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Return of Organization Exempt From Income Tax

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

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning 9/01, 2010, and ending 8/31, 2011

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☒ Amended return
☐ Application pending

MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
 AND THE INLAND EMPIRE, INC.
 14232 RED HILL AVENUE
 TUSTIN, CA 92780-5836

D Employer Identification Number

33-0036556

E Telephone number

(714) 573-9474

G Gross receipts \$ 4,277,024.

F Name and address of principal officer MIKE LEDNOVICH
 14232 RED HILL AVENUE TUSTIN, CA 92780

H(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) Are all affiliates included?
If 'No,' attach a list (see instructions) ☐ Yes ☒ NoI Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.WISHOCIE.ORG

H(c) Group exemption number ▶

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ L Year of Formation 1983 M State of legal domicile CA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>THE MAKE-A-WISH FOUNDATION OF ORANGE COUNTY AND THE INLAND EMPIRE GRANTS THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH, AND JOY.</u>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3	Number of voting members of the governing body (Part VI, line 1a)	14
	4	Number of independent voting members of the governing body (Part VI, line 1b)	14
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	27
	6	Total number of volunteers (estimate if necessary)	373
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 2,433,159. Current Year: 2,604,802.
	9	Program service revenue (Part VIII, line 2g)	124,050. 137,850.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	207,704. 128,720.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-10,489. 16,393.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,754,424. 2,887,765.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,556,649. 2,038,269.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,059,258. 1,336,481.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 484,873.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	684,169. 701,096.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	3,300,076. 4,075,846.
	19	Revenue less expenses Subtract line 18 from line 12	-545,652. -1,188,081.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)
21		Total liabilities (Part X, line 26)	1,047,748. 1,464,271.
22		Net assets or fund balances Subtract line 21 from line 20	2,469,602. 1,360,765.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <u>Stephanie McCormick</u>		Date <u>1-3-13</u>		
	STEPHANIE MCCORMICK		PRESIDENT & CEO		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature <u>Robert Lopez</u>	Date <u>12/21/12</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>N/A</u>
	Firm's name	ROBERT LOPEZ ACCOUNTANCY CORP.		Firm's EIN ▶ N/A	
	Firm's address	1442 IRVINE BLVD., STE. 227 TUSTIN, CA 92780		Phone no (714) 731-9009	
	May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

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Part III Statement of Program Service Accomplishments

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

☒ X**1** Briefly describe the organization's mission:

THE MAKE-A-WISH FOUNDATION OF ORANGE COUNTY AND THE INLAND EMPIRE GRANTS THE WISHES
OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE
WITH HOPE, STRENGTH, AND JOY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,646,818. including grants of \$ 2,038,269.) (Revenue \$ 137,850.)
SEE SCHEDULE O

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

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

4e Total program service expenses ▶ 2,646,818.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

BAA

Form 990 (2010)

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

		Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1 a 17		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1 b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	X	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2 a 27		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2 b	X	
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a		X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	3 b		
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a		X
b If 'Yes,' enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c		
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6 a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a	X	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8822?	7 c		X
d If 'Yes,' indicate the number of Forms 8822 filed during the year.	7 d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9 a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9 b		
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.	11 a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b		
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13 a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13 b		
c Enter the amount of reserves on hand.	13 c		
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14 b		

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response to any question in this Part VI ☒**Section A. Governing Body and Management**

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year	14	
1 b Enter the number of voting members included in line 1a, above, who are independent	14	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

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

	Yes	No
10 a Does the organization have local chapters, branches, or affiliates?	X	
10 b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	X	
11 a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11 b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done SEE SCHEDULE O	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15 a The organization's CEO, Executive Director, or top management official SEE SCHEDULE O	X	
15 b Other officers of key employees of the organization SEE SCHEDULE O	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions.)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public SEE SCHEDULE O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.

JEFF WACHA 14232 RED HILL AVENUE TUSTIN, CA 92780-5836 (714) 573-9474

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SEE SCHEDULE O										
(1) DUANE ALLEN DIRECTOR	10	X						0.	0.	0.
(2) ROBERT GRANT DIRECTOR	10	X						0.	0.	0.
(3) KIM MOTTA M.D. DIRECTOR	10	X						0.	0.	0.
(4) TINO PAGANO GOVERNANCE	10	X						0.	0.	0.
(5) JEFF ELDER TREASURER	10	X		X				0.	0.	0.
(6) RON BARNARD DIRECTOR	10	X						0.	0.	0.
(7) JIM CAROL DIRECTOR	10	X						0.	0.	0.
(8) JOEL SOLOMON DIRECTOR	10	X						0.	0.	0.
(9) MICHAEL RAPACZ VICE CHAIR	10	X		X				0.	0.	0.
(10) GRETCHEN SHECKLER DIRECTOR	10	X						0.	0.	0.
(11) ROB GUNDLING CHAIRMAN	10	X		X				0.	0.	0.
(12) GEORGE REYES DIRECTOR	10	X						0.	0.	0.
(13) JON STORBECK CHAIRMAN	10	X		X				0.	0.	0.
(14) FERRIL ONYETT DIRECTOR	10	X						0.	0.	0.
(15) JC TIMMONS DIRECTOR	10	X						0.	0.	0.
(16) MARK PILON PRESIDENT & CEO	40			X				262,065.	0.	22,563.
(17) MIKE LEDNOVICH ACTING PRES	30			X				80,035.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) _____										
(19) _____										
(20) _____										
(21) _____										
(22) _____										
(23) _____										
(24) _____										
(25) _____										
(26) _____										
(27) _____										
(28) _____										
(29) _____										
1 b Sub-total								342,100.	0.	22,563.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								342,100.	0.	22,563.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **1**

