

*I wish to be
a mermaid*

Greta, 7
leukemia

20
25

..... *Wishes Unlock Endless Possibilities*

..... **ANNUAL REPORT**
..... **FISCAL YEAR 2025**

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



During
treatment



NOW



A wish brings imagination to life...

Seven-year-old Greta was walking down the beach with her family in Boca Raton, Fla., her head down, scanning the shore for seashells. Her eyes were focused, darting back and forth across the brown sand, searching for flecks of white when all of the sudden— her eyes met with a shimmering, **blue tail**. Then, a vibrant, **orange tail**. She looked up to see two beautiful mermaids sunning themselves in the sand. They invited her to sit with them and told her they were going to make her a mermaid, too. Greta had dreamed of this very moment for years.

It all started back when she was just four years old, in her hometown of Athens, Pa. Greta had been diagnosed with leukemia, a cancer that required her to spend countless hours at the hospital for treatments. Greta has a vivid imagination, so, to pass the time, she would imagine herself as a mermaid somewhere far away, gliding under the waves with her opalescent tail and looking up at the blue ripples of the ocean's surface. Greta's thoughts often returned to this place, until the day finally came when Make-A-Wish made her wish come true.

The two mermaids, Diane and Lily, gifted Greta her very own mermaid tail right there on the beach! They then took her to the pool where she would finally don her tail and learn how mermaids swim. There was also a treasure hunt for clues on the pool deck that led Greta to a chest of treasures that included a pirate spyglass, a sparkling tiara and jewelry. As her parents watched, they knew they were witnessing one of the most special moments of their daughter's life.

Her mother, Tierney, later said, "Greta went from being a frail, sick four-year-old drawing and dreaming of mermaids during her endless hours at the hospital, to swimming with mermaids on her wish trip as a strong, healthy seven-year-old. It's hard to put into words what that meant— there were lots of tears! Although she ended her leukemia treatment one and a half years ago, her wish trip felt like the actual close to such a long and horrible chapter in our lives."

Who We Serve

I wish to go to Super Nintendo World

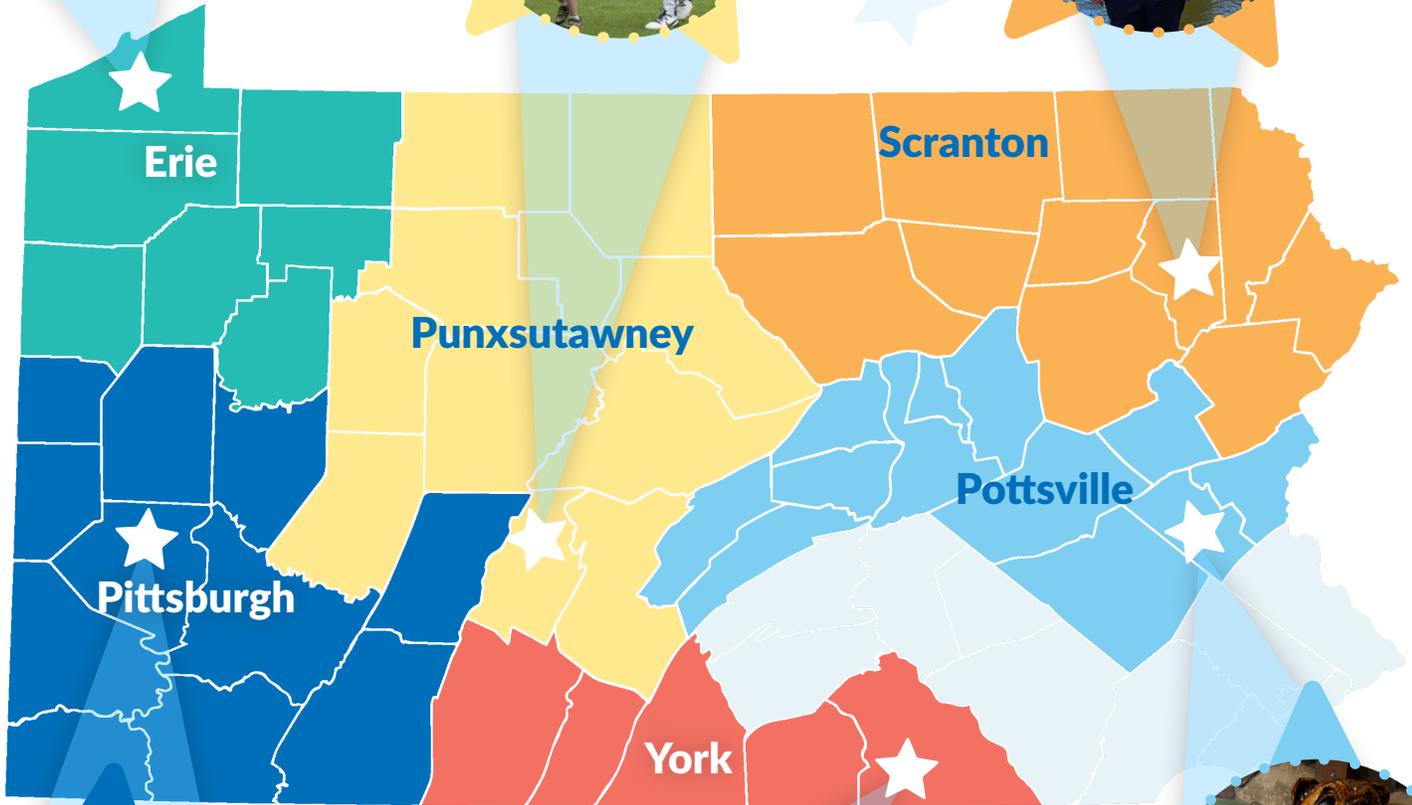
Jonah, 8
heart transplant
Erie County

I wish to meet the Altoona Curve baseball team

Isaac, 5
congenital heart disease
Blair County

I wish to go to Hawaii

Lexie, 18
leukemia
Lackawanna County



I wish to go to the Walt Disney World® Resort

Amelia, 5
endocrine disorder
Allegheny County



I wish to have a gaming computer

Nyiel, 12
Blood disorder
York County



I wish to go to Great Wolf Lodge

Zoey, 14
respiratory disorder
Lehigh 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 2025 FISCAL YEAR, WE GRANTED 489 WISHES.

