

TAX RETURN FILING INSTRUCTIONS

** FORM 990 PUBLIC DISCLOSURE COPY **

FOR THE YEAR ENDING

AUGUST 31, 2009

| | |
|---|--|
| Prepared for | MAKE-A-WISH FOUNDATION OF SAN DIEGO, INC. 2440 HOTEL CIRCLE NORTH NO. 200 SAN DIEGO, CA 92108 |
| Prepared by | MOSS ADAMS LLP 9665 GRANITE RIDGE DRIVE, SUITE 600 SAN DIEGO, CA 92123 |
| Amount due or refund | NOT APPLICABLE |
| Make check payable to | NOT APPLICABLE |
| Mail tax return and check (if applicable) to | NOT APPLICABLE |
| Return must be mailed on or before | NOT APPLICABLE |
| Special Instructions | THIS COPY OF THE RETURN IS PROVIDED ONLY FOR PUBLIC DISCLOSURE PURPOSES. ANY CONFIDENTIAL INFORMATION REGARDING LARGE DONORS HAS BEEN REMOVED. |

Form **990**

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)

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2008 calendar year, or tax year beginning SEP 1, 2008 and ending AUG 31, 2009

| | | | |
|---|--|--|---|
| B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | Please use IRS label or print or type. See Specific Instructions. | C Name of organization MAKE-A-WISH FOUNDATION OF SAN DIEGO, INC. Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2440 HOTEL CIRCLE NORTH 200 City or town, state or country, and ZIP + 4 SAN DIEGO, CA 92108 | D Employer identification number 33-0039466 |
| | | E Telephone number 858-707-9474 | G Gross receipts \$ 12,374,368. |
| | | F Name and address of principal officer: CHRISTOPHER SICHEL 2440 HOTEL CIRCLE NORTH, SAN DIEGO, CA 92108 | H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) |
| | | I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | H(c) Group exemption number ▶ |
| | | J Website: ▶ WWW.WISHSANDIEGO.ORG | |
| | | K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | L Year of formation: 1984 M State of legal domicile: CA |

| Part I Summary | | | | |
|-----------------------------|---|---|---|---|
| | 1 | Briefly describe the organization's mission or most significant activities: THE MAKE-A-WISH FOUNDATION GRANTS THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL | | |
| | 2 | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets. | | |
| Activities & Governance | 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 17 | |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 17 | |
| | 5 | Total number of employees (Part V, line 2a) | 5 14 | |
| | 6 | Total number of volunteers (estimate if necessary) | 6 185 | |
| | 7a | Total gross unrelated business revenue from Part VIII, line 12, column (C) | 7a 0. | |
| | 7b | Net unrelated business taxable income from Form 990-T, line 34 | 7b 0. | |
| | Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year 1,889,212. Current Year 1,921,617. |
| 9 | | Program service revenue (Part VIII, line 2g) | | |
| 10 | | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 17,096. -346,572. | |
| 11 | | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 38,100. 215,232. | |
| 12 | | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,944,408. 1,790,277. | |
| Expenses | | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 100,000. 1,129,816. |
| | | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | |
| | | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 588,790. 667,735. |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 382,316. | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) | 1,750,809. 407,838. | |
| 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 2,439,599. 2,205,389. | | |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | -495,191. -415,112. | | |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Year 6,323,766. End of Year 6,147,389. | |
| | 21 | Total liabilities (Part X, line 26) | 490,850. 837,078. | |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 5,832,916. 5,310,311. | |

| | | | |
|---|---|--------------------------|--|
| Part II Signature Block | | | |
| Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. | | | |
| Sign Here | ▶ Signature of officer | Date | |
| | ▶ Type or print name and title | | |
| Paid Preparer's Use Only | Preparer's signature ▶ | Date | Check if self-employed <input type="checkbox"/> |
| | Firm's name (or yours if self-employed), address, and ZIP + 4 MOSS ADAMS LLP 9665 GRANITE RIDGE DRIVE, SUITE 600 SAN DIEGO, CA 92123 | EIN ▶ | Preparer's identifying number (see instructions) |
| | | Phone no. ▶ 858-627-1400 | |

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

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

**WE GRANT THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL
CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH, AND
JOY.**

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

If "Yes", describe these new services on Schedule O.

