

*I wish to have a
shopping spree at
the King of Prussia
Mall*

Paola, 17
leukemia

20
24

..... *Wishes Transform Lives*

..... **ANNUAL REPORT**
..... **FISCAL YEAR 2024**

Make-A-Wish[®]
GREATER PENNSYLVANIA
AND WEST VIRGINIA



Wishes work wonders...

Eighteen-year-old Paola grew up in the Dominican Republic, where her favorite thing to do was go to the beach with her friends and soak up the sun. After graduating high school, she moved to the United States, to Allentown, PA, living with her sister's family. With the rest of her family still back home, Paola deeply values spending time with what little family she has here by cooking together, playing board games and dancing around. But about a year after her arrival in the states, Paola was diagnosed with leukemia.

She had to endure intense treatments, including chemotherapy and a bone marrow transplant, which kept her in the hospital for several months. When she was finally given the go-ahead from her doctors for a wish, Paola knew she wanted her loved ones by her side as she embarked on a shopping spree at one of the largest malls in the United States: King of Prussia.

After spending so much of her time in hospitals, King of Prussia was a paradise that welcomed Paola with open arms. Make-A-Wish® had arranged for a limousine to drop Paola and her family off and each store they visited was eagerly awaiting her arrival, prepared to treat her like a celebrity. She shopped at all her favorite stores, scoring Steve Madden shoes, a phone, a laptop, a camera and a massive clothing haul from Forever 21 and Zara.

When the limo dropped Paola off at home with all of her treasures, she had not only these physical reminders of her wish come true, but the memories of a day spent with her loved ones, celebrating her health and the joy of having each other.

Who We Serve



*I wish to meet the
Pittsburgh Pirates*

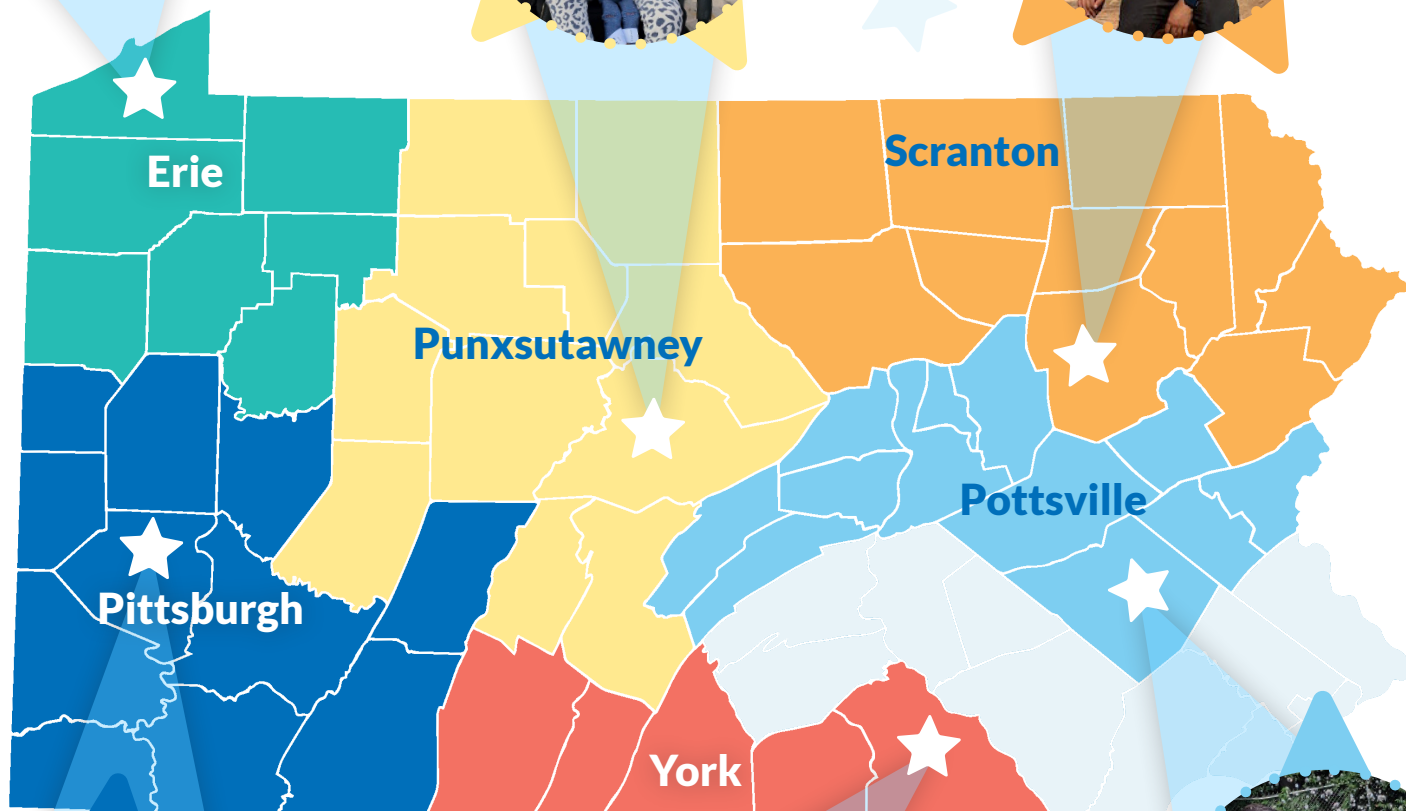
Gabe, 16
metabolic disorder
Erie County

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

Harper, 5
nervous system disorder
Centre County

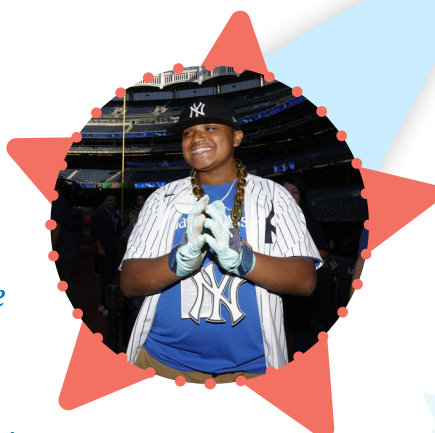
*I wish visit **Utah's**
National Parks*

Ryan, 17
lymphoma
Luzerne County



*I wish to have
a trampoline*

Mercy, 11
blood disorder
Allegheny County



*I wish to meet
the **NY Yankees***

Isaiah, 13
heart condition
York County



*I wish to give a splash pad
to my community's pool*

Davy, 13
nervous system disorder
Berks County

Make-A-Wish® Greater Pennsylvania and West Virginia grants wishes in 57 counties in western, central and northeastern Pennsylvania and West Virginia. The chapter is headquartered in Pittsburgh and has seven regional offices in Charleston and Morgantown, WV, Erie, Pottsville, Punxsutawney, Scranton and York, PA.

IN OUR 2024 FISCAL YEAR, WE GRANTED 500 WISHES.