30: Erie

26: Punxsutawney

43: Scranton

114: Pittsburgh

43: York

48: Pottsville

48: Morgantown

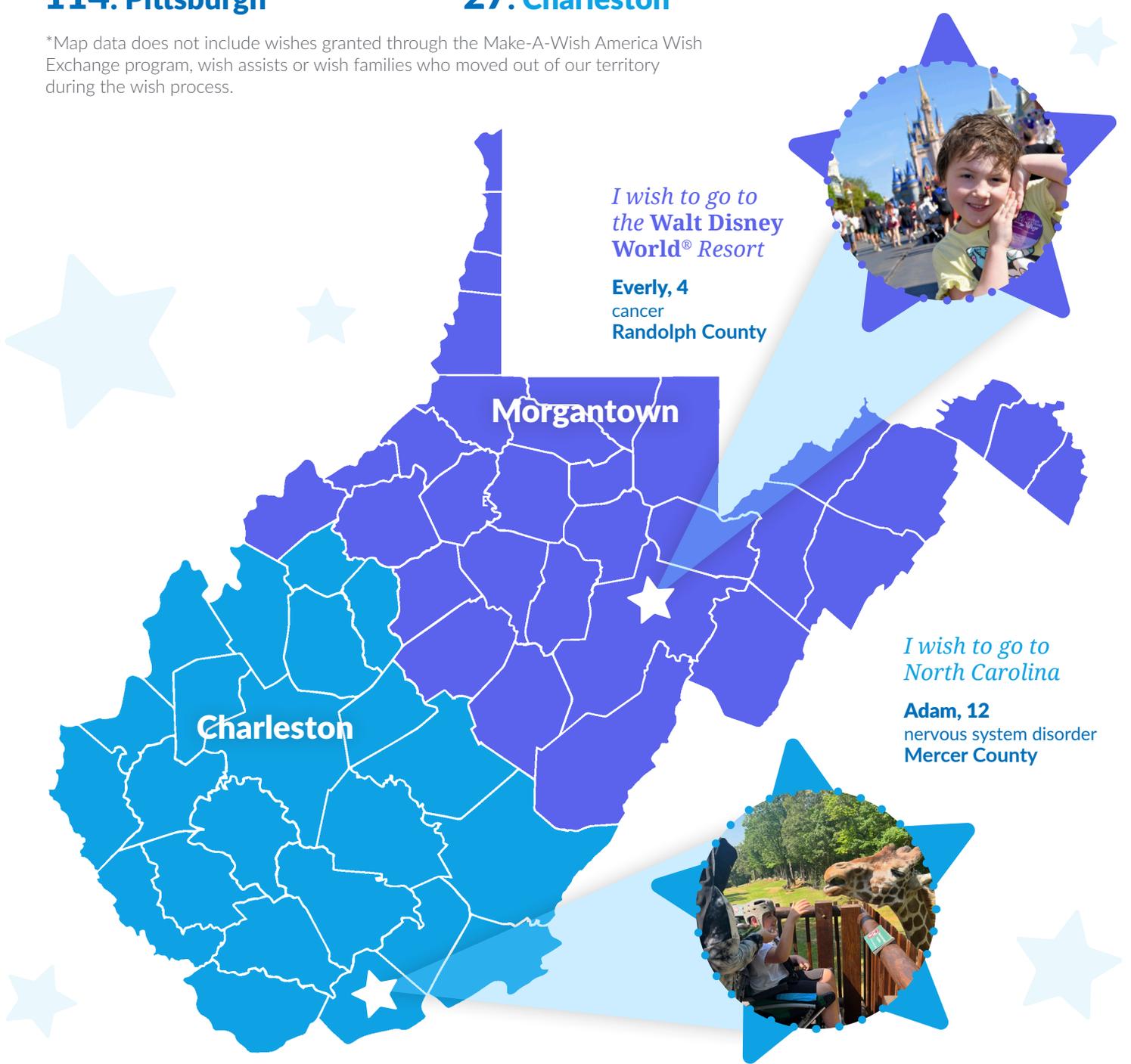
27: Charleston



478

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.



A wish sparks excitement...



.....

Little Irie has been a fighter since the day he came into this world with a complex respiratory disorder. He and his twin brother Zion were both born prematurely, and Irie's lungs were not fully developed – making it impossible for him to breathe on his own. He clung to life through surgeries, with a tracheostomy placement and ventilator to breathe and a g-tube to eat. His mom, Ivy, was often not even able to hold him; his tiny body surrounded by machines and enmeshed in wires and tubes.

His prognosis was grim, but each day, Irie got a little stronger. He surpassed milestone after milestone until he was finally able to leave the NICU and come home. Ivy took on roles she never thought she'd be doing as a mother, becoming an expert at trach changes, therapies and treatments. But as she watched Irie's personality finally start to emerge, playing with his brother and showing off that adorable smile, she felt the deepest sense of joy and pride in how far he has come.

Now, at four years old, Irie was a giggling ball of energy when he met with Make-A-Wish volunteers at his home in Waynesboro, Pa. "He must know good things are coming his way," Ivy said.

Irie's shopping spree wish day was full of surprises.

"We started our adventure with the most beautiful limousine ride through the country, and Irie was absolutely glowing the whole time," said Ivy.

The first stop was Target, where they rolled out the red carpet for Irie. He was given his very own nametag and a personal shopper who helped him pick out all kinds of toys, especially Sesame Street— his favorite! Then, they went to Carter's to stock up on big boy clothes. "The young ladies there were so gentle, kind and patient with us," said Ivy.

The day ended at Olive Garden, where the love was unmatched. Local businesses had filled the restaurant with giant gift baskets, gift cards and an entire wall of handwritten messages from the community. "The last four years have been incredibly hard," said Ivy, "But moments like this remind me that we are held, supported and surrounded by love."





During treatment

NOW

I wish to have a shopping spree

Irie, 4
respiratory disorder

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 five 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 2025.

341 wishes to go

106 wishes to have

41 wishes to meet

1 wish to be

489 WISHES GRANTED



Did you know?

Since 1983, our chapter has granted more than **22,000 wishes** to children battling critical illnesses.

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

Lila, 4
respiratory disorder

Wishes create happiness 😊

100% of medical providers said the wish experience helps a child feel more joyful.

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

A wish is the start of a journey...

Last year, Rees' mom, Amanda, received the worst phone call a parent can imagine. Her son, Rees, at just 14 years old, had leukemia. The following days were a blur as Rees underwent a flurry of tests: CT scans, labs, bone marrow biopsy, lumbar spinal tap and more. Then, living at the hospital with him for six months, Amanda looked on helplessly as chemotherapy ravaged her son's body.

"There was nothing I could do for his suffering," she said. "I didn't know what the future held for us."

But Rees wasn't giving up without a fight. As an avid outdoorsman, lover of fishing and proud caretaker to his pack of chickens— Rees had a lot to fight for. With the loving support of his family, his incredible team of doctors and through his own sheer will, Rees beat his leukemia and rang the bell signifying the completion of his treatment on April 18, 2025.