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

	Yes	No
3		X
4	X	
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a 20,452.				
	b Membership dues	1b				
	c Fundraising events	1c 123,609.				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 2,460,741.				
	g Noncash contributions included in lns 1a-1f: \$	332,979.				
	h Total. Add lines 1a-1f		2,604,802.			
PROGRAM SERVICE REVENUE	2a WISH ASSIST FEES	Business Code 900099	137,850.	137,850.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		137,850.			
	OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		50,356.		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross Rents		(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses				
		c Gain or (loss)				
d Net gain or (loss)			78,364.	78,364.		
8a Gross income from fundraising events (not including \$ 123,609. of contributions reported on line 1c) See Part IV, line 18		a 34,218.				
		b Less direct expenses	b 34,218.			
		c Net income or (loss) from fundraising events				
		9a Gross income from gaming activities See Part IV, line 19	a 8,460.			
b Less direct expenses			b 4,642.			
c Net income or (loss) from gaming activities				3,818.		-824.
10a Gross sales of inventory, less returns and allowances			a 7,490.			
	b Less cost of goods sold	b 31,996.				
	c Net income or (loss) from sales of inventory		-24,506.		-24,506.	
	Miscellaneous Revenue	Business Code				
11a MISCELLANEOUS		900099	37,081.	37,081.		
b						
c						
d All other revenue						
e Total. Add lines 11a-11d			37,081.			
12 Total revenue. See instructions		2,887,765.	253,295.	0.	25,026.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	2,038,269.	2,038,269.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	483,185.	11,386.	449,763.	22,036.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	695,007.	292,996.	176,059.	225,952.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	14,864.	6,518.	4,730.	3,616.
9 Other employee benefits	68,911.	32,749.	12,945.	23,217.
10 Payroll taxes	74,514.	26,080.	27,574.	20,860.
11 Fees for services (non-employees)				
a Management				
b Legal	26,155.	10,567.	8,082.	7,506.
c Accounting	37,608.	15,280.	12,392.	9,936.
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	22,028.		22,028.	
g Other	108,632.	22,323.	74,777.	11,532.
12 Advertising and promotion				
13 Office expenses	49,219.	21,005.	15,553.	12,661.
14 Information technology	66,835.	26,487.	21,550.	18,798.
15 Royalties				
16 Occupancy	69,250.	28,043.	22,886.	18,321.
17 Travel	26,862.	11,700.	7,054.	8,108.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	38,575.	4,862.	3,383.	30,330.
20 Interest				
21 Payments to affiliates	75,645.	58,246.	7,565.	9,834.
22 Depreciation, depletion, and amortization	35,391.	12,375.	13,717.	9,299.
23 Insurance	5,722.	2,475.	1,989.	1,258.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a BAD DEBT EXPENSE	47,794.		47,794.	
b PRINTING AND PUBLICATIONS	39,758.	3,881.		35,877.
c MISCELLANEOUS	24,227.	10,066.	7,724.	6,437.
d POSTAGE AND SHIPPING	16,063.	6,501.	3,792.	5,770.
e TELEPHONE	6,497.	3,170.	1,605.	1,722.
f All other expenses	4,835.	1,839.	1,193.	1,803.
25 Total functional expenses. Add lines 1 through 24f	4,075,846.	2,646,818.	944,155.	484,873.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	82,408.	1	284,785.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	50,689.	3	
	4 Accounts receivable, net	155,364.	4	55,133.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	37,516.	8	5,520.
	9 Prepaid expenses and deferred charges	18,634.	9	36,226.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 1,307,825.		
	b Less accumulated depreciation.	10b 364,311.	937,360.	10c 943,514.
	11 Investments — publicly traded securities	2,191,011.	11	1,352,724.
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	44,368.	15	147,134.
16 Total assets. Add lines 1 through 15 (must equal line 34).	3,517,350.	16	2,825,036.	
LIABILITIES	17 Accounts payable and accrued expenses	1,041,728.	17	1,456,160.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	6,020.	25	8,111.
	26 Total liabilities. Add lines 17 through 25	1,047,748.	26	1,464,271.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	2,231,158.	27	1,205,517.
	28 Temporarily restricted net assets	155,944.	28	72,748.
	29 Permanently restricted net assets	82,500.	29	82,500.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances.	2,469,602.	33	1,360,765.
	34 Total liabilities and net assets/fund balances	3,517,350.	34	2,825,036.

BAA

Form 990 (2010)

Part XI Reconciliation of Net Assets

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

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,887,765.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,075,846.
3	Revenue less expenses Subtract line 2 from line 1	3	-1,188,081.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,469,602.
5	Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O	5	79,244.
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	1,360,765.

Part XII Financial Statements and Reporting

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

☐

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

BAA

Form 990 (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization **MAKE-A-WISH FOUNDATION OF ORANGE COUNTY AND THE INLAND EMPIRE, INC.** Employer identification number **33-0036556**

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

The organization is not a private foundation because it is. (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i).**
 - 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
 - 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
 - 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
 - 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
 - 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
 - 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - 9 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
 - 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
 - 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a ☐ Type I
 - b ☐ Type II
 - c ☐ Type III — Functionally integrated
 - d ☐ Type III — Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

h Provide the following information about the supported organization(s)

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

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

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include 'unusual grants'.)	2,690,131.	2,662,161.	2,548,937.	2,433,159.	2,604,802.	12,939,190.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	2,690,131.	2,662,161.	2,548,937.	2,433,159.	2,604,802.	12,939,190.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						62,191.
6 Public support. Subtract line 5 from line 4						12,876,999.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	2,690,131.	2,662,161.	2,548,937.	2,433,159.	2,604,802.	12,939,190.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	79,972.	68,081.	93,479.	82,608.	50,356.	374,496.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV	58,731.	-500.	12,604.	-10,489.	16,393.	76,739.
11 Total support. Add lines 7 through 10						13,390,425.
12 Gross receipts from related activities, etc (see instructions)					12	666,715.

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	96.2 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	95.4 %

16a 33-1/3% support test – 2010. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☒**b 33-1/3% support test – 2009.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐**17a 10%-facts-and-circumstances test – 2010.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ ☐**b 10%-facts-and-circumstances test – 2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ ☐**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ ☐

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests — 2010. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☐

b 33-1/3% support tests — 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

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

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2010

SCHEDULE A, PART IV - SUPPLEMENTAL INFORMATION PAGE 5

CLIENT 1631

MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.

