

# 40 YEARS

## Fiscal Year 2023 Annual Report

# Make-A-Wish<sup>®</sup>

GREATER PENNSYLVANIA  
AND WEST VIRGINIA

★ Celebrating 40 Years and 21,000 Wishes ★









*Since May 5, 1983, our chapter has granted...*



21,000+



WISHES







*I wish to have a shopping spree*

**Damien, 9**  
pulmonary condition





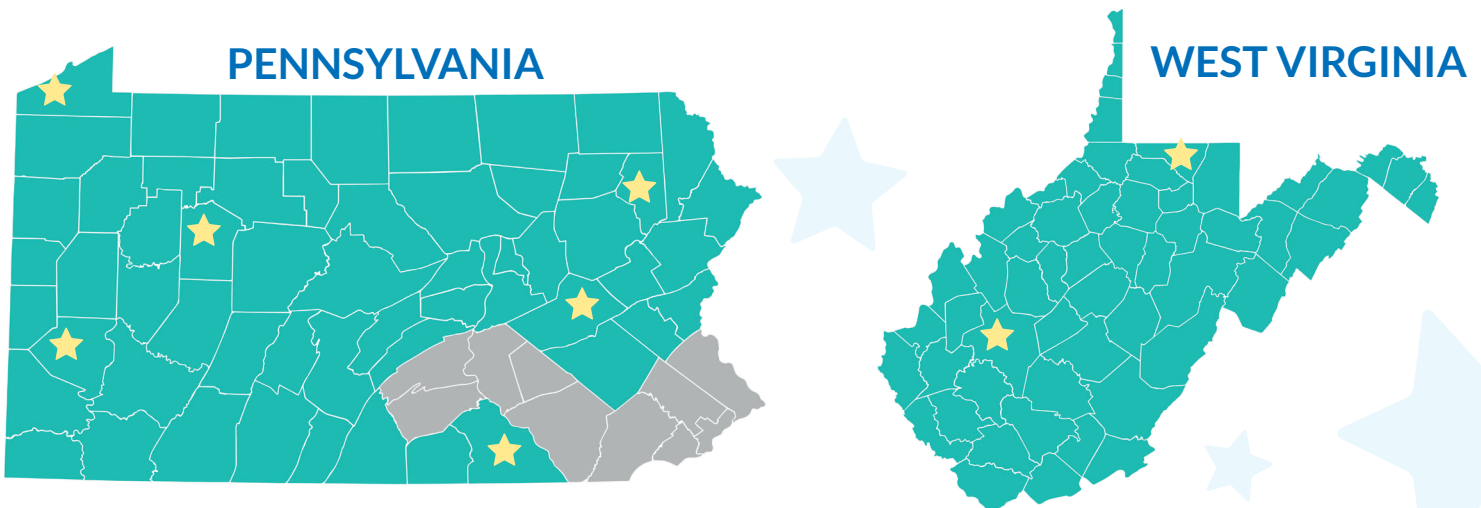
# Our Territory

## GREATER PENNSYLVANIA & WEST VIRGINIA

Our chapter proudly serves 57 counties in western, central and northeastern Pennsylvania and West Virginia. We operate solely through donations of individuals, corporations, organizations and foundations, as well as with the help of roughly 622 volunteers, including our Board of Directors.



Our headquarters is located in Pittsburgh, PA, with seven regional offices throughout Pennsylvania and West Virginia.



**521**  
wishes were granted in our 2023 Fiscal Year.



**622**  
volunteers made wishes come to life.

## The Impact of a WISH



**90%+**

of medical providers said a wish experience helps a child overcome feelings of sadness, hopelessness, anxiety, depression and loneliness.



**90%**

of medical providers said they have observed children increasing their compliance with treatment after learning they would receive a wish.



**91%**

of wish parents believe the wish experience gave their child a better chance of surviving their critical illness.



**90%**

of wish alumni said their wish gave them more confidence and boosted their self-esteem.



# Check out Chloe's *Moouuuuuu-ving* Wish Moment!

**Wish kid Chloe has had a long and hard road with treatment.** Diagnosed in 2021 with cancer, Chloe's life flipped upside down.

Despite her unimaginable diagnosis, her parents are constantly in awe of how Chloe has faced this situation. "She has the amazing ability to weather difficult situations with more grace and serenity than most adults are able to do," they said.

One of the only constants during this difficult time was her love for animals.

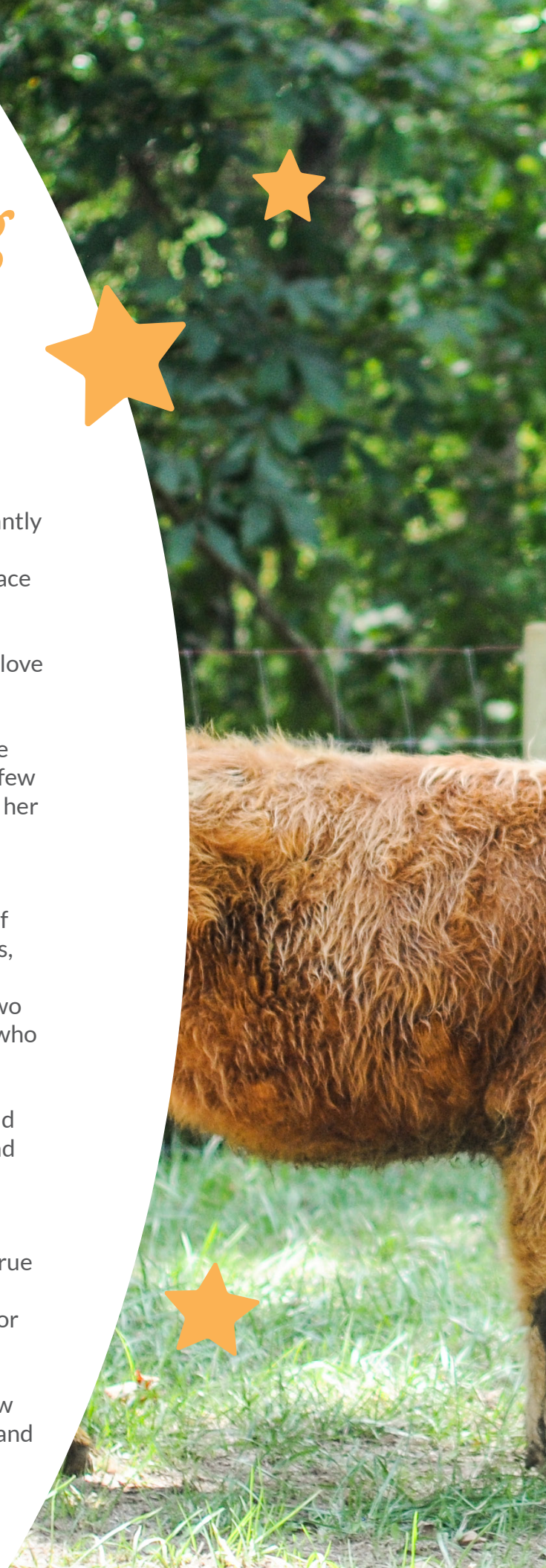
When Chloe learned that she would be receiving a wish, she knew that she wanted to expand her mini farm by adding a few more furry friends. Although larger livestock wouldn't fit in her backyard, Chloe was sure two mini Highland cows would be perfect.

Hailing from the Scottish Highlands, these micro versions of their full-sized counterparts are known for their fluffy coats, adorably tiny size, and, like Chloe, their ability to thrive in even the most inhospitable environments. It's fitting that two hardy highland cows get to spend their lives with a person who knows all about making the best out of a tough situation.

When the trailer finally rolled up Chloe's driveway, she could not contain her joy at her wish finally coming true. Fluffy and adorable, the two cows provided by Cyprus Ridge Farms satisfied every expectation.

Chloe and her family celebrated the joy of her wish-come-true with a party thrown by Tractor Supply, complete with feed, grooming tools and other items Chloe would need to care for her cows. The day could not have been more perfect.

As the family seeks victory over cancer for Chloe, they know that these mini-Highland cows will serve as a source of joy and hope in the years to come.







*I wish to have  
mini Highland  
cows*

**Chloe, 15**  
cancer



HAVE YOU EVER WONDERED WHAT

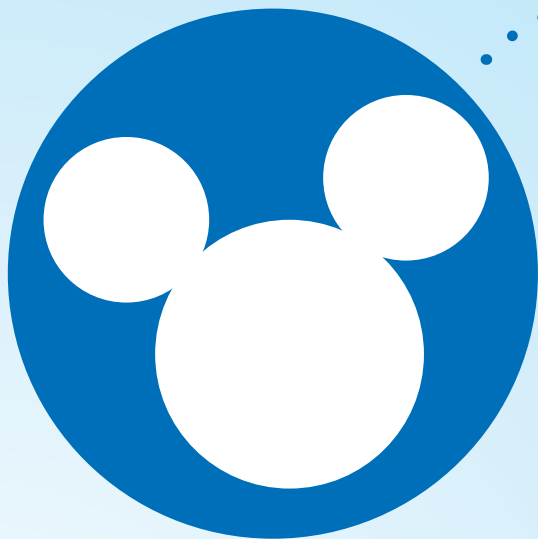
# 521 Wishes

LOOK LIKE?

In our 2023 Fiscal Year we have granted 521 wishes across our territories. This prolific number translates into endless possibilities for our wish kids. From playsets and puppies, to swimming with dolphins and exploring theme parks, our chapter has been creating life-changing moments for four decades since Bryan's wish in 1983.







