Message from the Founder

Dear Friends of the Elderly,

This past year marked a decade of Twilight Wish Foundation making a significant difference in the lives of many deserving senior citizens throughout the U.S. As the first national wish granting organization focused on the needs of the elderly, we are proud to say that we are at the forefront of changing the culture of aging in our society. As of June 30, 2013, we have granted 1,933 wishes to seniors across the country, continuing to inspire other organizations and individuals to grant countless wishes to our elders as well. It is our goal to continue to make this world a nicer place to age through our collaborations with elder care facilities, national associations and corporate partners, making Twilight Wish granting a regular occurrence and spreading hope and joy in the lives of seniors nationally.

Often, the wishes we grant prove that, just because you are older, it doesn’t mean that you stop dreaming of something you always wanted to do or wishing to do something one more time. In fact, Twilight Wish started granting “Bucket List” type wishes years before the movie! This is perfectly illustrated by Miriam’s wish to celebrate her 100th birthday by taking a ride in a hot air balloon. Miriam always wanted to do this, but never had the chance. Her wish is inspirational, proving that you are never too old to dream!

While many of our wishes are lifelong dreams such as Miriam’s, in reality, the majority of our Twilight Wishes are for basic necessities such as hearing aids and lift chairs. Basic necessities allow seniors to maintain their dignity and independence, even making the difference in whether or not some seniors continue to live on their own. These simple wishes illustrate the need for Twilight Wish, as we continue to bring compassion and comfort into the lives of seniors that need it the most.

With the support of volunteers, corporate sponsors, donors, board directors and staff, Twilight Wish is sustainable and continues our mission of honoring and enriching the lives of seniors through wish granting celebrations that connect generations. Once again, our audited financials show us to be a highly efficient organization with nearly 80% of our revenue going directly to our wish granting programs and ensuring a positive bottom line for the fifth year in a row, despite harsh economic realities. In-kind donations and donated services still comprise two-thirds of our annual income, with the remaining one-third coming from cash donations. We plan to increase the cash income through revenue generating services to finance our growth and our programming and expansion goals.

Like many charitable organizations, we continue to find new ways to operate in this economy. One way Twilight Wish is able to do what we do so well is through the kindness and generosity of those who give their most precious resource, their time. Along those lines, we extend our heartfelt gratitude and say goodbye to Elinor Foltz, who made a difference while serving as our volunteer President for the past two years. Also along those lines, we welcome our new volunteer chapters that opened this fiscal year in Indiana, Illinois, New Castle, Pa., New Hampshire, Barstow, Ca., West Virginia, Louisiana, and Missouri, expanding our national presence even more. We are excited to see what the future brings for all our new and existing chapters!

As always, we are so grateful to you, the voice of the forgotten and underserved, our guardian angels, for ensuring that Twilight Wish is able to continue our mission as we make our world a nicer place to age, one wish at a time.

Best wishes,

Cass Forkin
Founder & Chairman of the Board
About Twilight Wish Foundation

Mission and Vision

The mission of Twilight Wish is to honor and enrich the lives of deserving seniors through wish granting celebrations that connect generations. Our vision is to make the world a nicer place to age, one wish at a time. Through our good works, Twilight Wish is changing the culture of aging in the U.S.

History

Twilight Wish Foundation, a 501(c)3 nonprofit organization, was founded by Cass Forkin on July 1, 2003, in Bucks County, Pennsylvania after a life-changing encounter with several elderly women in a diner. As the women were counting out change to pay for their meal, it became clear to Forkin that they could barely afford even a simple buffet lunch in a diner, so she anonymously paid their bill. They insisted on knowing who treated them and said, “We didn’t know there were still people like you out there. We thought you had forgotten us.” Those comments and the women’s gratefulness for Forkin’s simple gesture led to the realization of the genuine need for a national organization that addressed not only simple and basic needs, but also the higher-level needs for an elder’s wish of a lifetime.

Twilight Wish granted its very first wish on January 16, 2004, to Margaret Turner, an 81-year-old nursing facility resident. Margaret requested a tombstone for her deceased son who was buried in an unmarked grave. As of June 30, 2013, Twilight Wish had granted over 1,933 individual wishes to deserving elderly throughout the U.S. This equates to more than one wish granted every other day since our founding in 2003.

Affiliate Information

National headquarters is located in Bucks County, Pa. This office manages and trains volunteers across the country. Chapters are headed by volunteer regional directors and chapter directors in Arizona, Idaho, New York, Illinois, Louisiana, New Jersey, Pennsylvania, Missouri, West Virginia, Fort Worth and Dallas, Texas, Southern California, and Washington. We have four chapters in Pennsylvania including (near Philadelphia), Pittsburgh, New Castle and Erie. Regional directors are responsible for fundraising, wish fulfillment, volunteer management and senior celebration events. All states with chapters have state charitable registrations as appropriate and are covered under national headquarters’ 501(c)(3) charitable designation.
Our Programs

Wish Granting Program
Twilight Wish celebrates seniors and makes dreams come true by granting wishes for recipients over age 68 who do not have the ability to grant their own wishes or are permanent members of a long-term care facility. Wish granting provides a meaningful “thank you” for a lifetime of service to others. Sometimes the wish fulfills an immediate need. Sometimes it fulfills a last wish or a wish of a lifetime. Big or small, all wishes are significant to the recipient as they validate what the senior has specifically done for others over the years.

Intergenerational Education Program
Imagine an intergenerational exchange of knowledge, wisdom and understanding. This is exactly what we set out to accomplish with our Intergenerational Education Program which directly matches local school students with nearby nursing center residents. Students get directly involved with the entire wish-granting process. They learn all about senior citizens and their wishes, raise funds, and grant wishes at a celebratory event. As a result, seniors are validated and respected, and feel an increased sense of dignity and self-esteem. Students gain a respectful understanding of aging and develop compassion and patience in normal day-to-day experiences with seniors. They also learn the value of volunteerism and philanthropy.