33-0036556

12/21/12

01 58PM

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2010	2009	2008	2007	2006
SPECIAL EVENTS	3,818.	-13,189.	3,320.	1,752.	56,260.
CALENDARS, ETC.		2,700.	9,284.	-2,252.	2,471.
MISC. INCOME	37,081.				
LOSS ON SALE OF INVENTORY	-24,506.				
TOTAL	\$ 16,393.	\$ -10,489.	\$ 12,604.	\$ -500.	\$ 58,731.

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

- **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**
► **Attach to Form 990. ► See separate instructions.**

OMB No 1545-0047

2010**Open to Public
Inspection**

Name of the organization

MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.

Employer identification number

33-0036556

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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

b If 'Yes,' explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	100,000.	106,426.	106,092.		
b Contributions					
c Net investment earnings, gains, and losses	-6,682.	-6,426.	334.		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	93,318.	100,000.	106,426.		

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ 12.00 %
 b Permanent endowment ▶ 88.00 %
 c Term endowment ▶ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
 (ii) related organizations

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

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

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		353,147.		353,147.
b Buildings		688,385.	160,854.	527,531.
c Leasehold improvements		23,486.	3,906.	19,580.
d Equipment				
e Other		242,807.	199,551.	43,256.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				943,514.

BAA

Schedule D (Form 990) 2010

Part VII Investments—Other Securities. (See Form 990, Part X, line 12.) N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.)		

Part VIII Investments—Program Related. (See Form 990, Part X, line 13.) N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

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

(a) Description	(b) Book value
(1) DEPOSITS	5,185.
(2) DUE FROM NATIONAL ORGANIZATION	66,884.
(3) DUE FROM OTHER CHAPTERS	75,065.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15)	147,134.

Part X Other Liabilities. (See Form 990, Part X, line 25)

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) DUE TO OTHER CHAPTERS	8,111.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25)	8,111.

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

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	2,887,765.
2	Total expenses (Form 990, Part IX, column (A), line 25)	4,075,846.
3	Excess or (deficit) for the year Subtract line 2 from line 1	-1,188,081.
4	Net unrealized gains (losses) on investments	80,128.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV) SEE PART XIV	-884.
9	Total adjustments (net) Add lines 4 through 8	79,244.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	-1,108,837.

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

1	Total revenue, gains, and other support per audited financial statements	1	3,112,204.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	87,630.
b	Donated services and use of facilities	2b	141,927.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV) SEE PART XIV	2d	47,950.
e	Add lines 2a through 2d	2e	277,507.
3	Subtract line 2e from line 1	3	2,834,697.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV) SEE PART XIV	4b	53,068.
c	Add lines 4a and 4b	4c	53,068.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	2,887,765.

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

1	Total expenses and losses per audited financial statements	1	4,221,041.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	141,927.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV) SEE PART XIV	2d	25,296.
e	Add lines 2a through 2d	2e	167,223.
3	Subtract line 2e from line 1	3	4,053,818.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV) SEE PART XIV	4b	22,028.
c	Add lines 4a and 4b	4c	22,028.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	4,075,846.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND

THE INTENDED USE OF THE ENDOWMENT FUNDS IS TO SUPPORT THE ORGANIZATION'S MISSION TO
GRANT WISHES TO CHILDREN WITH LIFE-THREATENING DISEASES.

PART X - FIN 48 FOOTNOTE

ASC TOPIC 740, INCOME TAXES, PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT
ATTRIBUTE FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION
TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, AND PROVIDES GUIDANCE ON
DERECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES, DISCLOSURE, AND TRANSITION.

Part XIV Supplemental Information *(continued)***PART X - FIN 48 FOOTNOTE (CONTINUED)**

MANAGEMENT BELIEVES THAT NO SUCH UNCERTAIN TAX POSITIONS EXIST FOR THE FOUNDATION AT
AUGUST 31, 2011.

Part XIV Supplemental Information (continued)[illegible]

2010

SCHEDULE D, PART XIV - SUPPLEMENTAL INFORMATION PAGE 4

CLIENT 1631

MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.

33-0036556

12/21/12

01 58PM

SCHEDULE D, PART XI, LINE 8
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

REALIZED GAINS PER BOOKS	\$	78,261.
REALIZED GAINS PER BROKER		-78,364.
SALE OF INVENTORY		-781.
TOTAL	\$	<u>-884.</u>

SCHEDULE D, PART XII, LINE 2D
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990

COCONSULTING AND ADVISORY SERVICE	\$	-22,028.
REALIZED GAINS ON INVESTMENTS		78,261.
SALE OF INVENTORY		-781.
UNREALIZED LOSSES ON INVESTMENTS		-7,502.
TOTAL	\$	<u>47,950.</u>

SCHEDULE D, PART XII, LINE 4B
OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S

LOSSES REPORTED ON PART VIII LINE 10B	\$	-25,296.
REALIZED GAINS ON INVESTMENTS		78,364.
TOTAL	\$	<u>53,068.</u>

SCHEDULE D, PART XIII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S

LOSSES REPORTED IN PART VIII LINE 10B	\$	25,296.
TOTAL	\$	<u>25,296.</u>

SCHEDULE D, PART XIII, LINE 4B
OTHER EXPENSES INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S

CONSULTING AND ADVISORY SERV	\$	22,028.
TOTAL	\$	<u>22,028.</u>

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

REVENUE		(a) Event #1 WALKING FOR WI (event type)	(b) Event #2 ROLLING FOR WI (event type)	(c) Other events (total number)	(d) Total events (add column (a) through column (c))
	1 Gross receipts	111,515.	46,312.		157,827.
	2 Less: Charitable contributions	86,437.	37,172.		123,609.
	3 Gross income (line 1 minus line 2)	25,078.	9,140.		34,218.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes		2,579.		2,579.
	6 Rent/facility costs	3,221.			3,221.
	7 Food and beverages	8,919.	6,186.		15,105.
	8 Entertainment				
	9 Other direct expenses	12,938.	375.		13,313.
	10 Direct expense summary Add lines 4- through 9 in column (d)				34,218.
	11 Net income summary Combine line 3, column (d), and line 10				

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

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

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

a Is the organization licensed to operate gaming activities in each of these states?

