



CELEBRATING SENIORS AND MAKING DREAMS COME TRUE

# Twilight Wish Foundation

Annual Report

Fiscal Year Ending June 30, 2018

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## Message from the Founder

Dear Friends,

I am thrilled to say that July 1, 2018 is the fifteenth anniversary of our founding! I could not have imagined that fifteen years later we would now have 16 chapters across the U.S. Or, that we would have granted nearly 2,800 wishes by that date. It hasn't always been easy, but it has always been worth it!



This year, we held our second “Week of Wishes” or WOW as we like to call it. We chose to have this national week of wish grantings during National Skilled Nursing Care Week. Once again, our chapters across the U.S. granted some amazing wishes during this week. Our headquarters granted Connie’s wish to visit the Philadelphia Zoo and see her favorite animal, the tiger. Connie was thrilled with her special day and even got to feed the hippos! Other wishes granted this week were Ardelle’s wish to have her photography displayed and Sue’s wish to visit the Newark Museum and have lunch at Red Lobster with her friend.

There are many things we are grateful for on this journey, including our 16 chapters run by dedicated volunteers who have a love for the elderly. Many of them have full-time jobs, but still find time to fundraise and grant wishes for the seniors in their communities.

We are grateful for the seniors that we meet along the way; many of them share such a wonderful perspective on life with us. And, as always, we are so thankful for the generosity and compassion of our many donors and corporate sponsors, many of whom have been with us since the beginning.

We look forward to many more years of working with all of you to continue celebrating our seniors and making their dreams come true.

Best wishes,

Cass Forkin  
Founder & Chairman of the Board



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## 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, 2017, Twilight Wish had granted over 2,797 individual wishes to deserving elderly throughout the U.S. This equates to nearly 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 Alabama, Arizona, New York, Illinois, Indiana, New Jersey, Pennsylvania, Missouri, Michigan, California, and New Hampshire. We have six 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.



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## Our Programs

### **Wish Granting Program**

Twilight Wish celebrates seniors and makes dreams come true by granting wishes for recipients over age 65 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.

### **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 900 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.



## Wishes Granted from July 1, 2017 through June 30, 2019

<u>Date Granted</u>	<u>Recipient's Name</u>	<u>Wish Description</u>
07/04/17	Charles G.	To be honored in parade
07/11/17	Jimmie M.	Air conditioner
07/16/17	Stevie M.	Go to KISS concert
07/20/17	JoAnn S.	Diabetic shoes
08/04/17	Jeanne R.	To have her art displayed
08/13/17	Audrey M.	Hot air balloon ride
08/16/17	Sr. Patricia W.	Hot air balloon ride
08/16/17	Ruby F.	Receive high school diploma
08/23/17	John K.	Meet meteorologist Adam Joseph
08/25/17	Edith L.	Visit Black History Museum
08/30/17	Antoinette C.	Lift chair
08/31/17	Barbara R.	Lift chair
09/07/17	Dwayne P.	Electric wheelchair
09/07/17	Rose P.	Camping trip
09/13/17	Margaret M.	Visit Flight 93 memorial
09/15/17	Neshaminy Manor	Eagles tailgate party
09/17/17	Laura H.	Lift chair
09/20/17	Carol M.	Stair lift
09/29/17	Mary B.	Lift chair
10/02/17	Marion M.	Eyeglasses
10/03/17	Brent L.	Power chair
10/04/17	Judy R.	Skydiving
10/27/17	Rosemary K.	Lift chair
10/31/17	Francis H.	Saxophone
11/01/17	Jeannette H.	Shower chair
11/20/17	Jack W.	Amazon Echo
11/21/17	Loretta J.	Stair lift
11/26/17	Marjorie M.	To be honored by Cleveland Indians
12/02/17	Vivian S.	Lift chair
12/06/17	Mildred H.	Dentures
12/09/17	Jim K.	Army-Navy game
12/09/17	Josephine L.	Army-Navy game
12/11/17	Virginia C.	Queen mattress set
12/14/17	Beverlea P.	Christmas celebration
12/20/17	Carl H.	Electric wheelchair
12/22/17	Janet P.	Wheelchair
12/18/17	Christine J.	Have carpets cleaned
12/23/17	Donnie R.	Hearing aids
12/25/17	Nina M.	To be with her family for Christmas
12/28/17	Ivy R.	Therapeutic recliner
12/28/17	Martha S.	New jacket and hot air brush
12/29/17	Garden Spring Center	Simple needs items



