Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning SEP 1, 2010 and ending AUG 31, 2011

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Terminated [ ] Amended return [ ] Application pending

C Name of organization: MAKE-A-WISH FOUNDATION OF WISCONSIN, INC.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 13195 WEST HAMPTON AVENUE — Room/suite

City or town, state or country, and ZIP + 4: BUTLER, WI 53007

D Employer identification number: 39-1543541

E Telephone number: 262-781-4445

G Gross receipts $ 4,441,808.

F Name and address of principal officer: PATTI GORSKY POLLACK SAME AS C ABOVE

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list. (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.WISCONSIN.WISH.ORG

H(c) Group exemption number ▶

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶ **L** Year of formation: 1984 **M** State of legal domicile: WI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: GRANTING WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE

2 Check this box ▶ [ ] 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)	3	22
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	22
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	15
6	Total number of volunteers (estimate if necessary)	6	575
7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	3,406,696.	3,601,156.
9	Program service revenue (Part VIII, line 2g)	7,281.	12,170.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	249,883.	363,333.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-107,269.	-103,202.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,556,591.	3,873,457.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,000,101.	2,588,147.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,006,408.	1,020,561.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 299,159.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	614,239.	650,053.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,620,748.	4,258,761.
19	Revenue less expenses Subtract line 18 from line 12	-1,064,157.	-385,304.

	Net Assets or Fund Balances	Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	7,226,425.	7,790,050.
21	Total liabilities (Part X, line 26)	1,581,750.	1,449,409.
22	Net assets or fund balances Subtract line 21 from line 20	5,644,675.	6,340,641.

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

▶ Patti Gorsky Pollack — Signature of officer — Date 1/13/12

▶ PATTI GORSKY POLLACK, PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
MARY ELLEN MICHAELSON	Mary Ellen Michaelson	1/12/12		

Firm's name ▶ VRAKAS/BLUM, S.C. — Firm's EIN ▶

Firm's address ▶ 445 SOUTH MOORLAND RD., STE. 400 BROOKFIELD, WI 53005 — Phone no. 262-797-0400

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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SCANNED

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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 WISCONSIN 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 [X] 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 [X] 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 $ 3,271,432. including grants of $) (Revenue $ 12,170.)
WE GRANT THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH AND JOY. ACCORDING TO A NATIONAL STUDY, A WISH COME TRUE HELPS CHILDREN FEEL STRONGER, MORE ENERGETIC, MORE WILLING AND ABLE TO BATTLE THEIR LIFE-THREATENING MEDICAL CONDITIONS. FOR MANY OF THEM IT MARKS A TURNING POINT IN THE FIGHT AGAINST THEIR ILLNESS.

ONCE AGAIN MAKE-A-WISH FOUNDATION OF WISCONSIN RECEIVED A 4 STAR RATING FROM CHARITY NAVIGATOR. SEVENTY-SEVEN PERCENT OF DOLLARS RAISED IS USED DIRECTLY FOR GRANTING WISHES

WE HELD 20 REFRESHER TRAININGS THROUGHOUT THE STATE FOR ALL CURRENT

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 ▶ 3,271,432.

SEE SCHEDULE O FOR CONTINUATION(S)

Part IV Checklist of Required Schedules

		Line	Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	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*	3		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*	4		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*	5		X
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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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*	9		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*	10		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*	11a	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*	11b	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*	11c		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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		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*	11f	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*	12a	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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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*	14b		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*	15		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*	16		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*	17		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*	18	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*	19		X
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		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)	20b		

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? *If "Yes," complete Schedule I, Parts I and II*	21		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? *If "Yes," complete Schedule I, Parts I and III*	22	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? *If "Yes," complete Schedule J*	23	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, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L, Part III*	27		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):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		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)? *If "Yes," complete Schedule R, Part V, line 2* ☐ Yes ☒ No			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI*	37		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	38	X	

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032004
12-21-10

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	11			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	15			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file*. (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country. ▶					
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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032005
12-21-10

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 [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	22		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	22		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Does the organization have members or stockholders?		6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		9		X

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	X	
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?	10b	X	
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this is done*	12c	X	
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," 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?	16b		

Section C. Disclosure

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

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 [X] 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.

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

KATHY EHNERT - 262-781-4445
13195 W. HAMPTON AVENUE, BUTLER, WI 53007

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

☐ Check this box if neither the organization nor any related 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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
ELLEN SEIFERT VP WISH GRANTING	5.00	X		X				0.	0.	0.
DAVID PETERSON VICE CHAIRMAN	5.00	X		X				0.	0.	0.
PATRICK HEVRDEJS SECRETARY	5.00	X		X				0.	0.	0.
TONY FUERST CHAIRMAN OF THE BOARD	5.00	X		X				0.	0.	0.
BRENDA BRANDT TREASURER	5.00	X		X				0.	0.	0.
BRIAN TREXELL PAST CHAIRMAN OF THE BOARD	5.00	X		X				0.	0.	0.
CLARENCE HARRIS JR. DIRECTOR	2.00	X						0.	0.	0.
CHARLES PALMER VP LEGAL	5.00	X		X				0.	0.	0.
STUART BERGER DIRECTOR	2.00	X						0.	0.	0.
MIKE HADDAD DIRECTOR	2.00	X						0.	0.	0.
CHUCK STEINMETZ DIRECTOR	2.00	X						0.	0.	0.
ANNE ZIZZO DIRECTOR	2.00	X						0.	0.	0.
KAREN KIRK DIRECTOR	2.00	X						0.	0.	0.
ELLEN STARK VP FUNDRAISING	5.00	X		X				0.	0.	0.
HARRIS TURER DIRECTOR	2.00	X						0.	0.	0.
DONALD TUSCANY DIRECTOR	2.00	X						0.	0.	0.
MARGIE COCHRANE DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
CATHY DWORAK DIRECTOR	2.00	X						0.	0.	0.
RODNEY N. RUSHING DIRECTOR	2.00	X						0.	0.	0.
SUSANNE GIDAN DIRECTOR	2.00	X						0.	0.	0.
RICK SCHLESINGER DIRECTOR	2.00	X						0.	0.	0.
DAVID SENGKHAMMEE DIRECTOR	2.00	X						0.	0.	0.
PATTI GORSKY POLLACK PRESIDENT & CEO	55.00			X				150,318.	0.	31,198.