☐ Yes ☐ No

b If 'No,' explain: _____

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

☐ Yes ☐ No

b If 'Yes,' explain: _____

- 11** Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a The organization's facility

13a _____ %

b An outside facility

13b _____ %

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

Name ▶ _____

Address ▶ _____

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

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

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

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

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

SCHEDULE I
(Form 990)

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

OMB No 1545-0047

2010

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

Name of the organization

MAKE-A-WISH FOUNDATION OF ORANGE COUNTY

Employer identification number

33-0036556

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States SEE PART IV

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

Part II can be duplicated if additional space is needed

☒

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

2 Enter total number of section 501(c)(3) and government organizations

0

3 Enter total number of other organizations

0

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

TEEA3901L 10/29/10

Schedule I (Form 990) 2010

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1				ESTIMATED FAIR	TOYS, AIRFARE, ELECTRONIC
2 WISHES FOR CHILDREN	300	300,630.	1,737,639.	MARKET VALUE	ITEMS, ETC.
3					
4					
5					
6					
7					

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

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.

THE ORGANIZATION DOES NOT PROVIDE CASH GRANTS TO INDIVIDUALS, BUT RATHER GRANTS WISHES TO SELECTED BENEFICIARIES THAT MEET THE SPECIFIC CRITERIA FOR THE WISH GRANTING PROGRAM. THE ORGANIZATION GENERALLY ALLOCATES FUNDS DIRECTLY TO THE VENDORS FOR THE WISH EXPENSES, WITH THE EXCEPTION OF TRAVEL STIPENDS (I.E. MEALS, TIPS, GAS, ETC.) FROM A STANDARDIZED WISH BUDGET. ALL WISH EXPENSES ARE DEVELOPED BY THE DIRECTOR OF PROGRAM SERVICES AND ARE APPROVED BY THE PRESIDENT/CEO. THE SUPPORTING WISH EXPENSES DOCUMENTATION (I.E. INVOICES AND STATEMENTS) IS RETAINED BY THE ORGANIZATION.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**
► **Attach to Form 990. ► See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

MAKE-A-WISH FOUNDATION OF ORANGE COUNTY

Employer identification number

33-0036556

Part I Questions Regarding Compensation

- 1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain

- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

- 3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

- 4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

- a** Receive a severance payment or change-of-control payment from the organization or a related organization?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III **PART III**

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

- 5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
b Any related organization?
If 'Yes' to line 5a or 5b, describe in Part III

- 6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
b Any related organization?
If 'Yes' to line 6a or 6b, describe in Part III

- 7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III

- 8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III

- 9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1 b		
2		
4 a	X	
4 b		X
4 c		X
5 a		X
5 b		X
6 a		X
6 b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2010

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
MARK PILON							
1	(i) 106,800.00	(ii) 0.00	(iii) 155,265.00	0.00	22,563.00	284,628.00	0.00
2	(i)	(ii)	(iii)				
3	(i)	(ii)	(iii)				
4	(i)	(ii)	(iii)				
5	(i)	(ii)	(iii)				
6	(i)	(ii)	(iii)				
7	(i)	(ii)	(iii)				
8	(i)	(ii)	(iii)				
9	(i)	(ii)	(iii)				
10	(i)	(ii)	(iii)				
11	(i)	(ii)	(iii)				
12	(i)	(ii)	(iii)				
13	(i)	(ii)	(iii)				
14	(i)	(ii)	(iii)				
15	(i)	(ii)	(iii)				
16	(i)	(ii)	(iii)				

BAA

TEEA4102L 11/15/10

Schedule J (Form 990) 2010

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

PART I, LINE 4 - RECEIVED SEVERANCE, SUPPLEMENTAL NO RETIREMENT, EQUITY-BASED COMPENSATION

MARK PILON RECEIVED A SEVERANCE PAYMENT OF 155,265 IN MARCH 2011.

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

SCHEDULE L
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Transactions With Interested Persons**

► Complete if the organization answered
'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2010**Open to Public
Inspection**Name of the organization **MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.**Employer identification number
33-0036556**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ► \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 26 or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
Total				► \$						

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

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

Schedule L (Form 990 or 990-EZ) 2010

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MAURICIO ZAVALA	FORMER DIRECTO	34,042.	PRINITING SERVICES		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

SUPPLEMENTAL INFORMATION

MAURICIO ZAVALA HAS A BUSINESS CALLED ORBIT PRINTING

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► **Complete if the organizations answered 'Yes'**
on Form 990, Part IV, lines 29 or 30.
► **Attach to Form 990.**

OMB No 1545-0047

2010

**Open To Public
Inspection**

Name of the organization **MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.**

Employer identification number
33-0036556

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution— Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (<u>SPECIAL EVENTS</u>)		42	23,002.	FMV
26 Other ► (<u>GAMES AND TOYS</u>)		131	16,617.	FMV
27 Other ► (<u>TRANSPORTATION</u>)		60	51,346.	FMV
28 Other ► (<u>OTHER</u>)		232	242,014.	FMV

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If 'Yes,' describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

	Yes	No
30 a		X
31	X	
32 a	X	
33		

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

Schedule M (Form 990) 2010

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

SCHEDULE M - ADDITIONAL INFORMATION

COLUMN B

THE NUMBER OF CONTRIBUTIONS WAS DETERMINED BY ITEMS RECEIVED EXCEPT FOR SPECIAL
EVENTS THAT WAS BASED ON DONORS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization **MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.**