## Wishes Granted (cont'd)

12/29/17	Adrienne B.	Rollator
01/02/18	Edward L.	Hearing aids
01/05/18	Bill A.	Perfect sleep chair
01/06/18	Sheila B.	Simple needs items
01/10/18	Ofelia C.	Visit from grandson
01/11/18	Audrey C.	Day of pampering
01/27/18	Frances T.	Overnight stay on Queen Mary
01/27/18	Glenn D.	To see "Johnny Cash" show
01/26/18	Maureen W.	New sofa
02/05/18	Jean S.	Hearing aids
02/13/18	Dora B.	Motorized chair
02/24/18	Gail M.	Hearing aids
03/05/18	Della L.	Casino night at her facility
03/10/18	Edward M.	New sofa
03/15/18	Harry R.	Hearing aid batteries
03/15/18	Judith A.	Visit with her mother
04/12/18	Al W.	To tour his old home and buildings he designed
04/19/18	John B.	New bedding
04/23/18	Virginia K.	New mattress
04/28/18	Matthew J.	Groceries
04/30/18	Cynthia R.	Gift card for groceries
05/01/18	Joseph M.	New suit and dinner
05/02/18	Elinor D.	Zero gravity recliner
05/07/18	John K.	Lift chair
05/11/18	Geraldine M.	New mattress and bedding
05/14/18	Connie S.	Visit Philadelphia Zoo
05/15/18	Lois G.	Adaptive phone and signaler device
05/16/18	Residents of Waters Edge	Exotic animal show
05/16/18	Ardelle R.	To have an art show
05/16/18	Sue C.	Lunch and tour of Newark Museum
05/18/18	Neshaminy Manor	Visit from mini ponies
05/23/18	Valgean N.	An organ
05/24/18	Joseph S.	Portable air conditioner
05/29/18	Joseph S.	Hospital bed
05/30/18	Residents of The Cottages	Gift baskets
06/01/18	Wilma S.	To visit sick daughter in NC
06/07/18	Claire C.	Zero gravity lift chair
06/07/18	Janet M.	Lift chair
06/30/18	Theresa C.	To see show in Las Vegas
06/30/18	Ricky L.	Air conditioner



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## Wish Stories



John, 92, served in the Navy during WWII. After his discharge in 1948, he enlisted in the Coast Guard Auxiliary and taught classes on the weather for many years. Now living in an assisted living facility, John keeps busy broadcasting the weather over the intercom to the other residents every morning. He is a big fan of local meteorologist, Adam Joseph, and wished to meet him and watch him to a broadcast. Not only did John get to meet Joseph, but he was given a tour of the WPVI studios and watched from the side as he did the weather broadcast. John also got to meet Brian Taff, Alicia Vitarelli and Sharri Williams!

Judy only wanted one thing for her 80<sup>th</sup> birthday: to skydive! This has been on her bucket list for many years. Judy recalls how when she was young, the TV would go off in the evening and turn back on in the morning. She recalls that the screen would go blank and then fill with airplanes in the sky and that's what sparked her interest in skydiving. In October of 2017, Judy finally had the chance to tandem skydive with her family watching! This incredible wish was granted by our Indiana chapter.



Our Westmoreland County, Pennsylvania chapter granted Della's special wish to have a casino night brought to her nursing facility. Della, 89, had recently become a permanent resident of her facility and her family was struggling with the fact that she would likely not be able to return home. Della always loved going to the casino and her family had hoped to be able to take her one more time. Because of her health issues, she was unable to leave the facility, so Twilight Wish decided to bring the casino to her! Not only did Della have a great time, but so did the other residents!

