

\*\* PUBLIC DISCLOSURE COPY \*\*

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2022

Open to Public Inspection

**A** For the **2022** calendar year, or tax year beginning **SEP 1, 2022** and ending **AUG 31, 2023**

|  |  |  |   |
|--|--|--|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br>MAKE-A-WISH FOUNDATION OF GREATER BAY<br>AREA<br>Doing business as<br>Number and street (or P.O. box if mail is not delivered to street address) Room/suite<br>1333 BROADWAY 200<br>City or town, state or province, country, and ZIP or foreign postal code<br>OAKLAND, CA 94612 |  | <b>D</b> Employer identification number<br>94-2958481   |
|  | <b>F</b> Name and address of principal officer: CHARLOTTE BIERN<br>SAME AS C ABOVE   |  | <b>E</b> Telephone number<br>415-982-9474   |
|  | <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527   |  | <b>G</b> Gross receipts \$ 14,242,733.  |
|  | <b>J</b> Website: WISH.ORG/GREATERBAY  |  | <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions<br><b>H(c)</b> Group exemption number |
|  | <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other  |  | <b>L</b> Year of formation: 1984 <b>M</b> State of legal domicile: CA   |

## Part I Summary

|                             |   |  |                           |              |
|-----------------------------|---|--|---------------------------|--------------|
| Activities & Governance     | <b>1</b>  | Briefly describe the organization's mission or most significant activities: TOGETHER, WE CREATE LIFE-CHANGING WISHES FOR CHILDREN WITH CRITICAL ILLNESSES. |                           |              |
|                             | <b>2</b>  | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.                    |                           |              |
|                             | <b>3</b>  | Number of voting members of the governing body (Part VI, line 1a)  | <b>3</b>                  | 24           |
|                             | <b>4</b>  | Number of independent voting members of the governing body (Part VI, line 1b)  | <b>4</b>                  | 24           |
|                             | <b>5</b>  | Total number of individuals employed in calendar year 2022 (Part V, line 2a)   | <b>5</b>                  | 38           |
|                             | <b>6</b>  | Total number of volunteers (estimate if necessary)   | <b>6</b>                  | 850          |
|                             | <b>7a</b>   | Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                 | 0.           |
|                             | <b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 | <b>7b</b>  | 0.                        |              |
| Revenue                     | <b>8</b>  | Contributions and grants (Part VIII, line 1h)  | Prior Year                | Current Year |
|                             | <b>9</b>  | Program service revenue (Part VIII, line 2g)   | 7,637,690.                | 6,583,164.   |
|                             | <b>10</b>   | Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 16,600.                   | 27,200.      |
|                             | <b>11</b>   | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 270,070.                  | -138,020.    |
|                             | <b>12</b>   | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | -32,767.                  | 25,600.      |
|                             |   |  | 7,891,593.                | 6,497,944.   |
| Expenses                    | <b>13</b>   | Grants and similar amounts paid (Part IX, column (A), lines 1-3)   | 2,224,290.                | 2,915,737.   |
|                             | <b>14</b>   | Benefits paid to or for members (Part IX, column (A), line 4)  | 0.                        | 0.           |
|                             | <b>15</b>   | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | 0.                        | 850.         |
|                             | <b>16a</b>  | Professional fundraising fees (Part IX, column (A), line 11e)  | 3,080,090.                | 3,333,722.   |
|                             | <b>b</b>  | Total fundraising expenses (Part IX, column (D), line 25)  | 1,465,179.                |              |
|                             | <b>17</b>   | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   | 1,623,327.                | 1,909,591.   |
| <b>18</b>                   | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)       | 6,927,707.   | 8,159,900.                |              |
| <b>19</b>                   | Revenue less expenses. Subtract line 18 from line 12                            | 963,886.   | -1,661,956.               |              |
| Net Assets or Fund Balances | <b>20</b>   | Total assets (Part X, line 16)   | Beginning of Current Year | End of Year  |
|                             | <b>21</b>   | Total liabilities (Part X, line 26)  | 10,197,381.               | 10,291,237.  |
|                             | <b>22</b>   | Net assets or fund balances. Subtract line 21 from line 20   | 850,444.                  | 2,174,770.   |
|                             |   | 9,346,937.   | 8,116,467.                |              |