Project Wishing Well
Project Wishing Well enables students to fundraise by distributing our “wishing well” collection boxes throughout their schools and local communities. Project Wishing Well is just one way we build awareness through multigenerational education and hands-on experiences. This program directly benefits seniors, students and their local communities.

DUTY Program
We feel it is our responsibility to honor and respect our elders in their twilight years. That’s why we created our DUTY program. This program is designed to spontaneously thank seniors for all they have done for others by treating them to a meal. How it works: Print out a DUTY card from our website or contact us for preprinted cards. When you dine out and see a senior you would like to treat, simply pay the bill and hand the DUTY card to the server. In turn, the server presents the card to the recipient as a thank you for everything the senior has done for others over the years.

Circle of Angels Legacy Society
Our Circle of Angels Legacy Society allows donors to leave behind a legacy that makes a lasting difference for generations to come and directly benefit those in their twilight years. By designating a percentage of their estate, donors bring hope and joy to economically-disadvantaged seniors through our various programs.

Veterans Program
At Twilight Wish, we feel it is our privilege and duty to help fulfill the wishes of our elderly American veterans. Since our founding in 2003, we have honored more than 605 veterans. In fact, one-third of all the wishes we grant are for veterans. Sometimes a wish fulfills an immediate need. Sometimes it is a last wish or a lifelong dream. Large or small, all wishes provide a meaningful “thank you” to our veterans for their dedication and selfless service to our country.
Twilight Wish Foundation Milestones

May 2003  Cass Forkin, founder, has lunch with her daughter at the Dublin Diner (Dublin, Pa.) and sees three women struggling to pay for their meal. Shortly thereafter, the idea for Twilight Wish is born.

July 2003  Twilight Wish officially becomes the first national nonprofit senior wish-granting organization dedicated to the needs of the elderly

January 2004  Twilight Wish grants its first wish to Margaret, a nursing facility resident, for a headstone for her son who died unexpectedly

October 2004  Article in *Family Circle Magazine*

April 2005  Awarded the Congressional Flag of Honor by former Congressman Michael Fitzpatrick

June 2005  Twilight Wish begins granting veterans’ wishes, fulfilling 200 wishes at the Philadelphia VA Medical Center

November 2006  Featured in *USA TODAY*

June 2007  The Pennsylvania House of Representatives declared June 2007 as Twilight Wish Month

July 2007  Featured in *People Magazine*

December 2007  Twilight Wish initiates its Dining Unexpected Thank You (DUTY) Program whereby seniors are unexpectedly treated to a meal to say thank you for paving the road before us

January 2008  Twilight Wish officially launches its Intergenerational Education Program connecting younger generations with residents of nursing facilities

November 2009  In collaboration with author Stanley Bronstein, Twilight Wish publishes its first book of wish stories, *Twilight Wish Moments*

May 2010  Highlighted in *The Chronicle of Philanthropy*

June 2010  The Pennsylvania House of Representatives again declared June as Twilight Wish Month

June 2011  Twilight Wish grants its largest wish on record: Margarette’s Truck Driving Mama Wish

July 2011  Featured in *AARP The Bulletin*

June 2012  After realizing that one-third of all wishes granted are for veterans, Twilight Wish formally establishes its Veterans’ Program to acknowledge and thank veterans for their dedication and selfless service to our country

July 2012  Twilight Wish Foundation celebrates its 9th anniversary

September 2012  Featured on CNN’s *Leaders with Heart*; CNN’s *Impact Your World*; & in *USA TODAY*
April 2013 Twilight Wish grants more than 1,940 wishes to date

May 2013 Twilight Wish featured in Woman’s World

July 2013 Twilight Wish celebrates our 10th anniversary
**Wishes Granted from July 1, 2012 through June 30, 2013**