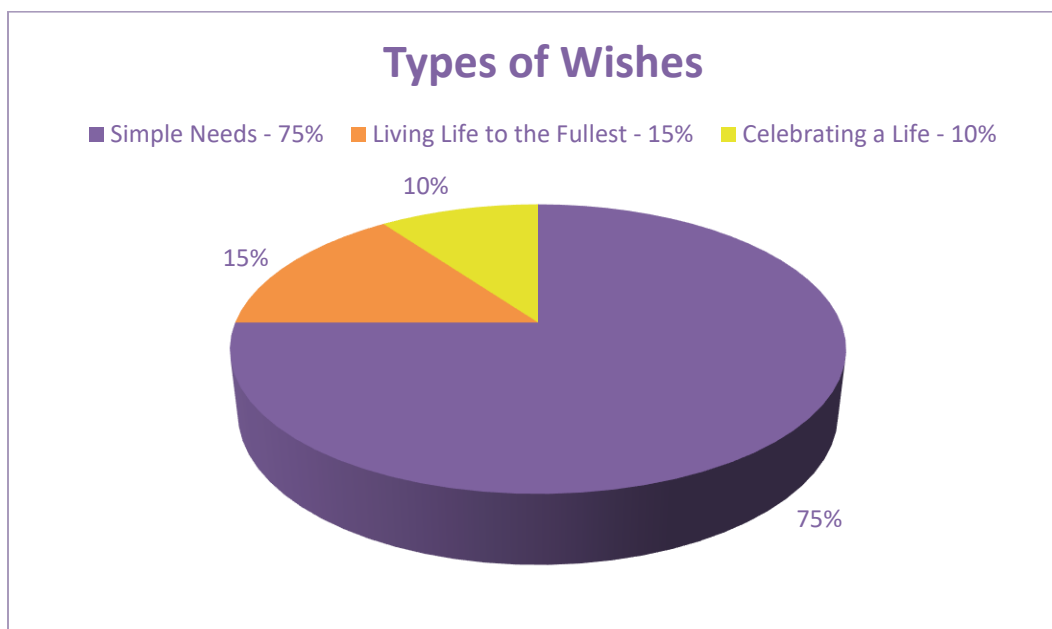




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## Twilight Wish Categories

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 2,797 deserving senior citizens throughout the United States. Twilight Wish grants wishes to seniors, 65 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.

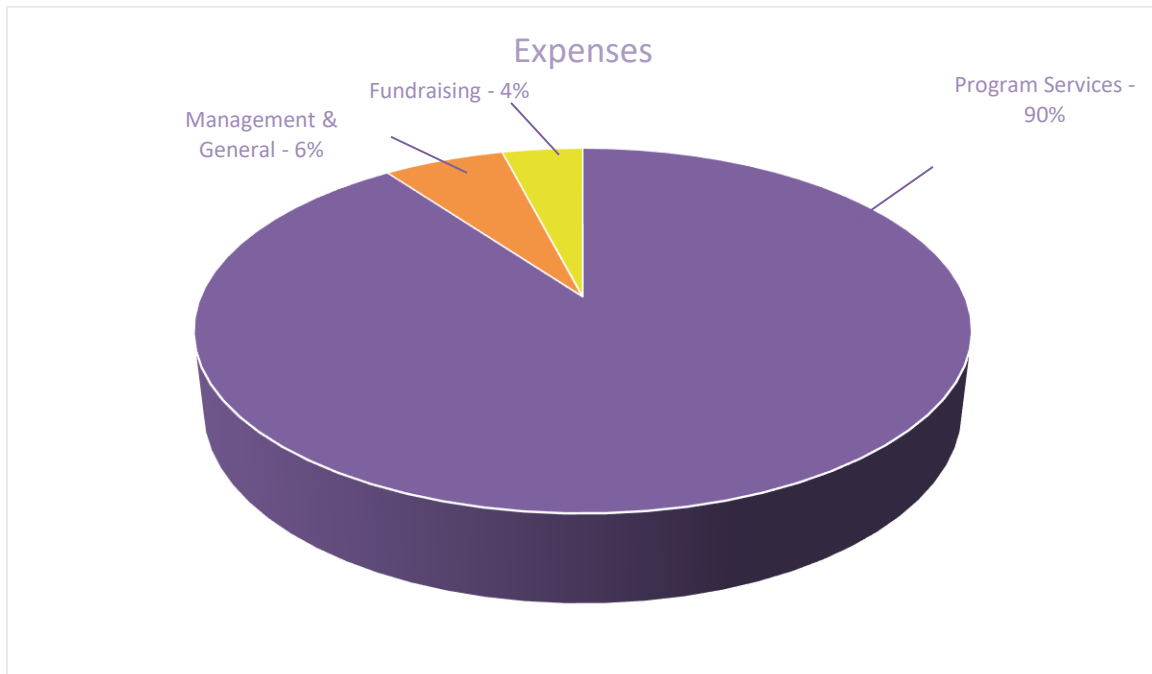
Veterans' wishes make up one-third of all Twilight Wishes granted. Veterans' wishes can fall into any of the other three programs, but we differentiate this program as it gives us all an opportunity to thank veterans, many in nursing facilities, for what they have specifically done for others over the years and acknowledge that we remember and care.