- 26: Erie

36: Punxsutawney

47: Scranton

141: Pittsburgh
- 38: York

61: Pottsville

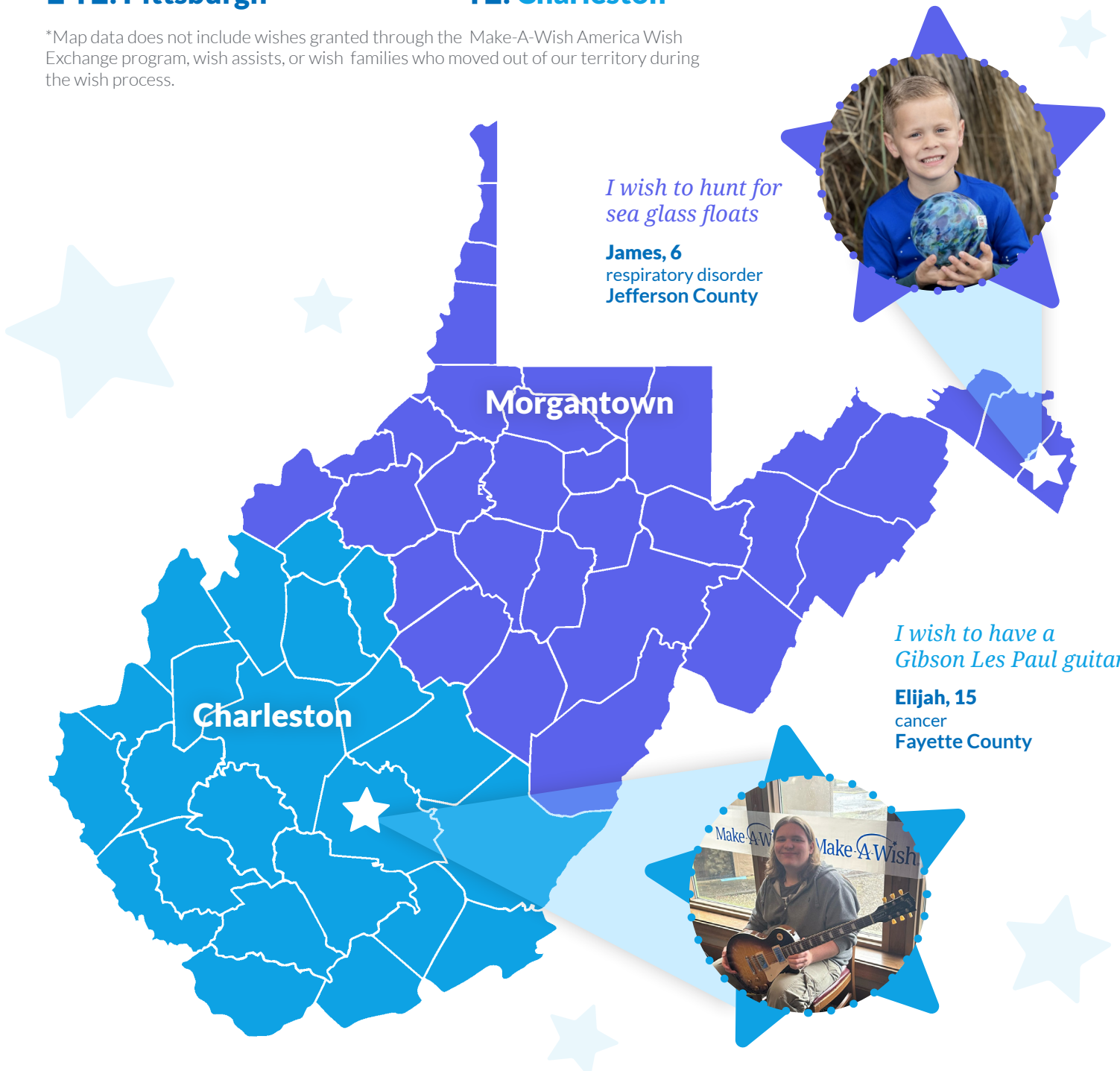
36: Morgantown

41: Charleston



510
volunteers made
wishes come to life.

*Map data does not include wishes granted through the Make-A-Wish America Wish Exchange program, wish assists, or wish families who moved out of our territory during the wish process.



*I wish to hunt for
sea glass floats*

James, 6
respiratory disorder
Jefferson County



*I wish to have a
Gibson Les Paul guitar*

Elijah, 15
cancer
Fayette County



A wish lets the magic begin...



On his third birthday, Liam received the worst possible birthday present: a diagnosis of leukemia during his routine checkup. With a four-month-old baby in her arms and constantly on her mind, Liam's mother, Katey, could never have imagined that her beautiful and easy-going little boy could be so sick.

Reeling from the news of Liam's diagnosis, the family, with no prior medical experience, leaned heavily on their extended family, friends and medical team to navigate the intense battle Liam would face in the coming years.

"He is so brave, and he takes everything so well," Katey said. He even began to find the joy in his routine of going to the hospital and playing in its playroom, full of toys and books that could keep any child in a constant state of wonder.

Still, this family needed hope and unity after so many months of separation. Once Liam was well enough to consider a wish, the family referred him to Make-A-Wish. Liam loves every Disney character, especially the princesses Anna and Elsa, so he knew he wanted to go to Walt Disney World® Resort and witness the magic of Disney up close.

The family's week in Florida was a dream. Liam had entered the maintenance stage of treatment before leaving, allowing them to fully embrace all that the Disney Parks had to offer. Not only that, but mom, dad, sister and brother were finally able to find the unity and sense of peace that wasn't possible before.

"It was just really nice to get that full week together where we got to fully just be together and everything was kind of taken care of for us," Katey said. "We just got to be a normal family together."

Riding the roller coasters, meeting the characters and enjoying the Give Kids the World village made for the perfect vacation, but it was at the nighttime fireworks show that the importance of the trip finally set in, bringing Liam's mother and father to tears.

"[That moment] made us think a lot about why we were there and what got us to that point and everything that we all went through to get there. It was so emotional and so amazing."