	(D)	(E)	(F)
1b Sub-total ▶	150,318.	0.	31,198.
c Total from continuation sheets to Part VII, Section A ▶	0.	0.	0.
d Total (add lines 1b and 1c) ▶	150,318.	0.	31,198.

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

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization NONE

(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

Form **990** (2010)

032008 12-21-10

Part VIII Statement of Revenue

Section	Line	Description	Box	Amount	(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	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	927,935.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2673221.				
	g	Noncash contributions included in lines 1a-1f $		589,948.				
	h	Total. Add lines 1a-1f ▶			3601156.			
Program Service Revenue			Business Code					
	2 a	OTHER INCOME	900099		9,620.	9,620.		
	b	WISH ASSIST REVENUE	900099		2,550.	2,550.		
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f ▶			12,170.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶			218,652.			218,652.
	4	Income from investment of tax-exempt bond proceeds ▶						
	5	Royalties ▶						
			(i) Real	(ii) Personal				
	6 a	Gross Rents						
	b	Less: rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) ▶						
			(i) Securities	(ii) Other				
	7 a	Gross amount from sales of assets other than inventory	475564.					
	b	Less: cost or other basis and sales expenses	330883.					
	c	Gain or (loss)	144681.					
	d	Net gain or (loss) ▶			144,681.			144,681.
	8 a	Gross income from fundraising events (not including $ 927,935. of contributions reported on line 1c). See Part IV, line 18	a	115786.				
	b	Less: direct expenses	b	229578.				
	c	Net income or (loss) from fundraising events ▶			-113,792.			-113792.
	9 a	Gross income from gaming activities. See Part IV, line 19	a	18,480.				
	b	Less: direct expenses	b	7,890.				
	c	Net income or (loss) from gaming activities ▶			10,590.			10,590.
	10 a	Gross sales of inventory, less returns and allowances	a					
	b	Less: cost of goods sold	b					
	c	Net income or (loss) from sales of inventory ▶						
		Miscellaneous Revenue	Business Code					
	11 a							
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d ▶						
	12	Total revenue. See instructions. ▶			3873457.	12,170.	0.	260,131.

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	2,588,147.	2,588,147.		
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	252,251.	109,081.	100,669.	42,501.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	529,612.	229,020.	211,360.	89,232.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	109,045.	47,154.	43,518.	18,373.
9 Other employee benefits	71,569.	30,949.	28,562.	12,058.
10 Payroll taxes	58,084.	25,117.	23,181.	9,786.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	3,415.	1,977.	1,205.	233.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	55,266.	31,991.	19,506.	3,769.
12 Advertising and promotion				
13 Office expenses	17,691.	7,413.	5,378.	4,900.
14 Information technology				
15 Royalties				
16 Occupancy	43,701.	22,327.	15,814.	5,560.
17 Travel	28,689.	4,140.	14,397.	10,152.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	70,576.	5,693.	52,543.	12,340.
20 Interest				
21 Payments to affiliates	131,379.	101,162.	17,079.	13,138.
22 Depreciation, depletion, and amortization	30,145.	15,422.	11,036.	3,687.
23 Insurance				
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 PRINTING AND PUBLICATIO	100,607.	1,425.	98,846.	336.
b POSTAGE	49,524.	17,291.	22,960.	9,273.
c BANK FEES	36,380.	5,209.	3,728.	27,443.
d INVESTMENT FEES	35,218.	4,038.	2,889.	28,291.
e TELEPHONE	22,030.	11,245.	6,167.	4,618.
f All other expenses	25,432.	12,631.	9,332.	3,469.
25 **Total functional expenses.** Add lines 1 through 24f	4,258,761.	3,271,432.	688,170.	299,159.
26 **Joint costs** Check here ▶ ☐ 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	176,287.	1	480,232.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	338,420.	3	257,021.
	4	Accounts receivable, net	24,967.	4	43,841.
	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	42,503.	8	82,067.
	9	Prepaid expenses and deferred charges	18,155.	9	19,452.
	10a	Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D — 10a 275,562.			
	b	Less: accumulated depreciation — 10b 266,787.	31,838.	10c	8,775.
	11	Investments - publicly traded securities	3,635,792.	11	4,237,139.
	12	Investments - other securities. See Part IV, line 11	2,958,463.	12	2,661,523.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	7,226,425.	16	7,790,050.
Liabilities	17	Accounts payable and accrued expenses	132,872.	17	202,624.
	18	Grants payable	1,445,833.	18	1,246,785.
	19	Deferred revenue	3,045.	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		25	
	26	**Total liabilities.** Add lines 17 through 25	1,581,750.	26	1,449,409.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	5,247,218.	27	6,018,026.
	28	Temporarily restricted net assets	397,457.	28	322,615.
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] 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	5,644,675.	33	6,340,641.
	34	Total liabilities and net assets/fund balances	7,226,425.	34	7,790,050.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,873,457.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,258,761.
3	Revenue less expenses. Subtract line 2 from line 1	3	-385,304.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,644,675.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	1,081,270.
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	6,340,641.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] 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?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
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?	2c	X	
	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: [X] 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?	3a		X
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.	3b		

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	Employer identification number
MAKE-A-WISH FOUNDATION OF WISCONSIN, INC.	39-1543541

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 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
10 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a [ ] Type I b [ ] Type II c [ ] Type III - Functionally integrated d [ ] Type III - Other

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box [ ]

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(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?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(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 col. (i) listed in your governing document? Yes	No	(v) Did you notify the organization in col. (i) of your support? Yes	No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	No	(vii) Amount of support
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

032021 12-21-10

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 any "unusual grants.")	1,166,062.	2,831,407.	2,066,418.	3,406,696.	3,601,156.	13,071,739.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	1,166,062.	2,831,407.	2,066,418.	3,406,696.	3,601,156.	13,071,739.
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)						378,558.
6 **Public support.** Subtract line 5 from line 4						12,693,181.

