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Form 990

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

Department of the Treasury  
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements

2011

Open to Public  
Inspection

A For the 2011 calendar year, or tax year beginning 10/01/11, and ending 09/30/12

B Check if applicable

Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization  
LUPUS FOUNDATION OF AMERICA  
PHILADELPHIA TRI-STATE CHAPTER

D Employer identification number

23-7080555

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

Room/suite

500 OLD YORK RD

110

E Telephone number

215-517-5070

City or town, state or country, and ZIP + 4

JENKINTOWN PA 19046

G Gross receipts \$ 656,659

F Name and address of principal officer

ANNETTE MYARICK  
SAME AS C ABOVEH(a) Is this a group return for affiliates?  Yes  NoH(b) Are all affiliates included?  Yes  No

If "No" attach a list (see instructions)

I Tax-exempt status  501(c)(3)  501(c) ( ) (insert no)  4947(a)(1) or  527

J Website ► WWW.LUPUSTRISTATE.ORG

K Form of organization  Corporation  Trust  Association  Other ►

L Year of formation 1986 M State of legal domicile PA

## Part I Summary

1 Briefly describe the organization's mission or most significant activities.

LUPUS FOUNDATION OF AMERICA (LFA), PHILADELPHIA TRI-STATE CHAPTER IS AN  
AFFILIATE CHAPTER OF THE LFA, THE FOREMOST NATIONAL NON-PROFIT VOLUNTARY  
HEALTH ORGANIZATION DEDICATED TO FINDING THE CAUSES OF AND CURE FOR LUPUS2 Check this box ►  if the organization discontinued its operations or disposed of more than 25% of its net assets

3 15

3 Number of voting members of the governing body (Part VI, line 1a)

4 15

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 6

5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)

6 480

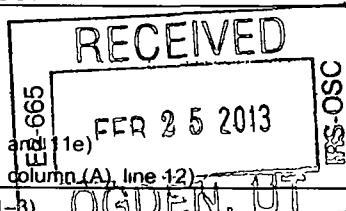
6 Total number of volunteers (estimate if necessary)

7a 0

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b 0

b Net unrelated business taxable income from Form 990-T, line 34



Prior Year Current Year

524,886 570,122

3,415 13,943

334 296

-34,860 -65,039

493,775 519,322

7,947 12,933

0 0

246,966 272,236

0 0

43,771 217,982

217,982 233,657

472,895 518,826

20,880 496

Beginning of Current Year End of Year

378,613 393,948

74,984 89,823

303,629 304,125

Net Assets

Fund Balances

MAY 13 2013

Expenses

Revenue

CARRIED

Net Assets

Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

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## LUPUS FOUNDATION OF AMERICA

Form 990 (2011) PHILADELPHIA TRI-STATE CHAPTER, INC.

23-7080555

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## Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III 

1 Briefly describe the organization's mission

SEE SCHEDULE O

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 and section 4947(a)(1) trusts 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 \$ 72,485 including grants of \$ 10,600 ) (Revenue \$ )  
**SUPPORTS LUPUS RESEARCH RELATED TO THE DIAGNOSIS, TREATMENT AND THE ULTIMATE GOAL OF FINDING A CURE FOR LUPUS.**

4b (Code ) (Expenses \$ 351,216 including grants of \$ 2,333 ) (Revenue \$ 13,943 )  
**SUPPORTS PROGRAMS AND SERVICES THAT INCREASE PUBLIC AWARENESS AND UNDERSTANDING OF LUPUS AND ITS HEALTH CONSEQUENCES; INCREASE AWARENESS AND UNDERSTANDING OF LUPUS IN THE MEDICAL COMMUNITY; AND IMPROVE THE QUALITY OF LIFE OF PEOPLE LIVING WITH LUPUS AND THEIR FAMILIES AND CAREGIVERS THROUGH EDUCATION, SUPPORT AND OTHER ASSISTANCE.**

4c (Code ) (Expenses \$ ) including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)

(Expenses \$ ) including grants of \$ ) (Revenue \$ )

4e Total program service expenses ► 423,701

## LUPUS FOUNDATION OF AMERICA

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## 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)? If "Yes," complete Schedule A	1 <input checked="" type="checkbox"/>	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 <input checked="" type="checkbox"/>	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3 <input checked="" type="checkbox"/>	
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 <input checked="" type="checkbox"/>	
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? If "Yes," complete Schedule C, Part III	5 <input checked="" type="checkbox"/>	
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? If "Yes," complete Schedule D, Part I	6 <input checked="" type="checkbox"/>	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7 <input checked="" type="checkbox"/>	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 <input checked="" type="checkbox"/>	
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 <input checked="" type="checkbox"/>	
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 <input checked="" type="checkbox"/>	
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? If "Yes," complete Schedule D, Part VI	11a <input checked="" type="checkbox"/>	
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? If "Yes," complete Schedule D, Part VII	11b <input checked="" type="checkbox"/>	
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? If "Yes," complete Schedule D, Part VIII	11c <input checked="" type="checkbox"/>	
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? If "Yes," complete Schedule D, Part IX	11d <input checked="" type="checkbox"/>	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e <input checked="" type="checkbox"/>	
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)? If "Yes," complete Schedule D, Part X	11f <input checked="" type="checkbox"/>	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a <input checked="" type="checkbox"/>	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b <input checked="" type="checkbox"/>	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 <input checked="" type="checkbox"/>	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a <input checked="" type="checkbox"/>	
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? If "Yes," complete Schedule F, Parts I and IV	14b <input checked="" type="checkbox"/>	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15 <input checked="" type="checkbox"/>	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16 <input checked="" type="checkbox"/>	
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? If "Yes," complete Schedule G, Part I (see instructions)	17 <input checked="" type="checkbox"/>	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 <input checked="" type="checkbox"/>	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19 <input checked="" type="checkbox"/>	
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a <input checked="" type="checkbox"/>	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b <input checked="" type="checkbox"/>	

## LUPUS FOUNDATION OF AMERICA

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## Part IV Checklist of Required Schedules (continued)

21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

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? If "Yes," complete Schedule J

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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?

