Tracy’s Kids
2016 Annual Report
www.tracyskids.org
Message from Matt Gerson, Founder and Chairman of Tracy’s Kids

2016 was a banner year of milestones for Tracy’s Kids and the children and families we serve.

The biggest news is that we began our seventh program. We were attracted to Sinai Hospital of Baltimore because the woman I consider the Godmother of Tracy’s Kids – Dr. Aziza Shad – became the head of pediatrics there. As fate would have it, our Art Therapist at Sinai met Dr. Shad and Tracy while at Georgetown Hospital as an 11 year-old leukemia patient. Today, 32 year-old Danielle Eichner brings her personal experience to Art Therapy which enables her to relate to her patients on a special level. It is immensely satisfying to see how our program has come full circle.

We also expanded our program in Northern Virginia so that we are working with inpatients at Inova Children’s Hospital in Fairfax. In a 22-bed unit, our Art Therapist works with six patients per day helping them manage anxiety and process feelings about their diagnosis, treatment, and confinement.

A fact about Tracy’s Kids bears emphasis – in 2016, 84% of the money we spent went directly for Art Therapy programs. Charity Watch considers a charity to be highly efficient when the percent of total expenses spent on its programs is 75% or higher. We go well beyond industry norms because we are committed to attaining our mission and honoring the trust of our donors.

While we are frugal as an organization, we do not hold back in helping children cope with their emotional travails. Indeed, we provide our services free of charge to every patient in every one of our programs, and invite their siblings to participate, too.

I constantly develop a deeper understanding of Art Therapy and greater respect for our gifted team of therapists. This year I came to realize that one of the reasons that we are successful is that we see our kids for a long period of time. Cancer is treated over a course of months or years. Our young patients have so much exposure to the Art Therapists that they really get to develop a comfortable bond. A child treated for an appendectomy or injury is typically in the hospital for a short period of time. And while that is traumatic and in need of support, the brief stay does not engender the kinds of relationships that lead to our success.

I first encountered Tracy Councill’s compelling work with young patients in 1998. Tracy has been at Georgetown University Hospital since 1991 – so 2016 marked her 25th anniversary making a unique difference in the lives of children with cancer, and an unparalleled contribution to the field of Art Therapy.

Thank you one and all for your support.

Matt Gerson, Founder and Chairman
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 nine 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. Opening up visual communication through art therapy helps our patients identify troubling sensations and memories, and eventually describe their experiences through narratives that might sound something like: "A scary thing happened to me. I was in the hospital and I had a tube in my throat. I could not move or talk. But that is over now. I am safe and I can move on."

*Tracy’s Kids’ Work*
In 2016, *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 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 and making clinic 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.

Ten-year old Baylin used colored pencils on paper to show his cancer who’s boss. His superhero, named “B-Man” has cancer by the throat!

**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.

In 2016, we continued our work on an Art Therapy outcomes research at our Lombardi Cancer Center program. This study is designed to measure the effectiveness of the **Tracy’s Kids** approach to medical art therapy with the goal of providing a technical assessment of the benefits that our programs offer.
2016 Grants to Provide Art Therapy

In 2016, Tracy’s Kids awarded $577,136 in grants to our seven sites.

Georgetown Lombardi Comprehensive Cancer Center
Washington, DC

In 2016, Tracy’s Kids granted the Georgetown Lombardi Comprehensive Cancer Center $155,741.

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.

A college student (left, with Art Therapist Kristin Ramsey) had a short but intense course of treatment that left her feeling unsettled and having trouble explaining her feelings to her family and friends. After a particularly meaningful session with Kristin she said "Thank-you for being here. Where else do you get to really talk about what’s happening and then spend a whole morning making it into a painting that totally means what you were trying to say?"

A teenager working in individual and family art therapy after a bone marrow transplant explained, “I know I don’t have sickle cell anymore, but the transplant was so hard and with all the side effects it doesn’t seem like it’s really over. . .The thing about art therapy is that when I am creating I can think of what I want to say and just talk to you about what is on my mind.” Her work in art therapy has unfolded into a rich and meaningful process of reflection, beginning to address the trauma symptoms that had been holding her back emotionally after a long course of treatment.
Two 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 2016, the art therapists at Lombardi provided 1,982 hours of art therapy sessions, 2,599 patient contacts, and 178 hours of consultation with treatment teams.