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	1,166,062.	2,831,407.	2,066,418.	3,406,696.	3,601,156.	13,071,739.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	228,062.	262,790.	248,162.	211,585.	218,652.	1,169,251.
9 Net income from unrelated business activities, whether or not the business is regularly carried on				7,281.	12,170.	19,451.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						14,260,441.

12 Gross receipts from related activities, etc. (see instructions) . . . 12 5,764,343.

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 89.01 %

15 Public support percentage from 2009 Schedule A, Part II, line 14 . . 15 86.92 %

16a **33 1/3% support test - 2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [X]

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 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 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 year 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** ▶ ☐

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 ▶ ☐

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 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 WISCONSIN, INC.

Employer identification number: 39-1543541

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).

- ☐ Preservation of land for public use (e.g., recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of an historically important land area
- ☐ Preservation of a certified historic structure

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 the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ▶ ______%

b Permanent endowment ▶ ______%

c Term endowment ▶ ______%

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		80,073.	80,073.	0.
d Equipment		118,157.	109,382.	8,775.
e Other		77,332.	77,332.	0.
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				8,775.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) BAIRD BONDS	2,661,523.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	2,661,523.	

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

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

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15.)* ▶	

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25.)* ▶	

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

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,873,457.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	4,258,761.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-385,304.
4	Net unrealized gains (losses) on investments	4	497,291.
5	Donated services and use of facilities	5	583,979.
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	1,081,270.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	695,966.

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	4,954,727.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	497,291.		
b	Donated services and use of facilities	2b	822,507.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV.)	2d			
e	Add lines **2a** through **2d**			2e	1,319,798.
3	Subtract line **2e** from line **1**			3	3,634,929.
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b	238,528.		
c	Add lines **4a** and **4b**			4c	238,528.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	3,873,457.

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

1	Total expenses and losses per audited financial statements			1	4,258,761.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	4,258,761.
4	Amounts included on Form 990, Part IX, line 25, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	4,258,761.

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 XII, LINE 4B - OTHER ADJUSTMENTS:

IN KIND SERVICES - SPECIAL EVENTS 238,528.

PART X, LINE 2; MANAGEMENT ASSERTS THAT NO SUCH UNCERTAIN TAX POSITION EXISTS FOR THE FOUNDATION AT AUGUST 31, 2011.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No 1545-0047
2010
Open To Public Inspection

Name of the organization: MAKE-A-WISH FOUNDATION OF WISCONSIN, INC.

Employer identification number 39-1543541

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		HOST NIGHT (event type)	RADIOATHON (event type)	9 (total number)	
Revenue	1 Gross receipts	321,126.	165,083.	557,512.	1,043,721.
	2 Less: Charitable contributions	264,331.	165,083.	498,521.	927,935.
	3 Gross income (line 1 minus line 2)	56,795.		58,991.	115,786.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	2,675.	30.	226,873.	229,578.
	10 Direct expense summary. Add lines 4 through 9 in column (d)			▶	(229,578.)
	11 Net income summary. Combine line 3, column (d), and line 10			▶	-113,792.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue			18,480.	18,480.
Direct Expenses	2 Cash prizes				
	3 Noncash prizes			7,215.	7,215.
	4 Rent/facility costs				
	5 Other direct expenses			675.	675.
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☒ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)			▶	(7,890.)
	8 Net gaming income summary. Combine line 1, column d, and line 7			▶	10,590.

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

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 100.00 %

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

Name ▶ KATHY EHNERT

Address ▶ 13195 WEST HAMPTON AVE - BUTLER, WI 53007

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

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ______ 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 ▶ KATHY EHNERT

Gaming manager compensation ▶ $ 1,000.

Description of services provided ▶ RECORDKEEPING AND REPORTING TO WISCONSIN. MONEY COUNTING AND COORDINATE VOLUNTEERS ON NIGHT OF RAFFLE.

☐ 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)

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization: MAKE-A-WISH FOUNDATION OF WISCONSIN, INC.

Employer identification number: 39-1543541

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.

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

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

3 Enter total number of other organizations ▶

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
WISHES FOR CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS. THE WISHES ARE CATEGORIZED INTO THE FOLLOWING: TRIPS, ELECTRONICS, EDUCATION, BEDROOM DECORATING AND THE LIKE, BACKYARD ACTIVITIES AND	303	392,815.	2,195,332.	COST	NON-CASH ASSISTANCE IS IN-KIND DONATIONS RECEIVED FOR PURPOSES OF FULFILLING WISHES.

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

PART I, QUESTION 2; MAKE A WISH FOUNDATION OF WISCONSIN DOES NOT PROVIDE CASH GRANTS TO INDIVIDUALS, BUT RATHER GRANTS WISHES TO ELIGIBLE 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 EXPENSE DOCUMENTATION (I.E. INVOICES AND STATEMENTS) IS RETAINED BY THE

SEE PART IV FOR COLUMN (A) DESCRIPTIONS

Part IV Supplemental Information

ORGANIZATION.

