

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ASTOR SERVICES FOR CHILDREN & FAMILIES Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 6339 MILL STREET, PO BOX 5005 City or town, state or province, country, and ZIP or foreign postal code RHINEBECK, NY 12572 F Name and address of principal officer: YVETTE BAIRAN SAME AS C ABOVE	D Employer identification number 14-1397918 E Telephone number 845-871-1000 G Gross receipts \$ 60,515,981. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ 0928
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.ASTORSERVICES.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1952 M State of legal domicile: NY		

Part I Summary

1	Briefly describe the organization's mission or most significant activities: ASTOR'S MISSION IS TO PROVIDE BEHAVIORAL AND EDUCATIONAL SERVICES IN A CARING ENVIRONMENT WHERE	
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
3	Number of voting members of the governing body (Part VI, line 1a)	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	15
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	1042
6	Total number of volunteers (estimate if necessary)	19
7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 39	0.
8	Contributions and grants (Part VIII, line 1h)	958,200.
9	Program service revenue (Part VIII, line 2g)	60,145,252.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	75,897.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	61,179,349.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	45,947,905.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 391,947.	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	13,750,471.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	59,698,376.
19	Revenue less expenses. Subtract line 18 from line 12	1,480,973.
20	Total assets (Part X, line 16)	29,374,221.
21	Total liabilities (Part X, line 26)	20,431,693.
22	Net assets or fund balances. Subtract line 21 from line 20	8,942,528.

Part II Signature Block

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

Sign Here	Signature of officer NANCY SANTIAGO, CFO Type or print name and title	Date 05/17/2021
Paid Preparer Use Only	Print/Type preparer's name MAGDALENA M. CZERNIAWSKI Preparer's signature MAGDALENA M. CZERNIA Date 05/12/21 Check if self-employed <input type="checkbox"/> PTIN P00535099 Firm's name ▶ MARKS PANETH LLP Firm's EIN ▶ 11-3518842 Firm's address ▶ 685 THIRD AVENUE NEW YORK, NY 10017 Phone no. 212-503-8800	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

ASTOR'S MISSION IS TO PROVIDE BEHAVIORAL AND EDUCATIONAL SERVICES IN A CARING ENVIRONMENT WHERE CHILDREN AND THEIR FAMILIES FIND STRENGTH, HEALING, HOPE AND TRUST.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 12,415,947. including grants of \$) (Revenue \$ 14,589,237.)
 OUT OF HOME PLACEMENT: CAPACITY OF 64. THERAPEUTIC FOSTER FAMILIES, AND CONGREGATE RESIDENTIAL CARE FOR YOUNG CHILDREN IN A RESIDENTIAL TREATMENT CENTER. SPECIALIZED, HIGH-LEVEL CLINICALLY BASED RESIDENTIAL CARE IN A RESIDENTIAL TREATMENT FACILITY.

4b (Code:) (Expenses \$ 11,499,238. including grants of \$) (Revenue \$ 12,292,753.)
 EARLY CHILDHOOD: CAPACITY OF 697. HEAD START EDUCATION PROGRAMS AND CLINICAL DAY-TREATMENT PROGRAMS (DAY TREATMENT) FOR YOUNG CHILDREN AGES 3-5 YEARS.

4c (Code:) (Expenses \$ 11,398,274. including grants of \$) (Revenue \$ 14,999,609.)
 OUTPATIENT: NO CAP FOR THE CLINICS. AN ARRAY OF OUTPATIENT CLINICS FOR CHILDREN, ADOLESCENTS, AND YOUNG ADULTS IN THE COMMUNITY. THIS INCLUDES THERAPY SERVICES USING EVIDENCE-BASED PRACTICES, PSYCHIATRY, AND TELE-PSYCHIATRY SERVICES.

4d Other program services (Describe on Schedule O.)(Expenses \$ 14,552,684. including grants of \$) (Revenue \$ 17,735,731.)**4e** Total program service expenses **49,866,143.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	136
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1042
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
		8	
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	15			
b Enter the number of voting members included on line 1a, above, who are independent		15		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NY**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
NANCY SANTIAGO CFO - 845-871-1127
6339 MILL STREET PO BOX 5005, RHINEBECK, NY 12572

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BARBARA M. CITARELLEA DIRECTOR	1.00	X						0.	0.	0.
(2) CAROLYN K. ZAZZARINO DIRECTOR	1.00	X						0.	0.	0.
(3) CHARLES R. DANIELS, III DIRECTOR	1.00	X						0.	0.	0.
(4) ELIZABETH HICKEY LAVIN DIRECTOR (OUTGOING)	1.00	X						0.	0.	0.
(5) J. MICHAEL SWEENEY DIRECTOR	1.00	X						0.	0.	0.
(6) JAMES E. VITIELLO DIRECTOR	1.00 1.00	X						0.	0.	0.
(7) JAMES L. SCHWAB DIRECTOR	1.00	X						0.	0.	0.
(8) JAMES R. REGAN, PH.D. DIRECTOR	1.00	X						0.	0.	0.
(9) JOHN P. GENN III DIRECTOR (OUTGOING)	1.00	X						0.	0.	0.
(10) JUANA M. RIVERA DIRECTOR	1.00	X						0.	0.	0.
(11) KEVIN A. HAMILTON DIRECTOR	1.00	X						0.	0.	0.
(12) KEVIN SULLIVAN DIRECTOR	1.00	X						0.	0.	0.
(13) LORA J. GESCHIEDLE DIRECTOR	1.00	X						0.	0.	0.
(14) MICHAEL C. BETROS DIRECTOR	1.00 1.00	X						0.	0.	0.
(15) PAULINE BARFIELD DIRECTOR	1.00	X						0.	0.	0.
(16) SCOTT D. BERGIN, ESQ. DIRECTOR	1.00	X						0.	0.	0.
(17) THERESE M. LACK, PH.D. CHAIR	1.00	X		X				0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) NANCY M. SANTIAGO CFO	35.00 1.00			X				163,854.	0.	19,043.
(19) RENEE FILLETTE COO	35.00			X				172,015.	0.	42,075.
(20) YVETTE BAIRAN EXEC DIRECTOR/CEO	35.00			X				149,012.	0.	7,554.
(21) ADALIS MILLAN-COLON PSYCHIATRIST	35.00					X		273,693.	0.	71,629.
(22) DAVID TAMBINI NURSE PRACTITIONER	35.00					X		158,347.	0.	27,476.
(23) DR. DENIZE DASILVA-SIEGEL MEDICAL DIRECTOR	35.00					X		318,422.	0.	67,985.
(24) DR. JAMES MCGUIRK EXEC DIR./CEO OF REL. ENT. (OUTGOING	35.00 1.00					X		236,500.	0.	67,037.
(25) MEENU HOTCHANDI PSYCHIATRIST	35.00					X		252,559.	0.	30,812.
1b Subtotal								1,724,402.	0.	333,611.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,724,402.	0.	333,611.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **20**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4	X	
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
APM HR STAFFING SERVICES, LLC/ DBA NORMAN S 231 CLINTON AVE, KINGSTON, NY 12401	TEMP STAFFING	186,928.
DAVID PING 272 VLEI ROAD, RHINEBECK, NY 12572	STRATEGIC MANAGEMENT CONS.	119,757.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **2**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	897,934.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			897,934.			
Program Service Revenue	2 a GOV'T FEES & CONTRACTS	Business Code	611710	30,205,277.	30,205,277.		
	b MEDICAID		624100	14,745,718.	14,745,718.		
	c PRIVATE AND INSURANCE FEES		611600	11,870,052.	11,870,052.		
	d NON-GOV'T CONTRACTS		611600	1,917,686.	1,917,686.		
	e MANAGEMENT FEES		900099	604,248.	604,248.		
	f All other program service revenue						
	g Total. Add lines 2a-2f			59,342,981.			
	3 Investment income (including dividends, interest, and other similar amounts)			717.			717.
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
Other Revenue	6 a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a OTHER	Business Code	611710	274,349.	274,349.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			274,349.			
	12 Total revenue. See instructions			60,515,981.	59,617,330.	0.	717.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	670,510.		670,510.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	35,414,688.	31,209,005.	4,198,639.	7,044.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,459,356.	1,287,375.	162,781.	9,200.
9 Other employee benefits	5,327,512.	4,667,069.	627,091.	33,352.
10 Payroll taxes	3,788,678.	3,294,925.	470,207.	23,546.
11 Fees for services (nonemployees):				
a Management				
b Legal	84,991.		84,991.	
c Accounting				
d Lobbying	106,500.		106,500.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	2,530,962.	1,863,323.	558,648.	108,991.
12 Advertising and promotion				
13 Office expenses	895,196.	436,333.	458,863.	
14 Information technology	1,000,340.	427,758.	572,582.	
15 Royalties				
16 Occupancy	1,422,724.	1,328,381.	94,343.	
17 Travel	501,684.	439,293.	57,940.	4,451.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	210,871.	156,563.	54,308.	
20 Interest	583,336.	433,567.	149,769.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,016,272.	873,769.	60,276.	82,227.
23 Insurance	758,747.	758,747.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UBIT	4,913.	4,211.	625.	77.
b BOARDING HOME PAYMENT	1,022,826.	1,022,826.		
c SUPPLIES	562,900.	457,419.	105,481.	
d FOOD	432,817.	430,005.	2,812.	
e All other expenses	1,035,861.	775,574.	137,228.	123,059.
25 Total functional expenses. Add lines 1 through 24e	58,831,684.	49,866,143.	8,573,594.	391,947.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	303,801.	1	93,588.
	2 Savings and temporary cash investments	37,389.	2	26,244.
	3 Pledges and grants receivable, net		3	6,364,061.
	4 Accounts receivable, net	11,843,939.	4	12,326,959.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	142,119.	7	40,199.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	412,087.	9	266,431.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 24,068,037.		
	b Less: accumulated depreciation	10b 14,863,069.		
		10,068,098.	10c	9,204,968.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	6,566,788.	15	596,674.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	29,374,221.	16	28,919,124.	
Liabilities	17 Accounts payable and accrued expenses	5,721,624.	17	6,381,047.
	18 Grants payable		18	
	19 Deferred revenue	333,327.	19	271,545.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	10,936,262.	23	10,565,880.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	3,440,480.	25	1,073,827.
	26 Total liabilities. Add lines 17 through 25	20,431,693.	26	18,292,299.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,749,492.	27	3,659,337.
	28 Net assets with donor restrictions	7,193,036.	28	6,967,488.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	8,942,528.	32	10,626,825.
	33 Total liabilities and net assets/fund balances	29,374,221.	33	28,919,124.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	60,515,981.
2	Total expenses (must equal Part IX, column (A), line 25)	2	58,831,684.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,684,297.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,942,528.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	10,626,825.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<input checked="" type="checkbox"/>	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	<input checked="" type="checkbox"/>	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	<input checked="" type="checkbox"/>	