**50%**  
DISNEY RESORTS



**28%**  
SHOPPING SPREES



**18%**  
OTHER TRAVEL



**3%**  
CELEBRITY MEETINGS



**>1%**  
TO GIVE





# A Look Back on Zack's Wish

## A COLOSSAL WISH TO NEW BEGINNINGS

---

When Make-A-Wish first met Zack in June 2005, he was just five years old and battling a rare form of cancer. Enduring more medical procedures than most people experience in a lifetime, his wish was a welcome distraction. This young dinosaur enthusiast knew exactly what he wanted - his very own T. rex dinosaur.

Zack will never forget the day his wish came true. After spending the day as a paleontologist with visits to the Pittsburgh Zoo and Carnegie Museum, the dinosaur connoisseur followed "dinosaur tracks" back to his home. Standing there waiting for him was his very own T. rex statue, which he named "Meaty," because "dinosaurs eat meat."

"Seeing Zack smile for a day and have fun like a normal kid was overwhelming," Zack's mom said. "That one day made up for months and months of having no childhood."

Today, Zack is cancer-free, works as an account manager for a medical equipment manufacturer and is looking forward to marrying the love of his life. He is a proud advocate and fundraiser for Make-A-Wish, knowing that his wish was the spark of hope he needed to recover from his illness. Meaty still stands tall in the family's backyard, reminding Zack that there is always hope.

**Now**

***"Looking back, my wish is what I remember. I don't remember being extremely sick; I remember the day when I was just able to be a kid."***

**-Zack, Wish Alum**







*I wish to have  
a T. rex statue*

**Zack, 5  
cancer**

***Then: 2005***





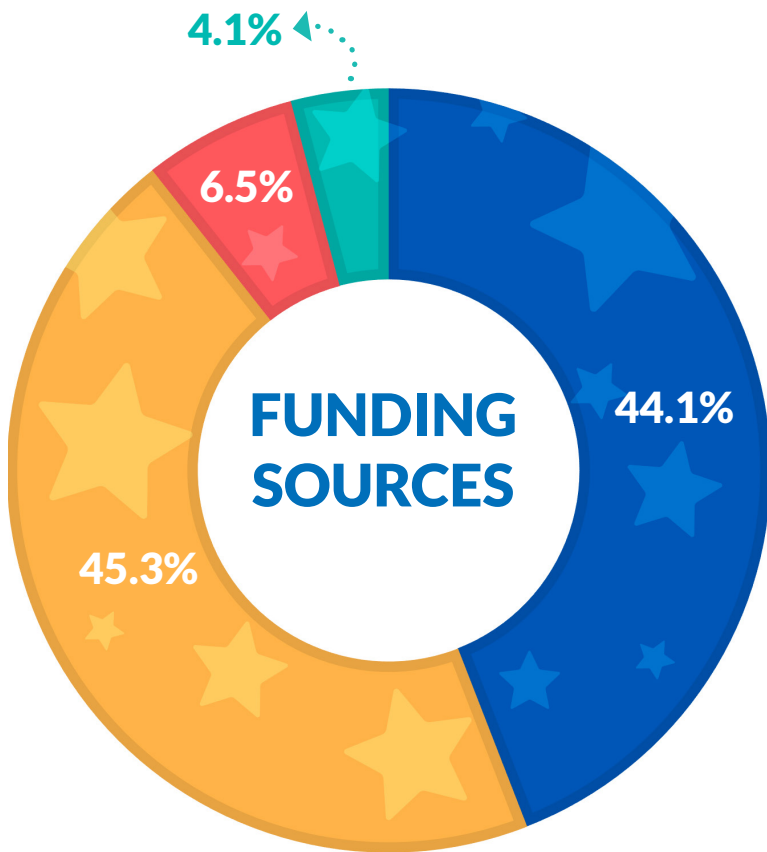
Lightning

*I wish to go to  
Nashville, Tenn.*

**Saige, 13**  
genetic disorder



# MANAGING OUR FUNDS



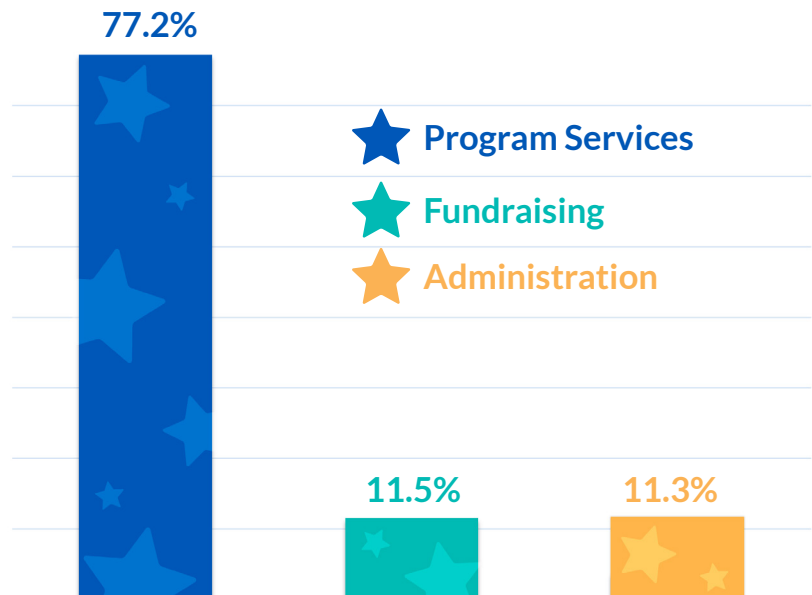
**\$5,000**  
is the average  
cost of a wish.

- ★ Corporations/Foundations/Trusts
- ★ Individuals
- ★ Schools/Universities
- ★ Organizations/Places of Worship

Nearly half of our funding comes from corporations, foundations and trusts. Other funding sources include individuals, community organizations, schools and places of worship.

## ALLOCATION OF EXPENSES

**77.2%** of all money raised is used to grant wishes. Make-A-Wish is proud of the way it manages the contributions received from individuals, foundations, corporations and organizations.







*I wish to go to  
the Walt Disney  
World® Resort*

**Finnian, 4**  
pulmonary condition



**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA &  
WEST VIRGINIA**

**FINANCIAL STATEMENTS**

**YEARS ENDED AUGUST 31, 2023 AND 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Make-A-Wish Foundation® of Greater Pennsylvania & West Virginia  
Pittsburgh, Pennsylvania

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Make-A-Wish Foundation® of Greater Pennsylvania & West Virginia (a nonprofit organization), which comprise the statements of financial position as of August 31, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Make-A-Wish Foundation® of Greater Pennsylvania & West Virginia as of August 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Change in Accounting Principle**

As discussed in Note 2 to the financial statements, in 2023 the Foundation adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with respect to this matter.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Make-A-Wish Foundation® of Greater Pennsylvania & West Virginia and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Make-A-Wish Foundation® of Greater Pennsylvania & West Virginia's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Make-A-Wish Foundation® of Greater Pennsylvania & West Virginia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Make-A-Wish Foundation® of Greater Pennsylvania & West Virginia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

King of Prussia, Pennsylvania  
December 21, 2023





**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**STATEMENTS OF FINANCIAL POSITION**  
**AUGUST 31, 2023 AND 2022**

	2023	2022
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 3,849,931	\$ 3,662,787
Investments	1,606,322	1,551,965
Due from Related Entities	214,986	156,963
Prepaid Expenses	307,437	217,452
Contributions Receivable, Net	665,158	250,000
Other Assets	813,581	1,041,680
Split-Interest Agreements	2,099,482	2,169,284
Investments Held for Long-Term Purposes	2,933,795	2,847,955
Right-of-Use Assets - Operating	1,513,834	-
Property and Equipment, Net	41,302	44,787
Total Assets	\$ 14,045,828	\$ 11,942,873
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts Payable and Accrued Expenses	\$ 196,201	\$ 358,944
Due to Related Entities	84,943	97,451
Other Liabilities	13,670	4,500
Deferred Rent	-	161,176
Lease Liability - Operating	1,673,895	-
Total Liabilities	1,968,709	622,071
<b>NET ASSETS</b>		
Without Donor Restrictions	7,542,620	7,102,923
With Donor Restrictions	4,534,499	4,217,879
Total Net Assets	12,077,119	11,320,802
Total Liabilities and Net Assets	\$ 14,045,828	\$ 11,942,873



See accompanying Notes to Financial Statements.



**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED AUGUST 31, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>			
Public Support:			
Contributions, Cash	\$ 5,117,205	\$ 935,388	\$ 6,052,593
Contributions, Donated Goods and Services	2,532,523	754,640	3,287,163
Grants	1,195,641	-	1,195,641
Total Public Support	8,845,369	1,690,028	10,535,397
Internal Special Events	562,309	-	562,309
Internal Special Events, Donated Goods and Services	55,920	-	55,920
Less: Costs of Direct Benefits to Donors	(105,199)	-	(105,199)
Total Internal Special Events	513,030	-	513,030
Investment Income, Net	173,688	47,236	220,924
Other Income	99,311	-	99,311
Net Assets Released from Restrictions	1,350,841	(1,350,841)	-
Total Revenues, Gains, and Other Support	10,982,239	386,423	11,368,662
<b>EXPENSES</b>			
Program Services:			
Wish Granting	8,140,574	-	8,140,574
Total Program Services	8,140,574	-	8,140,574
Support Services:			
Fundraising	1,207,747	-	1,207,747
Management and General	1,194,221	-	1,194,221
Total Support Services	2,401,968	-	2,401,968
Total Expenses	10,542,542	-	10,542,542
<b>OTHER LOSSES</b>			
Change in Split-Interest Agreements	-	(69,803)	(69,803)
Total Other Losses	-	(69,803)	(69,803)
<b>CHANGE IN NET ASSETS</b>	439,697	316,620	756,317
Net Assets - Beginning of Year	7,102,923	4,217,879	11,320,802
<b>NET ASSETS - END OF YEAR</b>	\$ 7,542,620	\$ 4,534,499	\$ 12,077,119

See accompanying Notes to Financial Statements.



