

# ASSOCIATION TO BENEFIT CHILDREN



**ANNUAL REPORT 2014**



## 1 in every 3 children in New York City lives in poverty

Many children suffer from the complications of being poor, knowing want and hunger, chronic disease, terror and destitution, violence, and despair. Often they are newcomers to our shores, struggling alone in fear and isolation.

*Each night, over 22,000 New York City children have no home at all, no place to lay their heads.*

Since 1986, the Association to Benefit Children (ABC) has responded to each such assault on childhood by tirelessly working to combat and alleviate poverty's corrosive effects on children and their families. ABC creates nationally replicable, cost-effective, comprehensive, humane program models that meet the complex needs of each family member while fighting to ensure all children a loving family, safe housing, high-quality education, adequate health care, nutritious food, and *the promise of a bright future.*



*“There is only one child in the world and the child’s name is All Children”*

*- Carl Sandburg*

## A LEGACY OF CHANGE



**ABC speaks out on behalf of vulnerable children amplifying each small voice into a resounding chorus calling for change.**

### INCLUSIONARY EDUCATION FOR PRESCHOOLERS WITH DISABILITIES

ABC’s educational advocacy began with **Merricat’s Castle School** — the national model for pre-school education — which established the right to inclusionary preschool education for young children with disabilities. All of ABC’s preschools proudly champion this model.

### ANTI-HUNGER

During the prosperous ‘80’s, when large numbers of hungry children began appearing in the shadows, searching for leftovers in dumpsters outside supermarkets, ABC publicly exposed the growing hunger crisis while simultaneously developing a model, cost-effective, emergency food program. Tapping into existing resources, ABC established the Yorkville Soup Kitchen in a city public school. Utilizing the school’s facilities and personnel, made it possible to replicate the kitchen across the city. Tens of thousands of nutritious meals were prepared for hungry children and families daily in the same kitchens that were already providing meals for school children.

### FAMILY RIGHTS and MODEL HOUSING

Advocacy on behalf of families began with a campaign for services for the most vulnerable, those battling to stay afloat and intact, with a class action suit filed in 1985, which sought to compel the state to provide preventive services such as housing and day care without opening child-protective cases. Continuing this critical work, ABC’s Preventive Services program, **All Children’s House**, brings these essential services to desperate and seriously at-risk families.

In the mid-1980’s, as neighborhoods “gentrified” and vacancies in low-income housing all but disappeared, ABC exposed the deplorable conditions homeless families faced living in abandoned buildings, squalid, dangerous, and expensive “welfare hotels” and barracks-style shelters. ABC set the standard for decent transitional housing by using that same funding the government had squandered to transform a dilapidated building in East Harlem into **Rosie and Harry’s Place**. This cost-effective, temporary housing program became the replicable model throughout the state and the country. And, as the first to secure government funding that had not been used before to build permanent supportive housing, ABC broke new ground in creating a housing model for homeless families living with HIV/AIDS.

Since 1987, ABC has fought alongside the National Law Center on Homelessness & Poverty through a national class action lawsuit brought to ensure the enactment of the McKinney Vento Act. In recent years, ABC has renewed its efforts to preserve the integrity of McKinney Vento, which remains the only major federal legislation designed to prevent and end homelessness in the United States.

### AN END TO “BOARDING” BABIES IN HOSPITALS

By the late ‘80’s, cheap street cocaine and AIDS were sweeping through urban neighborhoods, leaving the poor especially hard-hit. Women were routinely arrested, incarcerated, and had their parental rights terminated. Unprecedented numbers of their infants were warehoused in hospital wards, left there to languish for months on end, often tethered to their cribs to “keep them safe.” To end this cruel and expensive practice, ABC brought two class-action lawsuits in 1987 and 1991 against the city and state. This landmark litigation, coupled with ABC’s efforts to educate the public, helped rescue boarder babies across the nation. ABC created **Variety Cody Gifford House** as a replicable model program, which demonstrated that medically-fragile infants, entitled to and in great need of stable loving families, could live safely and happily at home.

### HEALTH CARE REFORM

In the mid-1990’s, when crucial progress had been made in the prevention and treatment of HIV/AIDS, ABC focused its efforts on the critical need for early identification, counseling, and treatment. ABC’s two 1995 class action lawsuits secured counseling, testing, and treatment — first for children in foster care and then for all children — resulting in a substantial reduction in the number of infants born with HIV infection as well as rescuing the lives of children with HIV/AIDS and maintaining their well-being into adulthood.