Form 990 (2019)

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number

14-1397918

Part I	Reason for Public Charity Status (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- ☐ 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
 - ☐ 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
 - ☐ 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
 - ☐ 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
 - ☐ 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
 - ☐ 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
 - ☐ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - ☐ 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - ☐ 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
 - ☒ 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
 - ☐ 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
 - ☐ 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - ☐ a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - ☐ b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - ☐ c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - ☐ d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - ☐ e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

g Provide the following information about the supported organization(s):						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
<input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2019

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1204347.	1031705.	804,723.	958,200.	897,934.	4896909.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	56217810.	61035732.	61489567.	60145252.	59342981.	298231342
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	57422157.	62067437.	62294290.	61103452.	60240915.	303128251
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						303128251

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	57422157.	62067437.	62294290.	61103452.	60240915.	303128251
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,967.	27.			717.	4,711.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	3,967.	27.			717.	4,711.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			161,629.	75,897.	274,349.	511,875.
13 Total support. (Add lines 9, 10c, 11, and 12.)	57426124.	62067464.	62455919.	61179349.	60515981.	303644837
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	99.83 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	99.92 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	.00 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒
- b 33 1/3% support tests - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2019

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:**OTHER INCOME**

2017 AMOUNT: \$ 161,629.

2018 AMOUNT: \$ 75,897.

2019 AMOUNT: \$ 274,349.

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

Employer identification number

ASTOR SERVICES FOR CHILDREN & FAMILIES

14-1397918

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
ASTOR SERVICES FOR CHILDREN & FAMILIES	14-1397918

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CATHOLIC CHARITIES 1011 1ST AVE NEW YORK, NY 10022	\$ 22,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	DYSON FOUNDATION 25 HALYCON ROAD MILLBROOK, NY 12545	\$ 44,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	KATHERINE ELIZABETH LAVIND 1148 5TH AVE NEW YORK, NY 10128	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	THOMPSON TRUST 160 FEDERAL STREET, 15TH FLOOR BOSTON, MA 02110	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	BARKER WELFARE FOUNDATION 1007 GLEN COVE AVE STE 1 GLEN HEAD, NY 11545	\$ 10,068.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ROBIN HOOD FOUNDATION 826 BROADWAY, 9TH FLOOR NEW YORK, NY 10003	\$ 325,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

14-1397918

Part II

[illegible]

Name of organization	Employer identification number
ASTOR SERVICES FOR CHILDREN & FAMILIES	14-1397918

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

**Open to Public
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number

14-1397918

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ \$

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities ▶ \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b ▶ \$

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2019

LHA

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?															

☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2019

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		106,500.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			106,500.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

MIRRAM GROUP WAS RETAINED TO REPRESENT ASTOR SERVICES FOR CHILDREN & FAMILIES WITH THE CHILDREN'S FOUNDATION OF ASTOR AS A THIRD-PARTY PAYOR, FOR LOBBYING SERVICES TO PROVIDE LEGISLATIVE AND STRATEGIC COUNSEL BEFORE THE NY STATE LEGISLATURE AND RELEVANT STATE AGENCIES, AS WELL AS THE NEW YORK CITY COUNCIL AND RELEVANT CITY AGENCIES.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number

14-1397918

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II

Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$

(ii) Assets included in Form 990, Part X

▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$

b Assets included in Form 990, Part X

▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ _____ %

b Permanent endowment ☐ _____ %

c Term endowment ☐ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		117,993.		117,993.
b Buildings		16,210,104.	8,710,826.	7,499,278.
c Leasehold improvements		4,757,035.	3,598,882.	1,158,153.
d Equipment		2,706,398.	2,501,372.	205,026.
e Other		276,507.	51,989.	224,518.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				9,204,968.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PENSION LIABILITY	253,893.
(3) DUE TO FUNDING AGENCIES	819,934.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,073,827.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	61,391,457.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	875,476.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	875,476.
3	Subtract line 2e from line 1	3	60,515,981.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	60,515,981.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	59,707,160.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	875,476.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	875,476.
3	Subtract line 2e from line 1	3	58,831,684.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	58,831,684.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

ASTOR BELIEVES IT HAS NO UNCERTAIN INCOME TAX POSITIONS AS OF JUNE 30, 2020 AND 2019 IN ACCORDANCE WITH ACCOUNTING STANDARDS CODIFICATION ("ASC") TOPIC 740 ("INCOME TAXES"), WHICH PROVIDES STANDARDS FOR ESTABLISHING AND CLASSIFYING ANY TAX PROVISIONS FOR UNCERTAIN TAX POSITIONS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number