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?

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I

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? If "Yes," complete Schedule L, Part I

26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III

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, or key employee? If "Yes," complete Schedule L, Part IV

b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV

c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

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? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

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? If "Yes," complete Schedule R, Part VI

38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O

	Yes	No
21	X	
22	X	
23	X	
24a	X	
24b		
24c		
24d		
25a	X	
25b	X	
26	X	
27	X	
28a	X	
28b	X	
28c	X	
29	X	
30	X	
31	X	
32	X	
33	X	
34	X	
35a	X	
35b	X	
36	X	
37	X	
38	X	

## LUPUS FOUNDATION OF AMERICA

Form 990 (2011) PHILADELPHIA TRI-STATE CHAPTER, INC. 23-7080555

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V 

1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable  
 b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  
 c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

1a	2
1b	0

	Yes	No
1c	X	

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  
 b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?

2a	6
----	---

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?  
 b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O  
 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)?

3a	
3b	

4a	X
----	---

b If "Yes," enter the name of the foreign country ►  
 See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  
 b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  
 c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?

5a	
5b	
5c	

6a	X
----	---

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?  
 b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

6b	
----	--

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?  
 b If "Yes," did the organization notify the donor of the value of the goods or services provided?  
 c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?  
 d If "Yes," indicate the number of Forms 8282 filed during the year  
 e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  
 f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  
 g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?  
 h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?

7d	
----	--

7e	X
----	---

7f	X
----	---

7g	
----	--

7h	
----	--

8 **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

8	
---	--

**9 Sponsoring organizations maintaining donor advised funds.**

a Did the organization make any taxable distributions under section 4966?  
 b Did the organization make a distribution to a donor, donor advisor, or related person?

9a	
----	--

9b	
----	--

**10 Section 501(c)(7) organizations.** Enter:

a Initiation fees and capital contributions included on Part VIII, line 12  
 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities

10a	
10b	

**11 Section 501(c)(12) organizations.** Enter:

a Gross income from members or shareholders  
 b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)

11a	
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

12a	
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?  
 Note. See the instructions for additional information the organization must report on Schedule O

13a	
-----	--

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?**

b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

14a	
14b	X

# LUPUS FOUNDATION OF AMERICA

Form 990 (2011) **PHILADELPHIA TRI-STATE CHAPTER, INC. 23-7080555**

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**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 in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI

## Section A. Governing Body and Management

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 in Schedule O

1a **15**

1b Enter the number of voting members included in line 1a, above, who are independent

1b **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, or 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 in Schedule O

9 **X**

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

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?

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done

12b **X**

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

b Other officers or key employees of the organization

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)

15a **X**

15b **X**

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 ► **PA, NJ, DE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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

19 Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization: ► **ANNETTE MYARICK**

**500 OLD YORK ROAD, SUITE 110**

**PA 19046**

**215-517-5070**

**JENKINTOWN**

## LUPUS FOUNDATION OF AMERICA

Form 990 (2011) PHILADELPHIA TRI-STATE CHAPTER, INC 23-7080555

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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question 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

List persons in the following order: individual trustees or directors; institutional trustees, officers, key employees, highest compensated employees, and former such persons

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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	
		Off director	Individ ual instee	Institutional instee	Officer	Key employee	Highest compensated			
(1) JOSEPH A. ARNOLD, ESQ PAST CHAIR	3.00	X		X				0	0	0
(2) STACEY L. FITCH, VICE CHAIR	D.O. 5.00	X		X				0	0	0
(3) DEBRA L. RIEGEL, CHAIR	JEPSON, CPP 5.00	X		X				0	0	0
(4) BENJAMIN S. LUPIN, ESQ. BOARD MEMBER	2.00	X						0	0	0
(5) RYAN C. KILLIAN, BOARD MEMBER	2.00	X						0	0	0
(6) LEYLA MORENO, BOARD MEMBER	2.00	X						0	0	0
(7) MONNA MORTON, BOARD MEMBER	2.00	X						0	0	0
(8) ANDREW B. SACKS, BOARD MEMBER	ESQ. 2.00	X						0	0	0
(9) ALPHONSO SCARBOROUGH, MSED, SECRETARY	5.00	X		X				0	0	0
(10) JOSEPH HOGAN, CPA, BOARD MEMBER	2.00	X						0	0	0
(11) JAMES STEWART, TREASURER	5.00	X		X				0	0	0
(12) ROBYN WATERMAN, BOARD MEMBER	2.00	X						0	0	0
(13) IAN WAXMAN, BOARD MEMBER	2.00	X						0	0	0
(14) JULIE W. PETROVICK, BOARD MEMBER	2.00	X						0	0	0

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Form 990 (2011)

PHILADELPHIA TRI STATE CHAPTER, INC.

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## Part VII

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(15) KAREN G VON WINEUSH, ESQ. BOARD MEMBER	2.00	X					0	0	0
(16) ANNETTE MYARICK CEO	40.00		X				70,249	0	15,478
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
1b Sub-total							70,249		15,478
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							70,249		15,478
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►	0								
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual							3		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							4		X
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							5		X