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

If "Yes", describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ **1,608,578.** including grants of \$ **1,129,816.**) (Revenue \$)
**THE MAKE-A-WISH FOUNDATION OF SAN DIEGO GRANTS THE WISHES OF CHILDREN
WITH LIFE- THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN
EXPERIENCE WITH HOPE, STRENGTH, AND JOY. THE MAKE-A-WISH FOUNDATION IS
THE LARGEST WISH GRANTING CHARITY IN THE WORLD. THE FOUNDATION IS
SUPPORTED BY THOUSANDS OF VOLUNTEERS AND DONATIONS FROM GENEROUS
INDIVIDUALS, COMMUNITY GROUPS, SMALL BUSINESSES, CORPORATIONS AND
FOUNDATIONS. MAKE-A-WISH HAS NO QUOTA AND GRANTS WISHES TO EVERY
MEDICALLY QUALIFIED CHILD WHO IS REFERRED TO THEM. 156 WISHES WERE
GRANTED DURING THE YEAR.**

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 ► \$ **1,608,578.** (Must equal Part IX, Line 25, column (B).)

**MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

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Part IV Checklist of Required Schedules

| | | Yes | No |
|-----|--|-----|----|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | X |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i> | | X |
| 5 | Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i> | | |
| 6 | Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | 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? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 | Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | X | |
| 11 | Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> | X | |
| 12 | Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> | X | |
| 13 | Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the U.S.? | | 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 U.S.? <i>If "Yes," complete Schedule F, Part I</i> | | 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? <i>If "Yes," complete Schedule F, Part II</i> | | 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? <i>If "Yes," complete Schedule F, Part III</i> | | X |
| 17 | Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i> | | X |
| 18 | Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | X | |
| 19 | Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | X | |
| 20 | Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> | | X |
| 21 | Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | | X |
| 22 | Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | X | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i> | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i> | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| 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? | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a | Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| b | Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| 26 | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> | | X |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> | | X |

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**MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

Part IV Checklist of Required Schedules *(continued)*

| | | Yes | No |
|-----------|--|----------|----------|
| 28 | During the tax year, did any person who is a current or former officer, director, trustee, or key employee: | | |
| a | Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| b | Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| c | Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | X | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> | | X |
| 35 | Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | X |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | | X |

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

| | | Yes | No |
|-----------|---|-----|----|
| 1a | Enter the number of voting members of the governing body | | |
| 1b | Enter the number of voting members that are independent | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a material diversion of the organization's assets? | | X |
| 6 | Does the organization have members or stockholders? | | X |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | | X |
| 7b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| 8a | The governing body? | X | |
| 8b | Each committee with authority to act on behalf of the governing body? | X | |
| 9a | Does the organization have local chapters, branches, or affiliates? | | X |
| 9b | 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? | | |
| 10 | Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 | X | |
| 11 | Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | | X |

Section B. Policies

| | | Yes | No |
|------------|--|-----|----|
| 12a | Does the organization have a written conflict of interest policy? If "No," go to line 13 | X | |
| 12b | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| 12c | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done | X | |
| 13 | Does the organization have a written whistleblower policy? | X | |
| 14 | Does the organization have a written document retention and destruction policy? | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision: | | |
| 15a | The organization's CEO, Executive Director, or top management official? | X | |
| 15b | Other officers or key employees of the organization? | | X |
| 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? | | X |
| 16b | If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? | | |

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ CA**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **▶** _____
LYNN M. NELSON - 858-707-9474
2440 HOTEL CIRCLE NORTH, SAN DIEGO, CA 92108

**MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• 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 the organization did not compensate any officer, director, trustee, or key employee.