**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED AUGUST 31, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>			
Public Support:			
Contributions, Cash	\$ 5,596,307	\$ 187,225	\$ 5,783,532
Contributions, Donated Goods and Services	1,172,185	451,163	1,623,348
Grants	1,500,881	-	1,500,881
Total Public Support	8,269,373	638,388	8,907,761
Internal Special Events, Cash	449,663	-	449,663
Internal Special Events, Donated Goods and Services	38,217	-	38,217
Less: Costs of Direct Benefits to Donors	(86,474)	-	(86,474)
Total Internal Special Events	401,406	-	401,406
Investment Loss, Net	(395,276)	(228,282)	(623,558)
Forgiveness of Paycheck Protection Program Loan	568,095	-	568,095
Other Income	8,049	-	8,049
Net Assets Released from Restrictions	26,144	(26,144)	-
Total Revenues, Gains, and Other Support	8,877,791	383,962	9,261,753
<b>EXPENSES</b>			
Program Services:			
Wish Granting	5,320,616	-	5,320,616
Total Program Services	5,320,616	-	5,320,616
Support Services:			
Fundraising	1,125,845	-	1,125,845
Management and General	1,114,274	-	1,114,274
Total Support Services	2,240,119	-	2,240,119
Total Expenses	7,560,735	-	7,560,735
<b>OTHER LOSSES</b>			
Change in Split-Interest Agreements	-	(314,565)	(314,565)
Total Other Losses	-	(314,565)	(314,565)
<b>CHANGE IN NET ASSETS</b>	1,317,056	69,397	1,386,453
Net Assets - Beginning of Year	5,785,867	4,148,482	9,934,349
<b>NET ASSETS - END OF YEAR</b>	\$ 7,102,923	\$ 4,217,879	\$ 11,320,802

See accompanying Notes to Financial Statements.





**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED AUGUST 31, 2023**

	Program Services			Support Services			Total
	Wish Granting	Fundraising	Management and General	Total Support Services	Direct Donor Benefits	Total	
Direct Costs of Wishes	\$ 5,072,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,072,036
Salaries, Taxes, and Benefits	1,797,374	896,601	896,671	1,793,272	-	-	3,590,646
Printing, Subscriptions and Publications	1,558	21,263	2,552	23,815	-	-	25,373
Professional Fees	1,365	27,141	7,071	34,212	-	-	35,577
Rent and Utilities	137,600	68,800	69,095	137,895	-	-	275,495
Postage and Delivery	23,998	22,515	4,470	26,985	-	-	50,983
Travel	3,656	17,415	11,085	28,500	-	-	32,156
Meetings and Conferences	2,430	4,944	4,098	9,042	-	-	11,472
Office Supplies	36,648	16,934	17,255	34,189	-	-	70,837
Communications	45,191	20,203	49,325	69,528	-	-	114,719
Advertising and Media (Cash)	4,565	9,281	499	9,780	-	-	14,345
Advertising and Media (In-Kind)	534,296	-	-	-	-	-	534,296
Repairs and Maintenance	14,706	7,353	7,353	14,706	-	-	29,412
Insurance	-	-	102	102	-	-	102
Membership Dues	977	1,965	715	2,680	-	-	3,657
National Partnership Dues	457,783	82,655	95,372	178,027	-	-	635,810
Miscellaneous	2,446	8,704	26,585	35,289	-	-	37,735
Depreciation and Amortization	3,945	1,973	1,973	3,946	-	-	7,891
Special Event - Direct Donor Benefits	-	-	-	-	(105,199)	(105,199)	(105,199)
Total Expenses by Function	\$ 8,140,574	\$ 1,207,747	\$ 1,194,221	\$ 2,401,968	\$ (105,199)	\$ (105,199)	\$ 10,437,343
Less: Expenses Netted Against Revenues on the Statement of Activities:							
Special Event Expenses	-	-	-	-	105,199	-	105,199
Total Expenses Included in the Expense Section of the Statement of Activities	\$ 8,140,574	\$ 1,207,747	\$ 1,194,221	\$ 2,401,968	\$ -	\$ -	\$ 10,542,542

See accompanying Notes to Financial Statements.

**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED AUGUST 31, 2022**

	Program Services			Support Services			Total
	Wish Granting	Fundraising	Management and General	Support Services	Direct Donor Benefits	Total	
Direct Costs of Wishes	\$ 3,037,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,037,148
Salaries, Taxes, and Benefits	1,665,582	826,433	848,795	1,675,228	-	-	3,340,810
Printing, Subscriptions and Publications	6,072	18,483	1,120	19,603	-	-	25,675
Professional Fees	2,315	5,558	7,076	12,634	-	-	14,949
Rent and Utilities	122,220	68,736	69,036	137,772	-	-	259,992
Postage and Delivery	23,012	14,295	5,402	19,697	-	-	42,709
Travel	72	8,524	78	8,602	-	-	8,674
Meetings and Conferences	340	5,044	2,245	7,289	-	-	7,629
Office Supplies	34,845	11,932	12,922	24,854	-	-	59,699
Communications	50,996	29,485	27,165	56,650	-	-	107,646
Advertising and Media (Cash)	6,011	9,954	989	10,943	-	-	16,954
Repairs and Maintenance	15,894	7,947	8,058	16,005	-	-	31,899
Insurance	-	-	102	102	-	-	102
Membership Dues	-	3,055	725	3,780	-	-	3,780
National Partnership Dues	347,337	105,327	111,270	216,597	-	-	563,934
Miscellaneous	1,781	7,576	15,795	23,371	-	-	25,152
Depreciation and Amortization	6,991	3,496	3,496	6,992	-	-	13,983
Special Event - Direct Donor Benefits	-	-	-	-	(86,474)	(86,474)	(86,474)
Total Expenses by Function	\$ 5,320,616	\$ 1,125,845	\$ 1,114,274	\$ 2,240,119	\$ (86,474)	\$ (86,474)	\$ 7,474,261
Less: Expenses Netted Against Revenues on the Statement of Activities:							
Special Event Expenses	-	-	-	-	86,474	86,474	86,474
Total Expenses Included in the Expense Section of the Statement of Activities	\$ 5,320,616	\$ 1,125,845	\$ 1,114,274	\$ 2,240,119	\$ -	\$ -	\$ 7,560,735

See accompanying Notes to Financial Statements.



**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED AUGUST 31, 2023 AND 2022**

	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 756,317	\$ 1,386,453
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	7,891	13,983
Forgiveness of Paycheck Protection Program Loan	-	(568,095)
Contributions Restricted for Long-Term Investment	(4,350)	(2,725)
Net Realized and Unrealized (Gains) Losses on Investments	(55,443)	741,322
Change in Value of Split-Interest Agreements	69,803	314,565
Change in Operating Right-of-Use Assets and Lease Liabilities	(1,115)	-
(Increase) Decrease in Assets:		
Contributions Receivable	(415,158)	(225,000)
Due from Related Entities	(58,023)	(69,851)
Prepaid Expenses	(89,985)	64,642
Other Assets	228,099	(735,283)
Increase (Decrease) in Liabilities:		
Accounts Payable and Accrued Expenses	(162,743)	3,221
Due to Related Entities	(12,508)	91,607
Other Liabilities	9,170	3,599
Deferred Rent	-	33,884
Net Cash Provided by Operating Activities	271,955	1,052,322
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of Investments	(1,094,594)	(1,012,791)
Proceeds from Sales of Investments	1,009,839	964,345
Purchases of Property and Equipment	(4,406)	(15,534)
Net Cash Used by Investing Activities	(89,161)	(63,980)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Contributions Restricted for Long-Term Investment	4,350	2,725
Net Cash Provided by Financing Activities	4,350	2,725
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	187,144	991,067
Cash and Cash Equivalents - Beginning of Year	3,662,787	2,671,720
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 3,849,931	\$ 3,662,787
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities	\$ 1,706,471	\$ -

See accompanying Notes to Financial Statements.



**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2023 AND 2022**

**NOTE 1 ORGANIZATION**

Make-A-Wish Foundation® of Greater Pennsylvania & West Virginia (the Foundation) is a Pennsylvania nonprofit corporation, organized for the purpose of creating life-changing wishes for children with critical illnesses. The Foundation is an independently operating chapter of the Make-A-Wish Foundation® of America (National Organization), which develops and implements national programs in public relations and fundraising for the benefit of all local chapters. To be a Make-A-Wish® chapter, the local chapter is obligated to comply with a chapter agreement with the National Organization and such guidelines, resolutions and policies as may be adopted by the National Organization's board of directors.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The financial statements of the Foundation are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to nonprofit entities.

**Cash and Cash Equivalents**

The Foundation considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**Investments**

Investments are recorded at fair value. Investment income, including gains and losses on investments, is recorded as increases or decreases in net assets without donor restrictions unless its use is limited by donor-imposed restrictions or law.