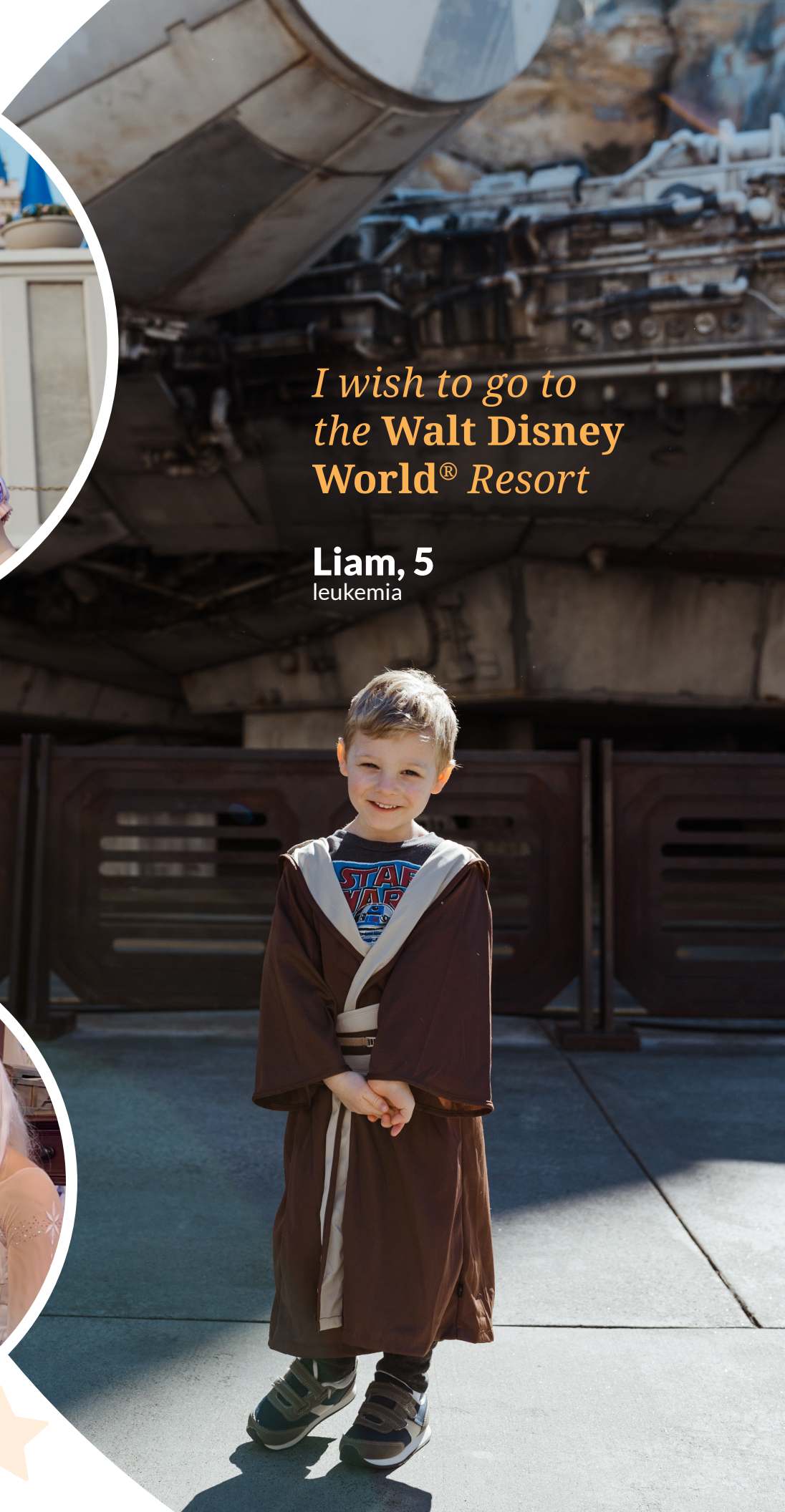
-Katey, wish mom

Invigorated and inspired by Liam's wish, this family is ready to charge forward as Liam looks toward complete healing and a hopeful future.



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

Liam, 5
leukemia



Wishes by



THE NUMBERS

Here at Make-A-Wish, we grant wishes to children aged 2.5 to 18, who are battling critical illnesses. Our wishes fall into categories:



To Be



To Meet



To Give



To Have



To Go

From playsets and puppies, to swimming with dolphins and exploring theme parks, our chapter has been creating life-changing moments for more than 40 years.

Here's a breakdown of our most requested wishes during 2024.

360 wishes to go

104 wishes to have

33 wishes to meet

2 wishes to give

1 wish to be

500 WISHES GRANTED



Did you know?

Since 1983, our chapter has granted more than **21,500 wishes** to children battling critical illnesses.

*I wish to go to
a Kansas City
Chiefs game*

Brayden, 9
brain tumor

I'm on my
WISH
right now!

Make-A-Wish
Greater Phoenix
Area Chapter

**FIRST
GAME
VIBES**

Wishes change lives. 

91% of wish parents believe the wish experience gave their child a better chance of surviving their critical illness.

Source: Make-A-Wish® 2022 Wish Impact Study

A wishes sparks ★ *endless possibilities*

As Paisley slowly plucked out the notes to “Somewhere Over the Rainbow” on the family’s squeaky old piano, with its broken leg and out-of-tune keys, she dreamed of a world where she had no limits.

Paisley, a vibrant, 10-year-old girl from Reading, Pa., was diagnosed with an endocrine disorder as an infant. This disorder affected her vision, leaving her legally blind, as well as requiring her to take a daily laundry list of medications to keep her hormones balanced.

But despite these challenges, Paisley is a bright, young girl. She reads braille, she does very well in school, she plays the cello and the piano and she even writes her own songs. But one problem had plagued her musical aspirations, limiting her from reaching her full potential.

She couldn’t read braille sheet music, and she had no one who could teach her.

Paisley’s family was so moved by her talent for music, and her perseverance for learning, that they knew they needed to help her with this dream. So, they reached out to Make-A-Wish.

When Make-A-Wish asked Paisley for her one-true-wish, she knew exactly what she wanted: a brand-new Yamaha piano and braille music lessons.

Make-A-Wish staff got to work right away and ordered her a beautiful Yamaha B2PAW B Series 45” vertical upright piano made of polished, American walnut. They also bought her a huge stack of printed and braille piano lesson books, three sessions of music lessons with a fellow blind musician in which they would go through the books together as well as gifting Paisley a ton of cute, piano-themed clothing and accessories.

As they rolled the new piano into her living room, Paisley grinned at her grandmother.

“I am so excited. I can’t wait to hear how it sounds,” she said. “I can’t wait to feel it.”

As she ran her fingers over the shiny, new keys while her family watched, she began to strike the notes to that same, familiar song, much more fluidly and confidently now...

*“Somewhere over the rainbow, skies are blue
And the dreams that you dare to dream,
Really do come true.”*

*I wish to have
a piano with
braille lessons*

Paisley, 10
endocrine disorder





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

Nasir, 17
cancer



*I wish to pet
an otter*

Maggie, 8
brain tumor



*Awaiting my wish to
Venice Beach, Florida,
in 2025*

Cole, 9
heart condition





The Art of

WISHES



Our wish kids have big dreams and even bigger imaginations when their crayons and pencils meet paper. At the beginning of the wish process, our wish kids are asked to think about their one-true-wish experience and to show us their wish through doodles, sketches and drawings. Wish art is the start of a life-changing journey for a child and their family, and often helps us take a peek at what gives a child joy. Here are some fun pieces of wish art we would like to share.