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## Total Annual Expenses



Our most current audited financial statements indicate 90% of expenses are allocated to direct program costs.



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## Sponsors

### WOW Sponsors

Customers Bank  
Cass Forkin & Bill Belknap

### Platinum Level

\$15,000 - \$24,999  
Dominion Foundation

### Copper Level

\$10,000-\$24,999  
Calligan Family Foundation

### Bronze Level

\$5,000-\$9,999  
Janssen Pharmaceuticals  
South Hills Women's Club  
Rebecca Hart Swartzlander Trust

### Tin Level

\$2,500-\$4,999  
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Kistler-Tiffany Foundation  
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Merck Foundation  
Penn Community Foundation  
Provident Bank Foundation

### Benefactor Level

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Barrette Family Fund of NH  
Mary Ann Bond  
James Ciervo  
Bucks County Commissioners  
Excela Home Care & Hospice  
FT Cares Foundation  
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Snee-Reinhardt Charitable Foundation  
Caroline JS Sanders Trust  
Jake & Goldie Silverman Foundation  
Sunny Days in Homecare  
University of Pittsburgh Medical Center  
Wawa Foundation

### Distinguished Level

\$500-\$999  
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Allstar Therapies  
Aseracare Hospice  
Barstow Senior Center  
Brandywine Living @Longwood  
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Burns White LLC  
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Side Project  
Westmoreland Manor

### Big Dream Level

\$300-\$499  
Advanced Medical

Equipment  
Deborah Atchison  
Crystal Conway  
Cottage Senior Living  
EMS LLC  
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Todd Goodyear  
Harry's Bar  
Holy Angels RC Parish  
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George Lindsay  
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Visions of Reality  
Warrington Lions Club

### Shining Moments

\$200-\$299  
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Jamie Bostard  
Friends of Gina Cerilli  
Customlink  
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Tracy Dripps  
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Quest Realty Partnership  
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Windmill Day Camp  
Ruth Ann Wood

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Bethlen Communities  
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Conshohocken Brewing  
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Gayle Goodman  
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Harmon House Care Center  
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Erica Kovacs  
Rebecca Kowaloff  
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Patricia Lamotta  
Lifeline Infusion Services  
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LLR Inc.  
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Kristin Stiles  
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Salon Summit  
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Tight Body Training  
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Angelina Wehlau  
Tracey Wilkinson  
WPP Dough Company  
Yenise Lyn Zimmerman