PART III, COLUMN (A):

(A) TYPE OF GRANT OR ASSISTANCE: WISHES FOR CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS. THE WISHES ARE CATEGORIZED INTO THE FOLLOWING: TRIPS, ELECTRONICS, EDUCATION, BEDROOM DECORATING AND THE LIKE, BACKYARD ACTIVITIES AND RENOVATIONS, SHOPPING SPREES, SWIMMING POOLS, CAR RESTORATION, PETS AND CELEBRITY MEETINGS.

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 WISCONSIN,INC.

Employer identification number: 39-1543541

Part I Questions Regarding Compensation

			Yes	No
1a	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. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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	1b		
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?	2		
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. [X] Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study [X] Form 990 of other organizations [X] 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?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in 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?	5a		X
b	Any related organization?	5b		X
	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?	6a		X
b	Any related organization?	6b		X
	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	7		X
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	8		X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9		

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 & incentive compensation	(iii) Other reportable compensation				
1 PATTI GORSKY POLLACK	(i)	150,318.	0.	0.	0.	31,198.	181,516.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

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 WISCONSIN,INC.

Employer identification number: 39-1543541

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 ▶ (ITEMS RECIEVE)	X	543	589,948.	COMPARABLE SELLING P
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

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	

			Yes	No
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?	30a		X
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?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
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			

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2010)

032141
12-23-10

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, PART I, COLUMN (B): PART I, TYPES OF PROPERTY; ITEMS RECEIVED ARE USED FOR GRANTING WISHES, HOLDING INTERNAL AND EXTERNAL EVENTS AND FOR ADMINISTRATIVE USES. THE AMOUNT OF CONTRIBUTORS WAS 531 DURING THE FISCAL YEAR.

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 WISCONSIN,INC.

Employer identification number: 39-1543541

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WITH HOPE, STRENGTH, AND JOY.

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

WISH GRANTING VOLUNTEERS AND 6 IN-PERSON MEDICAL OUTREACH MEETINGS. THIS WILL ENSURE EVERY WISH IS GRANTED ACCORDING TO OUR POLICIES AND BE A TRULY MAGICAL WISH EXPERIENCE FOR EACH OF OUR WISH CHILDREN.

WE PLANNED FOR 4 VOLUNTEER APPRECIATION EVENTS, RECOGNIZING THE IMPORTANCE OF OUR COMMITTED AND PASSIONATE VOLUNTEERS.

FORM 990, PART VI, SECTION B, LINE 11: THE FINANCE COMMITTEE WILL RECEIVE AN ELECTRONIC COPY FOR REVIEW. A SUBSEQUENT CONFERENCE CALL WILL BE HELD TO DISCUSS AND APPROVE THE RETURN. THE PRESIDENT & CEO, PATTI GORSKY POLLACK WILL SIGN THE RETURN ONCE APPROVED.

FORM 990, PART VI, SECTION B, LINE 12C: AN ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE, AIMED AT DETERMINING ANY FAMILY AND BUSINESS RELATIONSHIPS AND TRANSACTIONS OR OTHER TRANSACTIONS THAT MAY POSE A POTENTIAL CONFLICT, IS DISTRIBUTED TO ALL COVERED PERSONS (I.E. BOARD MEMBERS, OFFICERS AND EXECUTIVE LEADERSHIP, VOLUNTEERS AND ALL EMPLOYEES). COVERED PERSONS ARE REQUIRED TO DISCLOSE REAL OR POTENTIAL CONFLICTS AT THE TIME WHEN SUCH CONFLICTS ARISE. WHEN SOMEONE BECOMES A COVERED PERSON AND ANNUALLY THEREAFTER, EACH COVERED PERSON IS REQUIRED TO SIGN A STATEMENT AFFIRMING THAT THEY HAVE RECEIVED, READ AND UNDERSTAND THE POLICY AND AGREE TO COMPLY WITH ALL REQUIREMENTS OF THE POLICY.

Name of the organization: MAKE-A-WISH FOUNDATION OF WISCONSIN,INC.

Employer identification number: 39-1543541

FORM 990, PART VI, SECTION B, LINE 15: THE PRESIDENT & CEO'S COMPENSATION IS REVIEWED BY THE FULL EXECUTIVE COMMITTEE. KEY EMPLOYEES COMPENSATION IS REVIEWED BY THE PRESIDENT & CEO. IN DETERMINING COMPENSATION, AMONG OTHER FACTORS THE ORGANIZATION REVIEWS PERFORMANCE AND DOES A COMPARISON TO OTHER CHAPTERS OF SIMILAR SIZE.

FORM 990, PART VI, SECTION C, LINE 19: WHILE FEDERAL TAX LAWS DO NOT MANDATE THAT THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS BE MADE AVAILABLE FOR PUBLIC INSPECTION, THE ORGANIZATION MAKES THESE AVAILABLE TO THE PUBLIC UPON REQUEST. IT IS AVAILABLE AT 13195 WEST HAMPTON AVENUE BUTLER, WI 53007 OR BY CALLING 262-781-4445.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED GAINS ON INVESTMENTS:	497,291.
DONATED SERVICES AND USE OF FACILITIES:	583,979.
TOTAL TO FORM 990, PART XI, LINE 5	1,081,270.

FORM 990, PART VI, SECTION A, LINE 10B

GOVERNING BODY AND MANAGEMENT

MAKE-A-WISH FOUNDATION OF WISCONSIN, INC. PAYS AN ANNUAL ASSESSMENT FEE TO AN AFFILIATE, MAKE-A-WISH FOUNDATION OF AMERICA, INC. THIS FEE IS FOR BRANDING, CORPORATE PARTNERSHIPS, SUPPORT, AND TRAINING RECEIVED THROUGHOUT THE YEAR. THE AMOUNT OF THE ASSESSMENT IN THE CURRENT YEAR WAS $131,379.