ABC has long fought for improved children’s health and mental health care, winning an important victory in federal court in 2002 for all homeless children who suffer from asthma who are now guaranteed outreach, early and free periodic screening, a primary care provider, diagnosis and corrective treatment, and educational counseling — eliminating needless suffering and making certain that a potentially debilitating condition is diagnosed before it becomes medically more complex, costlier to treat, and permanently disabling. ABC launched **Fast Break** in 1996 as New York City’s first mobile mental health crisis and disaster team specifically designed to provide children living in poverty access to treatment.

# ASSOCIATION TO BENEFIT CHILDREN

EDUCATION PROGRAMS

YOUTH PROGRAMS

FAMILY PROGRAMS

PREVENTIVE & MENTAL  
HEALTH SERVICES

SUPPORTIVE HOUSING



## EDUCATION PROGRAMS

The centerpiece of ABC’s “whole family” approach is early childhood education, which lays the groundwork for future success and imparts school-readiness tools along with life-skills such as patience, tenderness, civility, and fortitude. While each of ABC’s schools has a special focus, all treasure every single child’s individuality and *infinite potential*, encourage optimum development, celebrate diversity in all its forms, honor children’s shared humanity, and recognize parents as central to their children’s well-being and success.



At **Merricat’s Castle School**, typically-developing children and children with special needs, children of privilege and children who live in poverty, all grow and learn together in three warm, nurturing preschool classrooms and outside in the beautiful garden playground. The process of early learning is an adventure in social, cognitive, emotional, creative, and physical development, each of which is explored through an inventive curriculum full of adventure and discovery.

At **Cassidy’s Place**, preschoolers who live in poverty and have serious developmental and medical disabilities and those who are homeless, in foster care, and have suffered abuse, violence, and neglect are able to play, learn, and thrive in nine dynamic classrooms. Blending Head Start, Preschool Special Education, and Universal Pre-Kindergarten, Cassidy’s Place offers a full day of education, joy, and safety that is further augmented with comprehensive wrap-around support services for each child and every family member.



**Cody Gifford House** offers early intervention services to disadvantaged infants and toddlers who struggle with severe developmental disabilities and delays and serious medical conditions. Children, birth to age three, receive their many therapies as they play and learn with one another and with nurturing and attentive teachers. Home-based early intervention services further expand the reach of this vital program by bringing these therapies and the lessons of the classroom right into the homes of many more children. Services are also offered to parents to support them in their roles as the primary educators during these early years.

Adorned with Keith Haring's colorful and joyous silhouettes, the **Keith Haring School** focuses on very young children who have or are in families with HIV/AIDS, including infants and toddlers who live at ABC's Permanent Supportive Housing as well as babies from the community. Children receive special therapies in a safe and nurturing setting and play in child-directed activity centers that promote social, emotional, physical, and cognitive learning. Parents, who are key to children's optimum development, are engaged in educational and support programs on-site and through the home-based Keith Haring School.



**The Graham School at Echo Park** has ten early childhood education classrooms offering a full day of high-quality Child Care, Preschool Special Education, Early Head Start, and Head Start. Programs benefit infants, toddlers, and preschoolers from the East Harlem community, with priority given to children who are in the greatest need and are the most seriously at-risk. The complex needs of each child and each family are met through easy access to the comprehensive services available on-site at Echo Park, ABC's one-stop multi-service family center.



Programming at The Graham School also benefits from its proximity to the Baked in the Hood kitchen where many thousands of nutritious meals and snacks are prepared for children every year. Echo Park also houses an inviting young children's library, a technology center, as well as Milt's Soccer\*, Harry Roepers' Gym, Chantelle's Rec Room, and Bunny's Playground\* – a large, safe, rooftop playspace that is now graced by a whimsical mural of a New York City reimagined with Echo Park at its vibrant center created by artist, Patrick Hruby.