And Rees knew exactly how he wanted to celebrate. In the fall, Make-A-Wish granted Rees' wish to visit the Outer Banks of North Carolina for a 12-hour, deep sea fishing charter. Rees and his family boarded their fishing boat, the Spray, at 5 a.m., before the sun was awake. By 5 p.m., they had caught lots of fish— mostly blackfin tuna, some bonitos and even reeled in (but lost) a mahi-mahi. But Rees caught the most and the biggest fish of the day.

"What an absolutely PERFECT day. The weather, the water, the fishing. We all had an amazing day at sea," said Amanda.

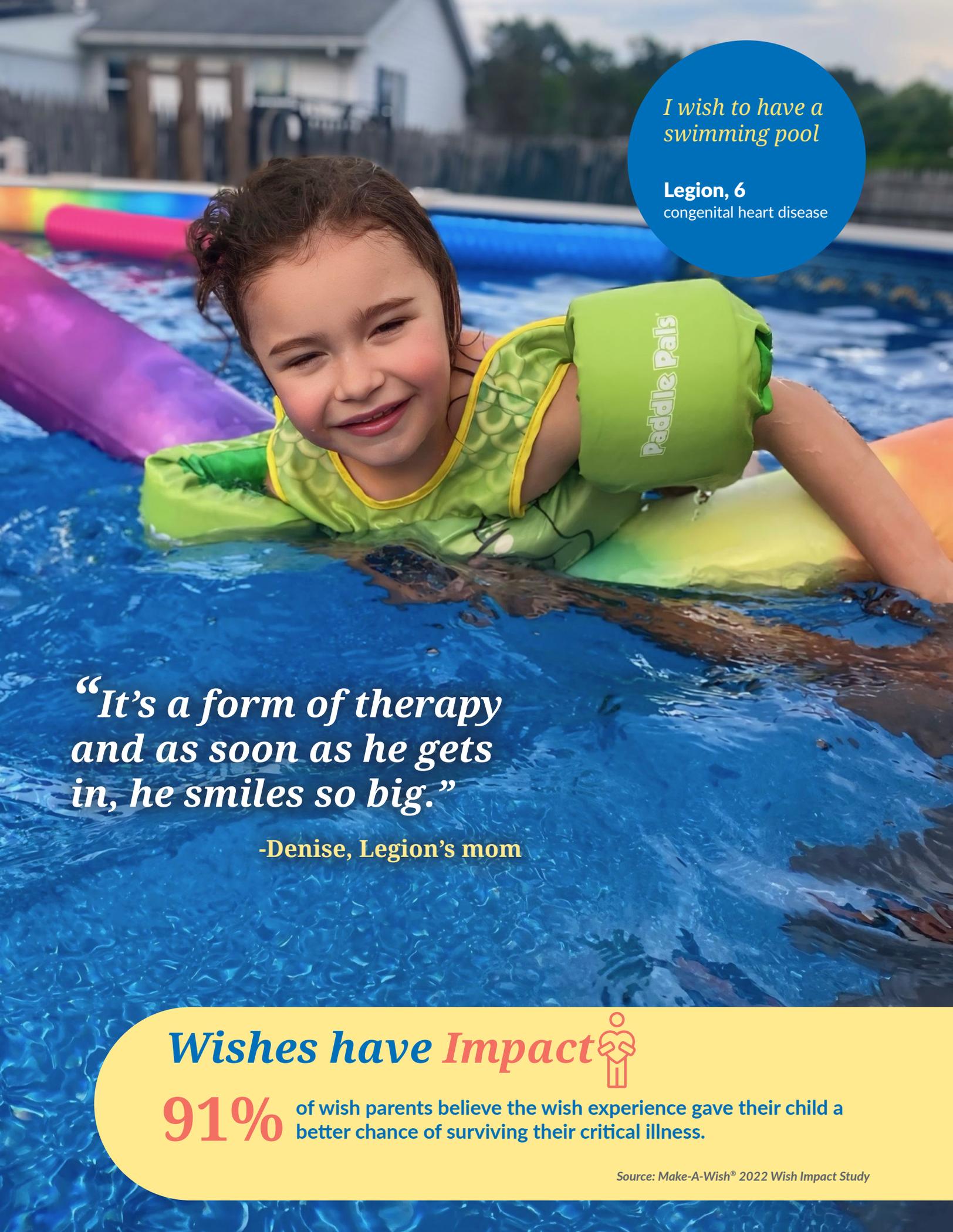
"[Rees] deserves the best after the year he has had."

During
treatment



NOW





I wish to have a swimming pool

Legion, 6
congenital heart disease

“It’s a form of therapy and as soon as he gets in, he smiles so big.”