<table>
<thead>
<tr>
<th>Date Granted</th>
<th>Recipient’s Name</th>
<th>Wish Description</th>
<th>City/State</th>
</tr>
</thead>
<tbody>
<tr>
<td>07/03/12</td>
<td>Thomas K.</td>
<td>Power chair</td>
<td>Arnold, PA</td>
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<tr>
<td>07/12/12</td>
<td>Patricia A.</td>
<td>Medical transfer to Texas</td>
<td>Twin Falls, ID</td>
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<tr>
<td>08/01/12</td>
<td>Florence T.</td>
<td>Hearing aids</td>
<td>Doylestown, PA</td>
</tr>
<tr>
<td>08/08/12</td>
<td>Rose T.</td>
<td>Dental work</td>
<td>Tucson, AZ</td>
</tr>
<tr>
<td>08/07/12</td>
<td>Rose N.</td>
<td>Penguins’ gift basket</td>
<td>Baden, PA</td>
</tr>
<tr>
<td>08/08/12</td>
<td>Gloria Dei residents</td>
<td>Simple needs wishes</td>
<td>Philadelphia, PA</td>
</tr>
<tr>
<td>09/06/12</td>
<td>Ramona K.</td>
<td>Hearing aids</td>
<td>Austin, TX</td>
</tr>
<tr>
<td>09/11/12</td>
<td>Miriam K.</td>
<td>Hot air balloon ride</td>
<td>Downingtown, PA</td>
</tr>
<tr>
<td>09/11/12</td>
<td>Marge A.</td>
<td>Hearing aids</td>
<td>Norristown, PA</td>
</tr>
<tr>
<td>09/13/12</td>
<td>Marilyn E.</td>
<td>Visit her brother</td>
<td>Tulsa, TX</td>
</tr>
<tr>
<td>09/14/12</td>
<td>Rita M.</td>
<td>Floor lamp &amp; recliner</td>
<td>Tucson, AZ</td>
</tr>
<tr>
<td>09/17/12</td>
<td>James H.</td>
<td>Travel to Marine reunion</td>
<td>Burlington, NJ</td>
</tr>
<tr>
<td>09/18/12</td>
<td>Leslie W.</td>
<td>To have daughter visit her</td>
<td>Chicago, IL</td>
</tr>
<tr>
<td>09/18/12</td>
<td>Alice S.</td>
<td>To visit her dying mother</td>
<td>Lorain, OH</td>
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<tr>
<td>09/22/12</td>
<td>Betty N.</td>
<td>Wheelchair ramp</td>
<td>Morrisville, PA</td>
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<tr>
<td>09/22/12</td>
<td>Patricia V.</td>
<td>Shopping trip</td>
<td>Los Angeles, CA</td>
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<tr>
<td>09/24/12</td>
<td>Ruth J.</td>
<td>Sit-to-stand equipment</td>
<td>Alachua, FL</td>
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<tr>
<td>09/27/12</td>
<td>Vicki P.</td>
<td>Dentures</td>
<td>Tucson, AZ</td>
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<tr>
<td>09/27/12</td>
<td>Bonnie G.</td>
<td>A small TV</td>
<td>Drexler, MN</td>
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<tr>
<td>09/30/12</td>
<td>Peter C.</td>
<td>Tandem skydive</td>
<td>Pittsburgh, PA</td>
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<tr>
<td>10/13/12</td>
<td>Joyce W.</td>
<td>Visit from Mummers</td>
<td>Buckingham, PA</td>
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<tr>
<td>10/19/12</td>
<td>Francis Z.</td>
<td>New wheelchair</td>
<td>North Wales, PA</td>
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<td>10/24/12</td>
<td>Daphne S.</td>
<td>Kentucky basketball game</td>
<td>Brownsville, KY</td>
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<tr>
<td>10/25/12</td>
<td>Soldiers &amp; Sailors home</td>
<td>Daily local newspaper</td>
<td>Erie, PA</td>
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<tr>
<td>11/02/12</td>
<td>Lorena D.</td>
<td>Visit childhood friend</td>
<td>Maynardville, TN</td>
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<tr>
<td>11/13/12</td>
<td>Douglas F.</td>
<td>Medical transportation</td>
<td>Atlantic City, NJ</td>
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<tr>
<td>11/16/12</td>
<td>Ethel S.</td>
<td>Batteries for scooter</td>
<td>Philadelphia, PA</td>
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<tr>
<td>11/17/12</td>
<td>Gus S.</td>
<td>New Flagpole and flags</td>
<td>Vineland, NJ</td>
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<tr>
<td>11/24/12</td>
<td>Miriam B.</td>
<td>Attend son’s wedding</td>
<td>Union, NJ</td>
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<tr>
<td>12/14/12</td>
<td>Golden Living residents</td>
<td>Simple Needs Wishes</td>
<td>Asheville, NC</td>
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<tr>
<td>12/17/12</td>
<td>Chelcy G.</td>
<td>New outfits</td>
<td>Cocoa, FL</td>
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<tr>
<td>12/19/12</td>
<td>Johanna M.</td>
<td>Dinner with family</td>
<td>Jim Thorpe, PA</td>
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<tr>
<td>12/24/12</td>
<td>Ruth T.</td>
<td>Christmas Eve dinner w/family</td>
<td>Union, NJ</td>
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<tr>
<td>12/24/12</td>
<td>Robert M.</td>
<td>Woodworking tools</td>
<td>Piketon, OH</td>
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<tr>
<td>12/24/12</td>
<td>Foothills residents</td>
<td>Simple needs wishes</td>
<td>Tucson, AZ</td>
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<tr>
<td>12/24/12</td>
<td>Joyce Y.</td>
<td>Medical transportation</td>
<td>Norristown, PA</td>
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<tr>
<td>12/25/12</td>
<td>Mary C.</td>
<td>New vacuum cleaner</td>
<td>Tucson, AZ</td>
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<tr>
<td>12/27/12</td>
<td>Alyma M.</td>
<td>Lift chair</td>
<td>Ocean City, MD</td>
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<tr>
<td>12/30/12</td>
<td>Angelina D.</td>
<td>Steelers’ memorabilia</td>
<td>Pittsburgh, PA</td>
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<tr>
<td>01/28/13</td>
<td>Calvin W.</td>
<td>Trip to Daytona Beach</td>
<td>Elmira, NY</td>
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<tr>
<td>01/23/13</td>
<td>Manuel O.</td>
<td>Dental work</td>
<td>Tucson, AZ</td>
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Wishes Granted (cont’d)