Children’s National Medical Center
Washington, DC

In 2016, Tracy’s Kids granted Children’s National Medical Center $177,486.

Children’s 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. During 2016 art therapists Jane Woo and Beth Tutt anchored the program at CNMC. Elizabeth Burks, MA, ATR-BC, contributes to our weekend coverage on a monthly basis. Lauren Campbell led the 2016 Summer Sibling program.

The Tracy’s Kids Summer Sibling program provides fifteen weeks of structure and support to over 800 siblings who must accompany their families to the treatment center when school is not in session. This year participants made butterflies to represent themselves on this mural that now adorns the hallway outside the art room.
15-year old Dania (right) explained she never felt like she could make art due to her difficulty seeing. She talked about how she once went to the MLK Library and the librarian let her touch a painting that was made for people with visual impairments. So, she decided to make her own landscape painting that people can touch in order to see!

One Sunday afternoon a two-year old and his mom came to the art room during an unexpectedly long hospital stay. The Art Therapist pulled out a can of shaving cream and droppers of paint. Soon the little boy was up to his forehead in colorful shaving cream and shrieking with happiness. As she wiped off the little boy’s face, the mom said “I haven’t seen him smile so much in so long. Thank-you!”

A staff psychologist on the team wrote “If I could, I would increase the size of the art room three or four-fold. I believe it is one of the most healing places for our patients because in that setting, they are children first and patients second. . . Our Art Therapists comfort, educate, entertain and support our patients, but most of all, they truly love them and work to make sure that each child knows that.”

In 2016, the Art Therapists at CNMC provided 3,690 hours of art therapy sessions, 6,747 patient contacts, and 348 hours of consultation with treatment teams.

**Pediatric Specialists of Virginia**  
**Center for Cancer and Blood Disorders, and Inova Children’s Hospital**  
**Fairfax, VA**

In 2016, *Tracy’s Kids* granted the Pediatric Specialists of Virginia $74,929 at its Center for Cancer and Blood Disorders, as well as $26,650 at Inova Children’s Hospital.

Our 2016 funding included support for a part-time Art Therapist at Inova Fairfax Children’s Hospital. This expansion of our program means patients seen at PSV have support from *Tracy’s Kids* in both the outpatient clinic and the inpatient hospital.
The PSV clinic is a very large and busy program. The art therapy area is located in the infusion area where many patients spend long hours receiving treatment. Many patients spend the majority of their days in the art room, where Tracy’s Kids Art Therapist Jessica Girard provides art therapy approximately 35 hours per week. The parents of a three-year old patient who gradually became more confident and comfortable in the treatment space by working with Jess wrote, “Thanks for making a crummy situation much more manageable for our family! Our daughter loves the art room.”

A four-year old patient confided to her mom that, “Sometimes she is kind of happy to have cancer, because she is able to spend time in the art room, working with the Art Therapist and visiting with her friends.”

Catherine Rubin, our half-time Art Therapist at Inova Hospital, has quickly integrated art therapy into the unit. The 22-bed unit has a small psychosocial team, comprised of Catherine, a Counselor, and a Child Life Specialist. Catherine works at bedside with an average of six inpatients per day, helping them process feelings about their diagnosis and treatment, manage anxiety, and develop new coping skills. One such patient, who was experiencing a great deal of pain and anxiety, participated in a guided imagery session with Catherine to help her relax. Drawing on the guided imagery, she created a painting of a hot air balloon flying above her troubles. She described the experience as “incredibly relaxing” and said she felt “much lighter and happier” afterward.

Catherine also offers a range of “Pop Up” art therapy groups in the inpatient playroom, basing the activity on the needs of the particular patients on a given day. Highlights of the pop-up groups have included an ongoing group for adolescent girls, a syringe-painting group for patients of all ages, and an altered hospital gown fashion show. According to her parents, one young patient cries when her admissions for chemo are delayed, because she looks forward to her art therapy time so much! Another patient spent an entire day in the hospital building a dollhouse from
cardboard boxes, popsicle sticks and found objects. When she was discharged in the evening, she was sad to leave because she wanted her art therapy to continue.

In 2016, the Art Therapists at PSV/CCBD and Inova Fairfax Hospital provided 2,211 hours of art therapy sessions, 7,805 patient contacts, and 160 hours of consultation with treatment teams.

Methodist Children’s Hospital
San Antonio, TX

In 2016, Tracy’s Kids granted Methodist Children’s Hospital in San Antonio $50,344.