14-1397918

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) NANCY M. SANTIAGO CFO	(i) 163,535.	0.	319.	6,205.	12,838.	182,897.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(2) RENEE FILLETTE COO	(i) 167,225.	0.	4,790.	6,536.	35,539.	214,090.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(3) YVETTE BAIKIN EXEC DIRECTOR/CEO	(i) 148,831.	0.	181.	7,554.	0.	156,566.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(4) ADALIS MILLAN-COLON PSYCHIATRIST	(i) 273,359.	0.	334.	13,957.	57,672.	345,322.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(5) DAVID TAMBINI NURSE PRACTITIONER	(i) 156,830.	0.	1,517.	9,372.	18,104.	185,823.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(6) DR. DENIZE DASILVA-SIEGEL MEDICAL DIRECTOR	(i) 316,212.	0.	2,210.	18,917.	49,068.	386,407.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(7) DR. JAMES MCGUIRK EXEC DIR./CEO OF REL. ENT. (OUTGOING	(i) 229,540.	0.	6,960.	28,798.	38,239.	303,537.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
(8) MEENU HOTCHANDI PSYCHIATRIST	(i) 250,882.	0.	1,677.	12,140.	18,672.	283,371.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
Schedule J (Form 990) 2019							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE J, PART II:

THE AMOUNTS REPORTED IN COLUMN (B) (III) INCLUDES AUTO ALLOWANCE FOR

SOME INDIVIDUALS.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

**Open To Public
Inspection**

Name of the organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number

14-1397918

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

(a) Name of interested person

(b) Relationship between interested person and the organization

(c) Amount of transaction

(d) Description of transaction

(e) Sharing of organization's revenues?	
---	--

Yes	No
-----	----

CHARLES R. DANIELS

BOARD MEMBER

103,574.

CHARLES R.

	X
--	---

Part V	Supplemental Information.
---------------	----------------------------------

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: CHARLES R. DANIELS

(D) DESCRIPTION OF TRANSACTION: CHARLES R. DANIELS, BOARD MEMBER, IS THE
OWNER OF AN INSURANCE FIRM. HE RECEIVES COMMISSION INCOME FROM VARIOUS
INSURANCE COMPANIES PROVIDING COVERAGE TO ASTOR.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number

14-1397918

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CHILDREN AND THEIR FAMILIES FIND STRENGTH, HEALING, HOPE AND TRUST.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

EDUCATION/SCHOOL BASED PROGRAMS; CAPACITY OF 580. SCHOOLS AND DAY

TREATMENT PROGRAMS IN A VARIETY OF EDUCATIONAL SETTINGS WITH ANY

COMBINATION OF EDUCATION, BEHAVIORAL, AND CLINICAL SUPPORT INCLUDING

DIRECT CLINICAL CARE AND CLASSROOM CONSULTATIVE ARRANGEMENTS.

EXPENSES \$ 6,991,794. INCLUDING GRANTS OF \$ 0. REVENUE \$ 8,349,853.

CARE MANAGEMENT; CAPACITY OF 210; THE PROVISION OF SUPPORT AND LINKAGES

TO PROGRAMS/SERVICES IN THE HOME, SCHOOL AND COMMUNITY.

EXPENSES \$ 3,912,181. INCLUDING GRANTS OF \$ 0. REVENUE \$ 5,945,473.

PLACEMENT PREVENTION; CAPACITY OF 200. INDIVIDUALIZED SERVICES

PROVIDED AT HOME, SCHOOL AND COMMUNITY FOR CHILDREN AT RISK OF

RESIDENTIAL PLACEMENT INCLUDING THE PREVENTION PROGRAMS, FUNCTIONAL

FAMILY THERAPY, JUVENILE JUSTICE PREVENTION, AND MORE. THE PROGRAM

ALSO INCLUDES INNOVATIVE CROSS-SYSTEMS INTEGRATION TO SERVE CHILDREN

WHO ARE AT HIGH RISK IN THE COMMUNITY.

EXPENSES \$ 3,303,183. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,845,685.

CRISIS RESPONSE; CAPACITY OF 115. IMMEDIATE HOME AND SCHOOL RESPONSE IN

TIMES OF CRISIS FOR THE PURPOSE OF STABILIZING A SITUATION AND

MINIMIZING THE CHILD'S DISRUPTION. PARTIAL HOSPITALIZATION PROGRAM IS

FOR ADOLESCENTS NEEDING THE HIGHEST LEVEL OF CLINICAL SUPPORT WITHOUT A

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number

14-1397918

RESIDENTIAL COMPONENT.

EXPENSES \$ 345,526. INCLUDING GRANTS OF \$ 0. REVENUE \$ 594,720.

FORM 990, PART VI, SECTION A, LINE 6:

CATHOLIC CHARITIES ALLIANCE IS THE SOLE MEMBER OF THE ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 7A:

CATHOLIC CHARITIES ALLIANCE, THE SOLE MEMBER OF THE ORGANIZATION, MAY ELECT ONE OR MORE MEMBERS OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION A, LINE 7B:

THE FOLLOWING ACTIONS ARE RESERVED AND REQUIRE THE VOTE OF THE MAJORITY OF THE DIRECTORS:

1) ELECTION OF DIRECTORS OF THE CORPORATION;

2) ELECTION OF THE CHAIR OF THE BOARD OF THE CORPORATION;

3) ANY AMENDMENT TO THE CERTIFICATE OF INCORPORATION, BY-LAWS OR MISSION STATEMENT OF THE CORPORATION;

4) APPROVAL OF ANY MAJOR CAPITAL PROJECT INVOLVING THE SALE, ASSIGNMENT, LEASE, PLEDGE, TRANSFER OR OTHER ENCUMBRANCE OF SUBSTANTIAL FIXED ASSETS OF THE CORPORATION;

5) APPROVAL OF ANY DEBT INCURRENCE SECURED BY THE PROPERTY, REVENUES, OR OTHER ASSETS OF THE CORPORATION;

Name of the organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number

14-1397918

6) APPROVAL OF ANY UNSECURED DEBT INCURRENCE IN AN AMOUNT GREATER THAN
THREE MILLION DOLLARS)\$3,000,000);

7) APPROVAL OF ANY UNSECURED DEBT INCURRENCE IN AN AMOUNT GREATER THAN 5% OF
THE CORPORATION'S OPERATING BUDGET;

8) APPROVAL OF ANY TRANSACTION THAT REQUIRES APPROVAL IN ACCORDANCE WITH
THE MEMBER'S BY-LAWS; AND

9) APPROVAL OF THE ESTABLISHMENT OF A NEW RELATED ENTITY OF THE
CORPORATION.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTANT. A REVIEW IS DONE OF
THE FORM 990 BY THE AUDIT COMMITTEE AND THEN SEND TO THE BOARD FOR COMMENT
AND APPROVAL PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL DIRECTORS AND OFFICERS ARE REQUIRED TO SIGN A CONFLICT OF INTEREST
STATEMENT ANNUALLY AT THE OCTOBER BOARD MEETING. THE FORM REQUIRES
DISCLOSURE OF ANY CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15A:

EACH YEAR THE CFO PERFORMS A REVIEW OF EXECUTIVE COMPENSATION BY GOING TO
GUIDESTAR AND PULLING 990 COMPENSATION INFORMATION FOR EXECUTIVE DIRECTORS
OF COMPARABLE NON PROFITS IN THE REGION. THAT INFORMATION IS PROVIDED TO
THE COMPENSATION COMMITTEE OF THE BOARD WHO REVIEWS THAT INFORMATION. THEY
DO A PERFORMANCE EVALUATION OF THE EXECUTIVE DIRECTOR AND SET THE SALARY.

Name of the organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number

14-1397918

THE SALARY IS REPORTED TO THE EXECUTIVE BOARD OPERATIONS COMMITTEE AND THE FULL BOARD. THIS YEAR A CONSULTANT (BURKE GROUP) WAS RETAINED TO PERFORM A SALARY ANALYSIS OF ALL STAFF COMPOSING THE EXECUTIVE CABINET. THAT INFORMATION IS ALSO BE SHARED WITH THE COMPENSATION COMMITTEE.