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|-----------------------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| KIMBERLEY LAYTON BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| KAHTERINE POTHIER BOARD CHAIR | 1.00 | X | | X | | | 0. | 0. | 0. | |
| JEREMY CRICKARD TREASURER | 1.00 | X | | X | | | 0. | 0. | 0. | |
| JEFFREY SCHWALL BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| BOB BOLINGER BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| RAY BURNS BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| KEITH ECK BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| CRAIG POBST BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| GARY MEADS BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| GEORGE H. KAELIN III SECRETARY | 1.00 | X | | X | | | 0. | 0. | 0. | |
| CINDY KITROSSER BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| CRAIG NICHOLS BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| IRENE OBERBAUER VICE CHAIR | 1.00 | X | | | | | 0. | 0. | 0. | |
| DAN NOVAK BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| KAREN SEDGWICK BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| JIM STEEG BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |
| KURT KICKLIGHTER BOARD MEMBER | 1.00 | X | | | | | 0. | 0. | 0. | |

**MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

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

| (A) Name and title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|------------------------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| CHRIS SICHEL EXECUTIVE DIRECTOR | 40.00 | | | X | | | | 115,512. | 0. | 23,525. |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 1b Total | | | | | | | | 115,512. | 0. | 23,525. |

2 Total number of individuals (including those in 1a) 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? <i>If "Yes," complete Schedule J for such individual</i> | | 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? <i>If "Yes," complete Schedule J for such individual</i> | | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | 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 those in 1) who received more than \$100,000 in compensation from the organization ▶ **0**

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OF SAN DIEGO, INC.**

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| Part VIII Statement of Revenue | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 | |
|--|--|---|----------------------|---|---|--|-----------|
| Contributions, gifts, grants and other similar amounts | 1 a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | 976,513. | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | 30,000. | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 915,104. | | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | | 94,237. | | | | |
| | h Total. Add lines 1a-1f | | 1,921,617. | | | | |
| | Program Service Revenue | 2 a _____ | Business Code | | | | |
| b _____ | | | | | | | |
| c _____ | | | | | | | |
| d _____ | | | | | | | |
| e _____ | | | | | | | |
| f All other program service revenue | | | | | | | |
| g Total. Add lines 2a-2f | | | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 153,280. | | | 153,280. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6 a Gross Rents | (i) Real | (ii) Personal | | | | |
| | | b Less: rental expenses | | | | | |
| | | c Rental income or (loss) | | | | | |
| | | d Net rental income or (loss) | | | | | |
| | 7 a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | |
| | | b Less: cost or other basis and sales expenses | | | | | |
| | | c Gain or (loss) | | | | | |
| | | d Net gain or (loss) | | -499,852. | | | -499,852. |
| | 8 a Gross income from fundraising events (not including \$ 976,513. of contributions reported on line 1c). See Part IV, line 18 | a | | 278,894. | | | |
| | | b Less: direct expenses | b | 199,398. | | | |
| | | c Net income or (loss) from fundraising events | | 79,496. | | | 79,496. |
| | 9 a Gross income from gaming activities. See Part IV, line 19 | a | | 87,086. | | | |
| b Less: direct expenses | | b | | | | | |
| c Net income or (loss) from gaming activities | | | 87,086. | | | 87,086. | |
| 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 OTHER MISC. INCOME | | 900099 | 48,650. | 48,650. | | | |
| b _____ | | | | | | | |
| c _____ | | | | | | | |
| d All other revenue | | | | | | | |
| e Total. Add lines 11a-11d | | | 48,650. | | | | |
| 12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e | | | 1,790,277. | 48,650. | | 0.-179,990. | |

832009 02-02-09

Form **990** (2008)

**MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

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 | 1,129,816. | 1,129,816. | | |
| 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 | 143,849. | 73,363. | 28,770. | 41,716. |
| 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 | 441,041. | 224,931. | 88,208. | 127,902. |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 25,414. | 12,961. | 5,083. | 7,370. |
| 9 Other employee benefits | 12,904. | 6,581. | 2,581. | 3,742. |
| 10 Payroll taxes | 44,527. | 22,709. | 8,905. | 12,913. |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 25,670. | | 25,670. | |
| g Other | | | | |
| 12 Advertising and promotion | 36,707. | | | 36,707. |
| 13 Office expenses | 11,960. | 5,030. | 1,972. | 4,958. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 71,500. | 36,467. | 14,299. | 20,734. |
| 17 Travel | 16,767. | 3,069. | 7,010. | 6,688. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 28,273. | | 1,998. | 26,275. |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 3,214. | 1,639. | 643. | 932. |
| 23 Insurance | 4,904. | 2,501. | 981. | 1,422. |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.) | | | | |
| a NATIONAL PARTNERSHIP DU | 76,738. | 57,553. | 5,372. | 13,813. |
| b PROFESSIONAL FEES | 38,591. | 2,367. | 8,954. | 27,270. |
| c PRINTING, SUBSCRIPTIONS | 37,791. | 8,158. | 3,060. | 26,573. |
| d POSTAGE AND DELIVERY | 20,922. | 6,306. | 2,557. | 12,059. |
| e REPAIRS & MAINTENANCE | 16,390. | 8,359. | 3,278. | 4,753. |
| f All other expenses | 18,411. | 6,768. | 5,154. | 6,489. |
| 25 Total functional expenses. Add lines 1 through 24f | 2,205,389. | 1,608,578. | 214,495. | 382,316. |
| 26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ... | | | | |

**MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

Form 990 (2008)

33-0039466 Page 11

Part X Balance Sheet

| | | (A) Beginning of year | | | (B) End of year | |
|---|--|--------------------------|------------|------------|--------------------|--|
| Assets | 1 Cash - non-interest-bearing | 191,978. | 1 | | 315,372. | |
| | 2 Savings and temporary cash investments | 1,759,940. | 2 | | 1,426,527. | |
| | 3 Pledges and grants receivable, net | 45,568. | 3 | | 237,660. | |
| | 4 Accounts receivable, net | 81,757. | 4 | | 59,626. | |
| | 5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L | | | 5 | | |
| | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L | | | 6 | | |
| | 7 Notes and loans receivable, net | | | 7 | | |
| | 8 Inventories for sale or use | | | 8 | | |
| | 9 Prepaid expenses and deferred charges | 12,789. | 9 | | 26,556. | |
| | 10a Land, buildings, and equipment: cost basis ... | 162,036. | 10a | | | |
| | b Less: accumulated depreciation. Complete Part VI of Schedule D | 148,833. | 10b | | | |
| | | 7,243. | | 10c | 13,203. | |
| | 11 Investments - publicly traded securities | 4,224,491. | 11 | | 3,811,915. | |
| | 12 Investments - other securities. See Part IV, line 11 | | | 12 | | |
| | 13 Investments - program-related. See Part IV, line 11 | | | 13 | | |
| | 14 Intangible assets | | | 14 | | |
| 15 Other assets. See Part IV, line 11 | 0. | 15 | | 256,530. | | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 6,323,766. | 16 | | 6,147,389. | | |
| Liabilities | 17 Accounts payable and accrued expenses | 490,850. | 17 | | 775,193. | |
| | 18 Grants payable | | 18 | | | |
| | 19 Deferred revenue | | 19 | | 25,400. | |
| | 20 Tax-exempt bond liabilities | | 20 | | | |
| | 21 Escrow 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 | | | 24 | | |
| | 25 Other liabilities. Complete Part X of Schedule D | 0. | 25 | | 36,485. | |
| | 26 Total liabilities. Add lines 17 through 25 | 490,850. | 26 | | 837,078. | |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | | | |
| | 27 Unrestricted net assets | 5,787,348. | 27 | | 5,072,651. | |
| | 28 Temporarily restricted net assets | 45,568. | 28 | | 237,660. | |
| | 29 Permanently restricted net assets | | 29 | | | |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34. | | | | | |
| | 30 Capital stock or trust principal, or current funds | | | 30 | | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | | 31 | | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | | 32 | | |
| 33 Total net assets or fund balances | 5,832,916. | 33 | | 5,310,311. | | |
| 34 Total liabilities and net assets/fund balances | 6,323,766. | 34 | | 6,147,389. | | |

Part XI Financial Statements and Reporting

| | Yes | No |
|--|----------|----------|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? | | X |
| b Were the organization's financial statements audited by an independent accountant? | X | |
| c If "Yes" to lines 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? | X | |
| 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? | | X |
| b If "Yes," did the organization undergo the required audit or audits? | | |

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **MAKE-A-WISH FOUNDATION OF SAN DIEGO, INC.** Employer identification number **33-0039466**

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: (Please check only **one** organization.)