Employer identification number
33-0036556

PART VI SECTION A

THE BOARD OF DIRECTORS HAS ESTABLISHED COMMITTEES CONSISTING OF AT LEAST TWO OR MORE
DIRECTORS, AND MAY INCLUDE OTHER PERSONS AS DEEMED APPROPRIATE BY THE COMMITTEES OR
THE BOARD OF DIRECTORS. THE COMMITTEES HAVE ALL THE AUTHORITY OF THE BOARD OF
DIRECTORS, EXCEPT THAT NO COMMITTEE, REGARDLESS OF THE RESOLUTION OF THE BOARD OF
DIRECTORS, MAY TAKE ANY FINAL ACTION ON ANY OTHER MATTER WHICH, UNDER THE CALIFORNIA
NONPROFIT PUBLIC BENEFIT CORPORATION LAW, ALSO REQUIRES BOARD APPROVAL OR APPROVAL
OF THE MAJORITY OF THE BOARD OF DIRECTORS; FIX COMPENSATION OF THE DIRECTORS FOR
SERVING ON THE BOARD OF DIRECTORS OR ANY COMMITTEE; AMEND OR REPEAL BYLAWS OR ADOPT
NEW BYLAWS; AMEND OR REPEAL ANY RESOLUTION OF THE BOARD OF DIRECTORS; REMOVE A
MEMBER OF THE BOARD OF DIRECTORS; OR APPROVE ANY TRANSACTION(I) TO WHICH THE
CORPORATION IS A PARTY AND ONE OR MORE DIRECTORS HAVE A MATERIAL FINANCIAL INTEREST,
OR (II) BETWEEN THE CORPORATION AND ONE OR MORE OF ITS DIRECTORS.

PART VII-ACTING PERSIDENT AND CEO

FROM MARCH 2011 THROUGH NOVEMBER 2011 MIKE LEDNOVICH WAS ACTING PRESIDENT AND CEO
WHILE THE BOARD OF DIRECTORS SELECTED A PERMANENT PRESIDENT AND CEO.
DURING THAT PERIOD HE WAS AN INDEPENDENT CONTRACTOR.

AMENDED RETURN

AMENDED RETURN

THE FOLLOWING CHANGES WERE MADE BASED ON RECOMMENDATIONS FROM MAKE-A-WISH
FOUNDATION OF AMERICA AND FURTHER REVIEW OF FORM 990 INSTRUCTIONS AND
INTERPRETATIONS BY PPC.

HEADING: ITEM F:

MIKE LEDNOVICH HAS BEEN ADDED AS PRIMARY OFFICER.

Name of the organization **MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.**

Employer identification number
33-0036556

PART I-SUMMARY:

LINE 1

MISSION STATEMENT UPDATED TO VERSION BY MAKE-A-WISH FOUNDATION OF AMERICA.

LINE 6

NUMBER OF VOLUNTEERS ADDED.

PART III-STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS:

LINE 1

MISSION STATEMENT UPDATED TO VERSION BY MAKE-A-WISH FOUNDATION OF AMERICA.

LINE 4A

GRANT AMOUNT FROM PART IX LINE 2 ADDED.

LINE 4A

WISH ASSIST FEE FROM PART VIII LINE 2A ADDED.

PART IV-CHECKLIST OF REQUIRED SCHEDULES:

LINE 10

ANSWER CHANGED TO YES AND SCHEDULE D UPDATED TO INCLUDE ENDOWMENTS.

LINE 11F

ANSWER CHANGED TO YES AND FIN 48 STATEMENT ADDED TO SCHEDULE D PART XIV.

PART VI-GOVERNANCE, MANAGEMENT, AND DISCLOSURE:

LINES 10A AND 10B

ANSWERS CHANGED TO YES. INLAND EMPIRE CONSIDERED A BRANCH.

LINES 15A AND 15B

EXPLANATION OF PROCESS FOR DETERMINING COMPENSATION UPDATED.

Name of the organization **MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.**Employer identification number
33-0036556**PART VII-COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES,****HIGHEST COMPENSATED EMPLOYEES, AND INDEPENDENT CONTRACTORS:****MIKE LEDNOVICH ADDED AS ACTING PRESIDENT. SEE EXPLANATION ON SCHEDULE O.****CHECK MARK ADDED TO DIRECTORS WHO ARE ALSO OFFICERS.****AVERAGE HOURS PER WEEK ADDED.****PART VIII-STATEMENT OF REVENUE****LINES 1G, 1H AND 12****DONATED SERVICES REDUCED BY \$72,101. ADJUSTMENT ALSO CHANGED THE FOLLOWING:****PART I LINE 8****SCHEDULE A PART II LINES 1 (E) AND 5(F)****PART IX-STATEMENT OF FUNCTIONAL EXPENSES****LINES 2B AND 25****GRANTS TO CHILDREN ON SCHEDULE I REDUCED ASSISTANCE DUE TO INCREASE IN****DONATED SERVICES OF \$72,101.****THE ADJUSTMENT ALSO CHANGED THE FOLLOWING:****PART I LINE 13****PART III LINE 4A (GRANTS)****LINE 5****ACTING PRESIDENT AND CEO MOVED FROM LINE 11G.****KEY EMPLOYEE MOVED FROM LINES 7,8 AND 9.****SCHEDULE A-PUBLIC CHARITY STATUS AND PUBLIC SUPPORT:****BOX 4****CHECK MARK REMOVED.**

Name of the organization **MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.**Employer identification number
33-0036556-----
SCHEDULE B-SCHEDULE OF CONTRIBUTORS:-----

PART I-----

MAKE-A-WISH FOUNDATION OF AMERICA ADDED.-----

GIVE KIDS THE WORLD ADDED.-----

PART II:-----

MAKE-A-WISH FOUNDATION OF AMERICA ADDED.-----

GIVE KIDS THE WORLD ADDED.-----

SCHEDULE D-SUPPLEMENTAL FINANCIAL STATEMENTS:-----

PART V-----

ENDOWMENTS ADDED.-----

PART XII, LINE 2B-----

DONATED SERVICES INCREASED BY \$72,101.-----

PART XIII, LINE 2A-----

DONATED SERVICES INCREASED BY \$72,101.-----

SCHEDULE G-SUPPLEMENTAL INFORMATION REGARDING FUNDRAISING OR GAMING ACTIVITIES:-----

PART I-----

CHECK MARKS REMOVED. PROFESSIONAL FUNDRAISER NOT USED.-----

SCHEDULE I-GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS, GOVERNMENTS AND
INDIVIDUALS IN THE UNITED STATES:-----

PART III, LINES 2(C) AND (D)-----

LINE 2(D) NON-CASH ASSISTANCE REDUCED BY DONATED SERVICES OF \$72,101.-----

Name of the organization **MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.**

Employer identification number
33-0036556

COLUMN C ADJUSTED TO SHOW CASH PAYMENTS TO PARENTS. REMAINDER ENTERED IN COLUMN D.