## 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

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 ►

0

## LUPUS FOUNDATION OF AMERICA

## PHILADELPHIA TRI-STATE CHAPTER, INC. 23-7080555

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## Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts					
1a Federated campaigns	1a				
b Membership dues	1b	10,755			
c Fundraising events	1c	415,358			
d Related organizations	1d				
e Government grants (contributions)	1e	20,900			
f All other contributions, gifts, grants, and similar amounts not included above	1f	123,109			
g Noncash contributions included in lines 1a-1f		\$ 17,871			
h Total. Add lines 1a-1f	►	570,122			
Program Service Revenue					
	Busn Code				
2a EDUCATIONAL MEETINGS	900099	13,943	13,943		
b					
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f	►	13,943			
Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts)	►	296			296
4 Income from investment of tax-exempt bond proceeds	►				
5 Royalties	►				
6a Gross rents	(i) Real	(ii) Personal			
b Less rental exps					
c Rental inc or (loss)					
d Net rental income or (loss)	►				
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis & sales exps					
c Gain or (loss)					
d Net gain or (loss)	►				
8a Gross income from fundraising events (not including \$ 415,358 of contributions reported on line 1c)					
See Part IV, line 18	a	72,298			
b Less: direct expenses	b	137,337			
c Net income or (loss) from fundraising events	►		-65,039		-65,039
9a Gross income from gaming activities See Part IV, line 19	a				
b Less: direct expenses	b				
c Net income or (loss) from gaming activities	►				
10a Gross sales of inventory, less returns and allowances	a				
b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory	►				
Miscellaneous Revenue	Busn. Code				
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d	►	519,322	13,943	0	-64,743
12 Total revenue. See instructions.	►				

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## LUPUS FOUNDATION OF AMERICA

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PHILADELPHIA TRI-STATE CHAPTER, INC.

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**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) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question 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 governments and organizations in the U.S. See Part IV, line 21	10,600	10,600		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	2,333	2,333		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	104,576	96,922	3,827	3,827
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	149,635	97,655	25,990	25,990
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	3,424	2,602	411	411
10 Payroll taxes	14,601	9,721	2,440	2,440
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	8,800	6,448	1,867	485
d Lobbying	271	271		
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	9,083	8,984	99	
12 Advertising and promotion	24,482	22,347	1,770	365
13 Office expenses	42,504	36,495	4,960	1,049
14 Information technology				
15 Royalties				
16 Occupancy	35,073	26,655	4,209	4,209
17 Travel	6,427	6,086	341	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,468	23,006	892	570
20 Interest				
21 Payments to affiliates	44,727	44,727		
22 Depreciation, depletion, and amortization	7,489	5,691	899	899
23 Insurance	4,020	3,149	497	374
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a CREDIT CARD FEES/ON-LINE	25,225	19,183	3,021	3,021
b MISCELLANEOUS	1,088	826	131	131
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	518,826	423,701	51,354	43,771
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 ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

## LUPUS FOUNDATION OF AMERICA

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PHILADELPHIA TRI-STATE CHAPTER, INC

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## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	66,757	1	96,292
	2 Savings and temporary cash investments	217,618	2	227,997
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	35,094	4	23,494
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	41,110	9	32,620
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	51,231		
	b Less: accumulated depreciation	18,034	10c	13,545
	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		15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)	378,613	16	393,948
Liabilities	17 Accounts payable and accrued expenses	13,780	17	16,098
	18 Grants payable		18	
	19 Deferred revenue	61,204	19	73,725
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	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		25	
	26 Total liabilities. Add lines 17 through 25	74,984	26	89,823
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	254,119	27	254,350
	28 Temporarily restricted net assets	7,010	28	7,275
	29 Permanently restricted net assets	42,500	29	42,500
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	303,629	33	304,125
	34 Total liabilities and net assets/fund balances	378,613	34	393,948

Form 990 (2011)

# LUPUS FOUNDATION OF AMERICA

Form 990 (2011) **PHILADELPHIA TRI-STATE CHAPTER, INC.** 23-7080555

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## Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	1	519,322
2	2	518,826
3	3	496
4	4	303,629
5	5	0
6		304,125

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

1 Accounting method used to prepare the Form 990:  Cash  Accrual  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?  
 b Were the organization's financial statements audited by an independent accountant?  
 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 in Schedule O  
 d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

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?  
 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 in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		<input checked="" type="checkbox"/>
2b	<input checked="" type="checkbox"/>	
2c	<input checked="" type="checkbox"/>	
3a		<input checked="" type="checkbox"/>
3b		

Form 990 (2011)

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No. 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization

**LUPUS FOUNDATION OF AMERICA  
PHILADELPHIA TRI-STATE CHAPTER**

Employer identification number  
**23-7080555**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, 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 )  
 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 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.)  
 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).  
 11  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 that describes the type of supporting organization and complete lines 11e through 11h.  
 a  Type I      b  Type II      c  Type III—Functionally integrated      d  Type III—Other  
 e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)  
 f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box   
 g  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?  
 (ii) A family member of a person described in (i) above?  
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?  
 h  Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2011

## LUPUS FOUNDATION OF AMERICA

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Schedule A (Form 990 or 990-EZ) 2011

PHILADELPHIA TRI-STATE CHAPTER, INC.

## Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(v) 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 IV)						
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 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2011. 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—2010. 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—2011. 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 IV 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—2010. 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 IV 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"/>	

## LUPUS FOUNDATION OF AMERICA

Schedule A (Form 990 or 990-EZ) 2011

PHILADELPHIA TRI STATE CHAPTER, INC.

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

(Complete only if you checked the box on line 9 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	522,120	523,946	568,220	524,886	570,122	2,709,294
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	9,992	4,742	3,990	3,415	13,943	36,082
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	532,112	528,688	572,210	528,301	584,065	2,745,376
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	30,000	25,000	50,000			105,000
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						
c Add lines 7a and 7b	30,000	25,000	50,000			105,000
8 Public support (Subtract line 7c from line 6 )						2,640,376

## Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	532,112	528,688	572,210	528,301	584,065	2,745,376
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	5,661	2,124	548	334	296	8,963
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	5,661	2,124	548	334	296	8,963
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 IV )						
13 Total support. (Add lines 9, 10c, 11, and 12.)	537,773	530,812	572,758	528,635	584,361	2,754,339
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 2011 (line 8, column (f) divided by line 13, column (f))	15	95.86 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	94.34 %

## Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	1 %
19a 33 1/3% support tests—2011. 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	► <input checked="" type="checkbox"/>	
b 33 1/3% support tests—2010. 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	► <input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	► <input type="checkbox"/>	

**Part IV**

**Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE C**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2011**

**Open to Public  
Inspection**

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.