- 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).** (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete the Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
- 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 organizations the organization supports.

| (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? | | (v) Did you notify the organization in col. (i) of your support? | | (vi) Is the organization in col. (i) organized in the U.S.? | | (vii) Amount of support |
|------------------------------------|----------|---|---|----|--|----|---|----|-------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule A (Form 990 or 990-EZ) 2008

MAKE-A-WISH FOUNDATION

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.)

Section A. Public Support

| Calendar year (or fiscal year beginning in)▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 1623852. | 1966356. | 2503741. | 1889212. | 1921617. | 9904778. |
| 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 - 3 | 1623852. | 1966356. | 2503741. | 1889212. | 1921617. | 9904778. |
| 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) | | | | | | 371,774. |
| 6 Public Support. Subtract line 5 from line 4. | | | | | | 9533004. |

Section B. Total Support

| Calendar year (or fiscal year beginning in)▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|--|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 | 1623852. | 1966356. | 2503741. | 1889212. | 1921617. | 9904778. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 90,852. | 164,520. | 200,340. | 168,406. | 153,280. | 777,398. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | 275,784. | 365,059. | 116,669. | 70,038. | 414,630. | 1242180. |
| 11 Total support. Add lines 7 through 10 | | | | | | 11924356. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 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 | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|-------------------------------------|
| 14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) | 14 | 79.95 % |
| 15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f | 15 | 72.55 % |
| 16a 33 1/3% support test - 2008. 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 | | <input checked="" type="checkbox"/> |
| b 33 1/3% support test - 2007. 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 | | <input type="checkbox"/> |
| 17a 10% -facts-and-circumstances test - 2008. 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 | | <input type="checkbox"/> |
| b 10% -facts-and-circumstances test - 2007. 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 | | <input type="checkbox"/> |
| 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 | | <input type="checkbox"/> |

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.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (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 - 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 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 | | | | | | |
| 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) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (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 2008 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|---|
| 17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h | 18 | % |

19a 33 1/3% support tests - 2008. 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 - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

PART II, SECTION B, LINE 10:

SPECIAL EVENT AND OTHER MISCELLANEOUS INCOME.

LINE 10, YEARS 2004 AND 2005, HAVE BEEN RESTATED TO CORRECT CONTRIBUTIONS WHICH WERE RECLASSIFIED TO SECTION A, LINE 1.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization

MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.

Employer identification number

33-0039466

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

| | |
|---|---|
| Name of organization MAKE-A-WISH FOUNDATION OF SAN DIEGO, INC. | Employer identification number 33-0039466 |
|---|---|

Part I Contributors (see instructions)

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Aggregate contributions | (d) Type of contribution |
|------------|-----------------------------------|--------------------------------|--|
| 1 | | \$ 50,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| 2 | | \$ 75,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| 3 | | \$ 46,630. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| 4 | | \$ 108,750. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| 5 | | \$ 55,300. | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |

| | |
|---|---|
| Name of organization MAKE-A-WISH FOUNDATION OF SAN DIEGO, INC. | Employer identification number 33-0039466 |
|---|---|

Part II Noncash Property (see instructions)

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
|------------------------------|--|--|----------------------|
| 5 | BOAT _____ _____ _____ | \$ 55,300. | VARIOUS |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization MAKE-A-WISH FOUNDATION OF SAN DIEGO, INC.