<table>
<thead>
<tr>
<th>Date</th>
<th>Name</th>
<th>Wish</th>
<th>City</th>
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<tbody>
<tr>
<td>02/11/13</td>
<td>Kyp P.</td>
<td>Have book published</td>
<td>Pittsburgh</td>
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<tr>
<td>02/12/13</td>
<td>Juan A.</td>
<td>Hearing aids</td>
<td>Tucson, AZ</td>
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<td>02/27/13</td>
<td>Judith S.</td>
<td>Card-making supplies</td>
<td>Bensalem, PA</td>
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<td>03/03/13</td>
<td>Ann I.</td>
<td>To see Broadway show</td>
<td>Dover, NH</td>
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<tr>
<td>03/06/13</td>
<td>Edith D.</td>
<td>Dentures</td>
<td>Austin, TX</td>
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<tr>
<td>03/18/13</td>
<td>Paula B.</td>
<td>Special dinner out</td>
<td>Greensburg, PA</td>
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<tr>
<td>03/19/13</td>
<td>Harry S.</td>
<td>Signed PSU football</td>
<td>Marion, SC</td>
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<tr>
<td>03/22/13</td>
<td>Ari Y.</td>
<td>Service dog</td>
<td>Seattle, WA</td>
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<tr>
<td>04/02/13</td>
<td>Wright H.</td>
<td>Dentures</td>
<td>Tucson, AZ</td>
</tr>
<tr>
<td>04/02/13</td>
<td>Elinor D.</td>
<td>Dental work</td>
<td>Tucson, AZ</td>
</tr>
<tr>
<td>04/02/13</td>
<td>Anthony L.</td>
<td>Scooter</td>
<td>Tucson, AZ</td>
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<tr>
<td>04/08/13</td>
<td>Diane C.</td>
<td>Night out in Pittsburgh</td>
<td>Pittsburgh, PA</td>
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<td>04/14/13</td>
<td>Ronald F.</td>
<td>Hospital bed</td>
<td>Barstow, CA</td>
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<td>04/20/13</td>
<td>Elliott C.</td>
<td>Attend 50th high school reunion</td>
<td>Melbourne, FL</td>
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<td>04/23/13</td>
<td>Richard C.</td>
<td>Scooter</td>
<td>Barstow, CA</td>
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<td>05/01/13</td>
<td>Thomas C.</td>
<td>Specialized wheelchair</td>
<td>Newton, NJ</td>
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<td>05/06/13</td>
<td>Odia P.</td>
<td>Fishing trip with siblings</td>
<td>Vacaville, CA</td>
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<td>05/07/13</td>
<td>Arnold H.</td>
<td>Have car towed back home</td>
<td>Tucson, AZ</td>
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<tr>
<td>05/09/13</td>
<td>Lorene W.</td>
<td>Travel by train to see family</td>
<td>Mexico, MO</td>
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<tr>
<td>05/09/13</td>
<td>Robert B.</td>
<td>Lift chair</td>
<td>Pittsburgh, PA</td>
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<tr>
<td>05/18/13</td>
<td>Sue Ann L.</td>
<td>Visit parents’ graves</td>
<td>New Castle, PA</td>
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<td>05/22/13</td>
<td>Judy M.</td>
<td>Painting classes</td>
<td>Turtle Creek, PA</td>
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<td>05/23/13</td>
<td>Coatesville VA</td>
<td>Simple needs wishes</td>
<td>Coatesville, PA</td>
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<td>05/29/13</td>
<td>Myzaa M.</td>
<td>Day out for birthday</td>
<td>Clark, NJ</td>
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<td>05/31/13</td>
<td>Chuck K.</td>
<td>Batteries for power chair</td>
<td>Langhorne, PA</td>
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<tr>
<td>06/01/13</td>
<td>Priscilla W.</td>
<td>Ride in airplane</td>
<td>Doylestown, PA</td>
</tr>
<tr>
<td>06/01/13</td>
<td>Betty C.</td>
<td>Ride in airplane</td>
<td>Doylestown, PA</td>
</tr>
<tr>
<td>06/11/13</td>
<td>Jacqueline D.</td>
<td>Bed assist rail</td>
<td>Greenlawn, NY</td>
</tr>
<tr>
<td>06/18/13</td>
<td>George F.</td>
<td>Return to carnival</td>
<td>West Orange, NJ</td>
</tr>
</tbody>
</table>
Miriam Krause, a resident of St. Martha Manor in Downingtown, Pa., celebrated her 100th birthday by having her wish to ride in a hot air balloon granted. Miriam, who turned 100 on September 10, 2012, always wanted to ride in a hot air balloon, but never had the chance. She was adventurous from a young age. In fact, after Miriam saw an acrobat on the trapeze at the circus, her family built one for her in their backyard! The big, beautiful red balloon took off at 6 a.m. with Miriam, her children, and grandchildren. Although it was chilly, Miriam loved every minute, commenting that the "trees looked like parsley!"

In November of 2012, Gus Siciliano, a WWII veteran and POW, had his wish for a new flagpole and flags granted. He was a proud Army veteran and was a prisoner of war in a Nazi prison camp in Germany. Until the storm destroyed them, Gus proudly flew both the U.S. and POW flags. After hearing of his wish, volunteers from Bucks County Service Industry Charities installed a new flagpole and donated new flags. In addition, over 50 members of Warriors' Watch attended the wish granting and conducted a flag raising ceremony with Gus raising the flag himself. Sadly, Gus passed away in February of 2013.

In October of 2012, Joyce Walton had her wish for a visit from the Mummers at her nursing home granted. Ever since Joyce was a little girl, she loved watching parades and, in particular, loved watching the Mummers perform in the parade on New Year’s Day. Thanks to the Uptown String Band who donated their time and talents, Joyce’s Twilight Wish came true on Saturday, October 13th when the band performed during a party celebrating Joyce’s 89th birthday at her nursing facility, Buckingham Nursing and Rehabilitation. This was another timely wish as Joyce passed away a few short months later.
The mission of Twilight Wish Foundation is to honor and enrich the lives of deserving seniors through wish granting celebrations that connect generations. Our vision is to make the world a nicer place to age, one wish at a time. Since our founding in 2003, we have granted the lifelong wishes of over 1,933 deserving senior citizens throughout the United States. Twilight Wish grants wishes to seniors, 68 and older, earning less than 200% of poverty level, or who are a permanent resident of a nursing facility.

Simple Needs wishes are for basic quality-of-life necessities such as healthcare and accessibility items including hearing aids, dentures, mattresses, appliances, wheelchairs, and walkers.

Living Life to the Fullest wishes are often the fulfillment of a lifelong dream such as publishing a book, riding in a hot air balloon, or meeting Merle Haggard.

Celebrating a Life wishes are meaningful and nostalgic wishes for recipients with limited life expectancies. Many of these wishes are for family reunions, visits to hometowns, and to return to a job or career one more time.