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Final Editorial Review Completed

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MAKE-A-WISH FOUNDATION® OF WISCONSIN

Financial Statements

August 31, 2011 and 2010

(With Independent Auditors' Report Thereon)

MAKE-A-WISH FOUNDATION® OF WISCONSIN

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Independent Auditors' Report

The Board of Directors
Make-A-Wish Foundation® of Wisconsin:

We have audited the accompanying statements of financial position of Make-A-Wish Foundation® of Wisconsin (the Foundation) as of August 31, 2011 and 2010, and the related statements of activities, cash flows, and functional expenses for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Make-A-Wish Foundation® of Wisconsin as of August 31, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

December 14, 2011

MAKE-A-WISH FOUNDATION® OF WISCONSIN

Statements of Financial Position

August 31, 2011 and 2010

Assets		2011	2010
Cash and cash equivalents	$	480,232	176,287
Investments		6,898,662	6,594,255
Due from related entities		43,841	24,967
Prepaid expenses		19,452	18,155
Contributions receivable, net		257,021	338,420
Other assets		82,067	42,503
Property and equipment, net		8,775	31,838
Total assets	$	7,790,050	7,226,425
Liabilities and Net Assets			
Accounts payable and accrued expenses	$	202,624	132,872
Accrued pending wish costs		1,246,785	1,445,833
Other liabilities		—	3,045
Total liabilities		1,449,409	1,581,750
Net assets:			
Unrestricted		6,018,026	5,247,218
Temporarily restricted		322,615	397,457
Total net assets		6,340,641	5,644,675
Total liabilities and net assets	$	7,790,050	7,226,425

See accompanying notes to financial statements.

MAKE-A-WISH FOUNDATION® OF WISCONSIN

Statement of Activities

Year ended August 31, 2011

	Unrestricted	Temporarily restricted	Total
Revenues, gains, and other support:			
Public support:			
Contributions	$ 2,615,891	190,751	2,806,642
Grants	193,260	—	193,260
Total public support	2,809,151	190,751	2,999,902
Special events	1,483,617	74,410	1,558,027
Less direct benefit costs to donor	(475,996)	—	(475,996)
Total special events	1,007,621	74,410	1,082,031
Investment income, net	860,624	—	860,624
Other income	12,170	—	12,170
Net assets released from restrictions	340,003	(340,003)	—
Total revenues, gains, and other support	5,029,569	(74,842)	4,954,727
Expenses:			
Program services:			
Wish granting	3,271,432	—	3,271,432
Total program services	3,271,432	—	3,271,432
Support services:			
Fund raising	688,170	—	688,170
Management and general	299,159	—	299,159
Total support services	987,329	—	987,329
Total program and support services expenses	4,258,761	—	4,258,761
Change in net assets	770,808	(74,842)	695,966
Net assets, beginning of year	5,247,218	397,457	5,644,675
Net assets, end of year	$ 6,018,026	322,615	6,340,641

See accompanying notes to financial statements.

MAKE-A-WISH FOUNDATION® OF WISCONSIN

Statement of Activities

Year ended August 31, 2010

	Unrestricted	Temporarily restricted	Total
Revenues, gains, and other support:			
Public support:			
Contributions	$ 2,620,484	142,743	2,763,227
Grants	169,720	—	169,720
Total public support	2,790,204	142,743	2,932,947
Special events	1,170,160	181,361	1,351,521
Less direct benefit costs to donor	(421,423)	—	(421,423)
Total special events	748,737	181,361	930,098
Investment income, net	585,549	—	585,549
Other income	7,281	—	7,281
Net assets released from restrictions	297,796	(297,796)	—
Total revenues, gains, and other support	4,429,567	26,308	4,455,875
Expenses:			
Program services:			
Wish granting	3,737,754	—	3,737,754
Total program services	3,737,754	—	3,737,754
Support services:			
Fund raising	622,052	—	622,052
Management and general	260,942	—	260,942
Total support services	882,994	—	882,994
Total program and support services expenses	4,620,748	—	4,620,748
Change in net assets	(191,181)	26,308	(164,873)
Net assets, beginning of year	5,438,399	371,149	5,809,548
Net assets, end of year	$ 5,247,218	397,457	5,644,675

See accompanying notes to financial statements.

MAKE-A-WISH FOUNDATION® OF WISCONSIN

Statements of Cash Flows

Years ended August 31, 2011 and 2010

		2011	2010
Cash flows from operating activities:			
Change in net assets	$	695,966	(164,873)
Adjustments to reconcile change in net assets to net cash used in operating activities:			
Depreciation and amortization		30,145	38,336
Net realized and unrealized gains on investments		(641,972)	(373,965)
Changes in assets and liabilities:			
Contributions receivable		81,399	(31,901)
Due from related entities		(18,874)	(2,215)
Prepaid expenses		(1,297)	4,082
Other assets		(39,564)	(2,788)
Accounts payable and accrued expenses		69,752	(37,800)
Accrued pending wish costs		(199,048)	128,981
Other liabilities		(3,045)	(1,060)
Net cash used in operating activities		(26,538)	(443,203)
Cash flows from investing activities:			
Purchases of investments		(479,770)	(761,467)
Proceeds from sales of investments		817,335	739,962
Purchases of property and equipment		(7,082)	(13,547)
Net cash provided by (used in) investing activities		330,483	(35,052)
Net increase (decrease) in cash and cash equivalents		303,945	(478,255)
Cash and cash equivalents, beginning of year		176,287	654,542
Cash and cash equivalents, end of year	$	480,232	176,287
Supplemental cash flow information:			
In-kind contributions	$	1,412,455	1,412,407

See accompanying notes to financial statements.