► See separate instructions.

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

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

Name of organization	<b>LUPUS FOUNDATION OF AMERICA PHILADELPHIA TRI-STATE CHAPTER</b>	Employer identification number
		<b>23-7080555</b>

**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 expenditures ► \$
- 3 Volunteer hours

**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  
 Yes  No

**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-
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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**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

<b>Limits on Lobbying Expenditures</b> (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 (grass roots 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 instructions for lines 2a through 2f on page 4.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(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) 2011

## LUPUS FOUNDATION OF AMERICA

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**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 to 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		
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	X		
i Other activities?	X		271
j Total Add lines 1c through 1i			271
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 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) if 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**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4, Part I-C, line 5, Part II-A, and Part II-B, line

1 Also, complete this part for any additional information

**SCHEDULE C, PART II-B, LINE 1****LUPUS ADVOCACY****SCHEDULE C, PART IV, ADDITIONAL INFORMATION****PART II-B, LINE 1 (I), OTHER LOBBYING ACTIVITIES:****TRAVEL EXPENSES**

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~~PHILADELPHIA TRI STATE CHAPTER, INC.~~

**Part IV** Supplemental Information (continued)

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
 ► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2011**Open to Public  
Inspection

Name of the organization

**LUPUS FOUNDATION OF AMERICA  
PHILADELPHIA TRI-STATE CHAPTER**

Employer identification number

**23-7080555****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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?  Yes  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?  Yes  No

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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
2a Total number of conservation easements	
2b Total acreage restricted by conservation easements	
2c Number of conservation easements on a certified historic structure included in (a)	
2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	

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, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, 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 XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 XIV, the text of the footnote to its financial statements that describes these items

1b If the organization elected, as permitted under SFAS 116 (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) Revenues included in 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 SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	► \$
b Assets included in Form 990, Part X	► \$

## LUPUS FOUNDATION OF AMERICA

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**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 are a significant use of its collection items (check all that apply)

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> 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 XIV.

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" to 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 XIV and complete the following table

c Beginning balance  
 d Additions during the year  
 e Distributions during the year  
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if the organization answered "Yes" to 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	42,500	42,500	42,500	42,500	
b Contributions					
c Net investment earnings, gains, and losses	18	28	38	564	
d Grants or scholarships	18	28	38	564	
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	42,500	42,500	42,500	42,500	

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 ► 100.00 %

c Temporarily restricted endowment ► %

The percentages in 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" to 3a(ii), are the related organizations listed as required on Schedule R?

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

**Part VI Land, Buildings, and Equipment.** 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				
b Buildings				
c Leasehold improvements				
d Equipment		51,231	37,686	13,545
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				13,545

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**Part VII Investments—Other Securities.** 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)		
(I)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►

**Part X Other Liabilities.** See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

## LUPUS FOUNDATION OF AMERICA

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**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	519,322
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	518,826
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	496
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	0
9	Total adjustments (net) Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	496

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	603,742
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	84,420
e	Add lines 2a through 2d	2e	84,420
3	Subtract line 2e from line 1	3	519,322
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 XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	519,322

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	603,246
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	84,420
e	Add lines 2a through 2d	2e	84,420
3	Subtract line 2e from line 1	3	518,826
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 XIV)	4b	0
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	518,826

**Part XIV Supplemental Information**

Complete this part to 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, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS****FINANCIAL ASSISTANCE TO INDIVIDUALS AFFLICTED WITH LUPUS.**

## Part XIV Supplemental Information (continued)

## PART XII, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

SPECIAL EVENT EXPENSES	\$	84,420
------------------------	----	--------

## PART XIII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

SPECIAL EVENT EXPENSES	\$	84,420
------------------------	----	--------

**SCHEDULE G**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
► Attach to Form 990 or Form 990-EZ. ► See separate instructions

OMB No 1545-0047

**2011**

Open To Public  
Inspection

Name of the organization

**LUPUS FOUNDATION OF AMERICA  
PHILADELPHIA TRI-STATE CHAPTER**

Employer identification number  
**23-7080555**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- a  Mail solicitations
- e  Solicitation of non-government grants
- b  Internet and email solicitations
- f  Solicitation of government grants
- c  Phone solicitations
- g  Special fundraising events
- d  In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(I) Name and address of individual or entity (fundraiser)	(II) Activity	(III) Did fundraiser have custody or control of contributions?	(IV) Gross receipts from activity	(V) Amount paid to (or retained by) fundraiser listed in col (I)	(VI) Amount paid to (or retained by) organization
Yes	No				
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
<b>Total</b>					

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

	(a) Event #1  <u>LUPUSLOOP/WALKS</u> (event type)	(b) Event #2  <u>LUPUS LINKS</u> (event type)	(c) Other events  <u>2</u> (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts  <u>399,439</u>	  <u>54,650</u>	  <u>33,567</u>	  <u>487,656</u>
	2 Less: Charitable contributions  <u>351,939</u>	  <u>34,412</u>	  <u>29,007</u>	  <u>415,358</u>
	3 Gross income (line 1 minus line 2)  <u>47,500</u>	  <u>20,238</u>	  <u>4,560</u>	  <u>72,298</u>
Direct Expenses	4 Cash prizes  <u>28,070</u>	  <u>1,678</u>	  <u>347</u>	  <u>30,095</u>
	5 Noncash prizes  <u>34,632</u>	  <u>18,658</u>	  <u>4,164</u>	  <u>57,454</u>
	6 Rent/facility costs  <u>41,410</u>	  <u>7,195</u>	  <u>1,183</u>	  <u>49,788</u>
	7 Food and beverages  <u>10 Direct expense summary Add lines 4 through 9 in column (d)</u>			  <u>137,337</u>
	8 Entertainment  <u>11 Net income summary Combine line 3, column (d), and line 10</u>			  <u>-65,039</u>

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue			
Direct Expenses	2 Cash prizes			
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses			
	6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d)			  <u>►</u>
	8 Net gaming income summary. Combine line 1, column d, and line 7			  <u>►</u>

9 Enter the state(s) in which the organization operates gaming activities

a Is the organization licensed to operate gaming activities in each of these states?  
b If "No," explain:

9a  Yes  No

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain:

10a  Yes  No

LUPUS FOUNDATION OF AMERICA  
PHILADELPHIA TRI-STATE CHAPTER, INC.