Employer identification number
33-0039466

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? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> 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 pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of certified historic structure
 Preservation of open space

2 Complete lines 2a-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 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 | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? Yes No

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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, 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, 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 relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

**MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

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

| | | | |
|----|--|----|------------|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 1,790,277. |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 2,205,389. |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1 | 3 | -415,112. |
| 4 | Net unrealized gains (losses) on investments | 4 | -107,493. |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV) | 8 | |
| 9 | Total adjustments (net). Add lines 4-8 | 9 | -107,493. |
| 10 | Excess or (deficit) for the year per financial statements. Combine lines 3 and 9 | 10 | -522,605. |

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 | 2,037,868. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains on investments | 2a | -107,493. |
| b | Donated services and use of facilities | 2b | 380,754. |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIV) | 2d | |
| e | Add lines 2a through 2d | 2e | 273,261. |
| 3 | Subtract line 2e from line 1 | 3 | 1,764,607. |
| 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 | 25,670. |
| b | Other (Describe in Part XIV) | 4b | |
| c | Add lines 4a and 4b | 4c | 25,670. |
| 5 | Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.) | 5 | 1,790,277. |

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

| | | | |
|---|--|----|------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 2,560,473. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | 380,754. |
| b | Prior year adjustments | 2b | |
| c | Losses reported on Form 990, Part IX, line 25 | 2c | |
| d | Other (Describe in Part XIV) | 2d | |
| e | Add lines 2a through 2d | 2e | 380,754. |
| 3 | Subtract line 2e from line 1 | 3 | 2,179,719. |
| 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 | 25,670. |
| b | Other (Describe in Part XIV) | 4b | |
| c | Add lines 4a and 4b | 4c | 25,670. |
| 5 | Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.) | 5 | 2,205,389. |

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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

IN JUNE 2006, THE FASB ISSUED INTERPRETATION NO. (FIN) 48, ACCOUNTING FOR

UNCERTAINTY IN INCOME TAXES - AN INTERPRETATION OF FASB STATEMENT NO. 109.

FIN 48 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. ON DECEMBER 30, 2008, THE FASB ISSUED FASB STAFF POSITION

(FSP) FIN 48-3, EFFECTIVE DATE OF FASB INTERPRETATION NO. 48 FOR CERTAIN

Part XIV Supplemental Information (continued)

NONPUBLIC ENTERPRISES, WHICH PERMITS AN ADDITIONAL ONE YEAR DEFERRAL OF THE EFFECTIVE DATE OF FIN 48 FOR MOST NONPUBLIC ENTITIES. FSP FIN 48-3 DEFERS THE EFFECTIVE DATE OF FIN 48 FOR ENTITIES WITHIN ITS SCOPE TO ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEARS BEGINNING AFTER DECEMBER 15, 2008. THE FOUNDATION HAS ADOPTED THE DEFERRAL AND DISCLOSURE PROVISIONS OF FIN 48-3 FOR ITS AUGUST 31, 2009 FINANCIAL STATEMENTS AND WILL ADOPT THE PROVISIONS OF FIN 48 FOR THE YEAR ENDED AUGUST 31, 2010.

SCHEDULE D, PART V, LINE 4:

THE PRIMARY PURPOSE OF THE ENDOWMENT FUNDS SHALL BE TO SUPPORT THE MAKE-A-WISH FOUNDATION OF SAN DIEGO.

MAKE-A-WISH FOUNDATION

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. 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)) | |
|-----------------|---|---|------------------------------|---------------------|---|-------------|
| | | TUNA CHALLENGE (event type) | GOLF CLASSIC (event type) | 7 (total number) | | |
| Revenue | 1 | Gross receipts | 489,019. | 130,025. | 636,363. | 1,255,407. |
| | 2 | Less: Charitable contributions | 174,540. | 111,750. | 690,223. | 976,513. |
| | 3 | Gross revenue (line 1 minus line 2) | 314,479. | 18,275. | -53,860. | 278,894. |
| Direct Expenses | 4 | Cash prizes | | | | |
| | 5 | Non-cash prizes | 5,500. | | | 5,500. |
| | 6 | Rent/facility costs | | 24,358. | 16,591. | 40,949. |
| | 7 | Other direct expenses | 106,986. | 2,945. | 43,018. | 152,949. |
| | 8 | Direct expense summary. Add lines 4 through 7 in column (d) | | | | (199,398.) |
| | 9 | Net income summary. Combine lines 3 and 8 in column (d) | | | | 79,496. |