## YOUTH PROGRAMS

ABC's year-round youth programs rescue seriously at-risk children and adolescents who are homeless, have severe disabilities, are medically fragile, and have experienced emotional distress, abuse, neglect, and violence. Elementary through high school age children who might otherwise be imperiled by the lure of the streets and the pressures of their peers, are free to play, learn, and develop positive self-esteem out of harm's way in a nurturing environment. During the summer months, **Rosie and Harry's Camp** ensures some of the city's most vulnerable children the safe, enjoyable activities that every boy and girl needs and deserves. **The Youth Alliance Program** offers high-risk youth ages 10 to 21 recreational programming plus comprehensive year-round academic support, enrichment activities, vocational and college preparatory workshops, therapeutic groups, and mentoring support, including coordination with parents and schools.

Throughout the year, an accredited internship program prepares vocationally-bound, severely disabled high school students for the working world by offering supervised, hands-on experience in infant care, early childhood education, library arts, building repair and maintenance, clerical skills, and culinary arts training.





## FAMILY SUPPORT

Thanks to ABC's devoted volunteers, Echo Park opens its doors to the community on Saturdays during the school year and fills its classrooms with an array of enriching activities for children and their parents; many of whom have no connection to any network of services. Under the supervision of ABC's skilled, multi-lingual professionals and staffed by dedicated volunteers, children play, enjoy drama, music, soccer, arts and crafts, cooking, dance, and yoga while their parents receive high quality care for their infants and children. The families enjoy English as a Second Language instruction, literacy classes, preparation for the high school equivalency exam, computer classes, parent support groups, financial planning advice, immigration consultation, coordination of translation services in 180 languages, housing assistance, legal advocacy, assistance accessing benefits, connections to health care, counseling and support, educational evaluations, and help navigating the school system. Everyone who comes through this **Open Door** enjoys a warm, hearty, delicious, and nutritious meal, has a place at the table and *a slice of the American Dream*.



ABC's family resource center, **The Open Door**, keeps Echo Park's door open during the week to overwhelmed, isolated, destitute families connecting them to the resources they so desperately need and to one another. In addition to adult education, they are provided medical screenings and treatment for chronic illnesses like diabetes and asthma, guidance in applying for citizenship, and assistance in obtaining entitlements such as housing subsidies and food stamps.

## FAMILY PRESERVATION

Child safety and family preservation are at the heart of **All Children's House**, which provides families at risk of losing children to foster care with the tools needed to break cycles of abuse and neglect while promoting long-term stability. Its innovative child abuse prevention program is being pioneered in an urban setting and will be a blueprint for child welfare programs across the country. All Children's House families are among the city's most vulnerable who face overwhelming challenges: a multi-generational history of destitution, domestic violence, substance abuse, sexual abuse, trauma and torture, lack of adequate health care, and mental and medical illness. Clinically trained social workers provide intensive home-based therapies to parents of very young children to repair the damage caused by horrific traumatic experiences, helping the parents erect for their children the protective shield that they themselves lacked. Putting its faith once again in the potential power of parental devotion, the All Children's House team seeks to rebuild the strong bonds of attachment between parents and children in the hope that these children will journey toward a more stable, healthy, safe, and nurturing life path.

## MOBILE MENTAL HEALTH CLINIC

ABC's **Fast Break** — New York City's first mobile mental health crisis and disaster clinic for children — is specifically designed to extend mental health services to children who are destitute, living in poverty, in shelters, and on the street. Based at Echo Park, but *nimble enough to go anywhere*, Fast Break strives to keep children out of emergency rooms and costly and restrictive institutions. Skilled therapists, led by a child psychiatrist, stabilize crises and go on to engage in short- or longer-term therapy where needed. The Fast Break Team is also called on to provide mental health interventions, assessments, counseling and therapeutic childcare. ABC's Early Recognition and Screening Initiative (Swoosh), brings vital screening, and psycho-education for parents and teachers, and related mental health services to children through partnerships with child care centers, schools, after school programs, summer camps, neonatal and pediatric clinics, primary care physicians and health fairs. By incorporating mental health awareness into routine health checkups, and thereby removing the stigma of mental health care, Fast Break is able to intervene before emotional and behavioral vulnerabilities become problems. Families Lead Our Way (FLOW) supports parents of children with special challenges, including autism.