The Foundation's investments are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, it is reasonably possible that those changes in the values of investments will occur in the near term and that such changes could be material to the amounts reported in the statements of financial position

**Contributions Receivable**

Contributions receivable are unconditional promises to give. Such promises that are expected to be collected within one year are recorded at expected net realizable value when the promise is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. Contributions receivable are discounted using fair value rates and contributions are written off when deemed uncollectible.



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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Leases**

The Foundation determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (“ROU”) assets – financing and lease liability – financing in the statements of financial position.

ROU assets represent the Foundation’s right to use an underlying asset for the lease term and lease liabilities represent the Foundation’s obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Foundation will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease terms. The Foundation has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the statements of financial position.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Foundation has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

The Foundation has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

**Property and Equipment, Net**

Property and equipment having a unit cost of greater than \$2,500 and a useful life of more than one year are capitalized at cost when purchased. Donated assets are capitalized at the estimated fair value at the date of receipt and restrictions are released once the asset has been placed into service. Property and equipment under capital leases (Fiscal Year 2022) are stated at the present value of future minimum lease payments at the time of acquisition. Depreciation on property and equipment is provided on a straight-line basis over the estimated useful lives of the assets, generally three to seven years. Leasehold improvements are amortized over the shorter of the estimated useful life of the asset or the remaining terms of the leases. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its life are expensed as incurred.

Long-lived assets, such as property and equipment, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If circumstances indicate a long-lived asset may be impaired, the asset value will be reduced to fair value. Fair value is determined through various valuation techniques including quoted market values and third-party independent appraisals, as considered necessary.

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NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Fair Value Measurements**

Fair value measurements of financial assets and financial liabilities and fair value measurements of nonfinancial items are recognized or disclosed at fair value in the financial statements on a recurring basis. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Foundation determines fair value based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels:

*Level 1* – Unadjusted quoted prices in active markets for identical assets (or liabilities) that the reporting entity has the ability to access at the measurement date.

*Level 2* – Prices for a similar asset (or liability), other than quoted prices included in Level 1 inputs, that are observable for the asset (or liability), either directly or indirectly. If the asset (or liability) has a specified term, a Level 2 input must be observable for substantially the full term of the asset (or liability).

*Level 3* – Unobservable inputs for the asset (or liability) used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset (or liability) at measurement date.

**Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, an operating reserve and a board-designated endowment.





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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Assets (Continued)**

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restriction when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as Net Assets Released from Restrictions.

**Revenue Recognition**

Revenue is recognized on the accrual basis and generally consists of contributions, special event revenue, in-kinds and other income.

An internal special event is a fundraising event coordinated and staffed by Foundation personnel rather than a third-party support group or organization. It is designed to attract people for the purpose of raising mission awareness, for increasing funding from existing donors, and the cultivation of future donors.

Special event revenue consists of registrations, sponsorships and other contributions. The portion that is considered to be exchange revenue is recognized as revenue when the performance obligations are met which is the occurrence of the event.

The Foundation receives auction items to be sold at its special events. Contributed auction items are valued at the gross selling price received and the value is included in internal special event revenue on the statement of activities. The amount of auction items received and sold during the years ended August 31, 2023 and 2022 totaled \$33,964 and \$32,034, respectively.

Donated advertising and media is reported as contribution revenue and fundraising expense when received and the reporting of such contributions is unaffected by whether the Foundation could afford to purchase or would have purchased the assets at their fair value.

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Recognition (Continued)**

Unconditional promises to give are recognized initially at fair value as contributions revenue in the period such promises are made by donors. Fair value is estimated giving consideration to anticipated future cash receipts (after allowance is made for uncollectible contributions) and discounting such amounts at a risk-adjusted rate commensurate with the duration of the donor's payment plan. Amortization of the discounts is recorded as additional contributions revenue.

Conditional promises to give are not recognized as contribution revenue and receivables until the conditions have been substantially met.

Contributions of assets other than cash are recorded at their estimated fair value. Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

**Contributions: Donated Goods and Services**

The Foundation received in-kind contributions of assets, services, and materials that are reported in the statements of activities as follows:

	2023	2022
Wish Related Travel, Goods, and Services	\$ 2,736,619	\$ 1,609,490
Professional Services	2,625	1,800
Contributed Office Space	6,012	9,359
Advertising and Media	534,296	-
Special Events	55,920	38,217
Other	7,611	2,699
Total Contributed Nonfinancial Assets and Services	\$ 3,343,083	\$ 1,661,565

Wish related travel, goods and other services are used in the wish granting program. The Foundation estimates the fair value of wish related travel, goods, and services on the basis of estimates of the current market rates for similar travel, goods and other services in the Foundation's market.

Professional services relate to donated legal services used for support services, and are valued and reported at the estimated fair value based on current rates for similar services.

Contributed office space is valued and reported at the estimated fair value on the basis of comparable lease agreements in the Foundation's market. Contributed office space is used for both program and supporting services.





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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Contributions: Donated Goods and Services (Continued)**

Donated advertising and media is reported at the estimated fair value as provided by the donor based on rates charged for similar advertising or media. Advertising and media is used for both program and supporting services. Advertising and media is used to help the Foundation communicate its message or mission and includes fund raising materials, informational material, or advertising, and may be in the form of an audio or video tape of a public service announcement, a layout for a newspaper, media time or space for public service announcements, or other purposes.

Special event donated items are donated items recorded at fair value that are used in facilitating the event. Examples of such donated items are generally food, beverage, facility costs, and auction items. The Foundation estimates the fair value of these donated items based on the current market rates for similar items in the Foundation's market.

In-kind contributions related to wish granting are restricted to be used in granting wishes. In-kind contributions related to special events are restricted for use at those events. No other in-kind contributions were received with donor restrictions.

**Income Taxes**

The Foundation is a nonprofit organization exempt from federal income and Commonwealth of Pennsylvania and West Virginia income taxes under the provisions of Internal Revenue Code (IRC) Section 501(c)(3) and Section 509(a)(1), Pennsylvania Department of Revenue regulations and West Virginia Department of Revenue Taxation Code §11-24-5. However, the Foundation remains subject to income taxes on any net income that is derived from a trade or business, regularly carried on and not in furtherance of the purpose for which it was granted exemption. No income tax provision has been recorded as the net income, if any, from any unrelated trade or business, in the opinion of management, is not material to the financial statements taken as a whole.

Management believes that no uncertain tax positions exist for the Foundation at August 31, 2023 and 2022. The Foundation files income tax returns in the U.S. federal jurisdiction, and applicable state jurisdictions.

**Functional Expenses**

The Foundation performs three functions: wish granting, fundraising, and management and general. Definitions of these functions are as follows:

**Wish Granting**

Activities performed by the Foundation in granting wishes to children with critical illnesses.

**Fundraising**

Activities performed by the Foundation to generate funds and/or resources to support its programs and operations.

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Functional Expenses (Continued)**

**Management and General**

All costs not identifiable with a specific programs or fundraising activities, but indispensable to the conduct of such programs and activities and to the Foundation's existence, are included as management and general expenses. This includes expenses for the overall direction of the Foundation, business management, general recordkeeping, budgeting, financial reporting, and activities relating to these functions such as salaries, rent, supplies, equipment, and other expenses.

Expenses that benefit more than one function of the Foundation are allocated among the functions based generally on the amount of time spent by employees on each function.

**Deferred Rent (ASC 840)**

The Foundation accounts for rent expense evenly over the term of the lease using the straight-line method. The unamortized deferred rent was \$161,176 at August 31, 2022.

**Management Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make a number of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Adoption of Accounting Pronouncement**

In February 2016, The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. This new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Foundation adopted the requirements of the guidance effective September 1, 2022, and has elected to apply the provisions of this standard to the beginning of the period of adoption.

The Foundation has elected to adopt the package of practical expedients available in the year of adoption. The Foundation has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the Foundation's ROU assets.

Lease disclosures for the year ended August 31, 2022 are made under prior lease guidance in FASB ASC 840.



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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Reclassifications**

Certain amounts reported in the 2022 financial statements have been reclassified to conform to the current year presentation. These reclassifications had no effect on the overall net assets of the Foundation.

**NOTE 3 LIQUIDITY AND AVAILABILITY**

The Foundation monitors liquidity regularly through the monthly financial package provided to the board and through the enterprise-wide Benchmarks of Excellence. Holding 6 to 24 months of liquidity is considered excellent based off the enterprise-wide published scale.

	<u>2023</u>	<u>2022</u>
Total Financial Assets	\$ 9,270,192	\$ 8,469,670
Donor-Imposed Restrictions:		
Restricted Funds	(979,972)	(636,336)
Endowments	<u>(1,455,045)</u>	<u>(1,412,259)</u>
Net Financial Assets After Donor-Imposed Restrictions	6,835,175	6,421,075
Internal Designations:		
Board-Designated Endowments	<u>(1,478,750)</u>	<u>(1,435,696)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 5,356,425</u>	<u>\$ 4,985,379</u>

Financial Assets include cash and cash equivalents, investments, due from related entities, contributions receivable, and investments held for long-term purposes. For purposes of analyzing resources available to meet general expenditures over one year, the Foundation considers all expenditures related to its ongoing program activities, as well as the functions in support of those activities, to be general expenditures.

The Foundation's restricted funds consist of specific future travel reservations for wish children and wish funding from donors that have restrictions including, but not limited to, wish location, wish type or type of diagnosis. The Foundation's endowment funds consist of donor-restricted endowments and funds designated by the board as endowment. Donor-restricted and endowment funds are not available for general expenditure.