**Neighborhood Angels**

*\$25-\$99*

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Alder Engineers

CherylAnne Amendola  
Lindsay Ames  
Charles Armore  
Nancy Anthony  
Lisa Anderson  
ARG  
Astis South Hills Pharmacy  
Karen Baldassarre  
Alison Baldo  
Jerry & Shelly Barnes  
Lisa Beaty  
Annette Borra  
Maureen Bowers  
Michelle Bowren  
Tom Brunt  
Chris Broadhead  
Elizabeth Brownback  
Diane Brown  
Jennifer Burch  
Caliber Care & Transport  
Laurieann Callahan  
Christy Cavanaugh  
Scott Cearn  
Kimberly Cecchine  
Mark Cecil  
Diane Check  
Ashley Chesney  
Latasha Chingwa  
George & Mary Ann Church  
Mae Ciervo  
Ciena Cares  
Janene & Edward Ciervo  
Elizabeth Clapp  
Hilda Cohen  
Donna Compel  
Crystal Conway  
Deanna Cook  
Susan Coughenour  
Lashea Crawford  
Milton & Barbara Davis III  
Kristine Delia  
Alfonso Delvalle  
Catherine Dernorsek  
Sharon Devaney  
Linda Doman  
William Donnelly  
Diane Duffy  
Elizabeth Dunbar  
Carl Eisenberg  
Johanna Ewing  
Amy Filer  
Gail Follador



Diane Fossaluzza  
Stacy Friday  
Katherine Fritz  
James Fuhman  
Jill Fulmer  
Paige Fulmer  
James Garnett  
Carolyn Gafford  
Derek Gann  
Susan Geffel  
Cheryl George  
Barbara Gilmour  
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Lisa Hicks  
Sara Hoag  
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Susan McGinley  
William McMahon Jr.  
Gerry McMenamin  
Carole Menetrez  
Joyce Stacey Mink  
Christopher Milone  
Patrick Milko  
Adrienne Miller  
Mindy Morrell  
Megan Moore  
Phyllis Mrosco  
Neighboring Values  
Marianne Newshan  
Joan Nolan  
Terri Norris  
Lauren Novak  
Carol Oliver  
Vanessa O'Rourke  
Tom Osborn  
Colleen O'Shaughnessy  
M.E. Payne  
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Chairman and Founder,  
Twilight Wish

Jennifer Ellsworth  
CEO, JPE Home Care

James Ciervo

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





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## 2017 Regional Chapter Directors

Arizona  
Rose Muzzy, Director

Barstow, California  
Raynette Greaver, Director

Indiana  
Sunee Fleshman, Director

Michigan  
Jessica Schluckebier

New Hampshire  
Beverly Mutascio, Director

New Jersey  
Sally Buonomo, Director

New York  
James Ciervo, Director

Erie, Pennsylvania  
Brad Gleason, Director  
Julie Hartmann, Director

Allegheny County, Pennsylvania  
Morgan Lesoski, Director

Butler County, Pennsylvania  
Jean Bowen, Director

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Melissa Knight, Director

Washington County, Pennsylvania  
Cherie Dixon, Director

Westmoreland County, Pennsylvania  
Jamie Bostard, Director



**TWILIGHT WISH FOUNDATION**  
Financial Statements and Accountants' Audit Report  
Year Ended June 30, 2018

**Prepared by: Cherie Degon, CPA, MBA**  
87 Park Place, Oreland, Pennsylvania 19075  
215-237-5115



**TWILIGHT WISH FOUNDATION  
FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018**

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## Cherie L. Degon, CPA, MBA

Your Premier Accounting, Audit & Tax Partner

87 Park Place  
Oreland, PA 19075

Phone: 215.237.5115  
Email: [Cherie@CherieDegonLLC.com](mailto:Cherie@CherieDegonLLC.com)  
Web: [www.CherieDegonLLC.com](http://www.CherieDegonLLC.com)

### Independent Auditor's Report

To Board of Directors  
Twilight Wish Foundation  
Doylestown, PA 18901

We have audited the accompanying statement of financial position of the Twilight Wish Foundation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

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

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 misstatements 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 the Twilight Wish Foundation as of June 30, 2018 and 2017 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.