SCHEDULE M-NONCASH CONTRIBUTIONS:

PART I, LINE 25, COLUMNS (B) AND © SUPPORTING SCHEDULE

CONTRIBUTIONS REDUCED BY DONATED SERVICES OF \$72,101.

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

THE MAKE-A-WISH FOUNDATION OF ORANGE COUNTY AND THE INLAND EMPIRE HAS FULFILLED MORE THAN 3,459 WISHES SINCE ITS INCEPTION IN 1982. THE CHAPTER EMPLOYS 21 FULL-TIME STAFF MEMBERS AND IS SUPPORTED BY A CONSTITUENCY OF APPROXIMATELY 373 VOLUNTEERS. SEVENTEEN OF THESE VOLUNTEERS DEDICATED THEIR TIME AND TREASURE SERVING ON THE BOARD OF DIRECTORS AND OVERSEEING THE CHAPTER'S GOVERNANCE, DEVELOPMENT AND MANAGEMENT ACTIVITIES. DIRECTORS MAY SERVE UP TO SIX CONSECUTIVE YEARS ON THE BOARD WITH ONE-YEAR, THREE-YEAR AND TWO-YEAR TERMS RESPECTIVELY.

DURING THE 2010 FISCAL YEAR, THE CHAPTER DELIVERED 300 WISHES FOR CHILDREN IN OUR THREE COUNTY, 28,000 SQUARE MILE TERRITORY. THERE WERE MORE THAN 198 PENDING WISHES IN PROCESS AT THE CLOSE OF THE FISCAL YEAR. ADDITIONALLY, THE CHAPTER ASSISTED APPROXIMATELY 462 WISH CHILDREN AND THEIR FAMILIES FROM MAKE-A-WISH CHAPTERS FROM AROUND THE COUNTRY AND THE GLOBE BY COORDINATING SUPPORT AND PLANNING SERVICES, FACILITATING ACCESS TO LOCAL ATTRACTIONS AND ACCOMMODATIONS, AND A HOST OF OTHER WISH ENHANCEMENTS FOR THEIR ORANGE COUNTY AND INLAND EMPIRE WISH EXPERIENCES.

THE CHAPTER CONTINUED ITS EFFORTS IN 2010 TO BUILD ON ITS VISION TO "OFFER A WISH TO EVERY MEDICALLY ELIGIBLE CHILD IN THE TERRITORY " THROUGH ONGOING MEDICAL OUTREACH EFFORTS, BY DEVELOPING COMMUNITY RELATIONSHIPS, AND BY CONTINUOUSLY REFINING ITS WISH GRANTING PROCESSES TO INSURE A MISSION DELIVERY OF THE HIGHEST STANDARD.

Name of the organization **MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.**

Employer identification number
33-0036556

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE ORGANIZATION'S FORM 990 IS PREPARED BY A CERTIFIED PUBLIC ACCOUNTANT, WITH THE ASSISTANCE OF THE ORGANIZATION'S MANAGEMENT TEAM. AN ESTABLISHED COMMITTEE OF DIRECTORS AND ACCOUNTING EXPERTS REVIEW AND, IF NECESSARY, AMEND THE PREPARED 990. THE COMMITTEE APPROVES THE 990 AND DISTRIBUTES THE FORM TO THE ORGANIZATION'S BOARD OF DIRECTORS PRIOR TO FILING OF THE 990 WITH THE APPROPRIATE AGENCIES.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE ORGANIZATION HAS A CONFLICT OF INTEREST POLICY AND COMPLIANCE CONFIRMATION PROCESS THAT REQUIRES AN ANNUAL REVIEW, DISCLOSURE AND REAFFIRMATION OF CONFLICT ISSUES BY DIRECTORS AND KEY EMPLOYEES. COMPLIANCE WITH THESE REQUIRED PROCESSES ARE AUDITED ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MGT

THE SALARY OF THE CHIEF EXECUTIVE OFFICER IS SET AND DETERMINED BY THE BOARD OF DIRECTORS BASED ON NATIONAL AND LOCAL SALARY SURVEYS. ANY ADJUSTMENTS OR CHANGES IN THE CHIEF EXECUTIVE OFFICER SALARY IS NOTED AT THE TIME OF PERFORMANCE REVIEW.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEES

STAFF COMPENSATION IS DETERMINED BY THE CHIEF EXECUTIVE OFFICER BASED ON SALARY SURVEYS, BOTH LOCAL AND NATIONAL, AS WELL AS SKILL LEVELS AND METRICS MEASURED BY PERFORMANCE REVIEWS CONDUCTED ANNUALLY.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE ORGANIZATION'S TAX REPORTING AND EXEMPTION STATUS DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE FOR PUBLIC INSPECTION AT THE PRINCIPAL OFFICE OF THE ORGANIZATION DURING REGULAR BUSINESS HOURS. COPIES OF CERTAIN ORGANIZATION DOCUMENTS MAY BE PROVIDED UPON REQUEST.

FORM 990, PART VII - COMPENSATION EXPLANATION

MARK PILON

Name of the organization MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.

Employer identification number
33-0036556

FORM 990, PART VII - COMPENSATION EXPLANATION (CONTINUED)

OTHER REPORTABLE COMPENSATION REPRESENTS SEVERANCE OF 155,265 GIVEN TO EMPLOYEE IN
MARCH 2011.