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)) | |
|-----------------|--|-----------------------|---|---|--|---------|
| | | 1 | Gross revenue | | | 87,086. |
| Direct Expenses | 2 | Cash prizes | | | | |
| | 3 | Non-cash prizes | | | | |
| | 4 | Rent/facility costs | | | | |
| | 5 | Other direct expenses | | | | |
| | 6 | Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No | |
| 7 | Direct expense summary. Add lines 2 through 5 in column (d) | | | | () | |
| 8 | Net gaming income summary. Combine lines 1 and 7 in column (d) | | | | 87,086. | |

9 Enter the state(s) in which the organization operates gaming activities: CA
 a Is the organization licensed to operate gaming activities in each of these states?
 b If "No," Explain:

 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?
 b If "Yes," Explain:

 11 Does the organization operate gaming activities with nonmembers?
 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 |
|-----|-----|----|
| 9a | X | |
| 10a | | X |
| 11 | | X |
| 12 | | X |

**MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

13 Indicate the percentage of gaming activity operated in:

| | | |
|--|------------|----------|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | 100.00 % |

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

Name ► LYNN NELSON

Address ► 2440 HOTEL CIRCLE NORTH, SUITE 200 - SAN DIEGO, CA 92108

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

| | Yes | No |
|------------|-----|----|
| 15a | | X |

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:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► NONE

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

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

| | | |
|------------|--|---|
| 17a | | X |
|------------|--|---|

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

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

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization **MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

Employer identification number
33-0039466

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" on 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. Use Part IV and Schedule I-1 (Form 990) 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 ▶ _____

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2008

**MAKE-A-WISH FOUNDATION
OF SAN DIEGO, INC.**

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) 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 |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| WISH GRANTS TO CHILDREN | 156 | 147,182. | 982,634. | MARKET VALUE | EXPENSES CONNECTED WITH FULFILLING DESIRED WISHES. |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

MAKE-A-WISH FOUNDATION OF SAN DIEGO DOES NOT PROVIDE CASH GRANTS TO INDIVIDUALS, BUT RATHER GRANTS WISHES TO SELECTED BENEFICIARIES THAT MEET THE SPECIFIC CRITERIA FOR THE WISH GRANTING PROGRAM.

THE ORGANIZATION GENERALLY ALLOCATES FUNDS DIRECTLY TO THE VENDORS FOR THE WISH EXPENSES, WITH THE EXCEPTION OF TRAVEL STIPENDS (I.E. MEALS, TIPS, GAS, ETC.) FROM A STANDARDIZED WISH BUDGET. ALL WISH EXPENSES ARE DEVELOPED BY THE DIRECTOR OF PROGRAM SERVICES AND ARE APPROVED BY THE EXECUTIVE DIRECTOR. THE SUPPORTING WISH EXPENSE DOCUMENTATION (I.E. INVOICES AND STATEMENTS) IS RETAINED BY THE ORGANIZATION.

**SCHEDULE M
(Form 990)**

NonCash Contributions

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.

▶ Attach to Form 990.

Name of the organization **MAKE-A-WISH FOUNDATION OF SAN DIEGO, INC.** Employer identification number **33-0039466**

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions | (c) Revenues reported on Form 990, Part VIII, line 1g | (d) Method of determining revenues |
|--|----------------------------|--------------------------------|--|---------------------------------------|
| 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 | X | 2 | 61,600. | FAIR MARKET VALUE |
| 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 | X | 12 | 2,079. | FAIR MARKET VALUE |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (PAINTINGS & P) | X | 8 | 13,775. | FAIR MARKET VALUE |
| 26 Other ▶ (VIP PADRES TI) | X | 1 | 5,084. | FAIR MARKET VALUE |
| 27 Other ▶ (DISNEY HATS/B) | X | 1 | 4,600. | FAIR MARKET VALUE |
| 28 Other ▶ (SKATEBOARD RA) | X | 1 | 4,000. | FAIR MARKET VALUE |

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 Acknowledgment **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? | | 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? | X | |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | | X |
| b If "Yes," describe in Part II. | | |
| 33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II. | | |

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2008

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.