## SUPPORTIVE HOUSING

ABC's **Supportive Housing Program** sustains and strengthens families weakened by chronic illness and crushing poverty by offering them bright and spacious permanent apartments, along with on-site day care, case management, and psychiatric, educational, and recreational services. This residential oasis serves as a replicable model for permanent, supportive housing for homeless families living with HIV infection and AIDS. Inside these walls, families, who were homeless and otherwise might be living in squalor, are rebuilding their lives with dignity, appropriate medical care, and a hopeful future.

## VOLUNTEERS

At ABC, volunteers are our treasured partners. *Over 1,600 volunteers* — including students, homemakers, bankers, lawyers, poets, musicians, doctors, artists, chefs, teachers, retirees, and many more from all walks of life — share their time, talents, interests, and skills to help make a critical difference in the lives of ABC's children and families.



## EVALUATION

ABC's ongoing evaluation processes are tailored to the specific services, goals, and outcomes of each of its programs. ABC gathers qualitative and quantitative data using various evaluation instruments including standardized assessment tools and custom-designed surveys through which the progress of each child and each family is measured. ABC also collaborates with independent evaluators such as Philliber Research Associates, underwritten by the Robin Hood Foundation, to issue evaluation reports to disseminate our results.



## The Richness and Breadth of ABC's Education Programs Fully Prepare Children for School and Success



ABC named "high performer" in independent study of early childhood programs that "close the school-readiness gap for at-risk children"



LANGUAGE  
AND LITERACY

SOCIAL AND EMOTIONAL  
DEVELOPMENT



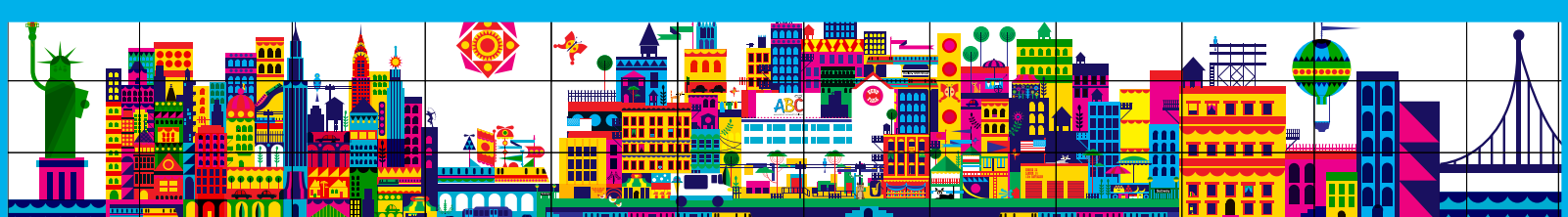
HEALTH  
AND  
PHYSICAL DEVELOPMENT

THE ARTS

COGNITION  
AND KNOWLEDGE  
OF THE WORLD

EVALUATION

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Patrick Hruby

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 Vonetta Young  
 Zack Yu  
 Karen Zahari  
 Danielle Zahavi

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 Nawshin Zarajamil  
 Marina Zelenovic  
 Kara Zelman  
**Erika Zenn**  
 Samantha Zerman  
 Dennis Zhou  
**Spencer Zied**  
 Nicole Zivkovic  
**Nadia Zvaiter**  
 Summer Zvaiter  
**In Kind**  
 2U, Inc.  
 Arturo's Restaurant  
 Laura Blanklein  
 BLT Steak  
 Bouchon Bakery  
 Bouley  
 Cantor Fitzgerald  
 Churrascaria Plataforma  
 Coach, Inc.  
 Yola Colon  
 Cuisinart  
 Daniel Boulud  
 Dinosaur BBQ  
 Abigail Disney  
 Distrikt Hotel  
 The Dutch  
 East End Kitchen  
 East End Wine Exchange  
 Ellery Homestyles  
 Eric Landgraf Florists  
 Esca  
 Etcetera Etcetera  
 Fashion Institute of Technology  
 Felidia  
 Fresh American LLC  
 Fourth Wall  
 Ginger Man Catering  
 Giorgio Armani  
 Gotham Glow  
 Stephen & Cathy Graham  
 Greenberg Traurig  
 Greenwich Village Animal Hospital  
 Hair by Kasia  
 Hess Corporation  
 Hospoda  
 Illili Restaurant  
 J McLaughlin  
 Joie  
 Kefi  
 Lauren Kelly  
 Kimara Ahnert  
 Kobre & Kim, LLP  
 Dr. Michael Kraus  
 Langham Place  
 Liberty Helicopters  
 The London  
 Ben Warren  
 Kane Waters  
**Mikaela Waterhouse**  
**Rachel Watstein**  
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 Jordan Weiss  
 Mikaela Wellner  
 Josh Werber  
 Graham Werner  
 Claudine Westra  
 Philip Weymouth  
 Lauren Whitten  
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 Ryan Young  
 Vonetta Young  
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 Danielle Zahavi