2010

SCHEDULE O - SUPPLEMENTAL INFORMATION

PAGE 6

CLIENT 1631

MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.

33-0036556

12/21/12

02 31PM

**FORM 990, PART XI, LINE 5
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS	\$	80,128.
REALIZED GAINS PER BOOKS		78,261.
REALIZED GAINS PER BROKER		-78,364.
SALE OF INVENTORY		-781.
TOTAL	\$	<u>79,244.</u>

Form **8868**

(Rev January 2011)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

Type or print File by the due date for filing your return. See instructions	Name of exempt organization	Employer identification number
	MAKE-A-WISH FOUNDATION OF ORANGE COUNTY AND THE INLAND EMPIRE, INC.	33-0036556
	Number, street, and room or suite number. If a P.O. box, see instructions	
	14232 RED HILL AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	TUSTIN, CA 92780-5836	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► JEFF WACHA

Telephone No. ► (714) 573-9474

FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 4/15, 20 12, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

► ☐ calendar year 20 ____ or► ☒ tax year beginning 9/01, 20 10, and ending 8/31, 20 11

- 2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**BAA For Paperwork Reduction Act Notice, see Instructions.**Form **8868** (Rev 1-2011)

8/31/11

2010 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT 1631

MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.

33-0036556

12/21/12

01:58PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
-----	-------------	------------------	--------------	----------------	-------------	---------------------	--------------------------	--------------------------------------	----------------------------	------------------------------	---------------	----------------	--------	------	------	------------------

FORM 990/990-PF

BUILDINGS

5	BUILDING	4/08/02		179,503							179,503	37,774	S/L	40		4,488
7	BUILDING REHAB COST	4/08/02		268,667							268,667	56,535	S/L	40		6,717
8	BUILDING REHAB IN KIND	4/08/02		221,350							221,350	46,578	S/L	40		5,534
52	BUILDING IMPROVEMENTS	1/31/05		15,500							15,500	2,166	S/L	40		388
55	WINDOW BLINDS	11/03/04		715							715	561	S/L	HY	7	14290
76	OFFICE SOUND BARRIER	6/21/11		2,650							2,650		S/L	40		11

TOTAL BUILDINGS

688,385	0	0	0	0	0	0	0	0	0	0	688,385	143,614				17,240
---------	---	---	---	---	---	---	---	---	---	---	---------	---------	--	--	--	--------

COMPUTERS

25	COMPUTER	5/19/03		705							705	705	S/L	HY	5	0
30	DELL COMPUTER	8/05/04		2,176							2,176	2,176	S/L	MQ	5	0
31	COMPUTER	7/31/04		499							499	499	S/L	MQ	5	0
32	COMPUTER	7/31/04		1,070							1,070	1,070	S/L	MQ	5	0
35	HP WORK STATION	12/17/04		1,202							1,202	946	S/L	HY	7	172
50	PROJECTOR	3/04/05		1,842							1,842	1,447	S/L	HY	7	263
51	HP 3550 COLOR PRINTER	4/01/05		773							773	605	S/L	HY	7	110
53	COMPUTER TOWER	4/21/05		732							732	732	S/L	HY	5	0
57	COMPUTERS (2)	5/18/05		782							782	743	S/L	HY	5	0
58	DELL COMPUTER	9/01/06		891							891	891	S/L	MQ	3	0
61	DELL COMPUTER	9/01/06		981							981	981	S/L	MQ	3	0
62	FIJITSU 1.86 GHZ NOTEBOOK	9/28/05		1,735							1,735	1,735	S/L	HY	3	0
63	QUICKBOOKS SOFTWARE	2/28/06		1,163							1,163	1,163	S/L	HY	3	0
65	DELL COMPUTER LAPTOP	7/01/07		1,568							1,568	1,568	S/L	MQ	3	0

PAGE 2

33-0036556

01.58PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179/ BONUS	SPECIAL DEPR ALLOW.	PRIOR 179/ BONUS/ SP DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
66	DELL COMPUTERS SERVERS(2)	11/29/07		6,997							6,997	5,830	S/L	HY	3 .16670	1,167
68	BLACKBAUD SOFTWARE	2/12/10		22,250							22,250	2,225	S/L	HY	5 .20000	4,450
69	ACCOUNTS RECEIVABLE MODUE	6/04/10		2,263							2,263	226	S/L	HY	5 .20000	453
70	BLACKBAUD SOFTWARE	8/10/10		11,064							11,064	1,106	S/L	HY	5 .20000	2,213
77	SERVER MIGRATION	7/06/11		8,934							8,934		S/L		3	496
TOTAL COMPUTERS																
INLAND EMPIRE																
33	TOSHIBA TELEPHONE SYSTEM	3/31/05		7,608							7,608	5,980	S/L	HY	7 .14290	1,087
34	FILE CABINETS(2)	12/17/04		506							506	396	S/L	HY	7 .14290	72
36	DELUXE TASK CHAIR	9/01/04		129							129	129	S/L	HY	5	0
37	LATERAL FILE PLATINUM	9/01/04		2,334							2,334	2,334	S/L	HY	5	0
38	RECEPTION DESK W/RETURN	9/01/04	12/31/10	618							618	618	S/L	HY	5	0
39	LATERAL FILE 4 DRAWER(3)	9/01/04		1,254							1,254	1,254	S/L	HY	5	0
40	LOCKING SUPPLY CABINET	9/01/04		235							235	235	S/L	HY	5	0
41	CHAIR/ARMS BLACK	9/01/04		199							199	199	S/L	HY	5	0
42	MAG 13"CTV\CART\PHL VCR	9/01/04		202							202	202	S/L	HY	5	0
43	FOLDING CHAIRS (6)	9/01/04		121							121	121	S/L	HY	5	0
44	CORK BOARD 5' X 4'	9/01/04		295							295	295	S/L	HY	5	0
45	RECEPTION DESK W/RETURN	9/01/04	12/31/10	630							630	630	S/L	HY	5	0
46	CHAIR\ARMS BLACK (3)	9/01/04		343							343	343	S/L	HY	5	0
47	SHELVING 36X18, 6/CT DGY	9/01/04		159							159	159	S/L	HY	5	0
48	OAK OFFICE SUITE (D)	12/15/04	12/31/10	3,000							3,000	2,357	S/L	HY	7 .14290	643
67	KONICA COPIER	11/24/08		2,800							2,800	840	S/L	HY	5 .20000	560
TOTAL INLAND EMPIRE																
20,433 0 0 0 0 0 0 20,433 16,092 2,362																

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CLIENT 1631

MAKE-A-WISH FOUNDATION OF ORANGE COUNTY
AND THE INLAND EMPIRE, INC.