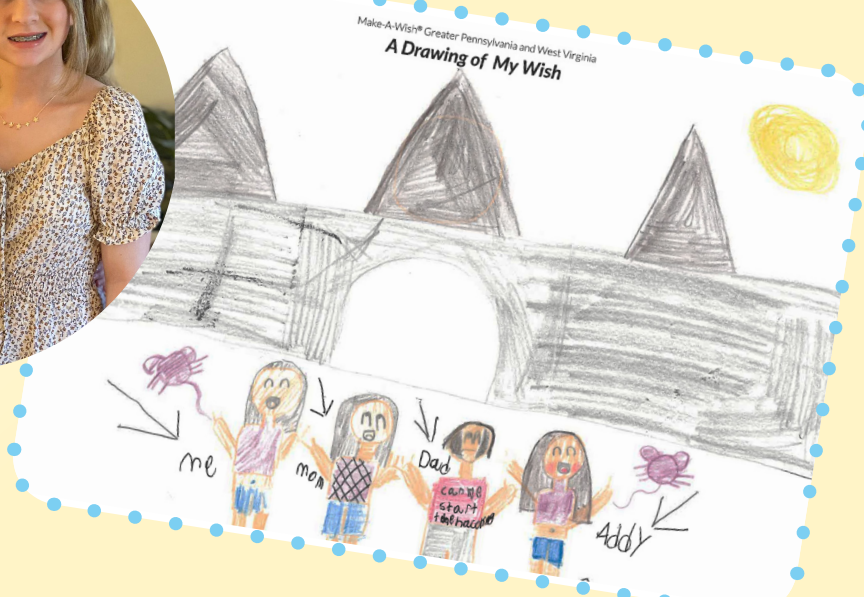


I wish to hunt for ghosts at the Stanley Hotel

Eliza, 14
brain tumor

I wish to go to the Walt Disney World® Resort

Kennedy, 8
leukemia





*I wish to have a
masquerade tea
party*

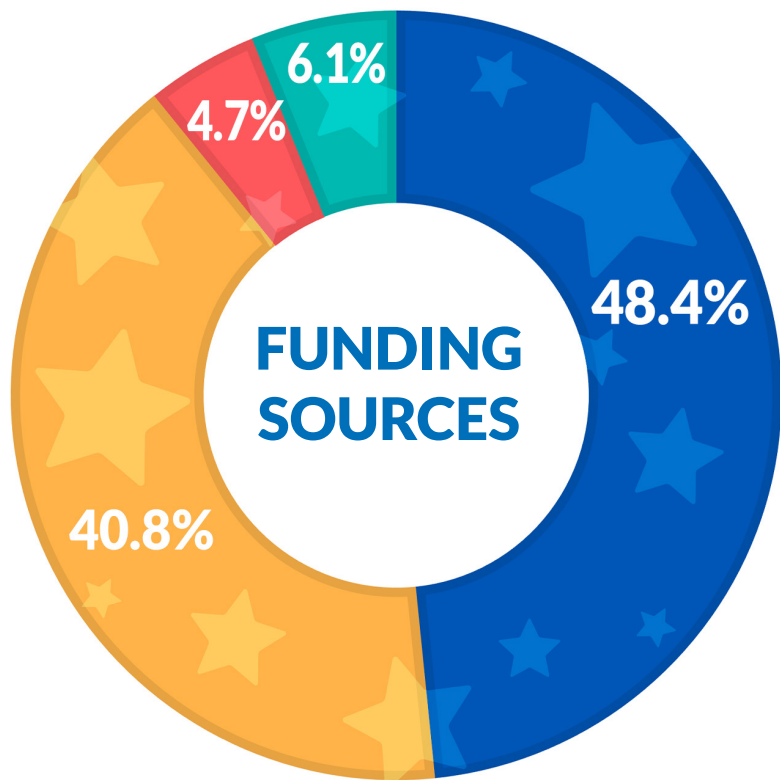
Alejandra, 12
lymphoma


Wishes have Impact. 

90%+ of medical providers said a wish experience helps a child overcome feelings of sadness, hopelessness, anxiety, depression and loneliness.

Source: Make-A-Wish® 2022 Wish Impact Study

MANAGING OUR FUNDS



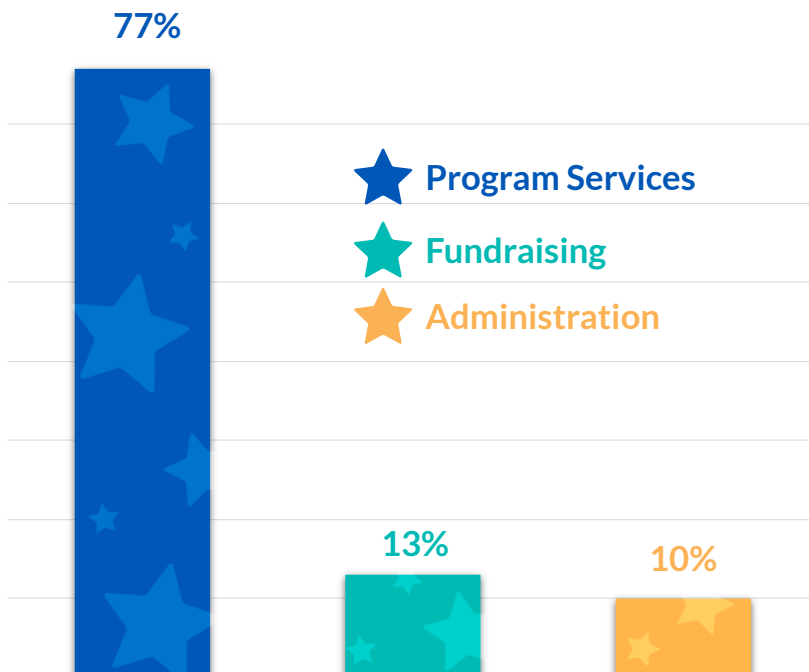
 **\$5,000**
is the average
cost of a wish.

-  Individuals
-  Corporations/Foundations/Trusts
-  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% 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 have a shopping spree

Ella, 12
heart condition

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

FINANCIAL STATEMENTS

YEARS ENDED AUGUST 31, 2024 AND 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

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, 2024 and 2023, 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, 2024 and 2023, 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.

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 20, 2024



MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
STATEMENTS OF FINANCIAL POSITION
AUGUST 31, 2024 AND 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	\$ 3,860,351	\$ 3,849,931
Investments	1,805,651	1,606,322
Due from Related Entities	229,404	214,986
Prepaid Expenses	294,703	307,437
Contributions Receivable, Net	1,070,111	665,158
Other Assets	895,205	813,581
Split-Interest Agreements	2,362,735	2,099,482
Investments Held for Long-Term Purposes	3,187,944	2,933,795
Right-of-Use Assets - Operating	1,334,714	1,513,834
Property and Equipment, Net	44,481	41,302
	<u>\$ 15,085,299</u>	<u>\$ 14,045,828</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 237,864	\$ 196,201
Due to Related Entities	71,902	84,943
Other Liabilities	65,514	13,670
Lease Liability - Operating	1,490,667	1,673,895
Total Liabilities	<u>1,865,947</u>	<u>1,968,709</u>
NET ASSETS		
Without Donor Restrictions	8,288,063	7,542,620
With Donor Restrictions	4,931,289	4,534,499
Total Net Assets	<u>13,219,352</u>	<u>12,077,119</u>
Total Liabilities and Net Assets	<u>\$ 15,085,299</u>	<u>\$ 14,045,828</u>

See accompanying Notes to Financial Statements.



MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
STATEMENT OF ACTIVITIES
YEAR ENDED AUGUST 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Public Support:			
Contributions, Cash	\$ 5,494,927	\$ 779,905	\$ 6,274,832
Contributions, Donated Goods and Services	2,119,725	795,095	2,914,820
Grants	980,563	-	980,563
Total Public Support	8,595,215	1,575,000	10,170,215
Internal Special Events	536,673	-	536,673
Internal Special Events, Donated Goods and Services	84,253	-	84,253
Less: Costs of Direct Benefits to Donors	(109,840)	-	(109,840)
Total Internal Special Events	511,086	-	511,086
Investment Income, Net	373,141	155,814	528,955
Other Income	157,439	-	157,439
Net Assets Released from Restrictions	1,597,277	(1,597,277)	-
Total Revenues, Gains, and Other Support	11,234,158	133,537	11,367,695
EXPENSES			
Program Services:			
Wish Granting	8,086,369	-	8,086,369
Total Program Services	8,086,369	-	8,086,369
Support Services:			
Fundraising	1,388,599	-	1,388,599
Management and General	1,013,747	-	1,013,747
Total Support Services	2,402,346	-	2,402,346
Total Expenses	10,488,715	-	10,488,715
OTHER GAINS			
Change in Split-Interest Agreements	-	263,253	263,253
Total Other Gains	-	263,253	263,253
CHANGE IN NET ASSETS	745,443	396,790	1,142,233
Net Assets - Beginning of Year	7,542,620	4,534,499	12,077,119
NET ASSETS - END OF YEAR	<u>\$ 8,288,063</u>	<u>\$ 4,931,289</u>	<u>\$ 13,219,352</u>

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
REVENUES, GAINS, AND OTHER SUPPORT			
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, Cash	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 Loss, 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
EXPENSES			
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
OTHER LOSSES			
Change in Split-Interest Agreements	-	(69,803)	(69,803)
Total Other Losses	-	(69,803)	(69,803)
CHANGE IN NET ASSETS	439,697	316,620	756,317
Net Assets - Beginning of Year	7,102,923	4,217,879	11,320,802
NET ASSETS - END OF YEAR	\$ 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 FUNCTIONAL EXPENSES
YEAR ENDED AUGUST 31, 2024