Shawn Warren  
 Warren Tricomi  
 Waters Crest Winery  
 White & Case  
 Whole Foods  
 Michael Wolitzer  
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 Art Farm in the City  
 Arthur E. and Thelma Adair Community Life Center  
 Bank Street College of Education  
 Barrier Free Living, Inc.  
 Baruch College  
 Beth Israel Medical Center  
 Boriken Neighborhood Center  
 Boys Club of New York  
 Brearley School  
 Bronx High School of Science  
 BuildON  
 Cardinal McCloskey Community Services  
 Catholic Big Sisters and Big Brothers  
 Center for Children's Initiatives  
 Central Synagogue  
 Chapin School  
 Children's Aid Society  
 Children's Defense Fund  
 Church of the Holy Trinity  
 Citizens Care Day Care  
 City University of New York  
 Golden Key City College  
 Coalition for Children with Special Needs  
 Coalition of Behavioral Health Organizations  
 Columbia Prep  
 Columbia Secondary School  
 Columbia University  
 Barnard College  
 Mailman School of Public Health  
 School of Social Work  
 Teachers College  
 Community Board 8  
 Community Board 11  
 Community Service Society of New York  
 Convent of the Sacred Heart  
 Cool Culture  
 Corburn Communications  
 Cornell University Cooperative Extension  
 Corporation for Supportive Housing  
 Council of Family and Child Caring Agencies  
 CSH Greenwich  
 Quinipiac University  
 Regis High School  
 Rena Day Care Center  
 Dominican Academy  
 Eastchester High School  
 East Harlem Consortium of Human Services  
 El Barrio's Operation Fight Back  
 Esperanza del Barrio  
 Fieldston School  
 Fordham University School of Social Work  
 Freedom House  
 Global Tech Prep  
 Goddlywood  
 Groove with Me  
 Harlem Children's Zone  
 Harlem RBI  
 Head Start Sponsoring Board Council  
 Healthy Eyes Alliance  
 Hewitt School  
 Metrokane  
 Michael's  
 Michael Jordan's Steakhouse  
 Motorino  
 New York Palace  
 Nice Matin  
 Ouest  
 Oxford University Press  
 Patina Restaurant Group  
 Andrew Paul  
 Physique 57  
 Picholine Restaurant  
 Pink Chicken  
 Public Theater  
 Dina Powell  
 Pure Yoga  
 RedFarm  
 Robin Hood Club Riverdale School  
 Saturday Night Live  
 Tracy Chutorian Semler  
 Serena & Lily  
 Mallory Spain  
 Spirit of America Productions  
 John & Laurie Sykes  
 Symphony Space  
 Temple Emanu-El  
 Theory  
 TJ Flowers  
 Today Show Toy Drive  
 Tom Ford International  
 Town Realty  
 Two Little Red Hens  
 Two Sigma Investments  
 Urban Zen  
 Van Laack