MAKE-A-WISH FOUNDATION® OF WISCONSIN

Statement of Functional Expenses

Year ended August 31, 2011

	Program services	Support services		
	Wish granting	Fund raising	Management and general	Total
Direct costs of wishes	$ 2,486,046	—	—	2,486,046
Salaries, taxes, and benefits	441,321	407,290	171,950	1,020,561
Printing, subscriptions, and publications	1,425	98,846	336	100,607
Professional fees	33,968	20,711	4,002	58,681
Rent and utilities	22,327	15,814	5,560	43,701
Postage and delivery	17,291	22,960	9,273	49,524
Travel	4,140	14,397	10,152	28,689
Meetings and conferences	5,693	52,543	12,340	70,576
Office supplies	7,413	5,378	4,900	17,691
Communications	11,245	6,167	4,618	22,030
Repairs and maintenance	9,734	6,781	2,449	18,964
Membership dues	2,897	2,551	1,020	6,468
Grants and scholarships	102,101	—	—	102,101
National partnership dues	101,162	17,079	13,138	131,379
Miscellaneous	9,247	6,617	55,734	71,598
Depreciation and amortization	15,422	11,036	3,687	30,145
	$ 3,271,432	688,170	299,159	4,258,761

See accompanying notes to financial statements.

MAKE-A-WISH FOUNDATION® OF WISCONSIN

Statement of Functional Expenses

Year ended August 31, 2010

	Program services	Support services		
	Wish granting	Fund raising	Management and general	Total
Direct costs of wishes	$ 2,925,101	—	—	2,925,101
Salaries, taxes, and benefits	507,682	371,385	127,341	1,006,408
Printing, subscriptions, and publications	673	90,096	695	91,464
Professional fees	30,556	11,654	2,856	45,066
Rent and utilities	27,933	10,664	5,198	43,795
Postage and delivery	13,145	25,254	8,637	47,036
Travel	1,947	8,001	4,244	14,192
Meetings and conferences	7,607	51,656	27,185	86,448
Office supplies	7,811	7,180	7,220	22,211
Communications	11,088	5,642	5,408	22,138
Repairs and maintenance	8,990	5,995	2,912	17,897
Membership dues	1,598	1,068	2,004	4,670
Grants and scholarships	75,000	—	—	75,000
National partnership dues	99,258	19,590	11,754	130,602
Miscellaneous	183	—	50,201	50,384
Depreciation and amortization	19,182	13,867	5,287	38,336
	$ 3,737,754	622,052	260,942	4,620,748

See accompanying notes to financial statements.

MAKE-A-WISH FOUNDATION® OF WISCONSIN

Notes to Financial Statements

August 31, 2011 and 2010

(1) Organization

Make-A-Wish Foundation® of Wisconsin (the Foundation) is a Wisconsin not-for-profit corporation, organized for the purpose of granting wishes to children with life-threatening medical conditions. The Foundation is an independently operating chapter of Make-A-Wish Foundation of America (National Organization), which operates to develop and implement national programs in public relations and fund-raising for the benefit of all local chapters. In addition, the local chapter is obligated to comply with a chapter agreement with the National Organization and such guidelines, resolutions, and policies as may be adopted by the National Organization's board of directors.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation

The financial statements of the Foundation are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

(b) Cash and Cash Equivalents

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

(c) Investments

Investments are recorded at fair value. Investment income, including gains and losses on investments, is recorded as increases or decreases in unrestricted net assets unless its use is limited by donor-imposed restrictions or law.

(d) Contributions Receivable

Contributions receivable are unconditional promises to give. Such promises that are expected to be collected within one year are recorded at expected net realizable value when the promise is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. Risk-free rates are used to discount pledges received prior to September 1, 2008. For pledges received beginning September 1, 2008, pledges are discounted using fair value rates.

(e) Property and Equipment, Net

Property and equipment having a unit cost greater than $300 and a useful life of more than one year are stated at cost when purchased. Donated assets are capitalized at the estimated fair value at the date of receipt and restrictions are released once the asset has been placed into service. Property and equipment under capital leases are stated at the present value of future minimum lease payments at the time of acquisition. Depreciation on property and equipment is provided on a straight-line basis over the estimated useful lives of the assets, generally 3 to 5 years. Leasehold improvements are amortized over the shorter of the estimated useful life of the asset or the remaining terms of the leases. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its life are expensed as incurred.

Long-lived assets, such as property, plant, and equipment, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If circumstances require a long-lived asset be tested for possible impairment, the Foundation first compares undiscounted cash flows expected to be generated by that asset to its carrying value. If the carrying value of the long-lived asset is not recoverable on an undiscounted cash flow basis, an impairment is recognized to the extent that the carrying value exceeds its fair value. Fair value is determined through various valuation techniques including discounted cash flow models, quoted market values, and third-party independent appraisals, as considered necessary.

(f) Fair Value Measurements

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

- Level 1 Inputs: Unadjusted quoted prices in active markets for identical assets that the reporting entity has the ability to access at the measurement date.
- Level 2 Inputs: Prices for a similar asset, other than quoted prices included in Level 1 inputs, that are observable for the asset, either directly or indirectly. If the asset (or liability) has a specified term, a Level 2 input must be observable for substantially the full term of the asset.
- Level 3 Inputs: Unobservable inputs for the asset used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset at measurement date.

See note 3 to the Financial Statements.

The Foundation has adopted the provisions of Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures*, for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC Topic 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC Topic 820 also establishes a framework for measuring fair value and expands disclosures about fair value measurements.