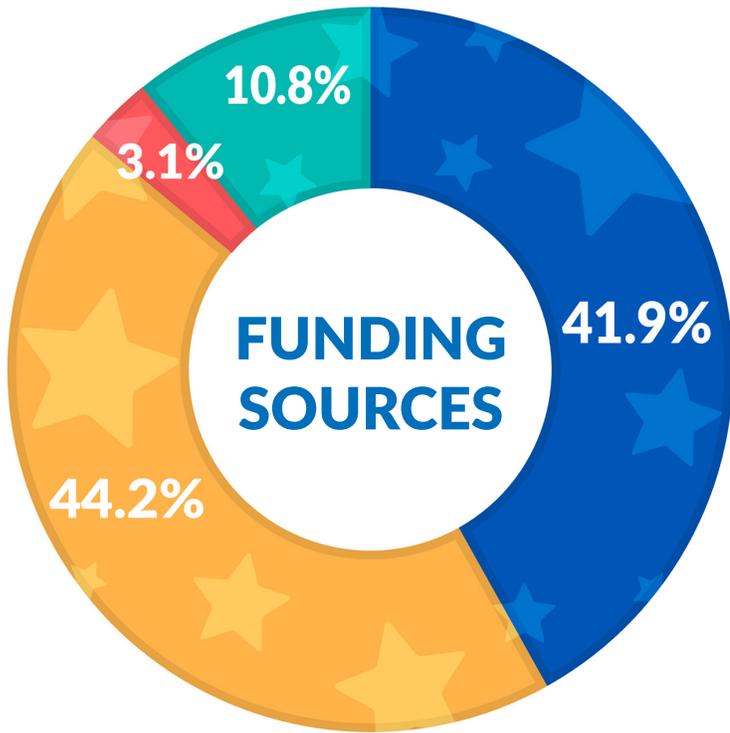
-Denise, Legion’s mom

Wishes have Impact 

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

MANAGING OUR FUNDS



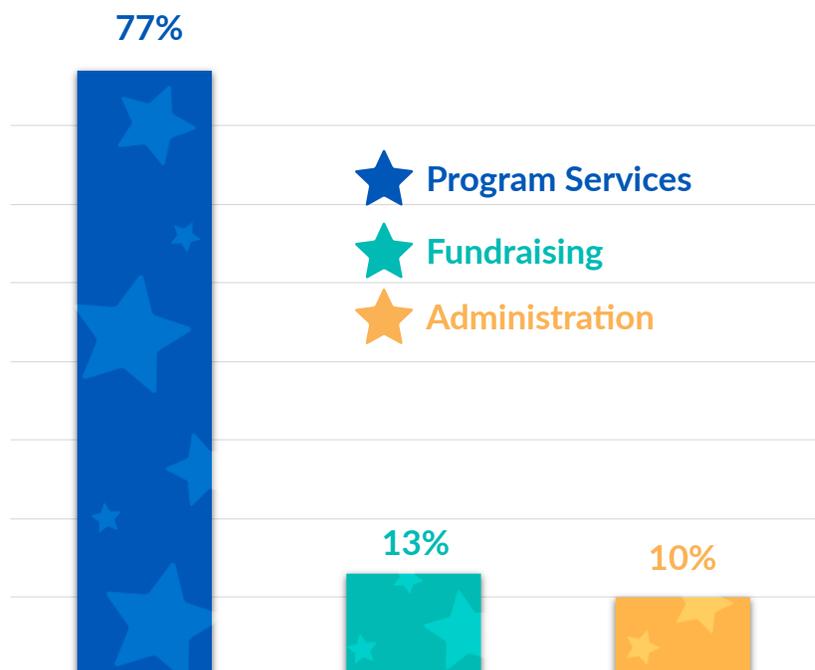
 \$5,000 is the average cost of a wish.

-  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 go to
the Walt Disney
World® Resort*

Roger, 10
kidney transplant

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

FINANCIAL STATEMENTS

YEARS ENDED AUGUST 31, 2025 AND 2024



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**MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
TABLE OF CONTENTS
YEARS ENDED AUGUST 31, 2025 AND 2024**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENTS OF FINANCIAL POSITION	3
STATEMENTS OF ACTIVITIES	4
STATEMENTS OF FUNCTIONAL EXPENSES	6
STATEMENTS OF CASH FLOWS	8
NOTES TO FINANCIAL STATEMENTS	9





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, 2025 and 2024, 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, 2025 and 2024, 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 9, 2025

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
STATEMENTS OF FINANCIAL POSITION
AUGUST 31, 2025 AND 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	\$ 4,168,035	\$ 3,860,351
Investments	1,919,787	1,805,651
Due from Related Entities	249,287	229,404
Prepaid Expenses	338,846	294,703
Contributions Receivable, Net	1,147,297	1,070,111
Other Assets	850,118	895,205
Split-Interest Agreements	2,470,322	2,362,735
Investments Held for Long-Term Purposes	3,320,454	3,187,944
Right-of-Use Assets - Operating	1,793,053	1,334,714
Property and Equipment, Net	128,486	44,481
Total Assets	\$ 16,385,685	\$ 15,085,299
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 331,769	\$ 237,864
Due to Related Entities	109,749	71,902
Other Liabilities	65,113	65,514
Lease Liability - Operating	1,800,082	1,490,667
Total Liabilities	2,306,713	1,865,947
NET ASSETS		
Without Donor Restrictions	8,556,768	8,288,063
With Donor Restrictions	5,522,204	4,931,289
Total Net Assets	14,078,972	13,219,352
Total Liabilities and Net Assets	\$ 16,385,685	\$ 15,085,299

See accompanying Notes to Financial Statements.



MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
STATEMENT OF ACTIVITIES
YEAR ENDED AUGUST 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Public Support:			
Contributions, Cash	\$ 5,039,738	\$ 1,277,196	\$ 6,316,934
Contributions, Donated Goods and Services	1,908,468	770,117	2,678,585
Grants	1,095,737	-	1,095,737
Total Public Support	8,043,943	2,047,313	10,091,256
Internal Special Events	542,647	-	542,647
Internal Special Events, Donated Goods and Services	34,081	-	34,081
Less: Costs of Direct Benefits to Donors	(86,994)	-	(86,994)
Total Internal Special Events	489,734	-	489,734
Investment Income, Net	394,884	85,252	480,136
Other Income	119,865	-	119,865
Net Assets Released from Restrictions	1,649,238	(1,649,238)	-
Total Revenues, Gains, and Other Support	10,697,664	483,327	11,180,991
EXPENSES			
Program Services:			
Wish Granting	8,033,650	-	8,033,650
Total Program Services	8,033,650	-	8,033,650
Support Services:			
Fundraising	1,368,542	-	1,368,542
Management and General	1,026,767	-	1,026,767
Total Support Services	2,395,309	-	2,395,309
Total Expenses	10,428,959	-	10,428,959
OTHER GAINS			
Change in Split-Interest Agreements	-	107,588	107,588
Total Other Gains	-	107,588	107,588
CHANGE IN NET ASSETS	268,705	590,915	859,620
Net Assets - Beginning of Year	8,288,063	4,931,289	13,219,352
NET ASSETS - END OF YEAR	\$ 8,556,768	\$ 5,522,204	\$ 14,078,972

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, Cash	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 Loss, Net	527,293	155,814	683,107
Other Income	3,287	-	3,287
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 LOSSES			
Change in Split-Interest Agreements	-	263,253	263,253
Total Other Losses	-	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	\$ 8,288,063	\$ 4,931,289	\$ 13,219,352

See accompanying Notes to Financial Statements.



MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED AUGUST 31, 2025

	Program Services		Support Services		Total Support Services	Direct Donor Benefits	Total
	Wish Granting	Fundraising	Management and General				
Direct Costs of Wishes	\$ 5,490,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,490,970
Salaries, Taxes, and Benefits	1,840,195	1,065,340	771,639	1,836,979	-	-	3,677,174
Printing, Subscriptions and Publications	1,159	13,399	1,903	15,302	-	-	16,461
Professional Fees	4,718	38,336	11,051	49,387	-	-	54,105
Rent and Utilities	68,627	39,804	30,463	70,267	-	-	138,894
Postage and Delivery	36,697	14,080	4,102	18,182	-	-	54,879
Travel	2,724	11,155	1,905	13,060	-	-	15,784
Meetings and Conferences	2,250	18,215	1,669	19,884	-	-	22,134
Office Supplies	75,316	10,920	10,880	21,800	-	-	97,116
Communications	35,344	23,101	44,935	68,036	-	-	103,380
Advertising and Media (Cash)	5,427	5,504	4,000	9,504	-	-	14,931
Repairs and Maintenance	13,883	7,914	6,024	13,938	-	-	27,821
Insurance	-	64	858	922	-	-	922
Membership Dues	977	1,340	250	1,590	-	-	2,567
National Partnership Dues	445,411	104,803	104,803	209,606	-	-	655,017
Miscellaneous	2,802	10,420	29,282	39,702	-	-	42,504
Depreciation and Amortization	7,150	4,147	3,003	7,150	-	-	14,300
Special Event - Direct Donor Benefits	-	-	-	-	-	(86,994)	(86,994)
Total Expenses by Function	8,033,650	1,368,542	1,026,767	2,395,309	-	(86,994)	10,341,965
Less: Expenses Netted Against Revenues on the Statement of Activities:							
Special Event Expenses	-	-	-	-	-	86,994	86,994
Total Expenses Included in the Expense Section of the Statement of Activities	\$ 8,033,650	\$ 1,368,542	\$ 1,026,767	\$ 2,395,309	\$ -	\$ -	\$ 10,428,959

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:						
Special Event Expenses	-	-	-	-	109,840	109,840
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
STATEMENTS OF CASH FLOWS
YEARS ENDED AUGUST 31, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 859,620	\$ 1,142,233
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities:		
Depreciation	14,300	5,805
Contributions Restricted for Long-Term Investment	(3,175)	(2,375)
Net Realized and Unrealized Gains on Investments	(100,243)	(346,505)
Change in Value of Split-Interest Agreements	(107,588)	(263,253)
Change in Operating Right-of-Use Assets and Lease Liabilities	(32,095)	(4,108)
Gain from Termination of Office Lease	(116,829)	-
(Increase) Decrease in Assets:		
Contributions Receivable	(77,186)	(404,953)
Due from Related Entities	(19,883)	(14,418)
Prepaid Expenses	(44,143)	12,734
Other Assets	45,087	(81,624)
Increase (Decrease) in Liabilities:		
Accounts Payable and Accrued Expenses	93,905	41,663
Due to Related Entities	37,847	(13,041)
Other Liabilities	(401)	51,844
Net Cash Provided by Operating Activities	549,216	124,002
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	(536,141)	(1,411,661)
Proceeds from Sales of Investments	389,739	1,304,688
Purchases of Property and Equipment	(98,305)	(8,984)
Net Cash Used by Investing Activities	(244,707)	(115,957)
CASH FLOWS FROM FINANCING ACTIVITIES		
Contributions Restricted for Long-Term Investment	3,175	2,375
NET INCREASE IN CASH AND CASH EQUIVALENTS	307,684	10,420
Cash and Cash Equivalents - Beginning of Year	3,860,351	3,849,931
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 4,168,035	\$ 3,860,351
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities	\$ 725,811	\$ -

See accompanying Notes to Financial Statements.



MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

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, 2025 AND 2024

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
AUGUST 31, 2025 AND 2024

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, 2025 AND 2024

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, 2025 and 2024 totaled \$67,386 and \$40,264, respectively.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

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:

	2025	2024
Wish Related Travel, Goods, and Services	\$ 2,666,803	\$ 2,683,871
Professional Services	5,077	14,886
Advertising and Media	-	189,348
Special Events	34,081	84,253
Other	6,705	26,715
Total Contributed Nonfinancial Assets and Services	<u>\$ 2,712,666</u>	<u>\$ 2,999,073</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.

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions: Donated Goods and Services (Continued)

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, 2025 and 2024. 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.

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Expenses (Continued)

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.

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.

	2025	2024
Total Financial Assets	\$ 10,804,860	\$ 10,153,461
Donor-Imposed Restrictions:		
Restricted Funds	(1,400,221)	(980,320)
Endowments	(1,651,661)	(1,588,234)
Net Financial Assets After Donor-Imposed Restrictions	7,752,978	7,584,907
Internal Designations:		
Board-Designated Endowments	(1,668,793)	(1,599,710)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	\$ 6,084,185	\$ 5,985,197

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

NOTE 3 LIQUIDITY AND AVAILABILITY (CONTINUED)

The board-designated endowment of \$1,668,793 and \$1,599,710 as of August 31, 2025 and 2024, 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.

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, 2025 and 2024 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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

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	2025 Total
Assets:					
Investments:					
Mutual Funds	\$ 5,140,912	\$ -	\$ -	\$ -	\$ 5,140,912
Cash	-	-	-	99,329	99,329
Total Investments	5,140,912	-	-	99,329	5,240,241
Split-Interest Agreements	-	-	2,470,322	-	2,470,322
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,470,322</u>	<u>\$ 99,329</u>	<u>\$ 7,710,563</u>
	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	<u>\$ 4,896,302</u>	<u>\$ -</u>	<u>\$ 2,362,735</u>	<u>\$ 97,293</u>	<u>\$ 7,356,330</u>

Transfers out of Level 3 investments consisted of \$72,675 and \$79,827 as of August 31, 2025 and 2024, 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, 2025	Principal Valuation Technique	Unobservable Inputs
Split-Interest Agreements	\$ 2,470,322	Fair Value of Trust Assets	Time Period Of Trust
Total	<u>\$ 2,470,322</u>		
Type of Assets:	Fair Value at August 31, 2024	Principal Valuation Technique	Unobservable Inputs
Split-Interest Agreements	\$ 2,362,735	Fair Value of Trust Assets	Time Period Of Trust
Total	<u>\$ 2,362,735</u>		

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

NOTE 5 CONTRIBUTIONS RECEIVABLE

The Foundation's contributions receivable as of August 31, 2025 and 2024 were \$1,147,297 and \$1,070,111 respectively, which are due from ten and seven donors, respectively. All contributions receivable are due within the next twelve months. Management determined all contributions receivable for the year ended August 31, 2025 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 \$2,470,322 and \$2,362,735, as of August 31, 2025 and 2024, 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, 2025 and 2024, respectively, the Foundation received \$1,064,312 and \$961,737 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 \$655,016 and \$663,426 were paid from the Foundation to the National Organization during the years ended August 31, 2025 and 2024, 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 \$84,000 and \$144,000 during the years ended August 31, 2025 and 2024, 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, 2025 AND 2024

NOTE 7 TRANSACTIONS WITH RELATED ENTITIES (CONTINUED)

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

	2025	2024
Due from National Organization	\$ 245,883	\$ 208,092
Due from Other Chapters	3,404	21,312
Total Due from Related Entities	<u>\$ 249,287</u>	<u>\$ 229,404</u>
Due to National Organization	\$ 20,611	\$ 13,810
Due to Other Chapters	89,138	58,092
Total Due to Related Entities	<u>\$ 109,749</u>	<u>\$ 71,902</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, 2025 and 2024 the Foundation received contributions, both cash and in-kind, from board members totaling \$292,452 and \$442,168, respectively.