The Tracy’s Kids program at Methodist Children’s Hospital is led by Courtney Martin, MA, ATR-BC. Courtney marked her one-year anniversary at Methodist in March 2016. Patients and staff in this very large hospital have been receptive and appreciative of Tracy’s Kids from the beginning.

We received a letter from a 20-year old Bone Marrow Transplant patient, who wrote, “[Tracy’s Kids] has helped me learn to express myself through art. While I was in the hospital the art program helped me cope with many things. I would feel a calmness when things got hectic. . .”

The mother of another patient wrote, “Before [my daughter] became a patient here, she had 10 years of bad/scary medical experiences. Just walking into a hospital caused her anxiety. The art therapy program has completely changed her attitude about her treatment.”

And from nurse practitioner Erica Garcia-Frausto, “Most programs within a children’s hospital offer services such as Child Life for children undergoing cancer treatment, or Social Workers to assist parents with psychosocial needs. However, in my years of experience I have never found a more effective program for adolescents than the Art Therapy program.”
Thirteen-year old Demetri exemplifies this idea. A bone marrow transplant patient himself, he made a very special holiday donation of woodworking kits for kids undergoing treatment because he remembered how much building with wood had brightened his time in isolation!

In 2016, the Rowan Jameson Windham Foundation made a second generous donation of art supplies to the Tracy's Kids program at Methodist Children's Hospital.

In 2016, the Art Therapist at Methodist provided 1,319 hours of art therapy sessions, 3,983 patient contacts, and 174 hours of consultation with treatment teams.

New York Presbyterian Hospital
New York, NY

In 2016, Tracy’s Kids granted New York Presbyterian Hospital $77,000.

Art Therapist Kate Martin Tedeschi has recently completed the first year of Tracy’s Kids at New York Presbyterian Hospital. Kate writes “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 mother recently expressed “My daughter doesn’t even think of it as the hospital anymore.”
In a very “New York” event during Fashion Week 2016, Kate helped a handful of patients create their own fashion designs and model them in a runway show in the outpatient clinic! Tracy’s Kids initiated a partnership with ArtWorks, a New York based non-profit that provides high-quality art supplies on an ongoing basis. In January 2017, New York interior designer Keith Baltimore hosted an event to help NYP patients design their own dream rooms!

In 2016, the art therapist at NYP provided 950 hours of art therapy sessions, 950 patient contacts, and 212 hours of consultation with treatment teams.

Children’s Hospital at Sinai
Baltimore, MD

In 2016, Tracy’s Kids granted Sinai Hospital in Baltimore $14,986.

The newest Tracy’s Kids program opened in the fall of 2016 at Sinai Hospital in Baltimore, MD. Danielle Eichner, once a child with cancer and a participant in the original Tracy’s Kids program, now a Master’s -trained Art Therapist, implements the program at Sinai.

Tracy’s Kids is transforming the outpatient clinic routine from a place where individuals stayed isolated in their rooms to an atmosphere of creativity, laughter and socialization. Art therapy has not only been able to create a safe space outside of the infusion room but a reason to come out.
Putting familiar materials to new uses can be a fun challenge. Young Mia ran with the idea of creating “stuffed animals” out of duct tape and crunched up paper. Soon she had a penguin, a baby chick and several other duct tape animal creations over several inpatient admissions.

A young patient, whose parents described her as outgoing and talkative before her cancer diagnosis, completely shut down once treatment began. Working with Danielle helped her begin to express herself and regain her voice. At first she only drew, but now she talks about her art too. Her latest project is creating a cast of characters that will soon get their own stories.

Working on long-term projects gives patients not only a sense of accomplishment at the end but something to look forward to as they come for treatments from week to week. A patient might construct a clay pot that is built, fired in a kiln, glazed and fired again. Another child might build found object sculptures that evolve into characters with personalities and stories which can be acted out in dramatic play, giving therapists, parents and treatment teams insight into the child’s imaginary world.
Special Events in 2016

Carroll Square Exhibit

In December 2016 the Carroll Square Gallery in Washington, DC hosted the ninth 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.

Community Support

Friends and families of our patients and our art therapy team organized community events, including a promotion at Pleasant Pops in Adams Morgan, a holiday toy drive in area Whole Foods stores, the second annual Platelet Power Run, and an art supply drive and art party sponsored by the Vienna Moms Group.
Washington Capitals Visit

The Washington Capitals visited *Tracy’s Kids* at Medstar Georgetown University Hospital’s Lombardi Cancer Center on December 19. It was awesome!