## 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              | DocuSigned by:<br><i>Charlotte Biern</i>                               | 7/1/2024                                   |                          |   |                   |
|                        | Signature of officer<br>CHARLOTTE BIERN, CHIEF EXECUTIVE OFFICER       | Date                                       |                          |   |                   |
| Paid Preparer Use Only | Print/Type preparer's name<br>MELISSA HANGSLEBEN                       | Preparer's signature<br>MELISSA HANGSLEBEN | Date<br>07/01/24         | Check if self-employed <input type="checkbox"/> | PTIN<br>P02087031 |
|                        | Firm's name<br>CLIFTONLARSONALLEN LLP                                  | Firm's EIN<br>41-0746749                   | Phone no. (602) 266-2248 |   |                   |
|                        | Firm's address<br>20 EAST THOMAS ROAD, SUITE 2300<br>PHOENIX, AZ 85012 |  |                          |   |                   |

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE MAKE-A-WISH FOUNDATION OF GREATER BAY AREA CREATES LIFE-CHANGING WISHES FOR CHILDREN WITH CRITICAL ILLNESSES.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 4,460,365. including grants of \$ 2,915,737. ) (Revenue \$ 27,200. ) SEE SCHEDULE O.

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

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

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 4,460,365.

**Part IV Checklist of Required Schedules**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?<br><i>If "Yes," complete Schedule A</i> .....  | X   |    |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....  | X   |    |
| <b>3</b> 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  |
| <b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....  |     | X  |
| <b>5</b> 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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....  |     | X  |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which 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  |
| <b>7</b> 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  |
| <b>8</b> 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  |
| <b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, 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  |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....   | X   |    |
| <b>11</b> 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.  |     |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....   | X   |    |
| <b>b</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? <i>If "Yes," complete Schedule D, Part VII</i> .....  |     | X  |
| <b>c</b> 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? <i>If "Yes," complete Schedule D, Part VIII</i> .....  |     | X  |
| <b>d</b> 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? <i>If "Yes," complete Schedule D, Part IX</i> .....   | X   |    |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....   | X   |    |
| <b>f</b> 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)? <i>If "Yes," complete Schedule D, Part X</i> .....  | X   |    |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....  | X   |    |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....  |     | X  |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....  |     | X  |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....  |     | X  |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> ..... |     | X  |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....   |     | X  |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....   |     | X  |
| <b>17</b> 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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions .....   |     | X  |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....   | X   |    |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....   | X   |    |
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....   |     | X  |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....   |     |    |
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....  |     | X  |

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 24; 1b Enter the number of voting members included on line 1a... 24; 2 Did any officer, director, trustee, or key employee have a family relationship...; 3 Did the organization delegate control over management duties...; 4 Did the organization make any significant changes to its governing documents...; 5 Did the organization become aware during the year of a significant diversion of the organization's assets...; 6 Did the organization have members or stockholders...; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body...; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body...; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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 on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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; b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
CHARLOTTE E. BIERN - 415-982-9474
1333 BROADWAY, 200, OAKLAND, CA 94612

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

Check if Schedule O contains a response or note to any line 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