NOTE 8 PROPERTY AND EQUIPMENT, NET

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

	2025	2024
Computer Equipment and Software	\$ 92,888	\$ 85,032
Office Furniture	254,982	195,218
Leasehold Improvements	34,747	58,581
Total	382,617	338,831
Less: Accumulated Depreciation and Amortization	(254,131)	(294,350)
Property and Equipment, Net	<u>\$ 128,486</u>	<u>\$ 44,481</u>

Depreciation expense totaled \$14,300 and \$5,805, respectively for the years ended August 31, 2025 and 2024.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

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, noncancellable lease agreements. The leases expire at various dates through 2035. In April 2025, the Pittsburgh main office lease was terminated resulting in a gain of \$116,829 for the year ended August 31, 2025.

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

	<u>2025</u>	<u>2024</u>
Lease Cost:		
Operating Lease Cost	\$ 271,929	\$ 266,143
Other Information:		
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows for Operating Leases	\$ 280,025	\$ 271,014
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities	\$ 725,811	\$ -
Weighted Average Remaining Lease Term - Operating Leases	9.0 Years	6.8 Years
Weighted-Average Discount Rate - Operating Leases	4.19 %	3.22%

A maturity analysis of annual undiscounted cash flows for lease liabilities as of August 31, 2025, is as follows:

<u>Year Ending August 31,</u>	<u>Amount</u>
2026	\$ 268,812
2027	233,908
2028	227,313
2029	217,464
2030	214,893
Thereafter	1,011,937
Total Lease Payments	<u>2,174,327</u>
Less: Imputed Interest	374,245
Present Value of Lease Liabilities	<u>\$ 1,800,082</u>

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

NOTE 10 NET ASSETS

Net Assets Without Donor Restrictions

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

	<u>2025</u>	<u>2024</u>
Board-Designated Endowment Funds	\$ 1,668,793	\$ 1,599,710
Total Board-Designated Net Assets	<u>\$ 1,668,793</u>	<u>\$ 1,599,710</u>

Net Assets With Donor Restrictions

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

	<u>2025</u>	<u>2024</u>
Subject to Expenditure for Specified Purpose:		
Wish Funding	\$ 629,431	\$ 184,552
Wish Forest	673	673
Total	<u>630,104</u>	<u>185,225</u>
Subject to Passage of Time:		
Pledged Wish Granting In-Kind	770,117	795,095
Split-Interest Agreements	2,470,322	2,362,735
Total	<u>3,240,439</u>	<u>3,157,830</u>
Endowments:		
Subject to Endowment Spending Policy and Appropriation:		
Earnings on Endowment Funds	720,110	659,858
Original Donor-Restricted Gift Amount to be Maintained in Perpetuity:		
Endowment Fund for Support of Wishes	708,417	705,242
Endowment Fund to Support Activities of the Foundation	223,134	223,134
Total	<u>1,651,661</u>	<u>1,588,234</u>
Total Donor-Restricted Net Assets	<u>\$ 5,522,204</u>	<u>\$ 4,931,289</u>

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

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.

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

NOTE 11 ENDOWMENTS (CONTINUED)

Interpretation of Relevant Law (Continued)

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2025 Total</u>
Donor-Restricted Endowment Funds	\$ -	\$ 1,651,661	\$ 1,651,661
Board-Designated Endowment Funds	1,668,793	-	1,668,793
Total Funds	<u>\$ 1,668,793</u>	<u>\$ 1,651,661</u>	<u>\$ 3,320,454</u>

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2024 Total</u>
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>

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2025 Total</u>
Endowment Funds - Beginning of Year	\$ 1,599,710	\$ 1,588,234	\$ 3,187,944
Investment Return:			
Investment Income	40,754	48,837	89,591
Net Appreciation (Realized and Unrealized)	<u>28,329</u>	<u>36,415</u>	<u>64,744</u>
Total Investment Return	69,083	85,252	154,335
Contributions	-	3,175	3,175
Appropriation of Endowment Asset for Expenditure	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>
Endowment Funds - End of Year	<u>\$ 1,668,793</u>	<u>\$ 1,651,661</u>	<u>\$ 3,320,454</u>



MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

NOTE 11 ENDOWMENTS (CONTINUED)

Interpretation of Relevant Law (Continued)

	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

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, 2025 and 2024.

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.

MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

NOTE 11 ENDOWMENTS (CONTINUED)

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

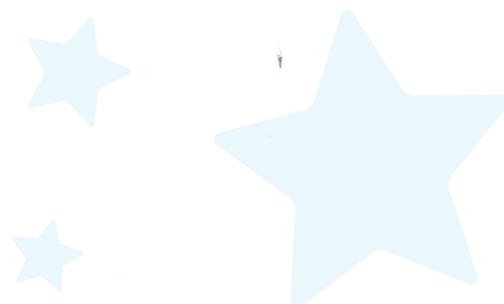
The Foundation has a defined contribution retirement plan (the Plan). Full-time employees are eligible for participation in the Plan after reaching 21 years of age and upon completion of three months of service measured from date of hire. Under the provisions of the Plan, eligible employees may elect to defer a percentage of their salary subject to certain IRC 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, 2025 and 2024 were \$144,682 and \$111,423, respectively.

NOTE 13 CONCENTRATIONS

Financial instruments that potentially subject the Foundation to concentration of credit risk consist principally of cash, cash equivalents, and investments. Deposits at each financial institution are insured in limited amounts by the Federal Deposit Insurance Corporation. The Foundation's cash and investments were placed with high credit quality financial institutions, and accordingly, the Foundation does not expect to experience nonperformance.

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.



MAKE-A-WISH FOUNDATION® OF GREATER PENNSYLVANIA & WEST VIRGINIA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025 AND 2024

NOTE 15 COMMITMENTS

The goal of the Foundation is to grant the wish of every eligible child. During the years ending August 31, 2025 and 2024, the Foundation granted 489 and 500 wishes, respectively. As of August 31, 2025 and 2024, respectively, there were approximately 585 and 580 wish children who are eligible for a wish. The average cost of a wish for the year ended August 31, 2025 was \$5,734 in cash and \$5,403 in in-kind for a total cost of \$11,137. 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.