	Program Services		Support Services			Total
	Wish Granting	Fundraising	Management and General	Support Services	Direct Donor Benefits	
Direct Costs of Wishes	\$ 5,372,084	\$ -	\$ -	\$ -	\$ -	\$ 5,372,084
Salaries, Taxes, and Benefits	1,780,942	1,036,767	742,827	1,779,594	-	3,560,536
Printing, Subscriptions and Publications	3,902	17,444	2,678	20,122	-	24,024
Professional Fees	3,131	30,758	17,769	48,527	-	51,658
Rent and Utilities	136,933	78,810	59,067	137,877	-	274,810
Postage and Delivery	26,693	24,259	4,319	28,578	-	55,271
Travel	951	13,271	2,180	15,451	-	16,402
Meetings and Conferences	256	12,488	2,589	15,077	-	15,333
Office Supplies	55,500	8,198	11,951	20,149	-	75,649
Communications	38,273	23,410	46,645	70,055	-	108,328
Advertising and Media (Cash)	5,825	8,375	150	8,525	-	14,350
Advertising and Media (In-Kind)	161,731	27,617	-	27,617	-	189,348
Repairs and Maintenance	13,871	8,043	5,858	13,901	-	27,772
Insurance	-	200	109	309	-	309
Membership Dues	977	2,140	250	2,390	-	3,367
National Partnership Dues	477,667	86,245	99,514	185,759	-	663,426
Miscellaneous	4,725	8,894	16,624	25,518	-	30,243
Depreciation and Amortization	2,908	1,680	1,217	2,897	-	5,805
Special Event - Direct Donor Benefits	-	-	-	-	(109,840)	(109,840)
Total Expenses by Function	8,086,369	1,388,599	1,013,747	2,402,346	(109,840)	10,378,875
Less: Expenses Netted Against Revenues on the Statement of Activities:	-	-	-	-	109,840	109,840
Special Event Expenses	-	-	-	-	-	-
Total Expenses Included in the Expense Section of the Statement of Activities	\$ 8,086,369	\$ 1,388,599	\$ 1,013,747	\$ 2,402,346	\$ -	\$ 10,488,715

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	
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)
Total Expenses by Function	8,140,574	1,207,747	1,194,221	2,401,968	(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
STATEMENTS OF CASH FLOWS
YEARS ENDED AUGUST 31, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 1,142,233	\$ 756,317
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided by (Used in) Operating Activities:		
Depreciation	5,805	7,891
Contributions Restricted for Long-Term Investment	(2,375)	(4,350)
Net Realized and Unrealized Gains on Investments	(346,505)	(55,443)
Change in Value of Split-Interest Agreements	(263,253)	69,803
Change in Operating Right-of-Use Assets and Lease Liabilities	(4,108)	(1,115)
(Increase) Decrease in Assets:		
Contributions Receivable	(404,953)	(415,158)
Due from Related Entities	(14,418)	(58,023)
Prepaid Expenses	12,734	(89,985)
Other Assets	(81,624)	228,099
Increase (Decrease) in Liabilities:		
Accounts Payable and Accrued Expenses	41,663	(162,743)
Due to Related Entities	(13,041)	(12,508)
Other Liabilities	51,844	9,170
Net Cash Provided by Operating Activities	<u>124,002</u>	<u>271,955</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	(1,411,661)	(1,094,594)
Proceeds from Sales of Investments	1,304,688	1,009,839
Purchases of Property and Equipment	(8,984)	(4,406)
Net Cash Used by Investing Activities	<u>(115,957)</u>	<u>(89,161)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Contributions Restricted for Long-Term Investment	<u>2,375</u>	<u>4,350</u>
Net Cash Provided by Financing Activities	<u>2,375</u>	<u>4,350</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	10,420	187,144
Cash and Cash Equivalents - Beginning of Year	<u>3,849,931</u>	<u>3,662,787</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 3,860,351</u></u>	<u><u>\$ 3,849,931</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Right-of-Use Assets Obtained in Exchange for New Operating		
Lease Liabilities	<u><u>\$ -</u></u>	<u><u>\$ 1,706,471</u></u>

See accompanying Notes to Financial Statements.



MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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 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. 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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
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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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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, 2024 and 2023 totaled \$40,264 and \$33,964, respectively.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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:

	2024	2023
Wish Related Travel, Goods, and Services	\$ 2,683,871	\$ 2,736,619
Professional Services	14,886	2,625
Contributed Office Space	-	6,012
Advertising and Media	189,348	534,296
Special Events	84,253	55,920
Other	26,715	7,611
Total Contributed Nonfinancial Assets and Services	<u>\$ 2,999,073</u>	<u>\$ 3,343,083</u>

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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 the State of 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, 2024 and 2023. 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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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.

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

The Foundation has adopted ASU 2016-13, *Financial Instruments –Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses. The Foundation adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Foundation's financial statements but did change how the allowance for credit losses is determined.

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

NOTE 3 LIQUIDITY AND AVAILABILITY (CONTINUED)

	2024	2023
Total Financial Assets	\$ 10,153,461	\$ 9,270,192
Donor-Imposed Restrictions:		
Restricted Funds	(980,320)	(979,972)
Endowments	<u>(1,588,234)</u>	<u>(1,455,045)</u>
Net Financial Assets After Donor-Imposed Restrictions	7,584,907	6,835,175
Internal Designations:		
Board-Designated Endowments	<u>(1,599,710)</u>	<u>(1,478,750)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 5,985,197</u>	<u>\$ 5,356,425</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 \$1,599,710 and \$1,478,750 as of August 31, 2024 and 2023, 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.

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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, 2024 and 2023 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.

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	2024 Total
Assets:					
Investments:					
Mutual Funds	\$ 4,896,302	\$ -	\$ -	\$ -	\$ 4,896,302
Cash	-	-	-	97,293	97,293
Total Investments	4,896,302	-	-	97,293	4,993,595
Split-Interest Agreements	-	-	2,362,735	-	2,362,735
Total Assets	\$ -	\$ -	\$ 2,362,735	\$ 97,293	\$ 7,356,330

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)

Fair Value Hierarchy (Continued)

	Level 1	Level 2	Level 3	Assets Not Held at Fair Value	2023 Total
Assets:					
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>\$ 4,454,695</u>	<u>\$ -</u>	<u>\$ 2,099,482</u>	<u>\$ 85,422</u>	<u>\$ 6,639,599</u>

Transfers out of Level 3 investments consisted of \$79,827 and \$88,440 as of August 31, 2024 and 2023, respectively.

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.

Type of Assets:	Fair Value at August 31, 2024	Principal Valuation Technique	Unobservable Inputs
Split-Interest Agreements	\$ 2,362,735	Fair Value of	Time Period
Total	<u>\$ 2,362,735</u>	Trust Assets	Of Trust
Type of Assets:	Fair Value at August 31, 2023	Principal Valuation Technique	Unobservable Inputs
Split-Interest Agreements	\$ 2,099,482	Fair Value of	Time Period
Total	<u>\$ 2,099,482</u>	Trust Assets	Of Trust

NOTE 5 CONTRIBUTIONS RECEIVABLE

The Foundation's contributions receivable as of August 31, 2024 and 2023 were \$1,070,111 and \$665,158 respectively, which are due from six and five donors, respectively. All contributions receivable are due within the next twelve months. Management determined all contributions receivable for the year ended August 31, 2024 were fully collectible, therefore, no allowance for doubtful accounts was considered necessary.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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 \$2,362,735 and \$2,099,482, as of August 31, 2024 and 2023, respectively.