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

| (A)<br>Name and title                                      | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |          | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|--|-----------------------|---------|--------------|------------------------------|----------|---|--|---|
|  |   | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former   |   |  |   |
| (1) CHARLOTTE BIERN<br>CHIEF EXECUTIVE OFFICER             | 40.00   |  |                       | X       |              |                              | 288,269. | 0.  | 25,360.  |   |
| (2) DENNIS SCHRAG<br>SENIOR DIRECTOR OR CORPORATE GIVING   | 40.00   |  |                       |         | X            |                              | 184,629. | 0.  | 10,996.  |   |
| (3) ALLIE REYNOLDS<br>SENIOR DIRECTOR OF CORPORATE DEV.    | 40.00   |  |                       |         | X            |                              | 168,515. | 0.  | 14,435.  |   |
| (4) LYNNE DURIE<br>CHIEF OPERATING OFFICER                 | 40.00   |  |                       | X       |              |                              | 165,113. | 0.  | 17,667.  |   |
| (5) LINDA ANDERBERG<br>MARKETING & COMMUNICATIONS DIRECTOR | 40.00   |  |                       |         | X            |                              | 143,353. | 0.  | 14,756.  |   |
| (6) SUSANNA FALK<br>PROGRAM DIRECTOR                       | 40.00   |  |                       |         | X            |                              | 140,511. | 0.  | 15,956.  |   |
| (7) CHLOE MECUM<br>EVENTS DIRECTOR                         | 40.00   |  |                       |         | X            |                              | 121,759. | 0.  | 13,437.  |   |
| (8) KATE SHOUT<br>CHAIR                                    | 5.00  | X  |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (9) MARTI POZZI<br>PAST CHAIR                              | 5.00  | X  |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (10) GEORGE MADRIGAL<br>TREASURER                          | 5.00  | X  |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (11) TIFFANY LOREN ROWE<br>SECRETARY                       | 5.00  | X  |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (12) CATHERINE AKER<br>DIRECTOR                            | 5.00  | X  |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (13) ASH BARAGHOUSH<br>DIRECTOR                            | 5.00  | X  |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (14) KARA BAYSINGER<br>DIRECTOR                            | 5.00  | X  |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (15) DANA GREEN<br>DIRECTOR                                | 5.00  | X  |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (16) CHARLES HALLADAY<br>DIRECTOR                          | 5.00  | X  |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (17) PETER HILLIARD<br>DIRECTOR                            | 5.00  | X  |                       |         |              |                              | 0.       | 0.  | 0.   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (18) ALLEGRA JONES<br>DIRECTOR                                 | 5.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (19) BEN KOCHALSKI<br>DIRECTOR                                 | 5.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (20) ASHUTOSH KULKARNI<br>DIRECTOR                             | 5.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (21) LAWRENCE NIBBI<br>DIRECTOR                                | 5.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (22) SHANNON O'SHEA<br>DIRECTOR                                | 5.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (23) BERYL CRUMPTON POTTER<br>DIRECTOR                         | 5.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (24) RANI RADHAKRISTNAN<br>DIRECTOR                            | 5.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (25) RAGHU RAGHURAM<br>DIRECTOR                                | 5.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (26) MANTRA ROBINSON<br>DIRECTOR                               | 5.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| <b>1b Subtotal</b>   |   |   |                       |         |              |                              |        | 1,212,149.  | 0.   | 112,607.  |
| <b>c Total from continuation sheets to Part VII, Section A</b> |   |   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| <b>d Total (add lines 1b and 1c)</b>                           |   |   |                       |         |              |                              |        | 1,212,149.  | 0.   | 112,607.  |

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 7

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>  |     | X  |
| <b>4</b> 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   |    |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual 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. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address  | (B)<br>Description of services | (C)<br>Compensation |
|---|--------------------------------|---------------------|
| NONE  |                                |                     |
|   |                                |                     |
|   |                                |                     |
|   |                                |                     |
|   |                                |                     |
| <b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization | 0                              |                     |