The board-designated endowment of \$1,478,750 and \$1,435,696 as of August 31, 2023 and 2022, respectively, is subject to an annual spending rate of up to 4%. Although the Foundation does not intend to spend from this board-designated endowment other than amounts appropriate for general expenditure as part of the board's annual budget approval and appropriation, this amount could be made available if necessary. Income from donor-restricted endowments is restricted for program expenses and is expended on a current year basis based on board approval and in line with the spending policy. See further information on the spending policy in Note 11.

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**NOTE 3 LIQUIDITY AND AVAILABILITY (CONTINUED)**

As part of the Foundation's liquidity management plan, cash in excess of daily requirements is invested in money market funds. If the need arises, investment reserves without donor restrictions could also be utilized for general expenditures, with the approval of the board. In addition to financial assets available to meet general expenditures within one year, the Foundation operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

**NOTE 4 FAIR VALUE MEASUREMENTS**

**Fair Value of Financial Instruments**

Fair value is defined as the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The fair values of the financial instruments shown in the following table as of August 31, 2023 and 2022 represent the amounts that would be received to sell those assets or that would be paid to transfer those liabilities in an orderly transaction between market participants at that date. Those fair value measurements maximize the use of observable inputs. However, in situations where there is little, if any, market activity for the asset or liability at the measurement date, the fair value measurement reflects the Foundation's own judgments about the assumptions that market participants would use in pricing the asset or liability. Those judgments are developed by the Foundation based on the best information available in the circumstances, including expected cash flows and appropriately risk-adjusted discount rates, and available observable and unobservable inputs.

**Investments**

**Overall Investment Objective**

The overall investment objective of the Foundation is to invest its assets in a prudent manner that will achieve a long-term rate of return sufficient to fund a portion of its annual operating activities and increase investment value after inflation. The Foundation diversifies its investments among various asset classes incorporating multiple strategies and managers. Major investment decisions are authorized by the board's audit and finance committee, which oversees the Foundation's investment program in accordance with established guidelines.





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**NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)**

**Fair Value Hierarchy**

The following table presents the fair value hierarchy of assets that are measured at fair value on a recurring basis, at August 31:

	Level 1	Level 2	Level 3	Assets Not Held at Fair Value	Total
<u>August 31, 2023</u>					
<b>Assets</b>					
Investments:					
Mutual Funds	\$ 4,454,695	\$ -	\$ -	\$ -	\$ 4,454,695
Cash	-	-	-	85,422	85,422
Total Investments	4,454,695	-	-	85,422	4,540,117
Split-Interest Agreements	-	-	2,099,482	-	2,099,482
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,099,482</u>	<u>\$ 85,422</u>	<u>\$ 6,639,599</u>

**Fair Value Hierarchy (Continued)**

	Level 1	Level 2	Level 3	Assets Not Held at Fair Value	Total
<u>August 31, 2022</u>					
<b>Assets</b>					
Investments:					
Mutual Funds	\$ 4,309,880	\$ -	\$ -	\$ -	\$ 4,309,880
Cash	-	-	-	90,040	90,040
Total Investments	4,309,880	-	-	90,040	4,399,920
Split-Interest Agreements	-	-	2,169,284	-	2,169,284
Total Assets	<u>\$ 4,309,880</u>	<u>\$ -</u>	<u>\$ 2,169,284</u>	<u>\$ 90,040</u>	<u>\$ 6,569,204</u>

Transfers out of Level 3 investments consisted of \$88,440 and \$81,125 as of August 31, 2023 and 2022, respectively.

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**NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)**

The following table describes the valuation techniques used to calculate fair value for assets in Level 3. There were no changes in valuation techniques and related inputs from the prior year.

<u>Type of Assets</u>	<u>Fair Value at August 31, 2023</u>	<u>Principal Valuation Technique</u>	<u>Unobservable Inputs</u>
Split-Interest Agreements	\$ 2,099,482	Fair Value of	Time Period
Total	<u>\$ 2,099,482</u>	Trust Assets	Of Trust
<u>Type of Assets</u>	<u>Fair Value at August 31, 2022</u>	<u>Principal Valuation Technique</u>	<u>Unobservable Inputs</u>
Split-Interest Agreements	\$ 2,169,284	Fair Value of	Time Period
Total	<u>\$ 2,169,284</u>	Trust Assets	Of Trust

**NOTE 5 CONTRIBUTIONS RECEIVABLE**

The Foundation's contributions receivable as of August 31, 2023 and 2022 were \$665,158 and \$250,000, respectively, which are due from five and one donors, respectively. All contributions receivable are due within the next twelve months. Management determined all contributions receivable for the year ended August 31, 2023 were fully collectible, therefore, no allowance for doubtful accounts was considered necessary.

**NOTE 6 SPLIT-INTEREST AGREEMENTS**

The Foundation is the beneficiary of the income from trusts held in perpetuity by an independent trustee. The Foundation has an irrevocable right to receive the income earned on the trust assets but will never receive the invested asset value of the trust. The income distributed to the Foundation shall be used per the trust agreement as restricted purposes or operating expenses. Accordingly, contribution revenue with donor restrictions and the related assets are recognized at fair value in the period in which the Foundation received notice that the agreements convey unconditional rights to receive benefits. Subsequent changes in value of the underlying assets are recorded in the accompanying statement of activities as the change in value of split-interest agreements.

The Foundation's beneficial interest under split-interest agreements totaled \$2,099,482 and \$2,169,284, as of August 31, 2023 and 2022, respectively.



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**NOTE 7 TRANSACTIONS WITH RELATED ENTITIES**

The National Organization conducts national fundraising efforts for which cash and in-kind donations are received and shared with the Foundation. These funds represent revenues associated with: distributions from national partners, individual donation amounts collected via online and white mail donations, amounts for internal grants, travel, and training scholarships, amounts to fund the Wishmaker® program, and other miscellaneous revenues. During the years ended August 31, 2023 and 2022, respectively, the Foundation received \$1,051,203 and \$1,049,059 from these national revenue streams.

Conversely, the Foundation pays amounts to the National Organization for chapter dues, insurance and other miscellaneous ancillary expenses that the National Organization pays on behalf of the Foundation and for services provided by the National Organization. Amount totaling \$635,810 and \$563,934 were paid from the Foundation to the National Organization during the years ended August 31, 2023 and 2022, respectively.

Amounts due from and to related entities are as follows at August 31:

	2023	2022
Due from National Organization	\$ 206,777	\$ 155,851
Due from Other Chapters	8,209	1,112
Total Due from Related Entities	<u>\$ 214,986</u>	<u>\$ 156,963</u>
Due to National Organization	\$ 420	\$ 3,375
Due to Other Chapters	84,523	94,076
Total Due to Related Entities	<u>\$ 84,943</u>	<u>\$ 97,451</u>

Amounts due from the National Organization represent contributions remitted to the National Organization that are identified for the Foundation's use but were not yet transferred to the Foundation as of year-end. Amounts due from other chapters represent amounts paid in assisting other chapters with their wish granting. Amounts due to other chapters represent amounts owed to other chapters who have assisted in the granting of wishes for the Foundation. Amounts due to the National Organization generally represent unpaid chapter dues and services.

During the years ended August 31, 2023 and 2022 the Foundation received contributions, both cash and in-kind, from board members totaling \$122,200 and \$155,647, respectively.



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**NOTE 8 PROPERTY AND EQUIPMENT, NET**

Property and equipment consists of the following as of August 31:

	2023	2022
Computer Equipment and Software	\$ 147,688	\$ 150,266
Office Furniture	188,689	191,337
Leasehold Improvements	60,990	66,734
Total	397,367	408,337
Less: Accumulated Depreciation and Amortization	(356,065)	(363,550)
Property and Equipment, Net	<u>\$ 41,302</u>	<u>\$ 44,787</u>

Depreciation and amortization expense totaled \$7,891 and \$13,983, respectively for the years ended August 31, 2023 and 2022.

**NOTE 9 LEASES**

**Lease Agreements - ASC 842**

The Foundation leases equipment as well as certain operating and office facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2031.

The following tables provides quantitative information concerning the Foundation's leases.

Lease cost:

Operating lease cost	\$ 267,158
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Other information:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows for operating leases	247,920
Right-of-use assets obtained in exchange for new operating lease liabilities	1,706,471
Weighted average remaining lease term - operating leases	7.7 Years
Weighted-average discount rate - operating leases	3.22%





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**NOTE 9 LEASES (CONTINUED)**

A maturity analysis of annual undiscounted cash flows for lease liabilities as of August 31, 2023, is as follows:

<u>Year Ending August 31</u>	<u>Amount</u>
2024	\$ 266,694
2025	248,470
2026	231,118
2027	222,499
2028	217,161
Thereafter	708,017
Total Lease Payments	1,893,959
Less: Imputed Interest	220,064
Present Value of Lease Liabilities	<u>\$ 1,673,895</u>

**Lease Agreements – ASC 840**

The Foundation is obligated under various capital and operating leases for offices and equipment, which expire at various dates through December 2031. Total rent expense for all operating leases for the years ended August 31, 2022 totaled \$278,938.