FORM 990, PART VI, SECTION C, LINE 19:

THE DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

ASTOR SERVICES FOR CHILDREN & FAMILIES

Employer identification number
14-1397918

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
CATHOLIC CHARITIES ALLIANCE 1011 FIRST AVENUE NEW YORK, NY 10022	RELIGIOUS ORGANIZATION	NEW YORK	501(C)(3)	LINE 1	THE ARCHDIOCESE OF NY		X
THE CHILDRENS FOUNDATION OF ASTOR - 22-3056183, 6339 MILL STREET, PO BOX 5005, RHINEBECK, NY 12572	RAISE AND PROVIDE FUNDS FOR ASTOR SERVICES FOR CHILDREN & LEARNING CENTER	NEW YORK	501(C)(3)	LINE 7	ASTOR SERVICES FOR CHILDREN & FAMILIES		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2019

Provide additional information for responses to questions on Schedule R. See instructions.



ASTOR SERVICES FOR CHILDREN & FAMILIES

FINANCIAL STATEMENTS (Together with Independent Auditors' Report)

YEARS ENDED JUNE 30, 2020 AND 2019

M A R K S P A N E T H

ACCOUNTANTS & ADVISORS

ASTOR SERVICES FOR CHILDREN & FAMILIES

**FINANCIAL STATEMENTS
(Together with Independent Auditors' Report)**

YEARS ENDED JUNE 30, 2020 AND 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Astor Services for Children & Families

We have audited the accompanying financial statements of Astor Services for Children & Families ("Astor"), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditor's 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 auditor considers 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 Astor Services for Children & Families as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Marks Paneth LLP

New York, NY
December 11, 2020

ASTOR SERVICES FOR CHILDREN & FAMILIES
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents (Notes 2D and 10)	\$ 119,832	\$ 341,190
Accounts receivable, net (Note 2G)	12,326,959	11,328,995
Contribution in-kind - rent receivable, current, net (Notes 2F, 2J and 4)	514,944	514,944
Prepaid expenses, deposits and other assets	363,105	412,087
Due from Foundation (Note 7)	<u>40,199</u>	<u>142,119</u>
Total current assets	13,365,039	12,739,335
Contribution in-kind - rent, non-current, net (Notes 2F, 2J and 4)	5,849,117	6,066,788
Property and equipment, net (Notes 2I, 4 and 5)	9,204,968	10,068,098
Beneficial interest in Foundation (Note 11)	<u>500,000</u>	<u>500,000</u>
TOTAL ASSETS	<u>\$ 28,919,124</u>	<u>\$ 29,374,221</u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 3,986,575	\$ 3,942,621
Accrued salaries, vacation and benefits	2,394,472	1,779,003
Due to funding sources and deferred revenue (Note 2E)	1,091,479	2,059,177
Bank line of credit (Note 6)	2,648,024	2,423,024
Pension withdrawal liability, current (Note 8)	253,893	1,460,737
Debt, current - net (Note 6)	<u>633,956</u>	<u>525,170</u>
Total current liabilities	11,008,399	12,189,732
Pension withdrawal liability, noncurrent (Note 8)	-	253,893
Debt, noncurrent - net (Note 6)	<u>7,283,900</u>	<u>7,988,068</u>
TOTAL LIABILITIES	<u>18,292,299</u>	<u>20,431,693</u>
COMMITMENTS AND CONTINGENCIES (Note 9)		
NET ASSETS (Note 2B)		
Net assets without donor restrictions:		
Net investment in property and equipment	1,287,112	1,554,860
Pension liability (Note 8)	(253,893)	(1,714,630)
Operations	<u>2,626,118</u>	<u>1,909,262</u>
Total net assets without donor restrictions	<u>3,659,337</u>	<u>1,749,492</u>
Net assets with donor restrictions (Note 12):		
Restricted for time and purpose	6,467,488	6,693,036
Restrictions perpetual in nature	<u>500,000</u>	<u>500,000</u>
Total net assets with donor restrictions	<u>6,967,488</u>	<u>7,193,036</u>
TOTAL NET ASSETS	<u>10,626,825</u>	<u>8,942,528</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 28,919,124</u>	<u>\$ 29,374,221</u>

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

**ASTOR SERVICES FOR CHILDREN & FAMILIES
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	For the Year Ended June 30, 2020			For the Year Ended June 30, 2019		
	Without Donor Restrictions	With Donor Restrictions	Total 2020	Total 2019	Without Donor Restrictions	With Donor Restrictions
REVENUE AND SUPPORT:						
Revenue						
Government contracts and grants (Note 2E)	\$ 30,205,277	\$ -	\$ 30,205,277	\$ 32,638,599	\$ 32,638,599	\$ -
Contracts with non-governmental entities	1,917,686	-	1,917,686	1,991,095	1,991,095	-
Medicaid (Note 2E)	14,745,718	-	14,745,718	19,161,427	19,161,427	-
Managed care, private and commercial insurance fees	11,870,052	-	11,870,052	6,056,687	6,056,687	-
Support						
Donated services and facilities (Notes 2F, 2J, 4 and 7)	578,203	297,273	875,476	860,228	552,788	307,440
Management fees from related party (Note 7)	604,248	-	604,248	297,444	297,444	-
Other	275,066	-	275,066	75,897	75,897	-
Other grants (Note 7)	800,816	97,118	897,934	958,200	879,166	79,034
Net assets released from restrictions (Note 2B)	619,939	(619,939)	-	-	533,873	(533,873)
TOTAL REVENUE AND SUPPORT	61,617,005	(225,548)	61,391,457	62,039,577	62,186,976	(147,399)
EXPENSES (Note 2H):						
Program services:						
Care Management	3,912,181	-	3,912,181	3,700,020	3,700,020	-
Crisis Response	1,221,002	-	1,221,002	1,081,031	1,081,031	-
Early Childhood	11,499,238	-	11,499,238	11,847,691	11,847,691	-
Education/ School Based Programs	6,991,794	-	6,991,794	8,256,622	8,256,622	-
Out of Home Placement	12,415,947	-	12,415,947	13,084,341	13,084,341	-
Outpatient	11,398,274	-	11,398,274	11,622,311	11,622,311	-
Placement Prevention	3,303,183	-	3,303,183	2,987,849	2,987,849	-
Total program services	50,741,619	-	50,741,619	52,579,865	52,579,865	-
Support services:						
Management and administration	8,573,594	-	8,573,594	7,763,654	7,763,654	-
Fundraising	391,947	-	391,947	215,085	215,085	-
Total support services	8,965,541	-	8,965,541	7,978,739	7,978,739	-
TOTAL EXPENSES (Note 2H)	59,707,160	-	59,707,160	60,558,604	60,558,604	-
CHANGE IN NET ASSETS	1,909,845	(225,548)	1,684,297	1,480,973	1,628,372	(147,399)
Net assets - beginning of year	1,749,492	7,193,036	8,942,528	7,461,555	121,120	7,340,435
NET ASSETS - END OF YEAR	\$ 3,659,337	\$ 6,967,488	\$ 10,626,825	\$ 8,942,528	\$ 1,749,492	\$ 7,193,036

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

ASTOR SERVICES FOR CHILDREN & FAMILIES
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Totals for June 30, 2019)