Cherie Degon, CPA, MBA  
Oreland, Pennsylvania  
August 29, 2018



**TWILIGHT WISH FOUNDATION  
STATEMENT OF FINANCIAL POSITION  
AS OF JUNE 30, 2018  
ASSETS**

	June 30, 2018	June 30, 2017
Current Assets:		
Cash	113,623	104,693
Inventory	2,182	2,216
Refunds Receivable	258	
Total Current Assets	<u>\$ 116,063</u>	<u>\$ 106,909</u>
Property and Equipment		
Net Property and Equipment (Note 4)	<u>6,321</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 122,384</u></u>	<u><u>\$ 106,909</u></u>

**LIABILITIES AND NET ASSETS**

Current Liabilities:		
Accounts payable and accrued expenses	\$ 1,945	\$ 15,933
Security Deposit	250	250
Accrued Payroll Taxes	1,499	1,207
Accrued Payroll	1,617	1,411
Line of Credit (Note 5)	-	-
Loan Payable - Bank (Note 6)	-	2,150
Total Current Liabilities	<u>\$ 5,311</u>	<u>\$ 20,951</u>
Long-Term Liabilities		
Loans Payable - Bank, Net of Current Portion (Note 6)	<u>-</u>	<u>925</u>
<b>Total Liabilities</b>	<u>\$ 5,311</u>	<u>\$ 21,876</u>
Net Assets:		
Unrestricted Net Assets	\$ 106,521	\$ 71,448
Temporarily Restricted Net Assets (Note 3)	\$ 10,552	\$ 13,585
Total Net Assets	<u>\$ 117,073</u>	<u>\$ 85,033</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 122,384</u></u>	<u><u>\$ 106,909</u></u>

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



**TWILIGHT WISH FOUNDATION  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2018**

	June 30, 2018	June 30, 2017
Changes in unrestricted net assets:		
Public Support and Revenue		
Grants	\$ 68,555	\$ 43,360
Donations	78,262	90,223
In-Kind Donations (Note 3)	8,128	16,347
Donated Services (Note 3)	220,495	213,348
Fundraising Income	20,517	29,342
Product Sales Net of Cost of Goods Sold of \$1178	691	1,708
Miscellaneous Income	511	0
Interest	171	152
	<hr/>	<hr/>
Total revenues and support	\$ 397,330	\$394,480
Expenses:		
Program	\$330,586	\$340,076
General and administrative	19,377	22,174
Fundraising	15,327	18,886
	<hr/>	<hr/>
Total expenses	\$365,290	\$381,136
	<hr/>	<hr/>
Increase (decrease) in unrestricted net assets	\$32,040	\$13,344
	<hr/>	<hr/>
Increase (decrease) in total net assets	\$32,040	\$13,344
	<hr/>	<hr/>
Beginning Total Net Assets	\$ 85,033	\$ 71,689
Ending Total Net Assets	\$ 117,073	\$ 85,033

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



**TWILIGHT WISH FOUNDATION  
STATEMENT OF CHANGES IN NET ASSETS  
YEAR ENDED JUNE 30, 2018**

Net Assets, Beginning	\$71,448	\$13,585	\$85,033
Increase (decrease) in net assets from operations	32,040	0	32,040
Net assets temporarily restricted by donor (Note 3)	3,033	(3,033)	-
Net assets, ending	<u>\$106,521</u>	<u>\$10,552</u>	<u>\$117,073</u>

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





**TWILIGHT WISH FOUNDATION  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2018**

	June 30, 2018			June 30, 2017
	Program	General and Administrative	Fundraising	Total
Board Expenses	167	11	9	187
Consulting Services	4,450	300	250	5,000
Depreciation Expense	-	1,244	-	1,244
Donated Professional Services	-	-	-	-
Dues & Seminars	-	35	-	35
Finance Charges	-	992	-	992
Fundraising Expenses	-	-	8,421	8,421
Government Filing Fees	-	825	-	825
Insurance	2,857	193	160	3,210
Interest Expense	-	325	-	325
Maintenance and Repairs	-	1,089	-	1,089
Marketing Expense	-	-	3,808	3,808
Miscellaneous	-	-	-	-
Office Supplies	1,891	127	107	2,125
Payroll Expense	38,257	2,579	2,149	42,985
Program Direct Costs	275,437	-	-	275,437
Rent	-	11,150	-	11,150
Travel Expenses	1,374	93	77	1,544
Utilities	6,153	414	346	6,913
<b>Total</b>	<b>330,586</b>	<b>19,377</b>	<b>15,327</b>	<b>365,290</b>
				<b>381,136</b>