Veterans’ wishes make up one-third of all Twilight Wishes granted. Veterans’ wishes can fall into any of the other three programs, but we differentiate this program as it gives us all an opportunity to thank veterans, many in nursing facilities, for what they have specifically done for others over the years and acknowledge that we remember and care.
Our most current audited financial statements indicate 80% of expenses are allocated to direct program costs.
## Sponsors

### Copper Level
$10,000-$24,999
- aEONRG, LLC
- Dominion Foundation
- Parentgiving Inc.
- Sun Healthcare Group

### Bronze Level
$5,000-$9,999
- The Becket Family Foundation
- The Jake & Goldie Silverman Foundation
- William Mathies
- Merck Company Foundation

### Tin Level
$2,500-$4,999
- David Culver
- Dr. Roy Hinman, III
- Janssen Pharmaceuticals
- Penn Color, Inc.
- Kistler-Tiffany Foundation
- Susan Yadamec-Baumgard
- Dance

### Benefactor Level
$1,000-$2,499
- At Home Certified Senior Healthcare
- Avon Grove H.S. Key Club
- Bucks County S.I.C.
- Christine Burlein
- Central Bucks Rotary
- County of Bucks Commissioners
- Jennifer Ellsworth
- Mary Forkin
- FT Cares Foundation
- Barry and Jill Gaetano
- Gloria Dei Cares
- Cindy Holway
- Tara & Jim Knicos Foundation
- John Moliere
- Carol Thomson
- Barbara Traub
- Sierra Hall Staff – University of Nevada

### Distinguished Level
$500-$999
- American Seniors Association
- Brenda & Ronald Bacon
- Colonial Hill Foundation
- Delcrest Medical Services
- F5 Networks
- Feasterville Business Association
- Gallagher Home Health Services
- Andrew Moltalbano
- Lu Reffkin
- Swarthmore Presbyterian Church
- Tessco, Inc.
- David Trapani

### Big Dream Level
$300-$499

### Shining Moments
$200-$299
- Kellie Abeyta
David & Sandra Byruch
Sheila & Manuel Cardenas
Bonnie Caripolti
Catalina Foothills Adult Care
Comfort Keepers, Newtown, PA
Lynn Countryman
Adam & Nadine Dinerman
Dish ’n Dat
DPL Painting
Sallie Dunn
Fairmount Assisted Living
Mr. & Mrs. Jeffrey Feldman
Eric Fithyan
Sunee Fleshman
Catherine Forkin
Jodi Forlizzi
Maria Fox
Garda RX Services
Victoria Godwin
Cheryl Graham
Cathleen Grandzol
Greentree Management & Insurance, Inc.
Greenville Savings Bank
Allison Grichek
Hadad R.E. Services
Frederick Hagney
Marwa Hansen
Keri Harmicar
Jerry & Phyllis Hobson
Lori Hoffner
Home Instead Senior Care
Independent Council on Aging
Integrity Estate Advisors
Jack’s Natural Products
Juniper Village at Forest Hills
Kalos Liu & Company
Patricia Karabaich
Tasia Kavalek
Teresa Klinger
Robert Larson
Daniel & Cathy Lawson
Todd LeBlanc
Employees of Lincoln Financial Distributors
Doris Liu
Beverly Lowry
Michael Lutz
Manor Care of Bethel Park
Massage Envy
Max-Air Systems
Melinda McGuire
Tyler Miller
Jenny Miller
Toni Miller
Beverly Mustascio
Network Connections, Bucks
Norwin Community Resource Center
Omnicare of Whippany
Mark Pastoria
Lori Peck
Pittsburgh Airport Area Chamber of Commerce
Re/Max Centre
Sharon & Wayne Roach
Ruth Ann Roche
Jean Rynes
Kunapuli Saraswathy
Janice Scarlett
Kenneth & Jodi Segarnick
Seniors Activity & Recreation Fund
Jill Smart
Solutions for Independence
Frances Sotardi
South Hills Community Connect
Bill & Karen Spracher
Debra Ann Sypawka
Carol Szul
Jennifer Toth
Laura Vail
Village at Pennwood
Heidi Waterhouse
Suzanne Whelan
Pamela Wise
Ronald Zack
Walter & Anne Zaziski

Neighborhood Angels
$25-$99
Joan Adams
Julie Alakson
Judy Alubowicz
Amberwood Builders
Leslie Anderson
Arizona Estate Sales & Liquidations
Becky Auer
Laura Ayres
Malvine Babouri
Denise Bash
Monica Berube
Big Chill Ice Cream

Roslyn Bishop
Erin Blessing
Bob & Ron’s World Wide Stereo
Michelle Bowren
Rodney Boyers
Mary Brawdy
Carol Brennan
Brevillier Village
Thomas & Rhonda Brill
Christa Brown
Bugajewski Facility Services
Beth Byers
Camdan Consulting
Car Connection, Inc.
Michael Cavallaro
Pat Chee
Marjorie Collins
Carol Ann Coxe
Tamara Craig
Carol Crouse
Sean Curran
Andrew & Susan David
Marlene Davidow
Amanda Davis
William & Linda Deeter
Jennifer DeMao
Edwin Denham
Michelle Desiderato
Bernadette Deutsch
The Devonshire, Mt. Lebanon
Jay & Linda Dinerman
S.B. Dpbb's
Susan Dophic
Richard Douds
Tina Dugan
Lavonne Durcan
John Ebert
Karen Edwards
Janet Engleson
Laurie Ementrout
Joanne Fago
Tony Fay
Maryanne Fello
Mary Anne Foley
Annie Ford-Spalletti
Forest Hills Pharmacy
Laurie Foulds
Carol Fox
Marilyn Freeouf
Lauren Frick
Shelby Gaudio
Julie Gault
Do Good, Feel Good
At Home Certified Senior Healthcare
Elder Connections Justin George
Johanna Kyrlund Angela Moldovsky Tanya Olmstead Lisa Povlov Kunapuli Saraswathy Theresa Steed

In Honor Of
Twilight Wish Foundation
2012 Board of Directors

Catherine Forkin
Chairman and Founder, Twilight Wish

Jennifer Ellsworth, Vice-Chair
CEO, JPE Home Care

Lisa Mach

Carol Thomson, Treasurer

Barbara Traub

Advisory Board

Catherine Scott Asplen, Chairperson
President, New Dawn Living

Stephen Brown,
Looking Glass Photography

Andrew Cotlar, Esquire
Law Office of Stephen A. Cotlar

Jerold E. Rothkoff, Esquire
President, Rothkoff Elder Law

Lori High Woodward
C.E.O., Hamlyn Senior Marketing
2012 Regional Chapter Directors