23-7080555

Page 3

11 Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in.

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$  
amount of gaming revenue retained by the third party ► \$ and the

c If "Yes," enter name and address of the third party

Name ►

Address ►

16 Gaming manager information:

Name ►

Gaming manager compensation ► \$

Description of services provided ►

Director/officer  Employee  Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

**SCHEDULE I**  
(Form 990)

OMB No. 1545-0047  
**2011**  
Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

Name of the organization

**LUPUS FOUNDATION OF AMERICA  
PHILADELPHIA TRI-STATE CHAPTER**

Employer identification number  
**23-7080555**

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000.

Part II can be duplicated if additional space is needed

1 (1)	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)		(g) Description of non-cash assistance	(h) Purpose of grant or assistance
						(f)	(g)		
(2)	CHILDREN'S HOSPITAL OF PHILADELPHIA 3401 CIVIC CENTER BLVD PHILADELPHIA PA 19104	501C3		7,600					
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

► 1

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

Schedule I (Form 990) (2011)

DAA

**Part III Grants and Other Assistance**

**Part III** can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information

**PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS**

RECIPIENTS OF LUPUS RESEARCH GRANTS ARE REQUIRED TO SUBMIT A FINAL REPORT, INCLUDING A BUDGET SUMMARY. RECIPIENTS OF THE GUGGENHEIM GRANT-IN-AID FUND ARE REQUIRED TO SUBMIT AN APPLICATION, INCLUDING A LETTER OF SUPPORT FROM THEIR HEALTH CARE PROVIDER. FUNDS ARE DISTRIBUTED DIRECTLY TO THE VENDOR.

**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.

OMB No 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization

**LUPUS FOUNDATION OF AMERICA  
PHILADELPHIA TRI-STATE CHAPTER**

Employer identification number  
**23-7080555**

**FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES  
AND PROVIDING SUPPORT, SERVICES AND HOPE TO ALL PEOPLE AFFECTED BY LUPUS.  
IN ADDITION TO OUR RESEARCH AND ADVOCACY INITIATIVES, THE PHILADELPHIA  
TRI-STATE CHAPTER REACHED MORE THAN 9,879 INDIVIDUALS THROUGH A VARIETY OF  
PUBLIC EDUCATION AND OUTREACH OFFERINGS, PROFESSIONAL EDUCATION PROGRAMS,  
AND PATIENT AND COMMUNITY SERVICES IN 2012.**

**FORM 990, PART VI, LINE 8B - DOCUMENTATION BY COMMITTEE EXPLANATION  
IT IS THE PRACTICE OF THE EXECUTIVE COMMITTEE, THE ONLY COMMITTEE WITH THE  
AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BOARD, TO ONLY WRITE MINUTES  
WHEN THERE IS AN ACTION TAKEN ON BEHALF OF THE GOVERNING BODY TO RECORD.  
THERE WERE NO ACTIONS TAKEN BY THE EXECUTIVE COMMITTEE ON BEHALF OF THE  
GOVERNING BODY DURING THE FISCAL YEAR ENDED SEPTEMBER 30, 2012. THE  
COMMITTEE PREPARES RECOMMENDATIONS FOR THE FULL BOARD'S CONSIDERATION AND  
VOTE.**

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
COPIES OF THE DRAFT 990 WERE PROVIDED TO THE BOARD OF DIRECTORS FOR THEIR  
REVIEW. THEY HAD 7 DAYS TO REVIEW THE FORM AND SUGGEST CHANGES. THE 990 WAS  
ALSO DISCUSSED IN DETAIL AT A BOARD MEETING. AT THE END OF THE 7 DAYS, ANY  
CHANGES THAT ARE SUGGESTED WILL BE MADE AND THE 990 APPROVED FOR FINAL  
RELEASE.**

**FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
BOARD MEMBERS ARE ASKED TO COMPLETE A CONFLICT OF INTEREST STATEMENT**

Name of the organization

LUPUS FOUNDATION OF AMERICA

Employer identification number  
23-7080555

PHILADELPHIA TRI-STATE CHAPTER, INC.

ANNUALLY, WHERE MEMBERS AGREE THAT THEY WILL IMMEDIATELY INFORM THE CHAIR OF THE BOARD AND BOARD MEMBERS OF ANY POTENTIAL CONFLICT OR PERCEIVED CONFLICT OF INTEREST.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL CEO'S COMPENSATION - THE EXECUTIVE COMMITTEE CONDUCTS A MARKET ASSESSMENT OF SIMILAR LEADERSHIP POSITIONS, WITHIN SIMILAR TYPES OF ORGANIZATIONS IN THE REGION. AS A CHAPTER, LFA'S CEO COMPENSATION PHILOSOPHY WARRANTS THAT LFA'S POSITION ITSELF TO BE WITHIN RANGE OF SIMILAR ORGANIZATIONS, WITH LIKE RESPONSIBILITIES, THAT GENERATE COMPARABLE ANNUAL REVENUES IN THE REGION. THE EXECUTIVE COMMITTEE USES 990S FROM OTHER ORGANIZATIONS AND THE 'OPPORTUNITY KNOCKS' SALARY REPORT. THE EXECUTIVE COMMITTEE BRINGS A RECOMMENDATION TO THE BOARD, WHICH IS THEN VOTED ON BY THE FULL BOARD IN AN EXECUTIVE SESSION.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C - CHANGE IN FINANCIAL REVIEW PROCESS AUDIT COMMITTEE REVIEW OF AUDITED FINANCIAL STATEMENTS. THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**LUPUS FOUNDATION OF AMERICA –  
PHILADELPHIA TRI-STATE CHAPTER, INC.**