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



**TWILIGHT WISH FOUNDATION  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2018**

	June 30, 2018	June 30, 2017
<b>OPERATING ACTIVITIES</b>		
Increase in total net assets	\$ 32,040	\$ 13,344
Net Increase in Net Assets	\$ 32,040	\$ 13,344
Adjustments to reconcile increase in total net assets to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
(Increase) decrease in operating assets:		
Refunds Receivable	\$ (258)	\$ -
Deposits	-	300
Inventory	34	89
Depreciation	1,244	1,280
Increase (decrease) in operating liabilities:		
Accrued Expenses	(13,987)	2,462
Accrued Payroll Taxes	291	(394)
Accrued Payroll	206	(416)
Security Deposit	-	250
Net Cash provided (Used) by operating activities	\$ 19,570	\$ 16,915
<b>INVESTING ACTIVITIES</b>		
Fixed Assets, Computers	(2,315)	-
Fixed Assets, Website	(5,250)	-
Net Cash provided (Used) by Investing Activities	\$ (7,565)	\$ -
<b>FINANCING ACTIVITIES</b>		
Line of Credit	-	(5,000)
Loan Payable - Bank	(3,075)	(2,050)
Net Cash provided (Used) by Financing Activities	\$ (3,075)	\$ (7,050)
Net Cash Increase for the period	\$ 8,930	\$ 9,865
Cash Balance, beginning	\$ 104,693	\$ 94,828
Cash Balance, ending	\$ 113,623	\$ 104,693

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



**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018**

**1. Subsequent Events**

As required by FASB ASC 855-10-50-1, subsequent events have been evaluated for the Twilight Wish Foundation from June 30, 2018 through August 29, 2018 which is the date the financial statements were available to be issued.

**2. Organization:**

Twilight Wish Foundation (the "Foundation") is a not-for-profit organization incorporated under the laws of the Commonwealth of Pennsylvania in December of 2003. The Foundation was organized for charitable purposes. 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 Foundation seeks to increase awareness of the importance of thanking older generations and to provide a mechanism to facilitate elder wish granting. The major sources of revenue are in-kind services, donations, grants, corporate sponsorship and special events.

**3. Summary of Significant Accounting Policies:**

**Basis of Accounting:**

The Foundation's financial statements are prepared on the accrual basis of accounting in accordance with FASB ACS 958-205-45 (Formerly SFAS 117), "*Financial Statements of Not-for-Profit Organizations*". Under FASB ACS 958-205-45, NCI is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

**Financial Statement Presentation:**

Net assets and revenues, gains and losses are classified into three classes of net assets based on the existence or absence of donor-imposed restrictions. The three classes of net asset categories are as follows:

*Unrestricted* – Net assets which are free of donor-imposed restrictions; all revenues, gains and losses that are not changes in permanently or temporarily restricted assets.

*Temporarily Restricted* – Net assets whose use by the Foundation is limited by donor imposed stipulations that either expire by passage of time or that can be fulfilled or removed by actions of the Foundation pursuant to those stipulations. If temporarily restricted assets will be used within one year, they are considered unrestricted. There were \$10,552 of temporarily restricted net assets as of June 30, 2018 and \$13,585 as of June 30, 2017.

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



**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018**

*Permanently Restricted* – Net assets whose use by the Foundation is limited by donor-imposed stipulations that neither expire with the passage of time nor that can be fulfilled or otherwise removed by actions of the Foundation. There were no permanently restricted net assets as of June 30, 2018 and 2017.

**Use of Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America 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 these estimates.

**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.

**Contributions and Donations:**

The Foundation accounts for contributions in accordance with Statement of Financial Accounting Standards No. 116 (SFAS 116), "Accounting for Contributions Received and Contributions Made". Contributions are generally recorded as revenue at the time of receipt. Promises to give are recognized as revenue in the period made if they are unconditional promises. Conditional promises are recorded when the conditions have been met. Unconditional promises to give gifts and donated services are recorded at their fair market value when the gifts are made and/or the services are performed.

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





**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018**

**Cash and Cash Equivalents:**

In general, for purposes of the statement of cash flows, the Foundation considers all highly liquid investments with maturities of six months or less and certificates of deposits to be cash equivalents.