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 and other miscellaneous revenues. During the years ended August 31, 2024 and 2023, respectively, the Foundation received \$961,737 and \$1,051,203 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 \$663,426 and \$635,810 were paid from the Foundation to the National Organization during the years ended August 31, 2024 and 2023, respectively.

Chapters with capacity can grant wishes for peer chapters who are facing limitations to meet their local wish granting demand. These chapters providing the wish relief are paid an amount equivalent to the average cost of a wish. Under this program, the Foundation received \$144,000 and \$162,000 during the years ended August 31, 2024 and 2023, respectively, to facilitate the granting of wishes for other chapters.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

NOTE 7 TRANSACTIONS WITH RELATED ENTITIES (CONTINUED)

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

	2024	2023
Due from National Organization	\$ 208,092	\$ 206,777
Due from Other Chapters	21,312	8,209
Total Due from Related Entities	<u>\$ 229,404</u>	<u>\$ 214,986</u>
Due to National Organization	\$ 13,810	\$ 420
Due to Other Chapters	58,092	84,523
Total Due to Related Entities	<u>\$ 71,902</u>	<u>\$ 84,943</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, 2024 and 2023 the Foundation received contributions, both cash and in-kind, from board members totaling \$442,168 and \$122,200, respectively.

NOTE 8 PROPERTY AND EQUIPMENT, NET

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

	2024	2023
Computer Equipment and Software	\$ 85,032	\$ 147,688
Office Furniture	195,218	188,689
Leasehold Improvements	58,581	60,990
Total	338,831	397,367
Less: Accumulated Depreciation and Amortization	(294,350)	(356,065)
Property and Equipment, Net	<u>\$ 44,481</u>	<u>\$ 41,302</u>

Depreciation expense totaled \$5,805 and \$7,891, respectively for the years ended August 31, 2024 and 2023.

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

NOTE 9 LEASES (CONTINUED)

Lease Agreements – ASC 842 (Continued)

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

	<u>2024</u>	<u>2023</u>
Lease Cost:		
Operating Lease Cost	\$ 266,143	\$ 267,158
Other Information:		
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows for Operating Leases	271,014	247,920
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities	-	1,706,471
Weighted Average Remaining Lease Term - Operating Leases	6.8 Years	7.7 Years
Weighted-Average Discount Rate - Operating Leases	3.22 %	3.22%

A maturity analysis of annual undiscounted cash flows for lease liabilities as of August 31, 2024, is as follows:

<u>Year Ending August 31,</u>	<u>Amount</u>
2025	\$ 268,990
2026	247,018
2027	225,199
2028	218,661
2029	208,869
Thereafter	501,147
Total Lease Payments	1,669,884
Less: Imputed Interest	179,217
Present Value of Lease Liabilities	<u>\$ 1,490,667</u>

NOTE 10 NET ASSETS

Net Assets Without Donor Restrictions

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

	<u>2024</u>	<u>2023</u>
Board-Designated Endowment Funds	\$ 1,599,710	\$ 1,478,750
Total Board-Designated Net Assets	<u>\$ 1,599,710</u>	<u>\$ 1,478,750</u>

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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>2024</u>	<u>2023</u>
Subject to Expenditure for Specified Purpose:		
Wish Funding	\$ 184,552	\$ 224,659
Wish Forest	673	673
Total	<u>185,225</u>	<u>225,332</u>
Subject to Passage of Time:		
Pledged Wish Granting In-Kind	795,095	754,640
Split-Interest Agreements	<u>2,362,735</u>	<u>2,099,482</u>
Total	<u>3,157,830</u>	<u>2,854,122</u>
Endowments:		
Subject to Endowment Spending Policy and Appropriation:		
Earnings on Endowment Funds	659,858	529,044
Original Donor-Restricted Gift Amount to be Maintained in Perpetuity:		
Endowment Fund for Support of Wishes	705,242	702,867
Endowment Fund to Support Activities of the Foundation	<u>223,134</u>	<u>223,134</u>
Total	<u>1,588,234</u>	<u>1,455,045</u>
Total Donor-Restricted Net Assets	<u><u>\$ 4,931,289</u></u>	<u><u>\$ 4,534,499</u></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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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:

	Without Donor Restrictions	With Donor Restrictions	2024 Total
Donor-Restricted Endowment Funds	\$ -	\$ 1,588,234	\$ 1,588,234
Board-Designated Endowment Funds	1,599,710	-	1,599,710
Total Funds	<u>\$ 1,599,710</u>	<u>\$ 1,588,234</u>	<u>\$ 3,187,944</u>
	Without Donor Restrictions	With Donor Restrictions	2023 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>

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

NOTE 11 ENDOWMENTS (CONTINUED)

Interpretation of Relevant Law (Continued)

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

	Without Donor Restrictions	With Donor Restrictions	2024 Total
Endowment Funds - Beginning of Year	\$ 1,478,750	\$ 1,455,045	\$ 2,933,795
Investment Return:			
Investment Income	27,665	34,553	62,218
Net Appreciation (Realized and Unrealized)	93,295	121,261	214,556
Total Investment Return	120,960	155,814	276,774
Contributions	-	2,375	2,375
Appropriation of Endowment Asset for Expenditure	-	(25,000)	(25,000)
Endowment Funds - End of Year	\$ 1,599,710	\$ 1,588,234	\$ 3,187,944
	Without Donor Restrictions	With Donor Restrictions	2023 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

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, 2024 and 2023.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

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, 2024 and 2023 were \$111,423 and \$116,817, respectively.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

NOTE 13 CONCENTRATIONS

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, 2024 and 2023.

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, 2024 and 2023, the Foundation granted 500 and 521 wishes, respectively. As of August 31, 2024 and 2023, respectively, there were approximately 580 and 560 wish children who are eligible for a wish. The average cost of a wish for the year ended August 31, 2024 was \$5,493 in cash and \$5,201 in in-kind for a total cost of \$10,695. The average cost of a wish for the year ended August 31, 2023 was \$5,045 in cash and \$4,670 in in-kind for a total cost of \$9,715.

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. Cruise wish travel resumed in June 2024 and international wish travel resumed effective September 1, 2024. 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, 2024 and 2023 was 500 and 521, respectively.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023

NOTE 17 SUBSEQUENT EVENTS

The Foundation has evaluated subsequent events from the statement of financial position date through December 20, 2024, the date at which the financial statements were available to be issued.

Sprinkling HAPPINESS THROUGHOUT THE POCONOS



Pocono Mountain West High School Student Council
Wish Party for wish kid Kenzie at Duck Donuts



Donors & Supporters

2024

*Because of your kind contribution,
wish kids like Kenzie can experience the
transformative power of a wish-come-true.
We thank all of our donors and supporters
for making 2024 a year of wishes!*

Donors & Supporters



The following is a list of cash and in-kind donations from January through December 2024. 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 \$5,000 or more have been listed.