Arizona
Rose Muzzy, Director

Southern California
Crista Sullivan, Director
Kelly Shemonis, Director

Barstow, California
Jeff Eason, Sr., Director

Elburn, Illinois
Terese Klinger, Director

South Bend, Indiana
Sunee Fleshman, Director

Louisiana
Todd Schriever, Director

Missouri
Deanna Balestra, Director

New Jersey
Sally Buonomo, Director

New York
James Ciervo, Director

New Castle, Pennsylvania
Tom Ford, Director

Erie, Pennsylvania
Brad Gleason, Director
Julie Hartmann, Director

Pittsburgh, Pennsylvania
Cheryl Nemanic, Director
Dallas, Texas
Denise Tennison, Director

Fort Worth, Texas
Bailee McCauley, Director

Washington/Idaho
Elinor Foltz, Director

West Virginia
Eric Fithyan, Director
Twilight Wish Foundation

Financial Statements

For the Years Ended June 30, 2013 and 2012

and

Report Thereon
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Independent Auditor’s Report

Board of Directors of Twilight Wish Foundation

I have audited the accompanying statement of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the foundation’s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted the audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in material respects, the financial position of Twilight Wish Foundation as of June 30, 2013 and 2012, and the results of its operations and cash flows for the years then ended in conformity with the accounting principles generally accepted in the United States of America.

Furlong, Pennsylvania
September 12, 2013
TWILIGHT WISH FOUNDATION

Statement of Financial Position

June 30, 2013 and 2012

**ASSETS**

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$70,894</td>
<td>$60,374</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>3,245</td>
<td>-</td>
</tr>
<tr>
<td>Inventory</td>
<td>2,903</td>
<td>7,424</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td>$77,042</td>
<td>$67,798</td>
</tr>
<tr>
<td>Property and Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Property and Equipment (Note 3)</td>
<td>$11,245</td>
<td>$12,051</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$88,287</td>
<td>$79,849</td>
</tr>
</tbody>
</table>

**LIABILITIES AND NET ASSETS**

<table>
<thead>
<tr>
<th>Current Liabilities</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable and Accrued Expenses</td>
<td>$50,198</td>
<td>$43,987</td>
</tr>
<tr>
<td>Accrued Payroll</td>
<td>877</td>
<td>941</td>
</tr>
<tr>
<td>Line of Credit (Note 6)</td>
<td>24,973</td>
<td>20,073</td>
</tr>
<tr>
<td>Loans Payable - Officer, Current Portion (Note 5)</td>
<td>2,426</td>
<td>2,945</td>
</tr>
<tr>
<td><strong>Total Current Liabilities</strong></td>
<td>$78,474</td>
<td>$67,946</td>
</tr>
<tr>
<td>Long Term Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans Payable - Officer, Net of Current Portion (Note 5)</td>
<td>$38,910</td>
<td>$59,681</td>
</tr>
<tr>
<td><strong>Total Long Term Liabilities</strong></td>
<td>$38,910</td>
<td>$59,681</td>
</tr>
<tr>
<td>Net Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>($41,599)</td>
<td>($58,458)</td>
</tr>
<tr>
<td>Temporarily Restricted (Note 2)</td>
<td>12,502</td>
<td>10,680</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td>($29,097)</td>
<td>($47,778)</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES AND NET ASSETS</strong></td>
<td>$88,287</td>
<td>$79,849</td>
</tr>
</tbody>
</table>

Page 4
See independent auditor’s report and accompanying notes to the financial statements.
TWILIGHT WISH FOUNDATION

Statement of Activities

For the Year Ended June 30, 2013
With Comparative Totals
For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>Public Support and Revenue</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Total</th>
<th>2012 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants</td>
<td>$42,750</td>
<td>-</td>
<td>$42,750</td>
<td>$54,800</td>
</tr>
<tr>
<td>Donations</td>
<td>59,911</td>
<td>37,882</td>
<td>97,793</td>
<td>87,697</td>
</tr>
<tr>
<td>In-Kind Donations</td>
<td>17,890</td>
<td>-</td>
<td>17,890</td>
<td>30,246</td>
</tr>
<tr>
<td>Donated Services (Note 8)</td>
<td>332,738</td>
<td>-</td>
<td>332,738</td>
<td>357,691</td>
</tr>
<tr>
<td>Fundraising Income</td>
<td>36,859</td>
<td>-</td>
<td>36,859</td>
<td>28,556</td>
</tr>
<tr>
<td>Miscellaneous Income</td>
<td>4,038</td>
<td>-</td>
<td>4,038</td>
<td>504</td>
</tr>
<tr>
<td>Net Assets Released from Restrictions</td>
<td>36,060</td>
<td>(36,060)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Public Support and Revenue</td>
<td>$530,246</td>
<td>1,822</td>
<td>$532,068</td>
<td>$559,404</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Total</th>
<th>2012 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Services</td>
<td>$407,945</td>
<td>-</td>
<td>$407,945</td>
<td>$434,425</td>
</tr>
<tr>
<td>Management and General</td>
<td>66,145</td>
<td>-</td>
<td>66,145</td>
<td>70,521</td>
</tr>
<tr>
<td>Fundraising</td>
<td>39,297</td>
<td>-</td>
<td>39,297</td>
<td>45,746</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>$513,387</td>
<td>-</td>
<td>$513,387</td>
<td>$550,692</td>
</tr>
</tbody>
</table>

| Change in Net Assets                       | $16,859      | 1,822                  | $18,681 | $8,802     |

| Net Assets, Beginning of Year              | (38,458)     | 10,080                 | (47,778) | (56,580)   |
| Net Assets, End of Year                    | $(41,599)    | 12,502                 | $(29,097) | $(47,778)  |

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See independent auditor’s report and accompanying notes to the financial statements
TWILIGHT WISH FOUNDATION