**NOTE 10 NET ASSETS**

**Net Assets Without Donor Restrictions**

Board-designated net assets consist of the following at August 31:

	<u>2023</u>	<u>2022</u>
Board-Designated Endowment Funds	\$ 1,478,750	\$ 1,435,696
Total Board-Designated Net Assets	<u>\$ 1,478,750</u>	<u>\$ 1,435,696</u>



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**NOTE 10 NET ASSETS (CONTINUED)**

**Net Assets With Donor Restrictions**

Net assets with donor restrictions are available for the following purposes or periods as of August 31:

	<u>2023</u>	<u>2022</u>
Subject to Expenditure for Specified Purpose:		
Wish Funding	\$ 224,659	\$ 184,500
Wish Forest	673	673
Total	<u>225,332</u>	<u>185,173</u>
Subject to Passage of Time:		
Pledged Wish Granting In-Kind	754,640	451,163
Split-Interest Agreements	2,099,482	2,169,284
Total	<u>2,854,122</u>	<u>2,620,447</u>
Endowments:		
Subject to Endowment Spending Policy and Appropriation:		
Earnings on Endowment Funds	529,044	490,608
Original Donor-Restricted Gift Amount to be Maintained in Perpetuity:		
Endowment Fund for Support of Wishes	702,867	698,517
Endowment Fund to Support Activities of the Foundation	223,134	223,134
Total	<u>1,455,045</u>	<u>1,412,259</u>
Total Donor-Restricted Net Assets	<u>\$ 4,534,499</u>	<u>\$ 4,217,879</u>

**NOTE 11 ENDOWMENTS**

The Foundation is subject to the enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA) and is required to make disclosures about endowment funds, both donor-restricted endowment funds and board-designated endowment funds.

The Foundation's endowment consists of 12 individual funds established for a variety of purposes including both donor-restricted endowment funds and funds designated by the board of directors to function as endowments. Net assets associated with endowment funds, including funds designated by the board of directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions. Endowment assets, both donor-restricted and board-designated, are reflected as investments held for long-term purposes on the statements of financial position.



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**NOTE 11 ENDOWMENTS (CONTINUED)**

**Interpretation of Relevant Law**

The Commonwealth of Pennsylvania has not enacted a version of UPMIFA or a version of the predecessor Uniform Management of Institutional Funds Act (UMIFA). Governing law resides in 15 Pa. C.S. §5548, *Investment of Trust Funds*. The Foundation has interpreted relevant law as requiring the preservation of the fair value of the original gift as of the gift date of the donor restricted endowment fund absent explicit donor stipulations to the contrary.

Pennsylvania law permits, but does not require, the board of directors to make an election to annually appropriate for expenditure a selected percentage between 2% and 7% of the fair value of the assets related to donor-restricted endowment funds averaged over a period of three or more preceding years, provided the board of directors has determined that such percentage is consistent with the long-term preservation of the real value of such assets. The Foundation has not made this election; therefore, under Pennsylvania law, it may only spend true interest and dividend income related to permanent endowments. The Foundation, therefore, classifies as net assets with donor restriction (a) the original value of gifts donated to the permanent endowment; (b) the original value of subsequent gifts to the permanent endowment; and (c) returns on permanent endowment other than interest and dividend income.

Interest and dividend income on permanent endowments are generally recorded as revenue without donor restriction unless there is a purpose restriction on the use of the income that is not satisfied in the year the income is earned.

Endowment fund composition by type of fund as of August 31 is as follows:

August 31, 2023	Without Donor Restrictions	With Donor Restrictions	Total
Donor-Restricted Endowment Funds	\$ -	\$ 1,455,045	\$ 1,455,045
Board-Designated Endowment Funds	1,478,750	-	1,478,750
Total Funds	<u>\$ 1,478,750</u>	<u>\$ 1,455,045</u>	<u>\$ 2,933,795</u>

August 31, 2022	Without Donor Restrictions	With Donor Restrictions	Total
Donor-Restricted Endowment Funds	\$ -	\$ 1,412,259	\$ 1,412,259
Board-Designated Endowment Funds	1,435,696	-	1,435,696
Total Funds	<u>\$ 1,435,696</u>	<u>\$ 1,412,259</u>	<u>\$ 2,847,955</u>



**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2023 AND 2022**

**NOTE 11 ENDOWMENTS (CONTINUED)**

**Interpretation of Relevant Law (Continued)**

Changes in endowment funds are as follows for the years ended August 31:

August 31, 2023	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Funds - Beginning of Year	\$ 1,435,696	\$ 1,412,259	\$ 2,847,955
Investment Return:			
Investment Income	23,123	25,912	49,035
Net Appreciation (Realized and Unrealized)	19,931	21,324	41,255
Total Investment Return	43,054	47,236	90,290
Contributions	-	4,350	4,350
Appropriation of Endowment Asset for Expenditure	-	(8,800)	(8,800)
Endowment Funds - End of Year	\$ 1,478,750	\$ 1,455,045	\$ 2,933,795
August 31, 2022	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Funds - Beginning of Year	\$ 1,725,977	\$ 1,649,279	\$ 3,375,256
Investment Return:			
Investment Income	15,734	12,286	28,020
Net Appreciation (Realized and Unrealized)	(311,015)	(243,231)	(554,246)
Total Investment Return	(295,281)	(230,945)	(526,226)
Contributions	5,000	2,725	7,725
Appropriation of Endowment Asset for Expenditure	-	(8,800)	(8,800)
Endowment Funds - End of Year	\$ 1,435,696	\$ 1,412,259	\$ 2,847,955

**Fund Deficiencies**

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. There are no fund deficiencies as of August 31, 2023 and 2022.





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**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 11 ENDOWMENTS (CONTINUED)**

**Return Objectives and Risk Parameters**

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding programs supported by its endowment funds while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Foundation must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. Under this policy, as approved by the board of directors, the investment objective for the endowment assets is to achieve a reasonable rate of return within acceptable risk constraints. The detailed allocations among asset categories will follow a weighting of 35% equity and 65% fixed income and will be benchmarked against selected indices. Actual returns in any given year may vary from this amount.

**Strategies Employed for Achieving Objectives**

To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Foundation targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent constraints.

**Spending Policy and How the Investment Objectives Relate to Spending Policy**

Under Pennsylvania law, the Foundation has not elected a spending policy and instead expends interest and dividend income earned on a current year basis for donor-restricted endowment funds. The Foundation's policy regarding board-designated endowment is that it is permitted, but not required, to spend up to 4% of board-designated endowment balances each year.

In establishing these policies, the Foundation considered their impact on both the real growth of the endowment through new gifts and investment return and annual expendable endowment income.

**NOTE 12 RETIREMENT PLAN**

The Foundation has a defined contribution retirement plan (the Plan). Employees are eligible for participation in the Plan after reaching 21 years of age and upon completion of three months of service measured from date of hire. Under the provisions of the Plan, eligible employees may elect to defer a percentage of their salary subject to certain Internal Revenue Code limitations. The Foundation matches employee contributions up to 4% of the employee's salary. An additional 1% may be matched at the discretion of the Foundation board. Foundation contributions to the Plan for the years ended August 31, 2023 and 2022 were \$116,817 and \$115,870, respectively.

**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2023 AND 2022**

**NOTE 13 CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject the Foundation to concentration of credit risk consist principally of cash, cash equivalents, and investments. The Foundation places its cash and investments with high credit quality financial institutions and generally limits the amount of credit exposure not to exceed the FDIC insurance coverage limit of \$250,000. From time to time throughout the year, the Foundation's cash balances may exceed the amount of the FDIC insurance coverage.

There was no concentrations noted for the year ended August 31, 2023 and 2022.

**NOTE 14 LITIGATION AND CLAIMS**

The Foundation is periodically involved in litigation and claims arising in the ordinary course of business. In the opinion of management, the ultimate disposition of these matters will not have a material adverse effect on the Foundation's financial position, change in net assets, or liquidity.

**NOTE 15 COMMITMENTS**

The goal of the Foundation is to grant the wish of every eligible child. During the years ending August 31, 2023 and 2022, the Foundation granted 521 and 392 wishes, respectively. As of August 31, 2023 and 2022, respectively, there were approximately 560 and 600 wish children who are eligible for a wish. The average cost of a wish for the year ended August 31, 2023 was \$5,035 in cash and \$4,789 in in-kind for a total cost of \$9,823. The average cost of a wish for the year ended August 31, 2022 was \$4,452 in cash and \$2,068 in in-kind for a total cost of \$6,520.

**NOTE 16 RISKS AND UNCERTAINTIES**

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began. On March 10, 2020, in conjunction with the Make-A-Wish America National Medical Advisory Council (NMAC), Make-A-Wish America issued instructions to pause travel and large gathering wishes until deemed medically safe for its vulnerable population and their families. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic.

As of September 15, 2021, in consultation with the NMAC, the pause on domestic travel to large gatherings was lifted, if travel occurred by automobile. The pause on airline travel was lifted December 1, 2021 with a graduated approach with full domestic travel resuming June of 2022. International and cruise wish travel is still paused as of August 31, 2023. Prior to fiscal year 2020, travel wishes have been approximately 75% of wishes granted and the number of granted wishes averaged approximately 537. The number of wishes granted during the years ended August 31, 2023 and 2022 was 521 and 392, respectively.

The Foundation continues to evaluate all expenses and fundraising efforts in light of the impact of COVID-19.



**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 17 PAYCHECK PROTECTION PROGRAM**

Under the second round of Paycheck Protection Program funding, the Foundation applied for and was approved for an additional \$568,095 loan. The loan was received on February 8, 2021. The Foundation received forgiveness of \$568,095 on October 26, 2021.

The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the Foundation's financial position.

**NOTE 18 EMPLOYEE RETENTION CREDITS**

Grants from the government are recognized when all conditions of such grants are fulfilled or there is reasonable assurance they will be fulfilled. During the year ended August 31, 2021, the Foundation applied for Employee Retention Credit (ERC) grant funding from the Internal Revenue Service (IRS). The Foundation recognized \$645,913 of grant revenue related to performance requirements being met in compliance with the program during the year ended August 31, 2022.