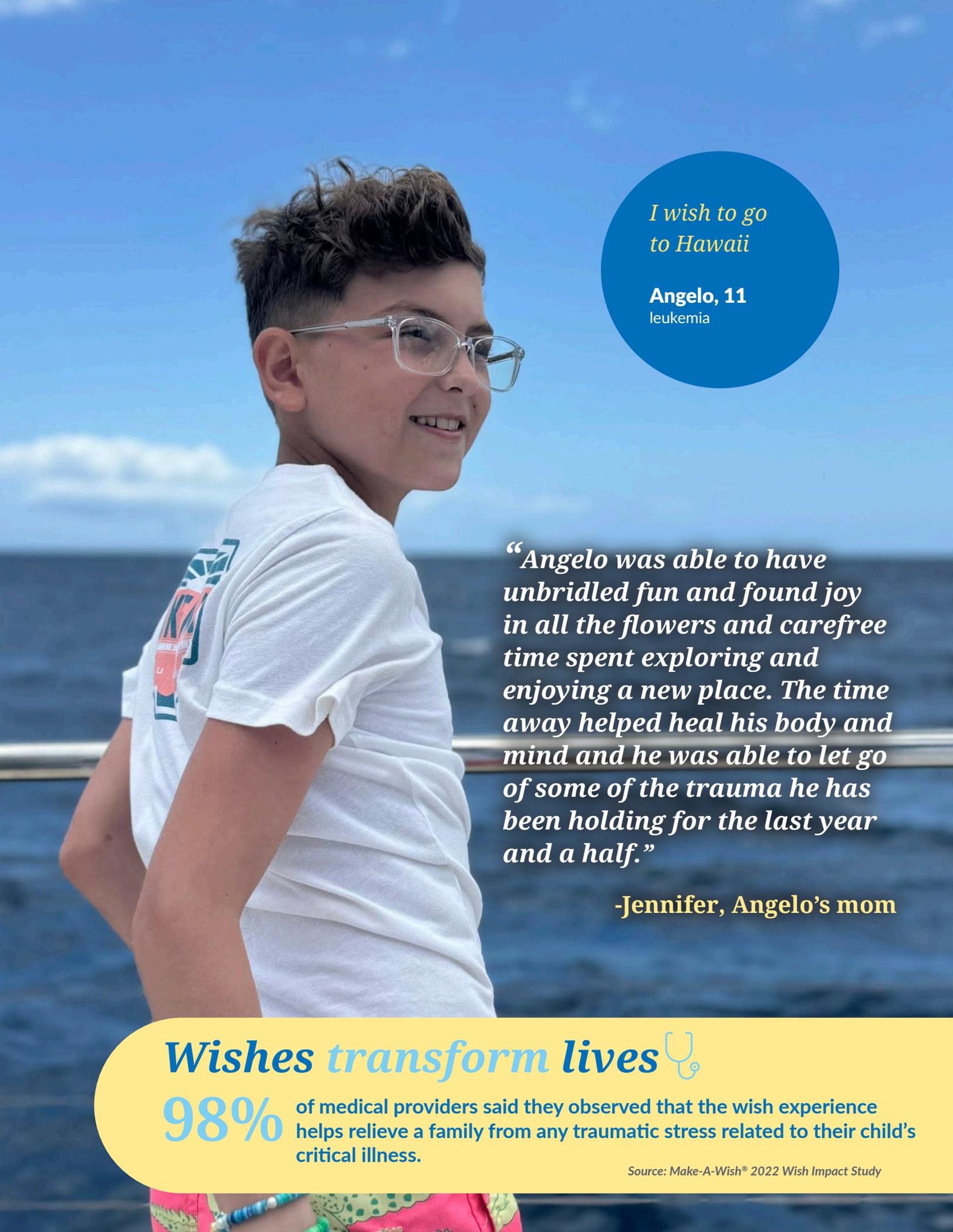
NOTE 16 RECLASSIFICATIONS

Certain reclassifications have been made to the 2024 financial statement presentation to correspond to current year's format. Net assets and changes in net assets were not modified from these reclassifications.

NOTE 17 SUBSEQUENT EVENTS

The Foundation has evaluated subsequent events from the statement of financial position date through December 9, 2025, the date at which the financial statements were available to be issued.





*I wish to go
to Hawaii*

Angelo, 11
leukemia

“Angelo was able to have unbridled fun and found joy in all the flowers and carefree time spent exploring and enjoying a new place. The time away helped heal his body and mind and he was able to let go of some of the trauma he has been holding for the last year and a half.”

-Jennifer, Angelo’s mom

Wishes transform lives 

98% of medical providers said they observed that the wish experience helps relieve a family from any traumatic stress related to their child’s critical illness.