Statement of Functional Expenses

For the Year Ended June 30, 2013
With Comparative Totals
For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>Program Services</th>
<th>Management &amp; General</th>
<th>Fundraising</th>
<th>Total 2013</th>
<th>Total 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Costs</td>
<td>$218,782 $25,738 $12,869</td>
<td>$257,389</td>
<td>$243,652</td>
<td></td>
</tr>
<tr>
<td>Donated Services</td>
<td>106,452 12,524 6,262</td>
<td>125,238</td>
<td>164,710</td>
<td></td>
</tr>
<tr>
<td>Payroll and Payroll Taxes</td>
<td>47,557 5,594 2,797</td>
<td>55,948</td>
<td>62,135</td>
<td></td>
</tr>
<tr>
<td>Fundraising</td>
<td>- - 13,724</td>
<td>13,724</td>
<td>14,807</td>
<td></td>
</tr>
<tr>
<td>Rent Expense</td>
<td>10,540 1,240 620</td>
<td>12,400</td>
<td>11,900</td>
<td></td>
</tr>
<tr>
<td>Utilities</td>
<td>8,079 950 475</td>
<td>9,504</td>
<td>9,460</td>
<td></td>
</tr>
<tr>
<td>Professional Fees</td>
<td>3,810 448 224</td>
<td>4,482</td>
<td>6,250</td>
<td></td>
</tr>
<tr>
<td>Office Supplies</td>
<td>3,869 454 227</td>
<td>4,550</td>
<td>6,076</td>
<td></td>
</tr>
<tr>
<td>Marketing Expense</td>
<td>- - 1,578</td>
<td>1,578</td>
<td>5,389</td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>- 5,725 -</td>
<td>5,725</td>
<td>5,244</td>
<td></td>
</tr>
<tr>
<td>Finance Charges and Interest</td>
<td>- 9,903 -</td>
<td>9,903</td>
<td>9,180</td>
<td></td>
</tr>
<tr>
<td>Travel and Meals</td>
<td>2,759 325 162</td>
<td>3,246</td>
<td>4,042</td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>2,417 284 142</td>
<td>2,843</td>
<td>2,835</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>3,680 433 217</td>
<td>4,330</td>
<td>2,538</td>
<td></td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
<td>- 960 -</td>
<td>960</td>
<td>1,306</td>
<td></td>
</tr>
<tr>
<td>Government Filing Fees</td>
<td>- 1,100 -</td>
<td>1,100</td>
<td>1,075</td>
<td></td>
</tr>
<tr>
<td>Dues and Seminars</td>
<td>- 467 -</td>
<td>467</td>
<td>93</td>
<td></td>
</tr>
<tr>
<td><strong>Total Functional Expenses</strong></td>
<td><strong>$407,945</strong></td>
<td><strong>$66,145</strong></td>
<td><strong>$39,297</strong></td>
<td><strong>$513,387</strong></td>
</tr>
</tbody>
</table>

See independent auditor’s report and accompanying notes to the financial statements
TWILIGHT WISH FOUNDATION

Statement of Cash Flows

For Years Ended on June 30, 2013 and 2012

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash from Operating Activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in Net Assets</td>
<td>$18,681</td>
<td>$8,802</td>
</tr>
<tr>
<td>Adjustments to reconcile change in net assets to net cash provided by operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>5,725</td>
<td>5,244</td>
</tr>
<tr>
<td>Debt Forgiven</td>
<td>(20,000)</td>
<td>-</td>
</tr>
<tr>
<td>Donation of Fixed Assets</td>
<td>(1,500)</td>
<td></td>
</tr>
<tr>
<td>Recapture of Depreciation on Disposed Fixed Assets</td>
<td>-</td>
<td>(5,324)</td>
</tr>
<tr>
<td>Decrease in Accounts Receivable</td>
<td>-</td>
<td>1,300</td>
</tr>
<tr>
<td>(Increase)/Decrease in Prepaid Expenses</td>
<td>(3,245)</td>
<td>2,621</td>
</tr>
<tr>
<td>Decrease in Inventory</td>
<td>4,521</td>
<td>984</td>
</tr>
<tr>
<td>Increase/(Decrease) in Accounts Payable and Accrued Expenses</td>
<td>6,212</td>
<td>(632)</td>
</tr>
<tr>
<td>(Decrease) in Accrued Payroll</td>
<td>(64)</td>
<td>(58)</td>
</tr>
<tr>
<td><strong>Net Cash Provided by Operating Activities</strong></td>
<td>$10,330</td>
<td>$12,937</td>
</tr>
</tbody>
</table>

Cash Flows from Investing Activities

|                                |       |       |
| Acquisition of Fixed Assets    | $3,420 | -     |
| **Net Cash Flows Used by Investing Activities** | $3,420 | 0     |

Cash Flows from Financing Activities

|                                |       |       |
| Proceeds from Line of Credit   | $4,900 | -     |
| Repayment on Line of Credit    | -     | (4,927) |
| Repayment of Principal on Loans Payable - Director | (1,290) | (2,774) |
| **Net Cash Provided (Used) by Financing Activities** | $3,610 | (7,701) |

|                                |       |       |
| **Net Increase in Cash**       | $10,520 | $5,236 |

|                                |       |       |
| Cash, Beginning of Year        | $60,374 | $55,138 |
| Cash, End of Year              | $70,894 | $60,374 |

Supplemental Data:

|                                |       |       |
| Noncash Investing Activities   |       |       |
| Equipment Donations            | $1,500 | $6,880 |
| Interest Paid                  | $4,909 | $4,688 |

See independent auditor's report and accompanying notes to the financial statements.
Note 1. Organization and Summary of Significant Accounting Policies

Organization
Twilight Wish Foundation (the Foundation), a non-profit organization, is located in Bucks County, Pennsylvania. Their mission is to enrich the lives of deserving seniors through individual wish granting celebrations that connect generations. Their vision is to make our world a nicer place to age, one wish at a time. The major sources of revenue are in-kind services, donations, grants, corporate sponsorships and special events.

Accounting Basis
The Foundation uses the accrual basis of accounting. Under this basis, revenues are recognized when earned and expenses are recognized when incurred.