	Program Services							Supporting Services			Total 2020	Total 2019
	Care Management	Crisis Response	Early Childhood	Education/ School Based Programs	Out of Home Placement	Outpatient	Placement Prevention	Total Program Services	Management and Administration	Fundraising		
Salaries and related expenses:												
Salaries	\$ 2,512,213	\$ 836,152	\$ 6,754,497	\$ 4,608,701	\$ 6,436,351	\$ 7,880,652	\$ 2,180,439	\$ 31,209,005	\$ 4,809,285	\$ 7,044	\$ 36,025,334	\$ 35,082,242
Employee health and retirement benefits (Note 8)	576,917	130,888	1,401,565	908,695	1,228,348	1,377,081	414,669	6,038,163	843,195	7,232	6,888,590	7,557,315
Payroll taxes and other benefits	254,724	82,688	711,205	469,128	659,327	801,599	236,746	3,215,417	477,373	58,943	3,751,733	3,324,479
Total salaries and related expenses	3,343,854	1,049,728	8,867,267	5,986,524	8,324,026	10,059,332	2,831,854	40,462,585	6,129,853	73,219	46,665,657	45,964,036
Professional services	48,673	11,379	428,910	257,126	677,771	329,816	109,648	1,863,323	643,639	108,991	2,615,953	3,344,034
Supplies	16,856	4,071	224,955	41,130	214,521	44,874	24,010	570,417	131,538	-	701,955	818,829
Telephone	79,865	31,483	42,745	58,737	179,957	287,723	70,583	751,093	1,005,388	-	1,756,481	1,563,180
Occupancy (Notes 7 and 9)	152,195	74,399	329,619	134,902	277,455	279,665	80,146	1,328,381	94,343	-	1,422,724	1,654,994
Travel & related expenses	61,066	15,424	99,350	19,727	106,602	54,928	82,196	439,293	57,940	4,451	501,684	584,963
Training & conferences	2,484	6,432	34,152	13,183	85,352	9,764	5,196	156,563	54,308	-	210,871	319,904
Specific assistance	80,040	22	616	-	13,034	1,144	9,528	104,384	-	500	104,884	125,954
Foster boarding home	-	-	-	-	1,022,826	-	-	1,022,826	-	-	1,022,826	1,034,464
Children's activities	-	20	11,483	4,491	30,924	-	780	47,698	-	5,008	52,706	117,370
Insurance	61,102	18,588	154,616	109,362	182,088	181,023	51,968	758,747	-	-	758,747	670,249
Food	-	94	231,903	1,381	196,273	204	150	430,005	2,812	-	432,817	536,824
Furniture and equipment	15,329	849	72,004	38,459	60,945	40,659	8,358	236,603	35,026	-	271,629	397,583
Grant expense	-	-	-	-	-	-	-	-	-	106,542	106,542	23,412
Interest (Note 6)	-	-	-	51,164	382,403	-	-	433,567	149,769	-	583,336	613,741
Depreciation and amortization (Note 5)	8,387	2,895	169,205	123,949	522,884	36,213	10,236	873,769	60,276	82,227	1,016,272	1,094,304
Donated services and facilities (Note 2F)	12,328	3,750	809,337	112,891	107,824	36,524	10,485	1,093,139	-	-	1,093,139	1,067,733
Miscellaneous	30,002	1,868	23,076	38,768	31,062	36,405	8,045	169,226	208,702	11,009	388,937	627,030
Total expenses	\$ 3,912,181	\$ 1,221,002	\$ 11,499,238	\$ 6,991,794	\$ 12,415,947	\$ 11,398,274	\$ 3,303,183	\$ 50,741,619	\$ 8,573,594	\$ 391,947	\$ 59,707,160	\$ 60,558,604

ASTOR SERVICES FOR CHILDREN & FAMILIES
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

For the Year Ended June 30, 2019

	Program services								Supporting Services		
	Care Management	Crisis Response	Early Childhood	Education/ School Based Programs	Out of Home Placement	Outpatient	Placement Prevention	Total Program Services	Management and Administration	Fundraising	Total 2019
Salaries and related expenses:											
Salaries	\$ 2,297,335	\$ 704,066	\$ 6,570,924	\$ 5,208,652	\$ 6,564,806	\$ 7,744,112	\$ 1,976,045	\$ 31,065,940	\$ 3,955,617	\$ 60,685	\$ 35,082,242
Employee health and retirement benefits (Note 8)	597,100	134,694	1,498,066	1,191,131	1,445,485	1,412,418	405,526	6,684,420	859,822	13,073	7,557,315
Payroll taxes and other benefits	229,491	69,319	667,324	523,803	641,820	783,458	194,318	3,109,533	209,196	5,750	3,324,479
Total salaries and related expenses	3,123,926	908,079	8,736,314	6,923,586	8,652,111	9,939,988	2,575,889	40,859,893	5,024,635	79,508	45,964,036
Professional services	48,591	6,227	603,384	356,061	877,419	647,148	87,350	2,626,180	717,354	500	3,344,034
Supplies	15,539	4,202	272,547	54,339	345,983	63,937	14,314	770,861	47,968	-	818,829
Telephone	58,355	41,472	105,558	27,742	107,812	218,745	48,363	608,047	955,133	-	1,563,180
Occupancy (Notes 7 and 9)	131,826	73,176	351,849	301,866	300,592	306,874	82,192	1,548,375	106,619	-	1,654,994
Travel & related expenses	81,134	18,323	109,127	22,873	106,056	62,850	79,028	479,391	105,572	-	584,963
Training & conferences	7,454	5,663	87,484	20,236	46,343	55,897	17,019	240,096	79,808	-	319,904
Specific assistance	94,909	31	1,924	61	19,258	1,864	6,719	124,766	-	1,188	125,954
Foster boarding home	-	-	-	-	1,034,464	-	-	1,034,464	-	-	1,034,464
Children's activities	227	251	44,963	12,236	52,846	188	3,006	113,717	-	3,653	117,370
Insurance	48,771	13,678	146,259	105,852	161,722	155,028	38,939	670,249	-	-	670,249
Food	64	740	302,803	11,455	215,086	132	291	530,571	6,253	-	536,824
Furniture and equipment	35,381	1,412	90,025	71,936	80,793	59,282	7,981	346,810	50,773	-	397,583
Grant expense	-	-	-	-	-	-	-	-	-	23,412	23,412
Interest (Note 6)	-	-	-	61,735	399,950	-	-	461,685	152,056	-	613,741
Depreciation and amortization (Note 5)	8,386	3,696	178,042	126,201	523,621	34,817	10,303	885,066	105,220	104,018	1,094,304
Donated services and facilities (Note 2F)	11,140	3,123	786,135	115,004	108,022	35,413	8,896	1,067,733	-	-	1,067,733
Miscellaneous	34,317	958	31,277	45,439	52,263	40,148	7,559	211,961	412,263	2,806	627,030
Total expenses	\$ 3,700,020	\$ 1,081,031	\$ 11,847,691	\$ 8,256,622	\$ 13,084,341	\$ 11,622,311	\$ 2,987,849	\$ 52,579,865	\$ 7,763,654	\$ 215,085	\$ 60,558,604

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

ASTOR SERVICES FOR CHILDREN & FAMILIES
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 1,684,297	\$ 1,480,973
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	1,016,272	1,094,304
Reduction of contribution in-kind - rent receivable	514,944	514,944
Amortization of deferred financing costs	13,431	13,431
Amortization of discount on contribution in-kind receivable	<u>(297,273)</u>	<u>(307,440)</u>
Subtotal	2,931,671	2,796,212
Changes in operating assets and liabilities:		
(Increase) decrease in assets:		
Accounts receivable	(997,964)	(1,273,487)
Prepaid expenses, deposits and other assets	48,982	(4,510)
Due from the Foundation	101,920	449,004
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	43,954	(248,946)
Accrued salaries, vacation and benefits	615,469	(150,943)
Due to funding sources and deferred revenue	(967,698)	(778,363)
Pension withdrawal liability	<u>(1,460,737)</u>	<u>(1,358,825)</u>
Net Cash Provided by (Used in) Operating Activities	<u>315,597</u>	<u>(569,858)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	<u>(153,142)</u>	<u>(210,573)</u>
Net Cash Used in Investing Activities	<u>(153,142)</u>	<u>(210,573)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments of debt	(608,813)	(40,954)
Borrowings on line of credit	<u>225,000</u>	<u>1,100,000</u>
Net Cash (Used in) Provided by Financing Activities	<u>(383,813)</u>	<u>1,059,046</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(221,358)	278,615
Cash and cash equivalents - beginning of year	<u>341,190</u>	<u>62,575</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 119,832</u>	<u>\$ 341,190</u>
Supplemental Disclosure of Cash Flow Information:		
Cash paid during the year for interest	<u>\$ 569,905</u>	<u>\$ 600,310</u>

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

ASTOR SERVICES FOR CHILDREN & FAMILIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1—ORGANIZATION AND NATURE OF ACTIVITIES

Astor Services for Children & Families ("Astor") is a not-for-profit membership corporation whose sole member is the Catholic Charities Alliance (the "Alliance"). The Alliance oversees the Board of Directors, including the election of the Board, determination of the size of the Board, approval of the Board's choice of Executive Director and approval of certain transactions, such as large loans. Astor is a childcare agency serving emotionally disturbed and mentally ill young people from throughout New York State through various sites in Dutchess County, Orange County and the Bronx. Astor provides residential, educational and clinical services to these people and provides community-based, family-oriented services for those persons who are experiencing difficulty at home, in school or in the community. In addition, other programs are provided in preventive, day care, special education programs for children with learning disabilities and educational formats. Astor's major sources of revenue come from federal, New York State and local agencies.