**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 the 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 year ended June 30, 2018 was \$1,244 and \$1,280 for 2017.

**Income Taxes:**

The Organization is a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes pursuant to Section 501(a) of the Internal Revenue Code. The organization is also exempt from Pennsylvania taxation under the applicable provisions of the commonwealth's non-profit organization statutes.

US GAAP requires entities to evaluate, measure, recognize and disclose any uncertain income tax positions taken on their income tax returns. Management has evaluated the impact of this standard on its financial statements and believes that there are no uncertain tax positions.

The income tax returns of the Foundation are subject to examination by the Internal Revenue Services and other various taxing authorities, generally for three years after they are filed.

The Foundation recognizes accrued interest and penalties associated with uncertain tax positions, if any, as a miscellaneous expense. There were no income tax related interest and penalties recorded for the year ended June 30, 2018 and 2017.

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



**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018**

**Advertising and marketing:**

Advertising and marketing costs are expensed as incurred. There was \$3,808 of advertising and marketing costs incurred for the year ended June 30, 2018 and \$1,869 during 2017.

**In-kind donations and Donated 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. In-kind donations in the form of medical and other supplies and specialized volunteer services hours for the Foundation's programs had an estimated value of \$8,128 and \$16,347 for the years ended June 30, 2018 and 2017 respectively.

There were \$220,495 of donated other services during the year ending June 30, 2018 compared to \$213,348 during 2017. Included in the Donated Services is the value of donated time from the Board Chair, other board members and Chapter Directors of the Foundation, which is calculated on the hours donated valued at a competitive hourly rate. This information is included in the financial statements because it is useful in understanding the magnitude of the organization's operations, including its dependency on these in-kind contributions.

The financial statements show Twilight Wish Foundation is a highly efficient non-profit, with 90% of total expenses going directly to granting wishes and program services. This is an improvement from 89% total expenses to program services during 2017 and both years exceeded the 80% charitable best practice. Donated services and other In-Kind Donations in the amount of \$228,623 comprise over half of the Foundation's revenue of \$397,330, enabling the Foundation to continue its mission and to add value to more than double the amount of every dollar donated in cash.

**Net Asset Restrictions:**

As of June 30, 2018 \$10,552 of net assets were identified as temporarily restricted. These funds are restricted by the donor for the purpose and use of granting of wishes. The funds are temporarily restricted until the wishes are granted. There were \$13,585 of temporarily restricted net assets as of June 30, 2017.

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



**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018**

4. Property and Equipment

Property and Equipment are summarized by major classification as follows for the year ended June 30, 2018 and 2017:

	June 30, 2018	June 30, 2017
Computers	\$ 20,249	\$ 23,905
Equipment	6,460	5,599
Website	5,250	2,000
Furniture	1,553	1,553
Total	<u>33,512</u>	<u>33,057</u>
Less: accumulated Depreciation	<u>(27,191)</u>	<u>(33,057)</u>
Net Property and Equipment	<u>6,321</u>	<u>(0)</u>

Line of Credit

The Foundation has a commercial line of credit with a local bank which provides borrowings up to \$25,000 at an interest rate of 6.25% with the Foundation's assets as collateral. As of June 30, 2018 there was no outstanding balance due. The outstanding balance as of June 30, 2017 was \$5,000. The Line of credit has provisions through November 15, 2019.

5. Loan

The Foundation had a five year promissory note with a local Pennsylvania bank at an interest rate of 4.65% paid in \$187.41 installments due monthly. The balance was \$3,075 as of June 30, 2017. As of June 30, 2018, the Foundation has paid the note in full.

6. Cash Balances

The Foundation maintains bank accounts in a single financial institution. The standard insurance amount is \$250,000 per depositor, per insured bank, for each account ownership category. The Foundation has not exceeded the maximum insured amount as of June 30, 2018 and 2017.

7. Litigation

There are no pending or threatened litigations, claims and/or assessments. As of the date of this report, the Foundation's legal counsel is unaware of any unasserted claims or assessments or any financing statements filed under the Uniform Commercial Code or any other assignment of the Foundation's assets.

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