33-0036556

12/21/12

01:58PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
INLAND EMPIRE COMPUTERS																
28	COMPUTERS (2)	6/02/04		1,500							1,500	1,500	S/L	MQ	5	0
54	COMPUTER TOWERS (2)	4/21/05		1,464							1,464	1,464	S/L	HY	5	0
56	COMPUTERS (2)	5/18/05		782							782	733	S/L	HY	5	0
TOTAL INLAND EMPIRE COMPUTE																
				3,746		0	0	0	0	0	3,746	3,697				0
INLAND EMPIRE LEASEHOLD IMPROVEMENTS																
59	SIGN	8/15/05		1,123							1,123	1,012	S/L	HY	5	0
64	BLINDS	4/26/06	9/30/10	703							703	450	S/L	HY	7	253
74	LEASEHOLD IMPROVEMENTS	4/30/11		22,363							22,363		S/L	5		2,894
TOTAL INLAND EMPIRE LEASEHO																
				24,189		0	0	0	0	0	24,189	1,462				3,147
LAND																
6	LAND	4/08/02		353,147							353,147					0
TOTAL LAND																
				353,147		0	0	0	0	0	353,147	0				0
OFFICE EQUIPMENT																
1	DISPLAY BOOTH	1/31/97		514							514	514	S/L	HY	3	0
3	SLIDE PROJECTOR	11/30/94		851							851	851	S/L	HY	5	0
4	PARADIGN 97	8/19/98		6,630							6,630	6,078	S/L	HY	5	0
11	TREE OF LIFE	7/25/02		18,539							18,539	18,431	S/L	HY	7	0
12	BOARD ROOM TABLES	4/08/02		2,396							2,396	2,396	S/L	HY	7	0
13	SOFAS(2) & CHAIRS(2)	4/08/02		2,746							2,746	2,746	S/L	HY	7	0
20	REFRIGERATOR IN KIND	4/08/02		300							300	300	S/L	HY	7	0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR BONUS/ SP DEPR.	PRIOR DEC BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
21	MICROWAVE IN KIND	4/08/02		100							100	100	S/L	HY	7	0	
22	SECURITY SYSTEM IN KIND	4/08/02		25,000							25,000	25,000	S/L	HY	7	0	
23	LAZY BOY CHAIRS(4) IN KIN	4/08/02		2,000							2,000	2,000	S/L	HY	7	0	
29	TELEPHONE SYSTEM	6/04/04		6,395							6,395	5,605	S/L	MQ	7	790	
49	SC TELECOM PHONE EQUIPT	9/07/04		1,075							1,075	845	S/L	HY	7	154	
60	CANON COPIER IR5570	4/29/06		16,145							16,145	14,531	S/L	HY	5	1,614	
71	KONICA BIZHUB 350	9/03/10		2,719							2,719		S/L	HY	5	272	
72	KONICA COLOR COPIER C351	9/03/10		3,263							3,263		S/L	HY	5	326	
73	KONICA COPIER UPGRADE	3/21/11		1,616							1,616		S/L	HY	5	162	
<hr/>																	
TOTAL OFFICE EQUIPMENT				90,289		0	0	0	0	0	90,289	79,397					3,318
<hr/>																	
OFFICE FURNITURE																	
<hr/>																	
2	BLACK LEATHER CHAIRS	10/23/97		700							700	700	S/L	HY	7	0	
9	BUILT IN OFFICE FURNITRE	4/08/02		33,690							33,690	33,690	S/L	HY	7	0	
10	BUILT IN OFFICE FURNITURE	7/23/02		3,220							3,220	3,220	S/L	HY	7	0	
14	ARM CHAIRS(10) IN KIND	4/08/02		7,500							7,500	7,500	S/L	HY	7	0	
15	CUSTOM TABLES(4) IN KIND	4/08/02		2,000							2,000	2,000	S/L	HY	7	0	
16	MIRROR & CONSOLE IN KIND	4/08/02		8,000							8,000	8,000	S/L	HY	7	0	
17	EXECUTIVE DESK IN KIND	4/08/02		3,500							3,500	3,500	S/L	HY	7	0	
18	EXECUTIVE BOOK CASE IN KI	4/08/02		300							300	300	S/L	HY	7	0	
19	KITCEN TABLE & CHAIRS IN	4/08/02		850							850	850	S/L	HY	7	0	
24	TILED TABLES	7/08/02		200							200	200	S/L	HY	7	0	
26	BUILT IN OFFICE FURNITURE	4/25/03		2,500							2,500	2,500	S/L	HY	7	0	
27	BUILT IN OFFICE FURNITURE	6/13/03		2,500							2,500	2,500	S/L	HY	7	0	
<hr/>																	
TOTAL OFFICE FURNITURE				64,960		0	0	0	0	0	64,960	64,960					0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP. DEPR	PRIOR DEC BAL DEPR	PRIOR SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
	TOTAL DEPRECIATION			<u>1,312,776</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,312,776</u>	<u>333,870</u>				<u>35,391</u>
	GRAND TOTAL DEPRECIATION			<u>1,312,776</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,312,776</u>	<u>333,870</u>				<u>35,391</u>
	DEPRECIATION ASSETS SOLD			4,951		0	0	0	0	0	4,951	4,055				896
	DEPR REMAINING ASSETS			<u>1,307,825</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,307,825</u>	<u>329,815</u>				<u>34,495</u>