Astor is qualified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and accordingly is not subject to federal and state income taxes.

Astor is the sole member of The Children's Foundation of Astor, Inc. ("Foundation") which was incorporated in 1990 under the Not-For-Profit Corporation Law of the State of New York. The Foundation has been granted exemption from federal income tax pursuant to Section 501(c)(3) of the Internal Revenue Code. The Foundation was formed to raise funds and provide grants as well as support the activities of Astor. The financial statements for Astor do not consolidate the Foundation since the Foundation is controlled by the Alliance.

Programs operated by Astor are summarized below.

- **Care Management:** The provision of support and linkages to programs/services in the home, school and community.
- **Crisis Response:** Immediate home and school response in times of crisis for the purpose of stabilizing a situation and minimizing the child's disruption. Partial Hospitalization program is for adolescents needing the highest level of clinical support without a residential component.
- **Early Childhood:** Head Start education programs, and Clinical Day-Treatment programs (Day Treatment) for young children ages 3-5 years.
- **Education/School Based Programs:** Schools and Day Treatment programs in a variety of educational settings with any combination of education, behavioral and clinical support including direct clinical care and classroom consultative arrangements.
- **Out of Home Placement:** Therapeutic foster families, and congregate residential care for young children in a Residential Treatment Center. Specialized, high-level clinically based residential care in a Residential Treatment Facility.
- **Outpatient:** An array of outpatient clinics for children, adolescents and young adults in the community. This includes therapy services using evidence-based practices, psychiatry, and tele-psychiatry services.
- **Placement Prevention:** Individualized services provided at home, school and community for children at risk of residential placement including the Prevention programs, Functional Family Therapy, juvenile justice prevention, and more. The program also includes innovative cross-systems integration to serve children who are at high risk in the community.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Astor prepares its financial statements using the accrual basis of accounting. Astor adheres to accounting principles generally accepted in the United States of America ("U.S. GAAP").
- B. Revenue and support are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of Astor and changes therein are classified and reported as follows:
 - **Net Assets Without Donor Restrictions** – Represents resources available for support of Astor's operations, over which the Board of Directors has discretionary control.

ASTOR SERVICES FOR CHILDREN & FAMILIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Net Assets With Donor Restrictions – Astor reports contributions of cash and other assets as net assets without donor restrictions support unless they are received with donor stipulations that limit the use of the donated asset; such assets are considered net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statements of activities as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, Astor reports the contribution as net assets without donor restrictions. In addition, net assets with donor restrictions represent those resources subject to donor-imposed stipulations that they be maintained intact in perpetuity by Astor. Astor has net assets with permanent donor restrictions of \$500,000 as of June 30, 2020 and 2019.
- C. The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- D. Cash and cash equivalents consist of: cash, money market accounts and securities backed by the U.S. Government with maturities, when purchased, of three months or less.
- E. Government contracts and grants consist of revenue received through various federal, state and local governmental agencies. Astor also receives residential, day treatment, medical and tuition support from various New York State counties and school districts. Reimbursement rates are preliminarily based upon prior years' actual cost data provided to the Department of Social Services ("DSS"), the State Education Department ("SED") and the Office of Mental Health ("OMH"). Final determination of rates is based upon DSS, SED and OMH's review and audit of actual expenditures for the applicable year. Government contracts and grants are recorded as revenues to the extent that expenses have been incurred for the purposes specified by the grantors. To the extent amounts received exceed amounts spent, Astor establishes refundable advances from governmental sources. Any revenue for contracts that have not yet been earned are reclassified as deferred revenue in the statements of financial position.

Government grants and contracts are nonexchange transactions and accounted for under ASU 2018-08 *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made* (Topic 958) (see Note 2L for further details). Government grants and contracts are recognized as revenue when barriers within the contract are overcome, and there is no right of return. Government grants and contracts amounted to \$30,205,277 and \$32,638,599 as of June 30, 2020 and 2019, respectively, and are included in the statements of activities.

As of June 30, 2020, and 2019, Astor received conditional grants and contracts from government agencies in the aggregate amount of approximately \$17,296,000 and \$6,709,000, respectively. Such grants have not been recognized in the accompanying financial statements as they are for future periods and will be recognized when contract barriers are overcome. Such barriers include expending these funds in accordance with their agreements. If such services are not provided, the governmental entities are not obligated to expend the funds allotted under the grants and contracts and Astor may be required to return the funds already remitted.

Primary support for the programs operated by Astor is also derived directly from services provided to approved clients from third-party reimbursement sources. Laws and regulations governing Medicaid programs are subject to interpretation. Noncompliance with such laws and regulations could result in fines, penalties and exclusion from Medicaid programs. There are occasions when funding source reimbursements for prior years are adjusted in the current period. Astor records receivables and revenue when earned based on established rates or contracts for services provided. Revenue is reported at the amount that reflects the consideration to which Astor expects to be entitled in exchange for providing the contracted services. Generally, Astor bills the government entities, third-party payors and individuals after the services are performed or when Astor has completed its portion of the contract. Medicaid is accounted for under Accounting Standards Update ("ASU") 2014-09 *Revenue from Contracts with Customers* (Topic 606) (see Note 2L for further details).

ASTOR SERVICES FOR CHILDREN & FAMILIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Performance obligations are determined based on the nature of the services provided by Astor in accordance with the contract. Revenue for performance obligations are satisfied at a point in time at which services are provided. Astor believes this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Astor measures the performance obligation from the beginning of the next month or day to the point when it is no longer required to provide services under the contract or has met the requirements to bill for the services provided, which is generally at the end of each month or period of time allowed based on the government agencies' stipulations.

Because all of its performance obligations relate to contracts with a duration of less than one year, Astor has elected to apply the optional exemption provided in Financial Accounting Standards Board ("FASB") ASC 606-10-50-1 4(a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The performance obligations for these contracts are generally completed when the service is completed and upon submission of required documentation.

Astor determines the transaction price based on established rates and contracts for services provided. The initial estimate of the transaction price is determined by reducing the established rates for services provided by any implicit price concessions based on historical collection experience with each government agency. Astor has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the payors and service lines. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to revenue in the period of the change.

Due to funding sources and deferred revenue includes advances paid from Medicaid programs in excess of allowable amounts. Such amounts may be required to be repaid to funding sources through the Medicaid recoupment process. Provisions for amounts due to or from funding sources based on estimated financial rates have been made in the financial statements. Differences between estimated and actual financial rates will be reflected in the statements of activities in the year the final rates are approved. In the opinion of management, no material adjustments are expected from these audits. Due to funding sources also includes excess reimbursements made to Astor by the funding sources for the educational program. Most of these amounts will be recovered by the funding sources over time as future services are billed.

Approximately 72% and 83% of Astor's revenues without donor restrictions were provided by Medicaid reimbursement and government contracts and grants during each of the years ended June 30, 2020 and 2019, respectively.

There are occasions when funding source reimbursements received in prior years are adjusted in the current year. Such adjustments may be due to funding source audit findings, additional monies available over and above original contract amounts, rate appeal results, etc. Included in the change in net assets for the years ended June 30, 2020 and 2019 was approximately (\$798,000) and \$552,000, respectively, of prior year (decreases) increases, relating to such adjustments.