Region 10  
 Center Based Support Team  
 Public School 30  
 Public School 79  
 New York City Department of Health & Mental Hygiene  
 Bureau of Day Care  
 Early Intervention Program  
 New York City Department of Homeless Services  
 New York City Department of Housing and Community Renewal  
 New York City Department of Housing Preservation and Development  
 New York City Department of Parks & Recreation  
 New York City Department of Youth & Community Development  
 New York City Fire Department  
 Engine Company 22  
 Ladder 13 10th Battalion  
 Engine Company 35  
 Ladder 14 12th Battalion  
 Engine Company 53  
 Ladder 43 4th Battalion  
 New York City Human Resources Administration  
 New York City Mission Society  
 New York City Police Department  
 19th Precinct  
 23rd Precinct  
 25th Precinct  
 New York Restoration Project  
 New York State Department of Education  
 New York State Department of Health  
 New York State Office of Children & Families  
 New York State Office of Mental Health  
 New York State Office of Temporary and Disability Assistance  
 New York Theatre Ballet – LIFT Community Services  
 New York University  
 New York Urban League  
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 Northern Manhattan Perinatal Partnership  
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 Ogilvy  
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 Parents League  
 Partnership for Afterschool Education  
 Partnership for the Homeless  
 Philliber Research Associates  
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 Quinipiac University  
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 Rena Day Care Center  
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 Riverdale Country Day School  
 Rhinelander Volunteer Program  
 Rodeph Sholom School  
 St. David's School  
 St. Jean Baptiste High School  
 St. Luke's/Roosevelt Department of Child Psychiatry  
 St. Vincent Ferrer High School  
 SCAN LaGuardia Memorial House  
 Scarsdale High School  
 Spence School  
 STEPS to End Family Violence  
 STG International  
 Supportive Housing of New York  
 State University of New York  
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 Teak Fellowship  
 Temple Emanu-El  
 TOWN  
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 Trevor Day School  
 Trinity School  
 Union Settlement Association  
 United Neighborhood Houses  
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 Administration for Children and Families  
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 Urban Academy  
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 West Side Federation for Senior and Supportive Housing  
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**This Report is dedicated to the enduring light and spirit of:**  
 \*Adrienne Bernard  
 \*Betsy Means  
 \*Chevalier Jean Paul Picot  
 \*Milton & Bunny Rattner



**ASSOCIATION TO BENEFIT CHILDREN**  
**FISCAL YEAR 2014 BUDGET (consolidated)**  
 FOR FISCAL YEAR ENDING JUNE 30, 2014

INCOME	Early Childhood Programs	Wrap-Around Service Programs	Program Development	Management & General	TOTAL FY 2014 Annual Budget
Government Income	\$7,979,229	\$1,562,539	\$0	\$0	\$9,541,768
Private Tuition*	1,080,000	0	0	0	1,080,000
Other Income	0	484,148	0	0	484,148
<b>Total Budgeted Income</b>	<b>\$9,059,229</b>	<b>\$2,046,687</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,105,916</b>

EXPENSES	Early Childhood Programs	Wrap-Around Service Programs	Program Development	Management & General	TOTAL FY 2014 Annual Budget
Employee Salaries	\$4,740,039	\$1,405,762	\$330,433	\$1,077,740	\$7,553,973
Employee Benefits and Taxes	1,401,156	415,543	97,676	367,590	2,281,964
Direct Program Expenses	582,350	174,175	247,000	52,000	1,055,525
Professional Fees	1,069,900	13,000	0	0	1,082,900
Supporting Program Expenses	239,779	72,324	35,017	77,984	425,105
Indirect Program Expenses**	2,529,655	617,454	21,000	(1,653,010)	1,515,099
Depreciation and Amortization	534,036	179,544	0	77,695	791,275
<b>Total Budgeted Expenses</b>	<b>\$11,096,915</b>	<b>\$2,877,802</b>	<b>\$731,126</b>	<b>\$0</b>	<b>\$14,705,842</b>
Private Need	(\$2,037,685)	(\$831,115)	(\$731,126)	\$0	(\$3,599,926)

\* Merricat's Castle School Only

\*\* Indirect Expenses include ABC's administrative overhead costs allocated to programs by ratio-value method. ABC's administrative overhead is 11% of total budgeted expenses.



**STATEMENT OF PROGRAM EXPENSES**  
 FOR FISCAL YEAR ENDING JUNE 30, 2013

EXPENSES	EARLY CHILDHOOD PROGRAMS				
	ECHO PARK Early Childhood	MERRICAT'S CASTLE SCHOOL	CASSIDY'S PLACE	KEITH HARING SCHOOL	CODY GIFFORD HOUSE
Employee Salaries and Benefits	2,077,450	1,191,215	2,241,344	30,480	1,072,718
Direct Program Expenses	315,486	114,203	182,010	6,589	63,586
Professional Fees	74,545	128,650	39,355	0	999,995
Supporting Program Expenses	56,299	43,963	130,107	1,639	41,504
Indirect Program Expenses**	848,852	415,222	843,801	18,711	401,314
Depreciation and Amortization	312,028	708	262,495	0	66,126
<b>Total Functional Expenses</b>	<b>3,684,661</b>	<b>1,893,961</b>	<b>3,699,113</b>	<b>57,420</b>	<b>2,645,242</b>