PART I, OTHER TYPES OF PROPERTY:

FENDER GUITAR

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTORS = 1

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 3099.

(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

| | | | |
|--------------------------|--|--------------------------------|-------------------|
| Name of the organization | MAKE-A-WISH FOUNDATION OF SAN DIEGO, INC. | Employer identification number | 33-0039466 |
|--------------------------|--|--------------------------------|-------------------|

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
 CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH, AND JOY.

FORM 990, PART VI, SECTION A, LINE 10: AN OUTSIDE CPA FIRM COMPLETES 990 THEN IT IS SENT TO THE FINANCE BOARD COMMITTEE FOR APPROVAL. ONCE APPROVED BY THE COMMITTEE IT IS SUBMITTED TO ALL BOARD MEMBERS FOR REVIEW PRIOR TO MAILING TO IRS OR STATE.

FORM 990, PART VI, SECTION B, LINE 12C: EACH YEAR ALL BOARD MEMBERS AND EMPLOYEES ARE GIVEN A CONFLICT OF INTEREST POLICY TO READ, UNDERSTAND AND SIGN, THE ORGANIZATION DID NOT HAVE ANY CONFLICTS ARISE IN THIS YEAR. IF A CONFLICT ARISES THE PERSON WITH THE CONFLICT IS NOT ALLOWED TO VOTE ON THE SPECIFIC TRANSACTION.

FORM 990, PART VI, SECTION B, LINE 15: A BOARD COMMITTEE IS ASSEMBLED THAT REVIEWS AND APPROVES THE EXECUTIVE DIRECTOR COMPENSATION EACH YEAR. THE BOARD CHAIR COMPLETES EVALUATION OF THE EXECUTIVE DIRECTOR WITH EXECUTIVE COMMITTEE INPUT. SALARY SURVEYS ARE REVIEWED AND THE EXECUTIVE COMMITTEE SETS SALARY. THE PROCESS IS DOCUMENTED AND WAS LAST DONE OCTOBER 2008. THE ORGANIZATION HAS NO OTHER PAID OFFICERS OR KEY EMPLOYEES.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 2B & 2C:

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

| | | |
|--------------------------|---|--|
| Name of the organization | MAKE-A-WISH FOUNDATION OF SAN DIEGO, INC. | Employer identification number 33-0039466 |
|--------------------------|---|--|

THE ORGANIZATION HAS A FINANCE/AUDIT COMMITTEE THAT ASSUMES OVERSIGHT OF THE AUDIT. THE SELECTION OF THE INDEPENDENT ACCOUNTANT IS DETERMINED BY THE MAKE-A-WISH FOUNDATION OF AMERICA. THIS PROCESS HAS NOT CHANGED SINCE THE PREVIOUS YEAR.

STATEMENT REGARDING FUNCTIONAL EXPENSES:

PROGRAM SERVICE EXPENSES REPORTED ON THE AUDITED GAAP FINANCIAL STATEMENTS ARE 78% OF TOTAL EXPENSES AND THE PROGRAM SERVICE EXPENSES REPORTED ON THE 990 ARE 73% OF TOTAL EXPENSES. THE DIFFERENCE IS DONATED SERVICE OR FACILITIES, WHICH ARE NOT INCLUDED IN THE REVENUE OR EXPENSES OF EXEMPT ORGANIZATIONS FOR TAX PURPOSES. PLEASE SEE THE FINANCIAL STATEMENT RECONCILIATIONS ON SCHEDULE D, PART XI AND THE 990 FOR FURTHER DETAIL.