\$100,000 or more

412 Gives Back
Give Kids the World
Estate of Francine George
Green's Holiday Party
Estate of Patsy Lee Bohn Hannah
Lamar Advertising
LFG Make-A-Wish® Golf Benefit
Make-A-Wish® Board of Directors
Pittsburgh Investment Professionals
Scaife Family Foundation
Sheetz For the Kidz
Estate of Richard R. Sweitzer
Truck Convoy for Wishes, Gettysburg
Estate of Elizabeth Valgus
Walk for Wishes, Morgantown
WDSN-FM Sunny 106.5 and its listeners, DuBois

\$75,000 to \$99,999

Estate of John Busko
Cheers for Wishes – A Tasting Event
Grapevine – A Wine Tasting Event
PNC Investments 22nd Golf Outing & Dinner Auction
Subaru of America Share the Love Campaign
United Airlines National Ticket Program
WPXZ-FM 104.1 and Kool 103.3 and its listeners, Punxsutawney

\$50,000 to \$74,999

33rd Annual Mom's for Make-A-Wish® Softball Tournament
The Walt Disney Company
Erie Insurance Group
Franklin County Truck Convoy
Estate of Ricky M. Fridley
Marsha Kepple & Family
Marriott Vacations Worldwide
McKamish, Inc.
The McKamish Family Foundation
The Natali Foundation
Pickin' for Wishes

Plum Borough School
24th Annual Telethon
PNC Investments
The Roger J. Ruisi Trust
Chris Sotak & Family
Wabtec
Waffles and Wishes, Erie
Wheels for Wishes

\$25,000 to \$49,999

39th Annual Make-A-Wish Golf Outing
All-Clad Metalcrafters
Applebee's Neighborhood Grill & Bar, Sayre
Avis Rent A Car Systems, Inc.
Berkey's Subaru
Frank Burke IV Memorial Fund of Scranton Area Foundation
Cans for Wishes
Convoy for Kidz
Corn Dog Open
Derry Area High School /School District
Driveway Subaru of Moon Township
Hopkins Family Fundraisers
John R. Hornbrook, Jr., Perpetual Charitable Trust
Jordan Realty, Inc.
Krista's Motorcycle Event
Make-A-Wish® Staff
Glenn and Ruth Mingle Foundation
Moyer's Grove Campground and Country RV
Penn Trafford School District
Employees of Pitt Ohio
LeAnn Starnes's Annual Make-A-Wish® Fundraiser
Southwest Airlines
Texas Roadhouse - Eastern PA
Estate of Dorothy M. Ward
Weakland Wreckers
Wheels, Wings & Wishes
World Pizza Champions Inc.
WRTS Star 104 FM and its listeners, Erie
York Brush Brigade

\$10,000 to \$24,999

98.9 WQK-FM The River and its listeners, St. Marys

Acme Machine & Welding Co. & Employees
Allegiant Air, LLC
Allied Resources Group, LLC
Altour
Conor Amendola
American Airlines
American Legion
John Niedzinsky Post 624
Melissa M. Anderson, CPA
Christine and Bruce Arnoldt
Linda Bakhshian
Keith and Corinne Bentley Family Fund
Susan Mosites Bicket
Big Lots, Inc.
Jake Billyk's Journey Golf Outing
Blackwood Pipe Organ Concert
Busy Beaver Building Centers, Inc.
BuzzRx
Caliente Pizza & Draft House
Calligan Family Foundation
N. David & Janet M. Campbell Family Foundation
James B. Chambers Memorial Foundation
Christianpalooza
Christmas Light Up Celebration
Civil & Environmental Consultants, Inc.
Coldwell Banker Realty
Robert and Sara S. Comloquoy Trust
Complete Chaos Softball Team
Conewago Enterprises, Inc.
Dave & Buster's
Dubois School District
Elliott Company
The Encova Foundation of West Virginia
Lillian Lash Ensign Fund of The Pittsburgh Foundation
Enterprise Holdings
Enterprise Mobility Foundation
Erie County Technical School
ErieTec, Inc.
Fairway Subaru Share the Love
Farner's Racing Collectables
Patricia Faux
Scott Fehrs & Family
Feld Entertainment
Amy & Geoff Fleming Family Giving Fund
Ryan Franks & Family

Micah Fulena
John Marshall Grady DMD & Assoc., LLC
Greenville Elks Lodge #145
Greer Industries, Inc.
Guardian Life Insurance Company of America
Jeanne G. Hamilton & Lawson W. Hamilton, Jr., Family Foundation
Hanover Home Association
Leon A. Hoffman
Honkus-Zollinger Foundation
Hopkins Family Fundraisers
Innovative Vending Solutions
J.P. Phillips, Inc.
C. G. Johnson Elementary School
The William and Susan Johnson Charitable Fund
Juniata Elementary School
Samuel Justus Charitable Trust
Kansas City Chiefs
Donna and Steve Kaplan
Keck's Food Service Charity Classic
Anne Kiec & Family
Kopelman Foundation
Gail Kovler
Rebecaa and Jeremy Kronman
Luttner Financial Group, LLC
Earl Luttner
The Mascaro Family Foundation
Sarah McCallister
Lisa Goddard McGuirk
David McKamish & Family
Michael McKenna
Victoria McKenney, Esq.
Chelsea McKita Memorial Foundation
Heather McKita & Family
McNulty's Building Supply, Inc.
Hazel Ruby McQuain Charitable Trust
Miss Duquesne Pageant, Duquesne University, Alpha Sigma Tau
Danielle Mitchell Memorial Fund
Samuel Moore & Family
Neshannock Jr./Sr. High School
New Minersville Firehouse Bikers Softball Team
New Motors Subaru
NiSource Charitable Foundation
North Hills High School
Northwood Charitable Foundation

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Nurtured By Nature
Dr. and Mrs. James Ohr
Olympic Athletic Club
PA State Police Gettysburg Association
The Parking Spot
Carol Paytas
Penn-Trafford Dodgeball Tournament
The Philadelphia 76ers, LP
Dr. & Mrs. Arthur William Phillips Charitable Trust
Phillips Management Firm, LLC
Plastek Industries, Inc.
Polish Citizens Club of DuBois Quintel
Jane and Michael Rice
Robertshaw Charitable Foundation
Ana Menjivar Rodriguez
Estate of Andrea Romano
Salvitti Family Foundation
Partners of Sam's Club #4936, Morgantown
Sandy Hose Company No. 1
Shelburne Charitable Foundation
Shenango High School
Sheraton Waikiki
Greg Sbrocco
Siebenbuerger Club
Arlene H. Smith Charitable Foundation
Snee-Reinhardt Charitable Foundation
South Hills Lincoln, Inc.
Steel City Motorcycle Company L.P., Ride for a Wish
Synergy Group
Employees of Thermo-Twin Industries, Inc.
Sean Philipp Thornton Memorial Foundation
TLE Macungie Let's Grant Wishes
Topgolf
United States Steel Corporation
UPMC Health Plan
Mill Wallace & Family
WVU Medicine Children's Hospital

\$5,000 to \$9,999

15 and the Mahomies
9th Ward Republican Social Club
ABE 3 Amazon FC
Sandra Adams & Family
Leslie and Sandy Aderson
Aldi Smart Kids
Almira Foundation
Altoona Curve Booster Club
Amazon ABE 2
American Airlines
Amy's Wish
Ernestine Anania

Bates Family Charitable Fund
Bo Bates
Matthew Bates
Richard Lee Beck Fund of York County Community Foundation
The Becker Family
Donald J. Bennett Run 4 a Wish
David R. Berk, Esq.
Biafora's Inc.
Charles I. Blake Family Foundation
Debra Blaschak
BNY
Boo & Brew Bash
The George W. Bowers Family Charitable Trust
Jeremy and Andrea Bowersox & Family
Thomas Boyer
Nick Boyle
Brockway Area School District
Brookside Bombshells Softball Team
Amanda & Jeremy Bucalo
Buddy's Babes Softball Team
Caddick Utilities, LLC
N. David Campbell
Sean Campbell, MD
Complete Chiropractic Health
The Carlson Family Fund of The Erie Community Foundation
Gloria Carlson
Carter Family Foundation
Cascade Park Club
CGP Foods, Inc.
Charities For Children
Chi Omega at Bucknell University
Chics Limousine and Transportation, Inc.
CJR Memorial Foundation
Employees of Clarion Sintered Metals Inc.
Kristen Clendaniel Clark Charitable Fund
Clark Metal Products Co.
Nancy Clark & Family
Clearfield School District
Climate Control Storage Plus, LLC
Community Foundation For The Alleghenies
The Conrad Company Foundation
Estate of Edwin R. Crawford Trust
James and Melanie Crockard Foundation
DeFrees Family Memorial Fund of the Community Foundation of Warren County
Delta Airlines
William Demchak & Family