On September 1, 2009, the Foundation adopted the provisions of ASC Topic 820 to fair value measurements of nonfinancial assets and nonfinancial liabilities that are recognized or disclosed at fair value in the financial statements on a nonrecurring basis.

(g) *Net Assets*

The Foundation's net assets and changes therein are classified and reported as follows:

- **Permanently restricted net assets** – Net assets subject to donor-imposed restrictions or law that the principal be maintained in perpetuity. Generally, the donors of these assets permit the Foundation to use all or part of the income earned on related investments for unrestricted purposes.
- **Temporarily restricted net assets** – Net assets subject to restrictions imposed by donor or law that may be met either by actions of the Foundation or by the passage of time.
- **Unrestricted net assets** – Net assets that are not subject to donor-imposed restrictions or law.

(h) *Revenue Recognition*

Unconditional promises to give are recorded as contributions revenue when the promise is received. Conditional promises are recorded as revenue once the conditions are substantially met. Contributions, grants, and bequests are recognized as either temporarily or permanently restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. When restrictions are met in the same period as the contribution is received, the Foundation records the contribution and the expense as unrestricted. Contributions of assets other than cash are recorded at their estimated fair value. Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

The Foundation received in-kind contributions of assets and services that are included in the accompanying statements of activities. Such in-kind contributions were reported as follows:

		2011	2010
Wish-related	$	877,194	979,514
Internal special events		428,545	350,999
Other		106,716	81,894
Total	$	1,412,455	1,412,407

An internal special event is a fundraising event coordinated and staffed by chapter personnel rather than a separate support group or organization. It is designed to attract and involve a large number of people for the purpose of raising awareness, additional funding, and cultivating future donors. Internal special event in-kind amounts are donated items recorded at fair market value that are used in facilitating the event. Examples of such donated items are generally food, beverage, facility costs, and auction items.

Program or supporting services expenses were recorded at fair value totaling $876,956 and $831,685 in 2011 and 2010, respectively, with the difference recorded as other assets representing primarily auction items received and not yet used.

Advertising and media is used to help the Foundation communicate its message or mission and includes fund raising materials, informational material, or advertising, and may be in the form of an audio or video tape of a public service announcement, a layout for a newspaper, media time or space for public service announcements, or other purposes. Advertising and media are reported as contribution revenue when received and fund raising expense when received and the reporting of such contributions is unaffected by whether the Foundation could afford to purchase or would have purchased the assets at their fair value.

(i) *Income Taxes*

The Foundation is a not-for-profit organization exempt from federal income and Wisconsin taxes under the provisions of Internal Revenue Code (IRC) Section 501(c)(3) and Chapter 181 of the Wisconsin Revenue and Taxation Code. However, the Foundation remains subject to income taxes on any net income that is derived from a trade or business, regularly carried on and not in furtherance of the purpose for which it was granted exemption. No income tax provision has been recorded as the net income, if any, from any unrelated trade or business, in the opinion of management, is not material to the financial statements taken as a whole.

ASC Topic 740, *Income Taxes* (ASC 740), 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. Management believes that no such uncertain tax position exists for the Foundation at August 31, 2011.

(j) *Functional Expenses*

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

Wish Granting

Activities performed by the Foundation that grant wishes to children with life-threatening medical conditions.

Fund Raising

Activities performed by the Foundation to generate funds and/or resources to support its programs and operations. During the fiscal years ended August 31, 2011 and 2010, the Foundation incurred no significant joint costs for activities that include fund raising appeals.

Management and General

All costs not identifiable with a single program or fund raising activity, but indispensable to the conduct of such programs and activities and to the Foundation's existence, are included as management and general expenses. This includes expenses for the overall direction of the

Foundation, business management, general record-keeping, budgeting, financial reporting, and activities relating to these functions such as salaries, rent, supplies, equipment, and other expenses.

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

(k) Management Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant items subject to such estimates and assumptions include the useful lives of property and equipment, investments, valuation of contributions receivable, accrued pending wish costs, and whether an allowance for uncollectible contributions receivable is required. The current economic environment has increased the degree of uncertainty inherent in those estimates and assumptions.

(l) Reclassifications

Certain reclassifications have been made to the 2010 financial statement information to conform to the 2011 financial statement presentation. There was no impact on the previously reported change in net assets of the Foundation.

(3) Fair Value Measurements

(a) Fair Value of Financial Instruments

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

The fair values of the financial instruments shown in the following tables as of August 31, 2011 and 2010 represent the amounts that would be received to sell those assets or that would be paid to transfer those liabilities in an orderly transaction between market participants at that date. Those fair value measurements maximize the use of observable inputs. However, in situations where there is little, if any, market activity for the asset or liability at the measurement date, the fair value measurement reflects the Foundation's own judgments about the assumptions that market participants would use in pricing the asset or liability. Those judgments are developed by the Foundation based on the best information available in the circumstances, including expected cash flows and appropriately risk-adjusted discount rates, available observable and unobservable inputs.

The Foundation has adopted ASC Topic 820 for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. See note 2 to the financial statements.

Overall Investment Objective

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

(b) Fair Value Hierarchy

The following tables present the placement in the fair value hierarchy of assets and liabilities that are measured at fair value on a recurring basis at August 31, 2011 and 2010:

Description		August 31, 2011	Quoted prices in active markets for identical assets (Level 1)
Cash and cash equivalents	$	480,232	480,232
Investments:			
Mutual funds:			
Bonds	$	2,661,523	2,661,523
Equity securities:			
U.S. corporate equity securities		3,772,139	3,772,139
Foreign equity securities		465,000	465,000
Total investments	$	6,898,662	6,898,662

Description		August 31, 2010	Quoted prices in active markets for identical assets (Level 1)
Cash and cash equivalents	$	176,287	176,287
Investments:			
Mutual funds:			
Bonds	$	2,958,463	2,958,463
Equity securities:			
U.S. corporate equity securities		3,207,147	3,207,147
Foreign equity securities		428,645	428,645
Total investments	$	6,594,255	6,594,255

The Foundation's accounting policy is to recognize transfers between levels of the fair value hierarchy on the date of the event or change in circumstances that caused the transfer. There were no significant transfers into or out of Level 1, Level 2, or Level 3 for the years ended August 31, 2011 and 2010.

