrior” costume entirely out of duct tape! For the Tracy’s Kids show at Carroll Square, one patient made herself a “Cancer Warrior” costume entirely out of duct tape (below)!

Maryland First Lady Yumi Hogan is an ardent champion of Tracy’s Kids and Art Therapy. During a visit to the Children’s Hospital at Sinai (above, right) she enthusiastically described our program to AT&T-Maryland President Denis Dunn. Mrs. Hogan, an accomplished artist, said that we "provide an invaluable release for the kids," and "have become the heart and soul of the Baltimore clinic."
Special Events in 2017

Carroll Square Exhibit

In December 2017 the Carroll Square Gallery in Washington, DC hosted the tenth annual Tracy’s Kids Exhibit. Artists from all seven Tracy’s Kids programs contributed work to the show. Many thanks to Akridge, Seaton & Benkowski, and Hemphill Fine Arts for sponsoring the exhibition.

“I Still Can, Sir,” sculpture by Camila P.

“I Imagining the Feeling of Freedom,” by Jade D.

“Hospital Kid,” by Fitzroy M.

“Abstract,” by Devin H.

Drawings and a poem by Peter K.

“Wishing Well,” by patients from Inova Children’s Hospital.
Community Support

We were proud to participate in the Combined Federal Campaigns and the Virginia and Maryland campaigns. We also supported the “Imagine and Answer to Kids’ Brain Cancer Monster Mash Pumpkin Bash” fundraiser in November. The Vienna Moms Club held a holiday fundraiser for us, and several kids who had heard of our work or experienced it, remembered us with art supply drives for their birthdays or mitzvah ceremonies! “World of Color Expo” https://worldofcolorexpo.com/wp-content/woce/Official-Catalog-2017.pdf, donated hundreds of beautiful fine art paintbrushes after their meeting in November!

Thank you to TK parent Patty Lubin and the women who participated in the Country Club of Fairfax Cancer Awareness Golf Tournament.
“And the Winner Is...” | 2017 Red Carpet Event

On the evening of February 13, 2017 — in the heart of Hollywood’s awards season — Tracy’s Kids held our twelfth annual “And the Winner Is...” event at the Regal Theatre Gallery Place in Washington, DC. Our guests walked the red carpet, enjoyed the glamour of a Hollywood premiere, and viewed one of the six films nominated for a coveted award.

The fundraiser was a great success, thanks in large part to our Courage Award Winners: Second Lady Karen Pence and Senator Claire McCaskill!
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Tracy Dee Councill, Program Director
Georgetown University Hospital
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BFA, Painting and Printmaking, Virginia Commonwealth University

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BA, Psychology, GWU

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BA, Studio Art, Brandeis University

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Bridget Gray, MBA, MPP
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BFA, Maryland Institute College of Art

Beth Tutt, MA, ATR-BC, LGPAT
Art Therapist, CNMC
MA, Art Therapy, GWU
BFA, Southern Oregon University, Concentration in Painting

Marcy Romm
Board Treasurer
Manager of Corporate Affairs

Matt Gerson
Founder and President
Thanks to everyone who helped make 2017 another successful year for Tracy’s Kids!

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INDEPENDENT AUDITORS’ REPORT

To the Board of Directors
Tracy’s Kids, Inc.

We have audited the accompanying financial statements of Tracy’s Kids, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2017 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management’s Responsibility for the Financial Statements

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

Auditors’ Responsibility

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

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tracy's Kids, Inc. as of December 31, 2017 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

HAN GROUP LLC
Washington, DC
April 6, 2018
TRACY’S KIDS, INC.  
Statement of Financial Position  
December 31, 2017

<table>
<thead>
<tr>
<th>Assets</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 882,762</td>
</tr>
<tr>
<td>Contributions receivable</td>
<td>45,000</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>17,665</td>
</tr>
<tr>
<td>Property and equipment, net</td>
<td>1,533</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$ 946,960</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities and Net Assets</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td><strong>$ 6,941</strong></td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>6,941</strong></td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>871,019</td>
</tr>
<tr>
<td>Temporarily restricted</td>
<td>69,000</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td><strong>940,019</strong></td>
</tr>
<tr>
<td><strong>Total liabilities and net assets</strong></td>
<td><strong>$ 946,960</strong></td>
</tr>
</tbody>
</table>

See accompanying notes.
**TRACY’S KIDS, INC.**  
Statement of Activities  
Year Ended December 31, 2017

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue and Support</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions</td>
<td>$ 577,590</td>
<td>$ 69,000</td>
<td>$ 646,590</td>
</tr>
<tr>
<td>Interest income</td>
<td>830</td>
<td>-</td>
<td>830</td>
</tr>
<tr>
<td>Net assets released from restrictions:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Satisfaction of purpose restrictions</td>
<td>120,250</td>
<td>(120,250)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenue and support</strong></td>
<td>698,670</td>
<td>(51,250)</td>
<td>647,420</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Art Therapy Programs</td>
<td>548,939</td>
<td>-</td>
<td>548,939</td>
</tr>
<tr>
<td><strong>Total program services</strong></td>
<td>548,939</td>
<td>-</td>
<td>548,939</td>
</tr>
<tr>
<td>Supporting services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General and administrative</td>
<td>25,413</td>
<td>-</td>
<td>25,413</td>
</tr>
<tr>
<td>Fundraising</td>
<td>77,600</td>
<td>-</td>
<td>77,600</td>
</tr>
<tr>
<td><strong>Total supporting services</strong></td>
<td>103,013</td>
<td>-</td>
<td>103,013</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td>651,952</td>
<td>-</td>
<td>651,952</td>
</tr>
<tr>
<td><strong>Change in Net Assets</strong></td>
<td>46,718</td>
<td>(51,250)</td>
<td>(4,532)</td>
</tr>
<tr>
<td><strong>Net Assets, beginning of year</strong></td>
<td>824,301</td>
<td>120,250</td>
<td>944,551</td>
</tr>
<tr>
<td><strong>Net Assets, end of year</strong></td>
<td>$ 871,019</td>
<td>$ 69,000</td>
<td>$ 940,019</td>
</tr>
</tbody>
</table>