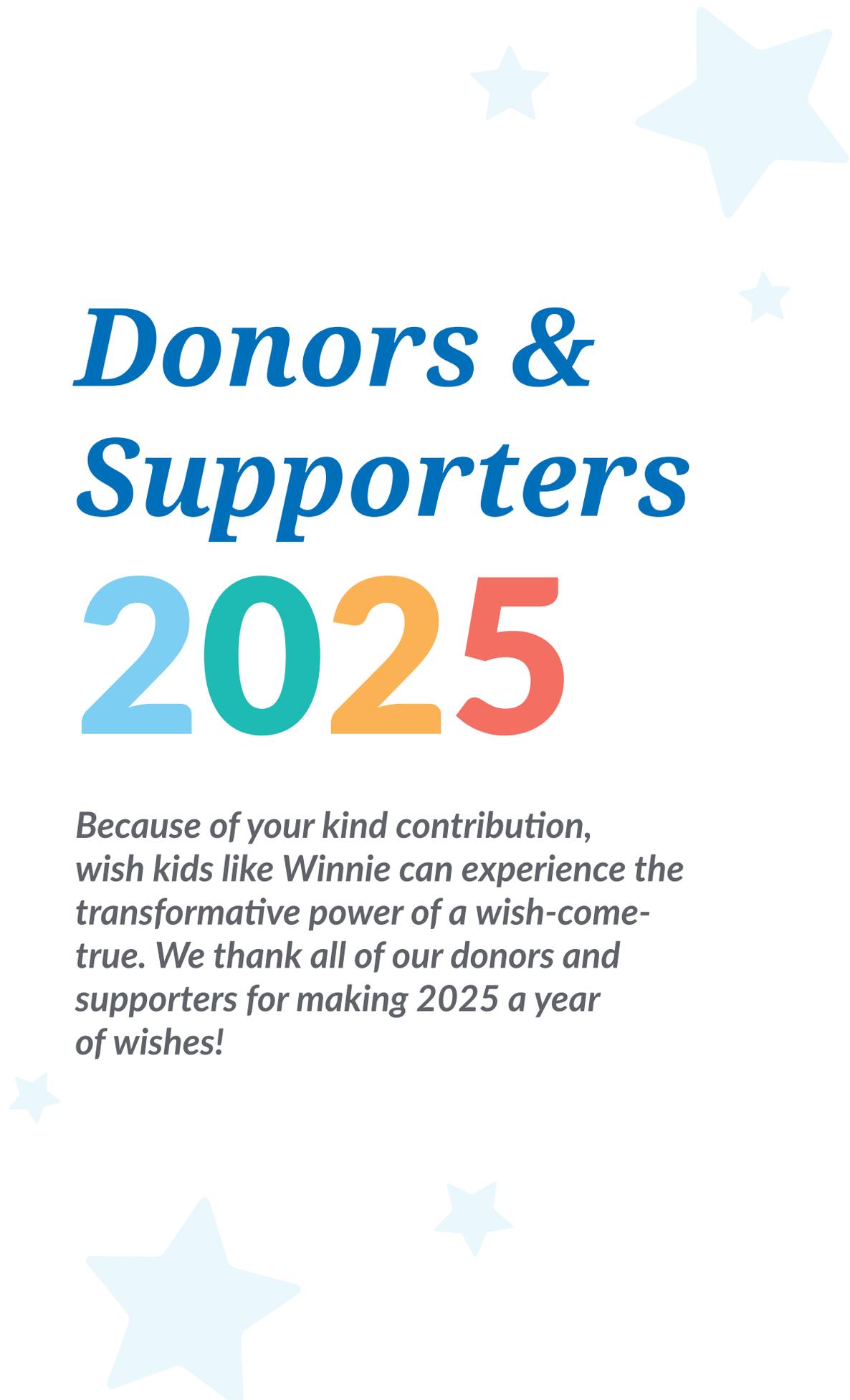
Source: Make-A-Wish® 2022 Wish Impact Study



Make-A-Wish.
GREATER PENNSYLVANIA
AND WEST VIRGINIA

**WISH
FAMILY**

Wish kid Winnie and her mom at the 2025 Walk For Wishes in Morgantown, WV.



Donors & Supporters 2025

*Because of your kind contribution,
wish kids like Winnie can experience the
transformative power of a wish-come-
true. We thank all of our donors and
supporters for making 2025 a year
of wishes!*

Donors & Supporters



The following is a list of cash and in-kind donations from January through December 2025. 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

Estate of Robert I. Estill
Green's Holiday Party, Pottsville
Give Kids the World
Grapevine – A Wine Tasting Event
Kopelman Foundation
Luttner Financial Group, LLC
Annual Golf Outing
Marriott Vacations Worldwide
Pittsburgh Investment
Professionals Holiday Party
Scaife Family Foundation
Sheetz For the Kidz
Estate of Ann Stahlman
Truck Convoy for Wishes,
Gettysburg
WDSN-FM Sunny 106.5 and
its listeners, DuBois

\$75,000 to \$99,999

34th Annual Mom's for
Make-A-Wish Softball
Tournament
412 Gives Back
Estate of Patsy Lee Bohn
Hannah
Cheers for Wishes, York
Estate of Carol Ann Cummings
PNC Investments 23rd
Golf Outing & Dinner Auction
Subaru of America
WPXZ-FM 104.1 and
Kool 103.3 and its listeners,
Punxsutawney

\$50,000 to \$74,999

Estate of Janet A. Christy
Corn Dog Open
Erie Insurance Group
Guardian Life Insurance
Company of America
The McKamish Family
Foundation
McKamish, Inc.
The Natali Foundation
Penn Trafford School District
Plum Borough School District
PNC Wealth Management
Wabtec
Waffles and Wishes, Erie
Walk for Wishes, Morgantown
The Walt Disney Company

Weakland Wreckers
WRTS Star 104 FM and
its listeners, Erie

\$25,000 to \$49,999

40th Annual Make-A-Wish
Golf Outing
98.9 WQK-FM The River and
its listeners, St. Marys
All-Clad Metalcrafters, LLC
Allegiant Air, LLC
Conor Amendola Birthday
Fundraiser
Applebee's Neighborhood Grill
& Bar, Sayre
Charles Becht
David Berk, Esq.
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Fund of the Scranton Area
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Convoy for Kidz, Somerset
Diamond Run Golf Club/Invited
Foundation
Disneyland Resort
Driveway Subaru of Moon
Township
Fairmont State Foundation
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LeAnn Starner Annual Fundraiser
Texas Roadhouse, Eastern PA
TLE Let's Grant Wishes
Tudor's Biscuit World
United Airlines National Ticket
Program
United States Steel Corporation
VRX Simulators

Wheels for Wishes
Wheels, Wings and Wishes
World Pizza Champions, Inc.
York Brush Brigade
Youth Leadership Council

\$10,000 to \$24,999

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& Employees
Allied Resources Group, LLC
Altour
American Airlines
American Legion John
Niedzinsky Post 624
The Antero Foundation
Avis Rent A Car Systems, Inc.
Linda Bakhshian
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Bergey's Subaru
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Blackwood Pipe Organ Concert
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Estate of Mary Louise Brock
Buddy's Babes Softball Team
Calligan Family Foundation
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Elliott Company
Enterprise Holdings
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Jessica Fedan, CFA

Feld Entertainment Global
Headquarters
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Siebenbuerger Club
Satish Singla
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Southwest Airlines
Tracey T. Staley
Steel City Motorcycle Company, L.P.
Subaru of South Hills
Synergy Group
Target Circle
Sean Philipp Thornton Memorial Foundation
Topgolf

Westinghouse Specialty Metals
Blairsville Emergency Brigade
Williamsport Area High School
Wincore Windows & Doors
Claudia Zavodnick

\$5,000 to \$9,999

Ron Accomando
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Amazon HEA 2
Alera Group Mid-Atlantic Region
Alyson Amendola and Matthew Cummings
Amy's Wish
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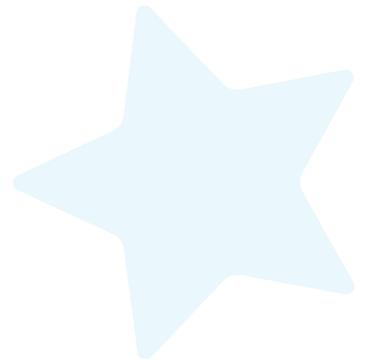
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*I wish to have
a home theater*

Stella, 11
cancer

Make-A-Wish.
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Make A Wish



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