Astor estimates the effect of SED's reconciliation process and records increases or decreases in tuition revenue for that year. The purpose is to more closely match reimbursable expenses with tuition revenue. For the years ended June 30, 2020 and 2019, Astor recognized an estimated decrease of (\$10,980) and an increase of \$94,695, respectively, for tuition revenue based on SED's reconciliation process. These amounts are reflected in service fees and grants from governmental agencies and accounts receivable.

- F. Astor receives donated services, equipment, supplies and other items which supplement the efforts of Astor's professional staff in providing services. Astor records these contributions in the accompanying financial statements as support and expenses at the estimated value of the donated goods and services. In addition, Astor receives contributed space as further described in Note 4.
- G. As of June 30, 2020 and 2019, Astor determined that an allowance for doubtful accounts of approximately \$250,000 was necessary for accounts receivable. Such estimates are based on a combination of factors, such as management's assessment of the aged basis of its government funding sources, creditworthiness of funders and its donors, current economic conditions and historical experience. A significant portion of accounts receivable consists of amounts due from federal and New York State sources.

ASTOR SERVICES FOR CHILDREN & FAMILIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- H. The cost of providing the various program and supporting services has been summarized on a functional basis in the accompanying statements of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited. Astor allocates certain expenses among the various program and supporting services categories. The expense allocated to a particular category is based on a number of factors. Salary expense is based on the estimated time spent on each program and certain other expenses are allocated based on the ratio-value method (a NYS government accepted allocation method) for each program.
- I. Property and equipment is stated at cost less accumulated depreciation and amortization. These amounts do not purport to represent replacement or realizable values. Astor capitalizes property and equipment with a cost of \$1,000 or more and a useful life of greater than one year. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets. Leasehold improvements are amortized over the lesser of the useful lives of the improvements or the term of the applicable lease.
- J. Pledges of contributions-in-kind rent are recorded as revenue when made. Astor considers these pledges scheduled to be received in future periods as implicitly time restricted. Astor discounts long-term pledges using a risk-free adjusted interest rate for the expected term of the promise to give applicable to the years in which the pledges are received.
- K. Pledges are recorded as income when Astor is formally notified of the grants or contributions by the respective donors. Unless material to the financial statements, Astor does not discount multiyear pledges.
- L. FASB issued ASU 2014-09 which was adopted by Astor for the year ended June 30, 2020. The core guidance in ASU 2014-09 is to recognize revenue to depict the transfer of services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those services as further described in Note 2E.

FASB ASU 2018-08 was also adopted for the year ended June 30, 2020. The core guidance is to assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a contribution or government grant is conditional as further described in Note 2E.

NOTE 3—LIQUIDITY AND AVAILABILITY OF RESOURCES

Astor regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. Astor has various sources of liquidity at its disposal, including cash and cash equivalents and a line of credit.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, Astor considers all expenditures related to its ongoing activities of care management, crisis response, early childhood, education, out of home placement, outpatient, and placement prevention services as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, Astor operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. In the event of an unanticipated liquidity need, Astor could also draw upon \$4,000,000 of its available line of credit of which \$1,351,976 is available as of June 30, 2020. See Note 6.

The following financial assets could readily be made available immediately from the statements of financial position date to meet general expenditures as of June 30:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 119,832	\$ 341,190
Accounts receivable, net	<u>12,326,959</u>	<u>11,328,995</u>
	<u>\$ 12,446,791</u>	<u>\$ 11,670,185</u>

ASTOR SERVICES FOR CHILDREN & FAMILIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 4—CONTRIBUTION IN-KIND RENT RECEIVABLE

The contribution in-kind rent receivable consists of the following as of June 30:

	<u>2020</u>	<u>2019</u>
Amount due in less than one year	\$ 514,944	\$ 514,944
Amount due from one to five years	2,059,776	2,059,776
Amount due in greater than five years	<u>6,694,272</u>	<u>7,209,216</u>
Total financial assets available to support operations	9,268,992	9,783,936
Less: Unamortized discount to present value	<u>(2,904,931)</u>	<u>(3,202,204)</u>
	<u>\$ 6,364,061</u>	<u>\$ 6,581,732</u>

Astor has a 40-year lease agreement, effective October 1, 1998, with the Archbishop of New York for the use of the land and improvements at the Rhinebeck, NY location. Astor is required to pay a nominal rent of \$1 per year. Astor has estimated the fair value of the annual lease payment to be approximately \$515,000. The fair value associated with the use of the property is amortized over the term of the lease.

Amortization of the discount on the contribution-in-kind amounted to \$297,273 and \$307,440 for the years ended June 30, 2020 and 2019, respectively.

NOTE 5—PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of June 30:

	<u>2020</u>	<u>2019</u>	<u>Estimated Useful Lives</u>
Land	\$ 117,993	\$ 117,993	-
Buildings	16,289,862	16,289,862	40 years
Furniture and equipment	2,706,398	2,688,269	3-10 years
Leasehold improvements	4,757,035	4,686,476	Lease term
Construction in progress (see below)	<u>196,749</u>	<u>132,295</u>	-
Total cost	24,068,037	23,914,895	
Accumulated depreciation and amortization	<u>(14,863,069)</u>	<u>(13,846,797)</u>	
Net book value	<u>\$ 9,204,968</u>	<u>\$ 10,068,098</u>	

Depreciation and amortization expense for the years ended June 30, 2020 and 2019 amounted to \$1,016,272 and \$1,094,304, respectively.

As of June 30, 2020, construction in progress primarily consists of the real estate advisory costs for rezoning feasibility and development options for the property owned at 750 Tilden Avenue, Bronx, New York. The project is expected to be completed within 4-5 years with expected future costs of approximately \$9.8 million. Astor is in discussions with various third parties regarding funding and/or financing these costs.

ASTOR SERVICES FOR CHILDREN & FAMILIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 6—DEBT

Debt consists of the following as of June 30:

	<u>2020</u>	<u>2019</u>
Note payable to a bank, due June 2019, payable in monthly installments of \$4,981 (principal and interest). The interest rate is fixed at 4.89%; collateralized by certain property and equipment.	\$ -	\$ 15,442
Note payable to a bank, due May 2024, payable in monthly installments of \$9,309 (principal and interest). The interest rate is fixed at 4.38%; collateralized by certain property and equipment.	401,004	492,494
Note payable to a bank, due January 2025, payable in monthly installments of \$17,283 (principal and interest). The interest rate is fixed at 5.45% for the first ten years (ending January 2022), after which the rate is reset based on M&T Bank's 3-year cost of funds, plus 325 basis points; collateralized by certain property and equipment.	838,013	994,247
Note payable to a bank, due January 2033, payable in monthly installments of principal and interest. The interest rate is fixed at 5.45% for the first ten years (ending January 2022), after which the rate is reset based on M&T Bank's 3-year cost of funds, plus 325 basis points; collateralized by certain property and equipment.	<u>6,712,569</u>	<u>7,058,216</u>
Total Debt	7,951,586	8,560,399
Less: Unamortized debt issue costs	(33,730)	(47,161)
Less: Current portion	<u>(633,956)</u>	<u>(525,170)</u>
Debt, net of current portion	<u>\$ 7,283,900</u>	<u>\$ 7,988,068</u>

Future principal payments for the fiscal years subsequent to June 30, 2020 and thereafter are as follows:

2021	\$ 633,956
2022	668,365
2023	704,652
2024	733,684
2025	578,728
Thereafter (expiring January 2033)	<u>4,632,201</u>
	<u>\$ 7,951,586</u>

Astor has a line of credit with a bank capped at \$4,000,000, of which \$2,648,024 and \$2,423,024 was outstanding as of June 30, 2020 and 2019, respectively. The line of credit is secured by Astor's receivables and carries interest at the overnight LIBOR rate plus a spread of 225 basis points, adjusting daily (amounting to an interest rate of 2.86% and 5.40% as of June 30, 2020 and 2019, respectively). The line is payable on demand. As of December 11, 2020, there was \$898,024 borrowed.