		2011	2010
Interest and dividend income	$	218,652	211,584
Realized and unrealized gains, net		641,972	373,965
Investment income, net	$	860,624	585,549

(4) Contributions Receivable

The following is a summary of the Foundation's contributions receivable at August 31, 2011 and 2010:

		2011	2010
Total amounts due in:			
One year	$	257,021	338,420
Contributions receivable, net	$	257,021	338,420

(5) Transactions with Related Entities

The Foundation pays the National Organization annual partnership dues, which were $131,379 and $130,602 for the years ended August 31, 2011 and 2010, respectively. The National Organization supports the Foundation by providing funding and support for the granting of wishes.

(Continued)

As part of the National Organization's Wish Fulfillment Fund, chapters may apply for funds that have been donated by other chapters to underwrite the costs of wishes. Under this program, the Foundation supported one other chapter each year with contributions during the years ended August 31, 2011 and 2010, totaling $100,000 and $75,000, respectively, which is recorded as grants and scholarships for wish granting purposes.

Chapters who assist with the organization and granting of wishes from other chapters are paid a "fee for service" called the wish assist fee. Under this program, the Foundation received $2,250 and $1,125 for the years ended August 31, 2011 and 2010, respectively, which is recorded in the accompanying statements of activities as other income.

Amounts due from and to related entities are as follows:

		2011	2010
Balance at August 31:			
Due from National Organization	$	42,565	20,394
Due from other chapters		1,276	4,573
Total due from related entities	$	43,841	24,967

Amounts due from the National Organization represent contributions remitted to the National Organization that are identified for the Foundation's use but were not yet transferred to the Foundation as of year-end. Amounts due from other chapters represent amounts paid in assisting other chapters with their wish granting.

During 2011 and 2010, the Foundation received contributions, both cash and in-kind, from board members totaling $42,650 and $39,233, respectively.

(6) Property and Equipment, Net

Property and equipment as of August 31, 2011 and 2010 consist of the following:

		2011	2010
Computer equipment and software	$	118,157	111,076
Office furniture		77,332	77,332
Leasehold improvements		80,073	80,073
		275,562	268,481
Less accumulated depreciation and amortization		(266,787)	(236,643)
Property and equipment, net	$	8,775	31,838

Depreciation and amortization expense totaled $30,145 and $38,336 for the years ended August 31, 2011 and 2010, respectively.

(Continued)

(7) Accrued Pending Wish Costs

The Foundation accrues for estimated costs of reportable pending wishes as unconditional promises to give when five certain, measurable wish criteria are met. Prior to meeting these five criteria, the wish is considered a conditional promise to give due to the inherent uncertainties surrounding these criteria and is therefore not accrued as a pending wish liability. Reportable pending wish criteria include:

1. Receiving a referral,
2. Obtaining the required medical eligibility form,
3. Contact with the wish family has occurred to determine the prospective wish,
4. Determination that the wish falls within the National Organization's wish granting policy, and
5. The wish is expected to be granted within the next 12 months.

As of August 31, 2011 and 2010, the Foundation had 142 and 151 reportable pending wishes, respectively.

(8) Leases

The Foundation is obligated under various capital and operating leases for offices and equipment, which expire at various dates through December 31, 2013. Total rent expense for all operating leases for the years ended August 31, 2011 and 2010 totaled $43,700 and $43,700, respectively.

Future minimum lease payments under capital and operating leases having remaining terms of one year or more are as follows:

	Operating leases
Year ending August 31:	
2012	$ 24,000
2013	8,000
Total minimum lease payments	$ 32,000

(Continued)

MAKE-A-WISH FOUNDATION® OF WISCONSIN

Notes to Financial Statements

August 31, 2011 and 2010

(9) Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes for the years ended August 31, 2011 and 2010:

		2011	2010
Wish granting	$	274,915	295,139
Time restrictions		47,700	102,318
Total temporarily restricted net assets	$	322,615	397,457

(10) Retirement Plan

The Foundation has a defined contribution retirement plan (the Plan). Employees are eligible for participation in the Plan after reaching 21 years of age and upon completion of one year of service. Under the provisions of the Plan, eligible employees may elect to defer a percentage of their salary subject to certain IRC limitations. The Foundation matches employee contributions up to 15% of the employee's salary. Foundation contributions to the Plan for the years ended August 31, 2011 and 2010 were $109,045 and $107,389, respectively.

(11) Concentrations of Credit Risk

In-kind contributions from Give Kids the World, a non-profit organization assisting Make-A-Wish of Wisconsin for Disney World wishes, totaling $438,677 and $478,788 were received for the years ended August 31, 2011 and 2010, respectively, which represents 14.6% and 16.3%, respectively, of total public support. Should these contribution levels decrease, the Foundation may be adversely affected.

(12) Litigation and Claims

The Foundation is periodically involved in litigations and claims arising in the normal course of operations. In the opinion of management based on consultation with legal counsel, losses, if any, are immaterial; therefore, no provision has been made in the accompanying financial statements for losses, if any, that might result from the ultimate outcome of these matters. As of August 31, 2011 and 2010, management was not aware of any outstanding litigations and claims.

(13) Subsequent Events

The Foundation has evaluated subsequent events from the statement of financial position date through December 14, 2011, the date at which the financial statements were available to be issued.