Classification of Net Assets
The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Foundation are reported in three groups as follows:

- Unrestricted net assets represent the portion of expendable funds that are available for support of the Foundation’s operations or that have been designated by the Board for a particular purpose.
- Temporarily restricted net assets represent amounts that are specifically restricted by donors or grantors for various programs, building renovations or future periods. At June 30, 2013 and 2012, respectively, all temporarily restricted net assets are available for the periods subsequent to the year end.
- Permanently restricted net assets are subject to donor-imposed stipulations that they be maintained permanently by the Foundation. Generally, the donors of these assets permit the Foundation to use all or part of the income earned on related investments for general or specific purposes. For the years ended June 30, 2013 and 2012, there were no permanently restricted net assets.

Revenue Recognition
Grants and contributions are considered unrestricted and available for general operations unless specifically restricted by the donor. The Foundation reports gifts and grants of cash and other assets as temporarily restricted if they are received with donor stipulations that limit the use of the donated assets as to a particular purpose or to future periods. When a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor temporarily restricted contributions whose restrictions are met in the same accounting period in which the contribution was originally pledged are reported as unrestricted revenue.

Cash and Cash Equivalents
For purposes of the statement of cash flows, the Foundation considers all demand deposits and investments with a purchased maturity of three months or less to be cash and cash equivalents.

Budget
The Foundation adopts and maintains a yearly budget. The budget is subject to correction and changes during the year at the discretion of the Board of Directors.
Inventory
Supplies and fundraising items purchased or donated for use in programs or for fundraising are carried at the lower of cost or market on a first in first out basis.

Property and Equipment and Related Depreciation
Property and equipment are stated at cost. Expenditures for major additions, renewals and betterments are capitalized; conversely, expenditures for repairs and maintenance are charged to expense when incurred. Upon the retirement or disposal of assets, the cost and accumulated depreciation are eliminated from the accounts and the resulting gain or loss is included in revenue or expenses. Depreciation of property and equipment is computed using the straight-line method over the estimated useful service lives of the assets ranging from one to five years. Depreciation expense for the years ended June 30, 2013 and 2012 were $5,725 and $5,244, respectively.

Donated Materials and Services
The Foundation follows the practice of recording the estimated value of materials and services as contributions if there is an objective basis available to measure the value of such materials and services. For the year ended June 30, 2013 the value of such amounted to $17,890 of in-kind donations in the form of supplies and specialized volunteer service hours for the Foundation’s programs, and $332,738 of donated services for administrative services. Included in donated administrative services are both the Chairperson’s and the President’s time.
For the year ended June 30, 2012, the Foundation recorded in-kind donations of $30,246 and $357,691 of in-kind administrative services. Included in the $357,691 of donated services is the former President’s donated time valued at $150,275.

Income Taxes
Income taxes are not provided for in the financial statements since the Foundation is exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Foundation is not classified as a private foundation.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires the management of the Foundation to make estimates and assumptions that affect certain reported amounts and disclosures. As a result, actual results could differ from those estimates.

Reclassifications
Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Note 2. Temporarily Restricted Net Assets
2. Temporarily restricted net assets for the years ended June 30, 2013 and 2012 were $12,502 and $10,680, respectively.
Note 3. Property and Equipment

Property and Equipment are summarized by major classifications as follows for the year ended June 30, 2013 and 2012, respectively:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computers</td>
<td>$59,637</td>
<td>$47,217</td>
</tr>
<tr>
<td>Equipment</td>
<td>7,428</td>
<td>7,428</td>
</tr>
<tr>
<td>Website</td>
<td>4,500</td>
<td>4,500</td>
</tr>
<tr>
<td>Furniture</td>
<td>1,553</td>
<td>53</td>
</tr>
<tr>
<td>Total</td>
<td>$64,118</td>
<td>$59,198</td>
</tr>
<tr>
<td>Less: Accumulated Depreciation</td>
<td>(52,873)</td>
<td>(47,147)</td>
</tr>
<tr>
<td>Net Property and Equipment</td>
<td>$11,245</td>
<td>$12,051</td>
</tr>
</tbody>
</table>

Note 4. Assets Released from Donor Restrictions

Net assets of $36,060 were released from donor restrictions by incurring expenses satisfying the restricted purpose of wishes granted during the year ended June 30, 2013.

Note 5. Related Party Transactions

Included in both current and long term liabilities is one unsecured loan from the Chairperson of the Foundation. The loan bears an interest rate of 6% with repayment beginning July 1, 2013 at a rate of $403.35 per month for 144 months. The loan totaled $41,336 as of June 30, 2013.

As of June 30, 2012, the loan from the Chairperson totaled $62,626. Of this amount, $20,000 was forgiven as a donation to the Foundation during the year ended June 30, 2013.

Note 6. Line of Credit

The Foundation has a commercial line of credit with a local bank which provides borrowings up to $25,000 with the Foundation’s accounts receivable and equipment as collateral. As of June 30, 2013 the outstanding balance on the line of credit was $24,973 and $20,073 as of June 30, 2012. The line of credit has been extended until December 30, 2013.

Note 7. Lease Commitment

In July 2011, the Foundation leased a copier for 36 months at a monthly rent of $104. A schedule of remaining payments is as follows:

<table>
<thead>
<tr>
<th>For the Year Ending:</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2014</td>
<td>$1,248</td>
</tr>
<tr>
<td>June 30, 2015</td>
<td>104</td>
</tr>
<tr>
<td>Total</td>
<td>$1,352</td>
</tr>
</tbody>
</table>

Note 8. Donated Services

Included in the Donated Services is the value of donated time from the President, Board Chair and Chapter Directors of the Foundation, which is calculated on the hours donated valued at a competitive hourly rate. The financial statements show that the Foundation is a highly efficient non-profit, with 79% of income going directly to granting wishes and program services. Donated Services, as well as in-kind donations, comprise two-thirds of the Foundation’s revenue, enabling the Foundation to continue its mission. For every dollar donated in cash, the Foundation is able to generate over two dollars in in-kind donations.
Note 9. **Tax Exposure**

The federal income tax returns of the Foundation for 2011, 2012, and 2013 are subject to examination by the IRS, generally for three years after they were filed.