Check out the video we made of the Caps and the kids making art together at: [https://www.youtube.com/watch?v=SP-BxNNO7os](https://www.youtube.com/watch?v=SP-BxNNO7os)

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And the Winner Is… | 2016 Event

On the evening of February 10, 2016 — in the heart of Hollywood’s awards season — *Tracy’s Kids* held our eleventh 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 – NBC Special Correspondent Tom Brokaw, Representative Diana DeGette, and Representative Fred Upton. Tom Brokaw, a cancer survivor, remarked that “Society has a real obligation to deal with cancer, and especially among kids – and to have emotional support for them, not just medical support.

Take a few minutes to watch Tom Brokaw's compelling remarks from the Comcast Newsmakers video on our website: http://www.tracyskids.org/blog/page/3/

Brokaw also touched on his own experiences, noting that “When I was in a hospital and saw a young child it was very emotional for me. I wanted to trade places with that child and give those parents and their child a chance at a full and fulfilling life.... You at Tracy's Kids give those families hope.”

DC Skyline in melted crayon by participants in Tracy's Kids at Lombardi

Again this year, we auctioned off artworks created and donated by Tracy’s Kids participants.
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Preston Padden, Esq.
Tracy’s Kids Team

**Tracy Councill, MA, ATR-BC, LCPAT**  
Program Director, Art Therapist, Lombardi Cancer Center  
MA, Art Therapy, GWU  
BFA, Painting and Printmaking, Virginia Commonwealth University

**Elizabeth Burks, MA, ATR-BC**  
Art Therapist, CNMC (PT)  
MA, Clinical Counseling, Art Therapy, The Adler School—Chicago  
BA, Psychology, GWU

**Jessica Girard, MA, ATR-BC**  
Art Therapist, PSV-CCBD  
MA, Art Therapy, GWU  
BA, Studio Art, Brandeis University

**Jane Woo, MA, ATR**  
Art Therapist, CNMC  
MA, Art Therapy, GWU  
BFA, University of Georgia, Studio Art

**Kate Martin, MA, ATR**  
Art Therapist, NYP  
MA, Art Therapy, GWU  
BA, Humanities, University of Colorado-Boulder

**Bridget Gray, MBA, MPP**  
Head of Business Affairs

**Catherine Rubin, MS, ATR-BC**  
Art Therapist—PSV, Inova (PT)  
MPS, Creative Arts Therapy, Pratt Institute  
BA, English Literature, American University

**Kristin Ramsey, MA, ATR, RYT-500**  
Art Therapist, Lombardi Cancer Center  
MA, Art Therapy GWU  
BA, Architecture, Penn State

**Courtney Martin, MA, ATR-BC**  
Art Therapist—MCH  
MA, Art Therapy, Drexel Univ. BA, Art History, Bloomsburg University of Pennsylvania

**Danielle Eichner, MA, ATR-BC**  
Art Therapist, Sinai  
MA, School of the Art Institute of Chicago  
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**  
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**Matt Gerson**  
Chairman and Founder
Thanks to everyone who helped make 2016 another successful year for Tracy’s Kids!

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Jill Lesser
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Shaun & Barbara Sheehan
Honorable Patrick & Marcelle Leahy
Harmony Middle School
Jonathan Moore

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Peter Shields
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Jill and Robert Granader
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Mary Godwin
Dennis McGurk
Victoria and David Toenshoff
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Shannon Willenbucher
Jana Sweeney
Maria Emanuel
Stacy Rose
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Andrea Merritt
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Amy Tenhouse
Diane & Chris Killion
Allison Lerner
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Jean Cole and Linda Councill
Keith Raffel
Matthew Kovar
TRACY’S KIDS, INC.