*See accompanying notes.*
TRACY’S KIDS, INC.
Statement of Cash Flows
Year Ended December 31, 2017

Cash Flows from Operating Activities
Change in net assets $ (4,532)
Adjustments to reconcile change in net assets to net cash
used in operating activities:
   Depreciation 400
Change in operating assets and liabilities:
   Contributions receivable 12,500
   Prepaid expenses 5,455
   Accounts payable and accrued expenses 1,059
   Grants payable (57,750)
Net cash used in operating activities (42,868)

Net Decrease in Cash and Cash Equivalents (42,868)

Cash and Cash Equivalents, beginning of year 925,630
Cash and Cash Equivalents, end of year $ 882,762

See accompanying notes.
1. **Nature of Operations**

Tracy's Kids, Inc. (the Organization) is a nonprofit organization helping young cancer patients and their families cope with the emotional stress and trauma of cancer and its treatment. The Organization's mission is to ensure that the children and families they serve are emotionally equipped to fight cancer as actively as possible and prepared for the time when they are cancer free.

The Organization uses art therapy to engage with young patients, their siblings and parents so that they can express feelings and reflect on their treatment experiences. In addition, the Organization provides grants to clinics and hospitals which facilitate art therapy programs. The Organization funds its program and supporting services primarily through contributions from corporations, foundations and individuals.

2. **Summary of Significant Accounting Policies**

**Basis of Accounting and Presentation**

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Consequently, revenue is recognized when earned and expenses are recognized when the obligation is incurred.

**Cash and Cash Equivalents**

Cash and cash equivalents include demand deposits, money market accounts and all highly liquid investments with initial maturities of three months or less.

**Contributions Receivable**

Contributions receivable represent amounts due from the Organization's various contributors. There was no allowance for doubtful accounts recorded as the entire balance has been deemed by management to be fully collectible within one year. If an amount becomes uncollectible, it is expensed when that determination is made.

**Property and Equipment**

Property and equipment over $1,000 with a projected useful life exceeding one year are capitalized and recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Expenditures for minor and routine repairs and maintenance are expensed as incurred. Upon retirement or disposal of assets, the cost and accumulated depreciation are eliminated from the accounts and the resulting gain or loss is included in revenue or expense.
2. **Summary of Significant Accounting Policies (continued)**

**Classification of Net Assets**

- *Unrestricted net assets* represent funds that are not subject to donor-imposed stipulations and are available for support of the Organization’s operations.

- *Temporarily restricted net assets* represent funds subject to donor-imposed restrictions that are met either by actions of the Organization or the passage of time.

**Revenue Recognition**

Unconditional contributions are recognized as revenue when received or promised and are recorded as temporarily restricted support if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Temporarily restricted contributions received and released in the same reporting period are recorded as unrestricted revenue. Revenue from all other sources is recognized when earned.

**Functional Allocation of Expenses**

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. **Concentration of Credit Risk**

The Organization maintains cash deposits with various financial institutions that may, from time to time, exceed insurable limits. Management periodically assesses the financial condition of the institutions and believes that the risk of any loss is minimal.
4. Property and Equipment

The Organization held the following property and equipment at December 31, 2017:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer equipment and software</td>
<td>$4,317</td>
</tr>
<tr>
<td>Equipment</td>
<td>$2,000</td>
</tr>
<tr>
<td><strong>Total property and equipment</strong></td>
<td>$6,317</td>
</tr>
<tr>
<td><strong>Less: accumulated depreciation</strong></td>
<td><strong>(4,784)</strong></td>
</tr>
<tr>
<td><strong>Property and equipment, net</strong></td>
<td><strong>$1,533</strong></td>
</tr>
</tbody>
</table>

5. Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following at December 31, 2017:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thirteenth Annual Red Carpet Movie Event</td>
<td>$44,000</td>
</tr>
<tr>
<td>Art Therapy Program at Methodist Children’s Hospital</td>
<td>25,000</td>
</tr>
<tr>
<td><strong>Total temporarily restricted net assets</strong></td>
<td><strong>$69,000</strong></td>
</tr>
</tbody>
</table>

6. Income Taxes

Under Section 501(c)(3) of the Internal Revenue Code, the Organization is a nonprofit organization and is exempt from federal taxes on income other than net unrelated business income. No provision for federal or state income taxes is required for the year ended December 31, 2017, as the Organization had no taxable net unrelated business income.

The Organization follows the authoritative guidance relating to accounting for uncertainty in income taxes included in Accounting Standards Codification Topic 740-10, Income Taxes. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition and derecognition of tax positions taken or expected to be taken in a tax return.

The Organization performed an evaluation of uncertain tax positions for the year ended December 31, 2017 and determined that there were no matters that would require recognition in the financial statements or that may have any effect on its tax-exempt status. At December 31, 2017, the statute of limitations for tax years ended December 31, 2014 through 2016 remains open with the U.S. federal jurisdiction or the various states and local jurisdictions in which the Organization files tax returns. It is the Organization’s policy to recognize interest and/or penalties related to uncertain tax positions, if any, in income tax expenses.
7. **Subsequent Events**

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through April 6, 2018, the date the financial statements were available to be issued. There were no subsequent events that require recognition of, or disclosure in, the financial statements.