SEE PART VII, SECTION A CONTINUATION SHEETS



MAKE-A-WISH FOUNDATION OF GREATER BAY AREA

Form 990

94-2958481

**Part VII**

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

| (A)<br>Name and title                       | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (check all that apply) |                          |                          |                          |                              |                          | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|---|--|--------------------------|--------------------------|--------------------------|------------------------------|--------------------------|--|---|---|
|   |   | Individual trustee or director         | Institutional trustee    | Officer                  | Key employee             | Highest compensated employee | Former                   |  |   |   |
| (27) GEORGE SAMMUT<br>DIRECTOR              | 5.00  | <input checked="" type="checkbox"/>    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>     | <input type="checkbox"/> | 0.   | 0.  | 0.  |
| (28) JENNIFER SHAPPLEY<br>DIRECTOR          | 5.00  | <input checked="" type="checkbox"/>    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>     | <input type="checkbox"/> | 0.   | 0.  | 0.  |
| (29) JOHN S. SUN<br>DIRECTOR                | 5.00  | <input checked="" type="checkbox"/>    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>     | <input type="checkbox"/> | 0.   | 0.  | 0.  |
| (30) LEAH SUTTON<br>DIRECTOR                | 5.00  | <input checked="" type="checkbox"/>    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>     | <input type="checkbox"/> | 0.   | 0.  | 0.  |
| (31) EUGENE WADE<br>DIRECTOR                | 5.00  | <input checked="" type="checkbox"/>    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>     | <input type="checkbox"/> | 0.   | 0.  | 0.  |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
|   |   |  |                          |                          |                          |                              |                          |  |   |   |
| Total to Part VII, Section A, line 1c ..... |   |  |                          |                          |                          |                              |                          |  |   |   |

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

|  |   |  | (A)  | (B)                                | (C)                        | (D)  |           |
|--|---|--|--|------------------------------------|----------------------------|--|-----------|
|  |   |  | Total revenue  | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 |           |
| Contributions, Gifts, Grants and Other Similar Amounts | <b>1 a</b>  | Federated campaigns  | 17,619.  |                                    |                            |  |           |
|  | <b>1 b</b>  | Membership dues  |  |                                    |                            |  |           |
|  | <b>1 c</b>  | Fundraising events   | 984,935.   |                                    |                            |  |           |
|  | <b>1 d</b>  | Related organizations  |  |                                    |                            |  |           |
|  | <b>1 e</b>  | Government grants (contributions)  |  |                                    |                            |  |           |
|  | <b>1 f</b>  | All other contributions, gifts, grants, and similar amounts not included above | 5,580,610.   |                                    |                            |  |           |
|  | <b>1 g</b>  | Noncash contributions included in lines 1a-1f                                  | \$ 890,905.  |                                    |                            |  |           |
|  | <b>1 h</b>  | <b>Total.</b> Add lines 1a-1f  |  | 6,583,164.                         |                            |  |           |
|  | Program Service Revenue   | <b>2 a</b>   | WISH ASSIST FEES   | 900099                             | 27,200.                    | 27,200.  |           |
| <b>2 b</b>   |   |  |  |                                    |                            |  |           |
| <b>2 c</b>   |   |  |  |                                    |                            |  |           |
| <b>2 d</b>   |   |  |  |                                    |                            |  |           |
| <b>2 e</b>   |   |  |  |                                    |                            |  |           |
| <b>2 f</b>   |   | All other program service revenue  |  |                                    |                            |  |           |
| <b>2 g</b>   |   | <b>Total.</b> Add lines 2a-2f  |  | 27,200.                            |                            |  |           |
| Other Revenue  |   | <b>3</b>   | Investment income (including dividends, interest, and other similar amounts) |                                    | 189,733.                   |  | 189,733.  |
|  | <b>4</b>  | Income from investment of tax-exempt bond proceeds                             |  |                                    |                            |  |           |
|  | <b>5</b>  | Royalties  |  |                                    |                            |  |           |
|  | <b>6 a</b>  | Gross rents  | (i) Real   |                                    |                            |  |           |
|  |   |  | (ii) Personal  |                                    |                            |  |           |
|  |   |  |  |                                    |                            |  |           |
|  | <b>6 b</b>  | Less: rental expenses  |  |                                    |                            |  |           |
|  | <b>6 c</b>  | Rental income or (loss)  |  |                                    |                            |  |           |
|  | <b>6 d</b>  | Net rental income or (loss)  |  |                                    |                            |  |           |
|  | <b>7 a</b>  | Gross amount from sales of assets other than inventory                         | (i) Securities   | 6,965,085.                         |                            |  |           |
|  |   |  | (ii) Other   |                                    |                            |  |           |
|  |   |  |  |                                    |                            |  |           |
|  | <b>7 b</b>  | Less: cost or other basis and sales expenses                                   | 7,292,838.   |                                    |                            |  |           |
|  | <b>7 c</b>  | Gain or (loss)   | -327,753.  |                                    |                            |  |           |
|  | <b>7 d</b>  | Net gain or (loss)   |  | -327,753.                          |                            | -327,753.  |           |
| <b>8 a</b>   | Gross income from fundraising events (not including \$ 984,935. of contributions reported on line 1c). See Part IV, line 18 | 8a   | 451,951.   |                                    |                            |  |           |
| <b>8 b</b>   | Less: direct expenses   | 8b   | 451,951.   |                                    |                            |  |           |
| <b>8 c</b>   | Net income or (loss) from fundraising events  |  | 0.   |                                    |                            |  |           |
| <b>9 a</b>   | Gross income from gaming activities. See Part IV, line 19   | 9a   | 25,600.  |                                    |                            |  |           |
| <b>9 b</b>   | Less: direct expenses   | 9b   | 0.   |                                    |                            |  |           |
| <b>9 c</b>   | Net income or (loss) from gaming activities   |  | 25,600.  |                                    |                            | 25,600.  |           |
| <b>10 a</b>  | Gross sales of inventory, less returns and allowances   | 10a  |  |                                    |                            |  |           |
| <b>10 b</b>  | Less: cost of goods sold  | 10b  |  |                                    |                            |  |           |
| <b>10 c</b>  | Net income or (loss) from sales of inventory  |  |  |                                    |                            |  |           |
| Miscellaneous Revenue                                  | <b>11 a</b>   |  |  |                                    |                            |  |           |
|  | <b>11 b</b>   |  |  |                                    |                            |  |           |
|  | <b>11 c</b>   |  |  |                                    |                            |  |           |
|  | <b>11 d</b>   | All other revenue  |  |                                    |                            |  |           |
|  | <b>11 e</b>   | <b>Total.</b> Add lines 11a-11d  |  |                                    |                            |  |           |
|  | <b>12</b>   | <b>Total revenue.</b> See instructions   |  | 6,497,944.                         | 27,200.                    | 0.   | -112,420. |