**FINANCIAL STATEMENTS**

**YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

**LUPUS FOUNDATION OF AMERICA –  
PHILADELPHIA TRI-STATE CHAPTER, INC.**

**INDEX**

SEPTEMBER 30, 2012 AND 2011

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Statements of Functional Expenses	4 - 5
Statements of Cash Flows	6
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# SKLAR CARMOSIN

& Company • CERTIFIED PUBLIC ACCOUNTANTS

## ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Directors  
Lupus Foundation of America –  
Philadelphia Tri-State Chapter, Inc.  
Jenkintown, Pennsylvania

We have audited the accompanying statement of financial position of Lupus Foundation of America – Philadelphia Tri-State Chapter, Inc. as of September 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Lupus Foundation of America – Philadelphia Tri-State Chapter, Inc. as of September 30, 2011 were audited by other auditors whose report dated January 11, 2012 expressed an unqualified opinion on those statements.

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 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lupus Foundation of America – Philadelphia Tri-State Chapter, Inc. as of September 30, 2012, 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.

*Sklar, Carmosin & Company*

Jenkintown, PA  
January 11, 2013

## LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

STATEMENTS OF FINANCIAL POSITION  
SEPTEMBER 30, 2012 AND 2011

	2012	2011
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	281,789	241,875
Accounts Receivable	23,494	35,094
Prepaid Expenses and Deposits	<u>32,620</u>	<u>41,110</u>
<b>TOTAL CURRENT ASSETS</b>	<b>337,903</b>	<b>318,079</b>
Furniture and Equipment, Net of Accumulated Depreciation	13,545	18,034
Endowment Cash	<u>42,500</u>	<u>42,500</u>
<b>TOTAL ASSETS</b>	<b><u>393,948</u></b>	<b><u>378,613</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Accrued Expenses	16,098	13,780
Deferred Revenue	<u>73,725</u>	<u>61,204</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>89,823</b>	<b>74,984</b>
<b>NET ASSETS</b>		
Unrestricted	254,350	254,119
Temporarily Restricted	7,275	7,010
Permanently Restricted	<u>42,500</u>	<u>42,500</u>
<b>TOTAL NET ASSETS</b>	<b><u>304,125</u></b>	<b><u>303,629</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>393,948</u></b>	<b><u>378,613</u></b>

See accompanying notes and independent auditor's report.

LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

See accompanying notes and independent auditor's report.

## LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

STATEMENTS OF FUNCTIONAL EXPENSES  
SEPTEMBER 30, 2012 AND 2011

	2012				
	Program Services		Support Services		
Patient and Community Services	Research	Administration	Fundraising	Total	
Salaries and Payroll Taxes	181,054	10,059	30,176	30,176	251,465
Employee Benefits	14,956	831	2,492	2,492	20,771
Grants.					
Research	-	10,600	-	-	10,600
Other	2,333	-	-	-	2,333
Credit Card Fees/On-Line Services	18,176	1,007	3,021	3,021	25,225
Depreciation	5,391	300	899	899	7,489
Insurance	2,983	166	497	1,649	5,295
Marketing	12,419	-	-	5,502	17,921
Meetings and Conference Expense	20,487	326	892	35,457	57,162
National Organization Revenue Sharing	-	44,727	-	-	44,727
Postage	17,246	958	2,874	2,874	23,952
Printing	17,315	590	1,770	26,443	46,118
Professional Fees	13,296	655	1,966	8,802	24,719
Rent	25,252	1,403	4,209	4,209	35,073
Supplies	4,794	208	625	3,492	9,119
Telephone	8,764	487	1,461	1,461	12,173
Travel	5,968	124	341	1,583	8,016
Miscellaneous	782	44	131	131	1,088
<b>TOTAL</b>	<b><u>351,216</u></b>	<b><u>72,485</u></b>	<b><u>51,354</u></b>	<b><u>128,191</u></b>	<b><u>603,246</u></b>

See accompanying notes and independent auditor's report.

## LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

STATEMENTS OF FUNCTIONAL EXPENSES  
SEPTEMBER 30, 2012 AND 2011*(continued)*

	2011				
	Program Services		Support Services		
	Patient and Community Services	Research	Administration	Fundraising	Total
Salaries and Payroll Taxes	162,515	9,029	24,829	29,343	225,716
Employee Benefits	15,301	850	2,337	2,762	21,250
Grants:					
Research	-	6,000	-	-	6,000
Other	1,947	-	-	-	1,947
Credit Card Fees/On-Line Services	13,317	740	2,034	2,404	18,495
Depreciation	5,160	287	788	932	7,167
Insurance	3,305	184	505	1,849	5,843
Marketing	11,625	-	-	5,150	16,775
Meetings and Conference Expense	13,416	212	585	23,221	37,434
National Organization Revenue Sharing	-	45,264	-	-	45,264
Postage	12,305	684	1,880	2,222	17,091
Printing	15,792	399	1,096	18,903	36,190
Professional Fees	14,932	616	1,693	6,830	24,071
Rent	23,990	1,333	3,665	4,332	33,320
Supplies	5,938	290	797	2,902	9,927
Telephone	8,355	464	1,277	1,509	11,605
Travel	6,293	131	359	1,670	8,453
Miscellaneous	663	37	101	119	920
<b>TOTAL</b>	<b>314,854</b>	<b>66,520</b>	<b>41,946</b>	<b>104,148</b>	<b>527,468</b>

See accompanying notes and independent auditor's report.

## LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	496	20,880
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	7,489	7,167
(Loss) on Disposal of Equipment	-	126
Change in Assets and Liabilities:		
(Increase)/Decrease in:		
Accounts Receivable	11,600	5,325
Prepaid Expenses and Deposits	8,490	(6,770)
Increase/(Decrease) in:		
Accounts Payable and Accrued Expenses	2,318	4,458
Deferred Revenue	<u>12,521</u>	<u>4,296</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>42,914</u>	<u>35,482</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Furniture and Equipment	<u>(3,000)</u>	<u>(2,328)</u>
<b>NET INCREASE IN CASH</b>	<b>39,914</b>	<b>33,154</b>
<b>CASH - BEGINNING OF YEAR</b>	<b><u>284,375</u></b>	<b><u>251,221</u></b>
<b>CASH - END OF YEAR</b>	<b><u>324,289</u></b>	<b><u>284,375</u></b>

See accompanying notes and independent auditor's report.

LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

**NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES**

***Nature of Organization***

Lupus Foundation of America – Philadelphia Tri-State Chapter, Inc. (the Foundation) is a nonprofit organization, the purposes of which are (1) to improve the quality of life of people afflicted with lupus and their families and friends in the Southeastern Pennsylvania, Southern New Jersey and Delaware area through education, detection of the disease, and alleviation of suffering; (2) to eradicate the disease by providing research grants to qualified institutions and individuals; and (3) to support the programs and activities of Lupus Foundation of America, Inc. (the National Organization).

***Basis of Accounting***

The financial statements of the Foundation have been prepared on the accrual basis of accounting, whereby revenues are recognized when earned, and expenses are recognized when incurred.

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

***Financial Statement Presentation***

The financial statements have been prepared in accordance with accounting standards for contributions received. Generally, the standards prescribe that all contributions received, including unconditional promises to give, are recognized as revenue in the period received at their fair values. The standards also require that contributions received be distinguished between those that increase permanently restricted, temporarily restricted, and unrestricted net assets.

Additionally, the statements have been prepared in accordance with standards that require the classification of an organization's net assets, its revenue and expenses, and gains and losses based on the existence or absence of donor-imposed restrictions. It requires that amounts for each of three classes of net assets (permanently restricted, temporarily restricted, and unrestricted) be displayed in a statement of financial position and that the amounts of the change in each of the three classes of net assets be displayed in a statement of activities.

See independent auditor's report.

LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES *(continued)*

***Financial Statement Presentation (continued)***

Accordingly, net assets of the Foundation and changes therein are classified and reported as follows:

**Unrestricted net assets** – Net assets that are not subject to donor-imposed stipulations.

**Temporarily restricted net assets** – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Foundation and/or the passage of time and market gains from invested permanently restricted net assets which have not been expended. Use of realized gains is limited annually under state law.

**Permanently restricted net assets** – Net assets 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.

***Contributions***

Contributions, including unconditional promises to give, are recorded as revenue when received. Investments, property, and other non-cash contributions are recorded at fair value at the date of gift or bequest. Contributions are considered to be available for unrestricted use unless they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted or permanently restricted net assets and reported in the statement of activities as net assets released from temporary restrictions.

***Grants***

Grants are recorded as revenue as the services are performed. Grants receivable are stated at the amount management expects to collect from balances outstanding at year end. There were no grants receivable at September 30, 2012 and 2011.

***Special Events***

Revenue and expenses from special events are recognized during the period the event is held. Receipts received prior to the period when the event is held are recognized as deferred revenue. Expenses incurred prior to the period the event is held are recognized as prepaid expenses.

LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES *(continued)*

***Donated Materials and Services***

Many individuals volunteer their time and perform a variety of tasks that assist the Foundation in carrying out its programs. The value of that portion of these services which meets the requirements for recognition in the financial statements is recorded as both contributions and expenses in the accompanying statement of activities at its estimated value at the date of receipt. Donated materials and services of \$17,871 and \$7,951 were recorded for the years ended September 30, 2012 and 2011, respectively. These materials and services were used primarily in connection with the Lupus Loop/Walk for Lupus Now Programs and the Lupus Links.

***Cash***

The Foundation maintains its cash accounts in a commercial bank and in a money market account with a regulated investment company. The amount on deposit at the bank is insured by the Federal Deposit Insurance Corporation, and the amount on deposit at the regulated investment company is insured by the Securities Investor Protection Corporation. The Foundation has not experienced any losses in such accounts. The Foundation believes it is not exposed to any significant credit risk on cash.

***Accounts Receivable***

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Accounts receivable at September 30, 2012, consist of contributions and special event revenue, all of which is expected to be collected in fiscal year 2013.

***Furniture and Equipment***

Furniture and equipment are stated at cost. Major replacements and betterments greater than \$500 are capitalized while maintenance and repairs are expensed as incurred.

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. If the donor does not stipulate how long those donated assets must be maintained, then the Foundation reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Foundation reclassified temporarily restricted net assets to unrestricted net assets at that time.

LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES *(continued)*

***Furniture and Equipment (continued)***

Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. The estimated useful lives of depreciable assets are:

Classifications	Years
Computer Software and Equipment	3 – 5
Furniture and Fixtures	5

***Income Tax Status***

The Foundation is a qualified, not-for-profit educational organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, the Foundation is exempt from federal and state income taxes. The Foundation did not have any unrelated business income for the years ended September 30, 2012 and 2011 that would be subject to federal or state income taxes. Consequently, the accompanying financial statements do not reflect any provision for income taxes.

The Foundation accounts for uncertainty in income taxes using a recognition threshold of more-than-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainties occurs if the recognition threshold is met. Management determined there were no tax uncertainties that met the recognition threshold in 2012 and 2011.

The Foundation's Forms 990, Federal Return of Organization Exempt from Income Tax, for the years ended September 30, 2009 through September 30, 2012 remain subject to examination by the Internal Revenue Service.

***Functional Allocation of Expenses***

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

***Subsequent Events***

Management has evaluated subsequent events through January 11, 2013, the date which the financial statements were available to be issued.

LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

NOTE 2 – CASH

Cash at September 30, 2012 and 2011 consisted of the following:

	2012	2011
Firstrust Checking and Petty Cash	96,292	66,757
Firstrust Savings	106,930	96,595
Vanguard Money Market	<u>121,067</u>	<u>121,023</u>
	<u>324,289</u>	<u>284,375</u>

NOTE 3 – FURNITURE AND EQUIPMENT

A summary of furniture and equipment at September 30, 2012 and 2011 is as follows:

	2012	2011
Computer Software and Equipment	29,458	26,458
Furniture and Fixtures	<u>21,773</u>	<u>21,773</u>
	51,231	48,231
Less: Accumulated Depreciation	<u>(37,686)</u>	<u>(30,197)</u>
	<u>13,545</u>	<u>18,034</u>

Depreciation expense was \$7,489 and \$7,167 for the years ended September 30, 2012 and 2011, respectively.

NOTE 4 – DEFERRED REVENUE

Deferred revenue at September 30, 2012 and 2011 consisted of deferred special event revenues of \$73,725 and \$61,204, respectively.

Special event revenues received in the period before the event is held are deferred and recognized in the period in which the event is held.

LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

NOTE 5 – TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Temporarily restricted net assets held at September 30, 2012 and 2011 are available for the following purposes or future periods:

	2012	2011
Contributions, Grants, and Other		
Unexpended Revenues Available for:		
Lublin Memorial Fund	6,995	6,895
Other	<u>280</u>	<u>115</u>
	<u>7,275</u>	<u>7,010</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

	2012	2011
Purposes Restrictions Accomplished:		
Outreach, Education and Research	38,153	38,560
Financial Assistance	<u>723</u>	<u>573</u>
	<u>38,876</u>	<u>39,133</u>

Permanently restricted net assets of \$42,500 consisted solely of endowment funds at September 30, 2012 and 2011, the income from which is to be used to provide financial assistance to individuals afflicted with lupus.

NOTE 6 – ENDOWMENT FUNDS

The Foundation's endowment consists of one fund, <sup>1</sup> established to provide financial assistance to individuals afflicted with lupus who are unable to pay for medications and other lupus-related expenses. The Endowment includes donor-restricted funds only.

LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

NOTE 6 – ENDOWMENT FUNDS (*continued*)

***Interpretation of Relevant Law***

The Foundation follows Pennsylvania Act 141 required by the Commonwealth of Pennsylvania. Act 141 requires the historical dollar amount of a donor-restricted endowment fund to be preserved. The Foundation's donors have requested that the original amount of the endowment, \$42,500, remain intact, and that the income and any appreciated value be used for the purposes stated above. As a result of this, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, and (b) the original value of subsequent gifts to the permanent endowment (if any). The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation.

***Investment Return Objectives, Risk Parameters and Strategies***

The Foundation follows investment policies, approved by the Board of Directors, to preserve and protect its assets by earning a total return for the fund appropriate for the fund's time horizon, distribution techniques, and risk tolerance. Furthermore, the investments must provide a predictable stream of funding to programs supported by its endowment fund while also maintaining the purchasing power of those endowment assets over the long term. Endowment assets are invested in a Vanguard money market fund.

***Spending Policies***

As required by the donors, the Foundation can distribute the income of the fund.

During the year ended September 30, 2012, the Foundation had the following endowment-related activities.

	Temporarily Restricted	Permanently Restricted
Endowment Net Assets:		
Beginning of Year	-	42,500
Contributions	705	-
Investment Income	-	18
Amounts Appropriated	18	(18)
Financial Assistance	(723)	-
End of Year	<u>-</u>	<u>42,500</u>

See independent auditor's report.

## LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

## NOTE 7 – SPECIAL EVENTS

During the years ended September 30, 2012 and 2011, the Foundation conducted special events designed to inform supporters about current operations and activities, and to raise funds for the Foundation. The table below summarizes support received from these events, less costs for the direct benefits provided:

	Support	Expenses	2012 Net Proceeds	2011 Net Proceeds
Lupus Loop and Walk for Lupus Now	399,439	28,071	371,368	272,897
Lupus Links	54,650	20,335	34,315	33,002
Movie Mania	-	-	-	11,940
Bridge Tournament	10,199	4,511	5,688	7,314
Other	<u>23,368</u>	<u>-</u>	<u>23,368</u>	<u>18,347</u>
	<u>487,656</u>	<u>52,917</u>	<u>434,739</u>	<u>343,500</u>

## NOTE 8 – NATIONAL ORGANIZATION REVENUE SHARING EXPENSE

In accordance with the revenue sharing policy of the National Organization, the Foundation is required to remit a portion of its revenue to the National Organization. The revenue sharing expense is generally equal to 10% of the Foundation's total revenue, less applicable adjustments, as reported on its prior year IRS Form 990. The Foundation's revenue sharing expense for the years ended September 30, 2012 and 2011 was \$44,727 and \$45,264, respectively. Revenue shares for 2012 exclusively support the Lupus Foundation of America's national research program, *Bringing Down the Barriers*.

## NOTE 9 – RESEARCH GRANTS

Research grants were made to the following organizations for the years ended September 30, 2012 and 2011 as follows:

	2012	2011
University of Pennsylvania	1,500	4,000
Children's Hospital of Philadelphia	7,600	1,000
Temple University	<u>1,500</u>	<u>1,000</u>
	<u>10,600</u>	<u>6,000</u>

See independent auditor's report.

LUPUS FOUNDATION OF AMERICA – PHILADELPHIA TRI-STATE CHAPTER, INC.

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2012 AND 2011

NOTE 10 – OPERATING LEASE

The Foundation leases its office facilities in Jenkintown, Pennsylvania, pursuant to a non-cancelable lease that expires March 31, 2014. The rent expense for this office was \$25,154 and \$24,924 for the years ended September 30, 2012 and 2011, respectively.

Additionally, in 2008 the Foundation entered into a non-cancelable lease for office space in Wilmington, Delaware. The lease term is July 1, 2008 through June 30, 2013, and the rent expense was \$4,640 and \$4,375 for the years ended September 30, 2012 and 2011, respectively.

The minimum annual lease commitments for these leases are as follows:

Year Ending September 30,	Amount
2013	31,620
2014	<u>14,472</u>
	<u>46,092</u>