Eligibility and conditions for the ERC program may be audited by the IRS. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; management is of the opinion that any audit will not have a material adverse impact on the Foundation's financial position.

**NOTE 19 SUBSEQUENT EVENTS**

The Foundation has evaluated subsequent events from the statement of financial position date through December 21, 2023, the date at which the financial statements were available to be issued.

*I wish to go to  
the Walt Disney  
World® Resort*

**Nephtali, 5**  
genetic disorder





*I wish to have a shopping spree*

**Trinity, 15**  
pulmonary condition







# *Donors & Supporters*

# 2023

*Because of your kind contribution, wish kids like Trinity can experience the transformative power of a wish-come-true. We thank all of our donors and supporters for making 2023 a year of wishes!*

# Donors & Supporters



The following is a list of cash and in-kind donations from January through December 2023. Make-A-Wish® Greater Pennsylvania and West Virginia extends its deepest appreciation to all its donors who helped fulfill wishes, underwrote the operation expenses or donated to our endowment throughout the year. Every effort has been made to acknowledge the generosity of our benefactors correctly and completely. Should any error or omission be discovered please contact Make-A-Wish Greater Pennsylvania and West Virginia at 800-676-WISH. Due to space limitations, only cumulative donation of \$1,000 or more have been listed.

## \$100,000 or more

Allegiant Air, LLC  
Give Kids the World  
Green's Holiday Party Fundraiser  
Lamar Advertising  
Luttner Financial Group  
Richard King Mellon Foundation  
Scaife Family Foundation  
Sheetz For the Kidz  
Subaru Share the Love Campaign  
Truck Convoy for Wishes,  
Gettysburg  
Walk for Wishes Morgantown  
Estate of Dorothy M. Ward  
WDSN-FM Sunny 106.5 and  
its listeners, DuBois  
Estate of Wayne Whetzel

98.9 WQK-FM The River and  
its listeners, St. Marys  
Antero Resources Corporation  
Applebee's Neighborhood Grill  
& Bar, Sayre  
Avis Rent A Car Systems, Inc.  
Bechtel Energy, Inc.  
Bidding for Wishes  
Frank L. Burke IV Memorial Fund  
of the Scranton Area  
Foundation  
Cans for Wishes  
Convoy for Kidz, Somerset  
County  
The Corn Dog Open  
Derry Area High School  
Interact Club  
Erie Insurance Group  
Pennsylvania Future Business  
Leaders of America State  
Chapter  
Komax Business Systems  
Krista's 24th Annual  
Motorcycle Event  
Marriott Vacations Worldwide  
Glenn and Ruth Mengle  
Foundation  
Moyer's Grove Campground  
and Country RV  
The Natali Foundation  
Donald Paiano  
Pickin' for Wishes  
Plum Borough School District  
PNC Treasury Management  
Sheraton Waikiki  
Southwest Airlines  
Steel City Motorcycle  
Company, L.P.  
Subaru of Moon Township  
Texas Roadhouse  
Tudor's Biscuit World  
York Brush Brigade  
Wheels, Wings & Wishes  
World Pizza Champions, Inc.  
D. G. Yuengling & Son, Inc.  
WRTS Star 104 FM and  
its listeners, Erie

American Legion Home Assoc.  
Post 624 Eynon  
Melissa M. Anderson, CPA  
Bruce Arnoldt Family  
Estate of Vincent Bavol  
Benevity Community Impact  
Fund  
Donald J. Bennett Run 4 A Wish  
Bergey's Subaru  
David R. Berk, Esq.  
Blackwood Pipe Organ Concert  
Conor Bobik Memorial  
Brookside Bombshells  
Softball Team  
Busy Beaver Building  
Centers, Inc.  
BuzzRx  
C.G. Johnson Elementary School  
C.G. Johnson PTO, LLC  
Calligan Family Foundation  
N. David Campbell  
Michelle Cavanaugh  
CGP Foods, Inc.  
Chi Omega Theta West Virginia  
University  
Christmas Light Up Celebration  
Coherent Corp.  
Robert and Sara S. Comloquoy  
Trust  
Complete Chaos Softball Team  
Conewago Enterprises, Inc.  
Cyrus Ridge Farm  
Dave & Buster's, Inc.  
Delta Air Lines  
Walt Disney World®  
Dunkin' Joy in Childhood  
Foundation  
Duquesne University Miss  
Duquesne Pageant/Alpha  
Sigma Tau  
Elks Lodge #145, Greenville  
Elliott Company  
Amy E. Elliott Memorial Fund of  
York County Community  
Foundation  
Lilian Lash Ensign Fund of the  
Pittsburgh Foundation  
Enterprise Holdings  
Albert Joseph Evans  
Fairway Subaru  
Scott Fehrs  
George DeLallo Co., Inc.  
Genentech  
GKG Orthodontics, Wexford  
Greenville Elks Lodge #145

Teddi and George Hackett  
Hanover Home Association  
Judy Heck  
Honkus-Zollinger Foundation  
Hopkins Family Fundraisers  
J.P. Phillips, Inc.  
Jetblue  
Samuel and Edith Justus  
Charitable Trust  
Richard Kasdan, MD  
Ronald Keck  
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Classic  
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Jennifer Markiewicz  
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Michael McKenna  
Victoria McKenna, Esq.  
McNulty's Building Supply, Inc.  
Hazel Ruby McQuain Charitable  
Trust  
Brandon Mountain  
New Minersville Firehouse  
Bikers Softball Team  
New Motors Subaru  
NiSource Charitable Foundation  
Northwood Charitable  
Foundation  
Olympic Athletic Club  
PA State Police Gettysburg  
Association  
Carol Paytas  
Dr. & Mrs. Arthur William Phillips  
Charitable Trust  
Employees of Pitt Ohio  
Pivik Elementary School  
Plastek Industries, Inc.  
Polish Citizens Club of DuBois  
Rebich Investments  
Red Lobster  
Jane and Michael Rice  
Ride for Wishes  
Salvitti Family Foundation  
Sandy Hose Company No. 1  
Greg Sbrocco  
Franklin Schoenenman

## \$75,000 to \$99,999

32nd Annual Moms for  
Make-A-Wish Softball  
Tournament  
Grapevine - A Wine  
Tasting Event  
Pittsburgh Investment  
Professionals Holiday Party  
PNC Investments  
WPXZ-FM 104.1 and Kool 103.3  
and its listeners,  
Punxsutawney

## \$50,000 to \$74,999

Cheers for Wishes Tasting Event  
Franklin County Truck Convoy  
Guardian Life Insurance  
Company of America  
John R. Hornbrook, Jr., Perpetual  
Charitable Trust  
The McKamish Family  
Foundation  
McKamish and Employees  
Penn-Trafford School District  
LeAnn Starnier's Annual  
Make-A-Wish Fundraiser  
Wabtec Corporation Bids  
for Kids  
Waffles and Wishes, Erie  
Wheels for Wishes

## \$10,000 to \$24,999

ABC Supply Co., Inc.  
Acme Machine & Welding Co.  
& Employees  
All-Clad Factory Sale  
Allied Resources Group, LLC

## \$25,000 to \$49,999

38th Annual Make-A-Wish  
Golf Outing



# Donors & Supporters



Shelburne Charitable Foundation  
Sheraton Waikiki  
Snap-On Incorporated  
Snee-Reinhardt Charitable  
Foundation  
South Hills Lincoln, Inc.  
Sunrise Estates Elementary  
School  
Synergy Group  
Employees of Thermo-Twin  
Industries, Inc.  
Sean Philipp Thornton Memorial  
Foundation  
The Patsy D. Tiani Foundation  
Tournament of Dreamz Softball  
Tournament  
U. S. Steel  
UPMC Health Plan  
Walmart Foundation  
Weakland Wreckers, LLC  
Westinghouse Specialty Metals  
Blairsville Emergency Brigade  
Williamsport Area High School  
World Wrestling  
Entertainment, Inc.  
WVU Medicine Children's  
Hospital  
Claudia Zavodnick  
The Zombek Foundation, Inc.

## \$5,000 to \$9,999

12th Ward Independent  
Democratic Club  
Abbey Road Fund of  
The Pittsburgh Foundation  
Zack Abel  
Sandra and Charles Adams  
Leslie and Sandy Aderson  
Aldi Smart Kids  
Estate of David G. Alleman  
Almatis, Inc.  
Almira Foundation of the  
Community Foundation of  
Western PA and Eastern OH  
Altair Real Estate Services  
Altour  
Conor Amendola  
American Airlines  
Amy's Wish  
Ernestine Anania  
Anonymous Fund of York County  
Community Foundation  
Assurant  
Linda Bakhshian  
Bates Family Charitable Fund  
BAYADA Pediatrics  
Richard Lee Bech Fund of York  
County Community Foundation  
Lynn and Charles Belliotti  
Keith and Corinne Bentley  
Family Fund  
Berks County Community  
Foundation/Boyertown Area  
Community Fund