Chris Allison and Jane France Charitable Fund
Frank and Helen Demma Charitable Fund of The Pittsburgh Foundation
Detrich Brechbill Home Association, Inc.
Manny and Carla DiNatale Fund
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Freedom Mortgage Corporation
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Rosemary M. Front Charitable Trust
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Audrey Goodfriend
Amelia and David Grubman
Richard R. Guerinni
Teddi and George Hackett
Hancock County Savings Bank Charitable Foundation
Hanover Eagles Aerie No. 1406
Jessica Hartley & Family
The Hawk Family Foundation
Estate of James A. Heasley
Heim Construction Co., Inc.
Carl Hicks
Highmark Health Foundation

Hoffman Family & Lehigh Valley Community Zumbathon
Holiday Park Intermediate School
Jonathan M. Houy Memorial Fund of The Pittsburgh Foundation
Howard Elementary School
Hyatt Regency Maui
Independent Political & Social Club
Jax Stone Benefit Fund JDP
JV Manufacturing
Craig E. Kaforey Family Foundation
Richard Killigrew & Family
The Kilpela Family
The Kinsley Foundation
Knights for Kids Golf Tournament
Knights of Columbus Council 10376
The Earl Knudsen Charitable Foundation
Kreutzer Family, Wishes Do Come True Adult Softball Tournament
Julie Marie Lamanna Memorial Fund of The Pittsburgh Foundation
Neil & Jamie Laslo & Family
Roy And Cindy Laux
Chuck Leyh
Lord Corporation Erie
Patrick Loughney
Estate of James R. Luzeiki
Damien & Michelle Lynch
Mike Lyons
M & T Bank - Pottsville
Eleanor Macdonald
Macquarie Asset Management
Jeffrey and Maria Madden Memorial Fund of The Pittsburgh Foundation
Lynn Magnotti
Markiewicz Guest Bartending Event
Allison and Matthew Manning
Marshall Middle School
Jesamyn Marshall & Family
Massey Charitable Trust
Scott Mayernick
MBM Contracting, Inc.
Bernard McDonough Foundation
Vicki, Mark, Andy and Kylie McKenna
William B. McLaughlin Charitable Trust
Mericle Foundation
Miles 4 Make-A-Wish
The Charles M. Morris Charitable Trust
Mound Grove Golf & Recreation, Inc.

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Oklahoma Elementary School
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Palermo Restaurant, Inc.
Paracca Interiors, Inc.
The Lewis A. and
Donna M. Patterson
Charitable Foundation
W. I. Patterson Charitable Fund
Margaret M. Patton Trust
for Charities
Peak Integrative Medicine
Softball Team
Jared S. Peters Memorial Golf
Tournament
Physicians of Tri-State
Orthopaedics & Sports
Medicine, Inc.
Pier 6 Rooftop Bar & Restaurant
PNC Foundation
Pocono Mountain West Junior
High School
Premier Wealth Partners
Punxsutawney High School
Punxsy Pizza
Employees of Range Resources
Rex Heat Treat
Reynoldsville Fire Company, Inc.
Robert Peirce & Associates
Roland's Seafood Grill, RSG, Inc.
Rte 61 Classics & Toy Barn, LLC
Randi Rumbaugh & Family
Saul Ewing, LLP
Kay Schoeneman
Mark Serrian
Shear Family Foundation
Donald Shimmel
Shults Ford Lincoln
Ryan Smith & Family
Snowflake Cruise-In
The James R. and
Cheryl B. Snyder Family
Charitable Fund
The Snyder Family Fund
William South
Southern Spray Co.
Southside Transfer Services, LLC
St. Louis Blues
Tracey T. Staley
Steger Masonry
Brock & Sadie Stein
Judith and Daniel Stone
Subaru of Morgantown
Sugarwish, Inc.
Sunrise Estates Elementary
School

Earl W. & Ina G. Tabor
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The Patsy D. Tiani Foundation
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Carmelo Valenti
Valley Pool & Spa
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VFW Post 4366
Jaime Vick-Moran Memorial
Fund
Vito's Coal Fire
Voith US, Inc.
W.L. Roenigk, Inc., Melwood
Garage
Washington Financial Charitable
Foundation
Waste Connections of
Pennsylvania-Chambersburg
The Robert and Mary Weisbrod
Foundation
Wendy's
West Charitable Trust
Williamsport Area SD Students
Wincore Windows & Doors
Lisa and Joel Winer
World Wrestling
Entertainment, Inc.
WV Cupcake Festival
Richard L. Yuengling, Jr.,
Foundation
Erica and Frank Zappala
Claudia Zavodnick
Zukor Club
Robert Zweig

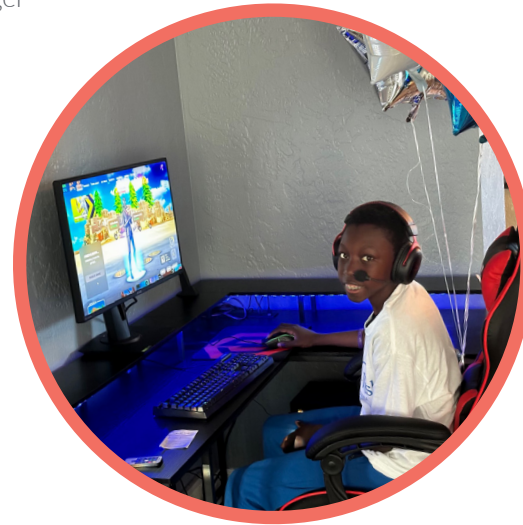
In Memorium

Harold "Rick" R. Auken
Glenna M. Bartlett
Richard Lee Beck
Donald Bennett
Cameron Blackman
Connor Bobik
Rosella and Bob Brandt
Susan M. Brown
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Sean Philipp Thornton
Jaime Vick-Moran
Doug Walker
Lawrence Whiteman
Keith Wright
Thomas Youngblood

In Honor

The Abebe, Jairath, Meniru and
Moorthy Families
Mr. and Mrs. Tony Benintend
The Benintend Family
Jacob Billyk
Dennis C. Brechbill
Hannah Cline
Theresa A. Dunlap
Timothy M. Dunlap
Nikki Einhorn
Saige Elizabeth Fohl
Jack Fultz
Brynlee A Jacoby
Nancy Kratz-Minnich
Dominic Lettrich
Kara and Pat Manion
Bruce Marshall
Katee Monahan
Kiara Izora Reinoehl
Selena Marie Sleppy
Jessica Smeltz
Judith A. Stone



*I wish to have
a new gaming
computer*

Samuel, 13
blood disorder

Thank You!



*I wish to have a
playhouse to share
with my pony*

Sophia, 9
cancer

*I wish to go to the
San Diego Zoo*

Peyton, 4
cancer



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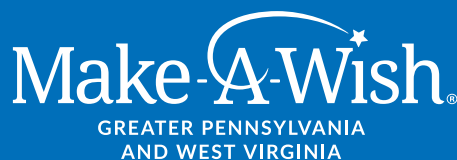
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