EXPENSES	WRAP-AROUND SERVICES				
	Mental Health Services	Youth Development & Afterschool	Family Services	Food Services	ABC-HDFC Perm. Housing
Employee Salaries and Benefits	616,732	176,682	696,405	53,064	109,705
Direct Program Expenses	16,719	61,435	37,135	36,331	6,924
Professional Fees	0	4,198	9,825	0	0
Supporting Program Expenses	29,320	7,342	29,204	6,955	22,072
Indirect Program Expenses**	169,153	101,156	244,460	(96,350)	171,557
Depreciation and Amortization	62,333	33,546	76,775	0	52,715
<b>Total Functional Expenses</b>	<b>894,257</b>	<b>384,358</b>	<b>1,093,803</b>	<b>0</b>	<b>362,973</b>

EXPENSES	SUPPORTING SERVICES	
	Management & General Operations	Program Development & Fundraising
Employee Salaries and Benefits	1,274,086	172,539
Direct Program Expenses	125,347	32,668
Professional Fees	622	0
Supporting Program Expenses	193,132	5,513
Indirect Program Expenses**	(1,596,944)	38,344
Depreciation and Amortization	3,757	806
<b>Total Functional Expenses</b>	<b>(0)</b>	<b>249,870</b>

Grand Total ABC Operations
9,712,420
998,432
1,257,189
567,050
1,559,278
871,288
<b>14,965,657</b>

\* Merricat's Only

\*\* Indirect Expenses include ABC's administrative overhead costs allocated to programs by ratio-value method. ABC's administrative overhead is 11% of total budgeted expenses.

STATEMENT OF PROGRAM INCOME				
INCOME	Early Childhood Programs	Wrap-Around Services	General Operations / Support	TOTAL
Government Income	\$8,168,064	\$1,605,904	—	\$9,773,967
Merricat's Private Tuition*	1,134,218	—	—	1,134,218
Private Income	797,169	425,303	2,266,501	3,488,973
Other Income	115,367	561,002	203,961	880,330
<b>Grand Total</b>	<b>10,214,818</b>	<b>2,592,209</b>	<b>2,470,462</b>	<b>15,277,488</b>

STATEMENT OF NET ASSETS	
NET ASSETS	
Land, Building & Equipment	\$9,345,621
Unrestricted	9,612,189
Temporarily Restricted	150,370
<b>TOTAL FUND BALANCES</b>	<b>\$19,108,180</b>



Charity Navigator has awarded ABC four out of a possible four stars. In earning a four-star rating for the fifth consecutive time, ABC has demonstrated exceptional financial health, governance and other best practices. Only four percent of the charities rated have achieved five consecutive four-star ratings, which indicates that ABC outperforms most other charities in America.



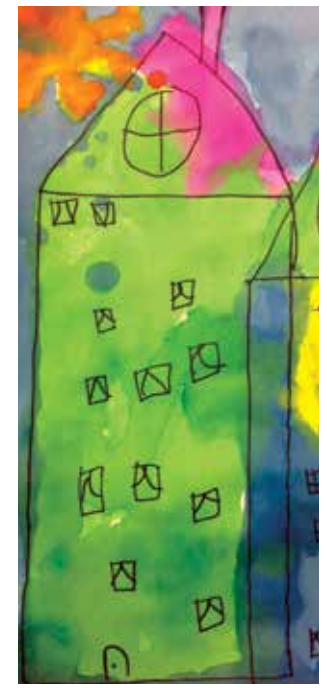
# ASSOCIATION TO BENEFIT CHILDREN



CASSIDY'S PLACE  
419 EAST 86TH ST



MERRICAT'S CASTLE  
316 EAST 88TH ST



CODY GIFFORD HOUSE  
404 EAST 91ST



SUPPORTIVE HOUSING/  
KEITH HARING SCHOOL  
318 EAST 116TH ST



ECHO PARK  
1841 PARK AVE.





## **ASSOCIATION TO BENEFIT CHILDREN**

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**[www.a-b-c.org](http://www.a-b-c.org)**