Biafora's, Inc.  
Susan Mosites Bicket, Esq.  
Bill's Produce & Market  
Jake Billyk's Journey Golf Outing  
Andrea and Jeremy Bowersox  
Thomas Boyer  
Brockway Area School District  
The W. Dale Brougher  
Foundation  
Jeffrey and Tracy Brown  
Foundation  
Buddy's Babes Softball Team  
Nathaniel Burnside  
CACL Federal Credit Union  
Caddick Utilities, LLC  
Sean Campbell, MD  
The Carlson Family Fund of  
The Erie Community  
Foundation  
Central States  
Manufacturing, Inc.  
Chapman Corporation  
Employees  
Cheeca Lodge & Spa  
Kenneth Chinsky  
Christianpalooza  
Michael Ciccarone  
CJR Memorial Foundation  
Clark Metal Products, Co.  
Nancy Clark  
Clearfield Area School District  
Climate Control Storage  
Plus, LLC  
Coldwell Banker Realty  
Robert and Sarah S. Comloquoy  
Charitable Foundation  
Concordia Lutheran Ministries  
Coleman Connelly  
The Conrad Company  
Foundation  
Coy Capital Management  
DALRT, Inc.  
William Demchak  
Margaret and  
B. Robert De Mento  
Detrich Brechbill Home  
Association Inc.  
Manny and Carla DiNatale Fund  
Disneyland®  
Disneyland® Resort Corporate  
Social Responsibility  
Diversified Energy, LLC  
DMI Companies  
Dollar Bank Foundation  
Don Drury  
DSF Wealth Management  
Group, LLC  
DuBois Area Sr. High School  
Dutch Miller Subaru  
Eagles Aerie No. 1406, Hanover  
Punxsutawney Aerie 1231  
Fraternal Order of Eagles  
Amy E. Elliott Fund of York  
County Community  
Foundation

Enterprise Holdings Foundation  
Erie County Technical School  
Erie Firefighters Local 293  
ErieTec, Inc.  
Josette and Albert Evans  
Stephen Evans  
Celina and Jeff Farabaugh  
Farner's Racing Collectables  
Mary Fath Trust  
FedEx Global Disbursements  
First Federal Charitable  
Foundation  
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Focus Behavioral Health, Inc.  
Brian Forgione Foundation  
Jane France and Chris Allison  
Valerie and Ryan Franks  
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The Friend Family  
Rosemary M. Front Charitable  
Trust  
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Edward Gasprede  
Sharon and Bill Gdaniec Wish  
Fund of the Erie Community  
Foundation  
God's Grace Charitable Fund  
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Thomas Von Lehman  
Great Wolf Lodge  
Greer Industries, Inc.  
Richard R. Guerrini  
Jeanne G. Hamilton &  
Lawson W. Hamilton, Jr.  
Family Foundation  
Jessica Hartley  
Estate of Elizabeth J. Herron,  
Estate of Elizabeth J.  
Carl Hicks  
Highmark Health Foundation  
The Orris C. Hirtzel and  
Beatrice Dewey Hirtzel  
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Mark Hoover  
Tonya Hoppel  
Russell and Eleanor Horn  
Foundation  
Jonathan M. Houy Memorial  
Fund of The Pittsburgh  
Foundation  
Howard Elementary School  
Donald Hull  
Independent Political &  
Social Club  
J. C. Hill Tree Farms  
J.P. Morgan Chase  
Junata Elementary School  
Steve Kaplan  
Richard Killigrew  
The Kilpela Family  
The Kinsley Foundation  
G. F. Kleiner

Jamie and Neil Laslo  
The Learning Experience  
Macungie  
Larry Lechtner  
The Leftovers Softball Team  
LEGOLAND  
Level Green Elementary School  
Chuck Leyh  
Dylan and Stacey Lissette  
Rodney Loftis & Son Contracting  
Nadia Luttner  
Damien Lynch and Family  
Machen Advisors, LLC  
Jeffrey and Maria Madden  
Memorial Fund of The  
Pittsburgh Foundation  
Lynn Magnotti  
Allison and Matthew Manning  
Marquis Hot Tubs  
Jesamyn Marshall  
The Mascaro Family Foundation  
Community Foundation of  
Mason County  
Massey Charitable Trust  
Estate of Irene M. Matto  
MBM Contracting, Inc.  
Bernard McDonough Foundation  
McDowell Senior High School  
Vicki, Mark, Andy and Kylie  
McKenna  
Chelsea McKita Memorial  
Foundation  
Heather McKita  
Mericle Foundation  
Miller Brothers Furniture, Inc.  
Judith Miller  
Taylor Miller  
Danielle Mitchell Memorial Fund  
The Charles M. Morris  
Charitable Trust  
Mound Grove Golf &  
Recreation Inc.  
MPP Innovations Falls Creek  
Mr. Waterheater  
G.C. Murphy Company  
Foundation  
Murphy Jewelers of Tilden, LLC  
Zan and Evelyn Myers  
Foundation  
Diane and Eugene Natali  
Nicholas County Community  
Foundation  
North Hills High School Hands  
For Service Club  
Nurtured By Nature  
Oklahoma Elementary School  
Online Transport Operating  
Orangetheory Fitness State  
College  
Orlando Medical Rentals  
Horace B. Packer Foundation  
The Paint Chop  
Palermo Restaurant, Inc.  
Paracca Interiors, Inc.

# Donors & Supporters



Amy Pardo  
The Parking Spot  
Margaret M. Patton Trust for Charities  
Peak Integrative Medicine Softball Team  
Robert Peirce & Associates  
Pennsylvania Skill Charitable Giving  
Charles Peters Foundation  
Jared S. Peters Memorial Golf Tournament  
Estate of Mary A. Petro  
Stephen Piancone  
Plum Senior High School  
PNC Foundation  
Pocono Mountain West Junior High School  
Premier Wealth Partners  
Provance Truss, LLC  
Punxsy Pizza  
Gregory Quandt  
Employees of Range Resources  
Red Robin Gourmet Burgers  
Rex Heat Treat  
Jane and Michael Rice  
Roland's Seafood Grill, RSG, Inc.  
Randi Rumbaugh  
Rupp Limousine  
Marsha Santella  
Saul Ewing, LLP  
Seahorse Water Solutions  
Mark Serrian  
Shamburg Family Foundation  
Shear Family Foundation  
Shenango High School  
Shepherd University  
ShopRite of West Fall Town Center  
R.P. Simmons Family Fund of The Pittsburgh Foundation  
Mr. and Mrs. John D. Simon  
Snappy App, Inc.  
G. Whitney Snyder Charitable Foundation  
The James R. and Cheryl B. Snyder Family Charitable Fund  
William South  
Southmoreland Senior High School  
Southside Transfer Services, LLC  
Spitzer Autoworld Monroeville  
Brock Stein  
Edward Stike  
Jax Stone Benefit Fund  
Natalie and Steven Stramara  
Subaru of Morgantown  
Earl W. & Ina G. Tabor Foundation  
Thorn Hill Tap House, Wexford  
The Sean Phillipp Thornton Memorial Foundation  
Thunder Chickens Softball Team  
TLE Macungie

Topgolf  
Physicians of Tri-State Orthopaedics & Sports Medicine, Inc.  
Barbara Tuccinard  
Tricia Tuccinard  
Turtle Bay Resort  
The Advisors of UBS Financial Services, Inc.  
UNICO National Keystone Chapter  
United Airlines  
United States Cold Storage, Inc.  
Vail Resorts  
Carmelo Valenti  
VFW Post 7783 Ream Miller  
Jaime Vick-Moran Memorial Fund  
Mill Wallace  
Walston Club  
Washington Financial Charitable Foundation  
Waste Connections Blue Ridge Landfill  
Waterside Campground and RV Park  
Janice Weaver  
Wendy Weikel  
Wendy's  
West Charitable Trust  
Pamela Williams  
Wincore Windows & Doors  
Lisa and Joel Winer  
Winnebago Industries  
Wishes Do Come True One-Pirch Coed Adult Softball Tournament  
WS Thomas Division of OnLine Transport System, Inc.  
Robert Zweig

## **\$1,000 to \$4,999**

4Rivers Wealth Management, LLC  
ABE 2 Amazon  
ABE 3 Amazon FC  
Ron Accomando  
ADP  
Advantage Health & Wellness Airbnb  
Alberts Spray Solutions, LLC  
All Star Bagels Lewisburg, LLC  
Sharon Allan  
Community Foundation of the Alleghenies  
Allegiant Airlines  
Employees of Almatris, Inc.  
Daniel Aloe  
Altoona Curve Booster Club  
American Airlines  
American Dream Mall  
American Freight  
American Legion Auxiliary Unit 46

American Legion  
Charles B. Yerger Post 471  
American Legion  
Detrich Brechbill Post 612  
American Refining Group  
Amish Direct Playsets  
Antares Capital  
Christina and Michael Aquilina Charitable Fund  
Ares Management, LLC  
Ariel Investments  
Aristotle Capital Management  
ARM Group, Inc.  
Artissima Studio  
Aston Kaanapali Shores  
Avis Rent-A-Car Systems, Inc.-Cendant Car Rental Group  
Dara Bachman  
Baillie Gifford  
Bandon Dunes Golf Resort  
Sandra Baran  
Brad Barcic  
Barings  
Baron Funds  
Andrew Barron  
Joe Bartola  
Curtis Bates  
Beachpoint Capital  
Tanya Bedway  
Todd Beel  
Belle Valley Elementary School  
Benefit Street Partners  
James Bentz  
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Tim Bielick  
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Brandon Bioni  
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Blackhawk High School LEO Club  
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*I wish to meet the  
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**Joseph, 17**  
leukemia

*I wish to have a  
Corgi puppy*

**Masyn, 9**  
cancer



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pulmonary condition





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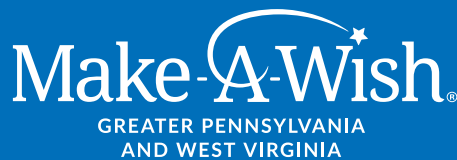
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