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS’ REPORT

December 31, 2016
**Contents**

<table>
<thead>
<tr>
<th>Section</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent Auditors' Report</td>
<td>1 – 2</td>
</tr>
<tr>
<td><strong>Financial Statements</strong></td>
<td></td>
</tr>
<tr>
<td>Statement of Financial Position</td>
<td>3</td>
</tr>
<tr>
<td>Statement of Activities</td>
<td>4</td>
</tr>
<tr>
<td>Statement of Cash Flows</td>
<td>5</td>
</tr>
<tr>
<td>Notes to Financial Statements</td>
<td>6 – 9</td>
</tr>
</tbody>
</table>
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, 2016 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, 2016 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

HAN GROUP LLC

Washington, DC
April 25, 2017
<table>
<thead>
<tr>
<th>Assets</th>
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<td>$ 1,008,183</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities and Net Assets</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$ 5,882</td>
</tr>
<tr>
<td>Grants payable</td>
<td>57,750</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>63,632</td>
</tr>
<tr>
<td>Net Assets</td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>824,301</td>
</tr>
<tr>
<td>Temporarily restricted</td>
<td>120,250</td>
</tr>
<tr>
<td>Total net assets</td>
<td>944,551</td>
</tr>
<tr>
<td>Total liabilities and net assets</td>
<td>$ 1,008,183</td>
</tr>
</tbody>
</table>
TRACY’S KIDS, INC.
Statement of Activities
Year Ended December 31, 2016

<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>$ 556,046</td>
<td>$ 120,250</td>
<td>$ 676,296</td>
</tr>
<tr>
<td>Interest income</td>
<td>901</td>
<td></td>
<td>901</td>
</tr>
<tr>
<td>Net assets released from restrictions:</td>
<td>15,500</td>
<td>(15,500)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenue and support</strong></td>
<td>572,447</td>
<td>104,750</td>
<td>677,197</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>545,722</td>
<td></td>
<td>545,722</td>
</tr>
<tr>
<td><strong>Total program services</strong></td>
<td>545,722</td>
<td></td>
<td>545,722</td>
</tr>
<tr>
<td>Supporting services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General and administrative</td>
<td>26,807</td>
<td></td>
<td>26,807</td>
</tr>
<tr>
<td>Fundraising</td>
<td>74,377</td>
<td></td>
<td>74,377</td>
</tr>
<tr>
<td><strong>Total supporting services</strong></td>
<td>101,184</td>
<td></td>
<td>101,184</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td>646,906</td>
<td></td>
<td>646,906</td>
</tr>
<tr>
<td><strong>Change in Net Assets</strong></td>
<td>(74,459)</td>
<td>104,750</td>
<td>30,291</td>
</tr>
<tr>
<td><strong>Net Assets, beginning of year</strong></td>
<td>898,760</td>
<td>15,500</td>
<td>914,260</td>
</tr>
<tr>
<td><strong>Net Assets, end of year</strong></td>
<td>$ 824,301</td>
<td>$ 120,250</td>
<td>$ 944,551</td>
</tr>
</tbody>
</table>

See accompanying notes.
TRACY’S KIDS, INC.
Statement of Cash Flows
Year Ended December 31, 2016

Cash Flows from Operating Activities

Change in net assets $ 30,291
Adjustments to reconcile change in net assets to net cash used in operating activities:
  Depreciation 67
Change in operating assets and liabilities:
  Increase in contributions receivable (27,887)
  Increase in prepaid expenses (7,258)
  Increase in accounts payable and accrued expenses 1,191
  Decrease in grants payable (77,000)
Net cash used in operating activities (80,596)

Cash Flows from Investing Activities

Purchases of property and equipment (2,000)
Net cash used in investing activities (2,000)

Net Decrease in Cash and Cash Equivalents (82,596)

Cash and Cash Equivalents, beginning of year 1,008,226
Cash and Cash Equivalents, end of year $ 925,630

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)**

**Grants Payable**

The Organization makes grants under its program services. The Organization records a liability for grants when the commitments have been made.

**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, 2016:

<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>$6,317</td>
</tr>
<tr>
<td>Less: accumulated depreciation</td>
<td>$(4,384)</td>
</tr>
<tr>
<td><strong>Property and equipment, net</strong></td>
<td>$1,933</td>
</tr>
</tbody>
</table>

5. **Grants Payable**

The Organization makes grants to various organizations to facilitate art therapy programs. At December 31, 2016, grants payable were $57,750 and were payable in less than one year.

6. **Temporarily Restricted Net Assets**

Temporarily restricted net assets consist of the following at December 31, 2016:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Twelfth Annual Red Carpet Movie Event</td>
<td>$95,250</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>$120,250</td>
</tr>
</tbody>
</table>

7. **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, 2016, as the Organization had no taxable net unrelated business income.
7. Income Taxes (continued)

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, 2016, 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, 2016, the statute of limitations for tax years ended December 31, 2013 through 2015 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.

8. Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through April 25, 2017, 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.