As of June 30, 2020, \$7,951,586 of the long-term debt and the line of credit of \$4,000,000 are held with one bank with cross default clauses whereby default on one obligation will trigger default on the other obligation. Astor must comply with certain administrative and financial covenants, which it has met.

Interest expense related to debt for the years ended June 30, 2020 and 2019 amounted to \$583,336 and \$613,741, respectively.

ASTOR SERVICES FOR CHILDREN & FAMILIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 7—TRANSACTIONS WITH THE FOUNDATION AND RELATED PARTIES

- A. Astor conducts its residential programs and has its administrative offices in facilities owned by the Archdiocese of New York. No rent is paid for the use of these facilities. The estimated value of such contributed rent was \$515,000 for each of the years ended June 30, 2020 and 2019. See Note 4.

Astor is the sole member of the Foundation. Astor charges the Foundation for certain administrative expenses incurred, which amounted to \$604,248 and \$297,444 for the years ended June 30, 2020 and 2019, respectively. Such amounts are included in other support in the accompanying statements of activities. Astor has a receivable from the Foundation amounting to \$40,199 and \$142,119 as of June 30, 2020 and 2019, respectively.

- B. Astor has a Board member whose firm is its insurance broker, which receives commission income from various insurance companies providing coverage to Astor. For the years ended June 30, 2020 and 2019, the insurance brokerage commissions paid to the Board member's firm amounted to \$103,574 and \$304,254, respectively. Also, Astor has a Board member who is a partner in a law firm that provides legal services to Astor. For the years ended June 30, 2020 and 2019, Astor paid legal fees to the Board member's law firm amounting to \$4,357 and \$2,570, respectively. In addition, Astor maintains certain cash accounts and loans with a bank that employs an Astor Board member. Astor has conflict of interest policies and disclosures that are regularly reviewed by the Board. In addition, it is the policy of Astor to ensure that any person in a conflict of interest position recuses themselves from voting on business transactions in which the individual has a conflict of interest. Astor routinely evaluates the pricing of the services rendered for purposes of determining that they are at or below fair market value.

NOTE 8—RETIREMENT PLANS

- A. Astor previously participated in the Archdiocesan Pension Plan (the "Plan"), a defined benefit multiemployer plan. All employees who met the age and years of service requirements were noncontributory participants in the Plan. Astor withdrew from the Plan as of December 31, 2014. As a result of withdrawing from the Plan, the Archdiocese required that Astor pay an employer liability and administration charge of approximately \$6,353,000 payable in 60 monthly installments of approximately \$128,000 starting September 1, 2015 and ending August 1, 2020. This amount represented Astor's calculated share as a participant in the plan which was underfunded at the withdrawal date. Under U.S. GAAP, the liability was recorded as of June 30, 2014.

As of June 30, 2020 and 2019, the accrued pension withdrawal liability for the Plan was \$253,893 and \$1,714,630, respectively. Payments made by Astor to reduce the liability amounted to \$512,396 and \$1,358,825 for the years ended June 30, 2020 and 2019, respectively.

Future payments for the years subsequent to June 30, 2020 are as follows:

2021	\$ <u>253,893</u>
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- B. Effective January 1, 2015, Astor implemented a defined contribution 403(b) Thrift Plan ("403(b) Plan") covering all eligible employees. The 403(b) Plan is a calendar December 31st plan. Astor's contribution into the 403(b) Plan ranges from 2.75% to 12% of the employee's salary depending on years of completed service. Pension expense for the years ended June 30, 2020 and 2019 amounted to \$1,424,666 and \$1,466,790, respectively.

ASTOR SERVICES FOR CHILDREN & FAMILIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 9—COMMITMENTS AND CONTINGENCIES

- A. Astor has operating lease commitments for certain facilities, vehicles and equipment expiring on various dates through 2025. Aggregate minimum rentals for the fiscal years ending after June 30, 2020 are as follows:

	<u>Facilities</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
2021	\$ 638,046	\$ 224,762	\$ 204,006	\$ 1,066,814
2022	304,204	134,215	195,895	634,314
2023	262,051	109,204	179,094	550,349
2024	73,344	74,141	172,171	319,656
2025	-	68,434	162,019	230,453
	<u>\$ 1,277,745</u>	<u>\$ 610,756</u>	<u>\$ 913,185</u>	<u>\$ 2,801,586</u>

Rent expense for the facilities, vehicles and equipment amounted to \$749,341, \$198,658 and \$276,764, respectively for the year ended June 30, 2020 and \$906,924, \$276,956 and \$264,593, respectively for the year ended June 30, 2019.

- B. Pursuant to Astor's contractual relationships with certain funding sources, outside governmental agencies have the right to examine Astor's books and records involving transactions relating to those contracts. The accompanying financial statements make no provision for possible disallowances, although such possible disallowances could be substantial in amount. In the opinion of management, any actual disallowances would be immaterial to the financial statements.
- C. The COVID-19 pandemic remains a rapidly evolving situation. The extent of the impact of COVID-19 on Astor's business and financial results will depend on future developments, including the duration and spread of the outbreak. Due to the rapidly changing business environment, unprecedented market volatility, and other circumstances resulting from the COVID-19 pandemic, Astor is currently unable to fully determine the extent of COVID-19's impact on its business in future periods. Astor's performance in future periods will be heavily influenced by the timing, length, and intensity of the economic recoveries in the United States. Astor continues to monitor evolving economic and general business conditions and the actual and potential impacts on our financial position and results of operations.
- D. Astor believes it has no uncertain income tax positions as of June 30, 2020 and 2019 in accordance with Accounting Standards Codification ("ASC") Topic 740 ("Income Taxes"), which provides standards for establishing and classifying any tax provisions for uncertain tax positions.

NOTE 10—CONCENTRATIONS

A. *Concentration of Credit Risk*

Cash and cash equivalents that potentially subject Astor to a concentration of credit risk include cash accounts with financial institutions that exceeded the Federal Deposit Insurance Corporation ("FDIC") insurance limits of \$250,000 per depositor. Such amounts are at one bank and amount to approximately \$1,168,000 and \$618,000 as of June 30, 2020 and 2019, respectively.

B. *Concentration of Labor*

Certain of Astor's employees have formed collective bargaining units. The collective bargaining units are subject to the work rules and policies of Astor.

NOTE 11—BENEFICIAL INTEREST IN RELATED PARTY

In 1997, the Foundation received a grant of \$500,000 for the establishment of an endowment fund for Astor. Astor recorded its interest in the net assets of the Foundation as net assets with donor restrictions.

ASTOR SERVICES FOR CHILDREN & FAMILIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 12— NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following as of June 30:

	<u>2020</u>	<u>2019</u>
Contribution in kind rent (see Note 4 for details)	\$ 6,364,061	\$ 6,581,732
Perpetual in nature	500,000	500,000
Purpose and time restricted	<u>103,427</u>	<u>111,304</u>
	<u>\$ 6,967,488</u>	<u>\$ 7,193,036</u>

Net assets were released from donor restrictions during the years ended June 30, 2020 and 2019, by incurring expenses satisfying the restricted purpose or occurrence specified by the donors.

NOTE 13—SUBSEQUENT EVENTS

Management has evaluated for potential recognition and disclosure, events subsequent to the date of the statement of financial position through December 11, 2020, the date the financial statements were available to be issued.

On March 27, 2020, in response to COVID-19, the federal government passed the Coronavirus Aid, Relief, and Economic Stability Act ("CARES Act"). Among many other provisions, to help businesses retain employees, the CARES Act provides relief to qualifying businesses through a program called the Paycheck Protection Program ("PPP"). Participating in the PPP enables the business to obtain a loan from the Small Business Administration ("SBA") sector of the government. If the proceeds from the loan are used for specified purposes, some or all of the loan can be forgiven.

Astor applied for this loan through an SBA authorized lender and received \$1,800,000 in August 2020. Management has opted to account for the PPP loan under FASB ASC 470 and expects to recognize the gain resulting from the forgiveness upon legal release of its obligation from the bank and/or the SBA.