**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).

Check if Schedule O contains a response or note to any line in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...  |                       |                                 |  |                             |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....   | 2,915,737.            | 2,915,737.                      |  |                             |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....  |                       |                                 |  |                             |
| <b>4</b> Benefits paid to or for members .....   |                       |                                 |  |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees .....  | 543,403.              | 146,718.                        | 244,532.                               | 152,153.                    |
| <b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....  |                       |                                 |  |                             |
| <b>7</b> Other salaries and wages .....  | 2,327,551.            | 628,439.                        | 1,047,398.                             | 651,714.                    |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....  | 74,096.               | 20,006.                         | 33,343.                                | 20,747.                     |
| <b>9</b> Other employee benefits .....   | 184,865.              | 49,914.                         | 83,189.                                | 51,762.                     |
| <b>10</b> Payroll taxes .....  | 203,807.              | 55,028.                         | 91,713.                                | 57,066.                     |
| <b>11</b> Fees for services (nonemployees):  |                       |                                 |  |                             |
| <b>a</b> Management .....  | 122,551.              | 21,745.                         | 77,093.                                | 23,713.                     |
| <b>b</b> Legal .....   |                       |                                 |  |                             |
| <b>c</b> Accounting .....  | 86,427.               |                                 | 86,427.                                |                             |
| <b>d</b> Lobbying .....  |                       |                                 |  |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17 .....   | 850.                  |                                 |  | 850.                        |
| <b>f</b> Investment management fees .....  | 39,839.               |                                 | 39,839.                                |                             |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) .....  | 113.                  | 1.                              | 112.                                   |                             |
| <b>12</b> Advertising and promotion .....  | 3,979.                |                                 |  | 3,979.                      |
| <b>13</b> Office expenses .....  | 177,324.              | 44,036.                         | 65,674.                                | 67,614.                     |
| <b>14</b> Information technology .....   | 43,041.               | 2,549.                          | 25,197.                                | 15,295.                     |
| <b>15</b> Royalties .....  |                       |                                 |  |                             |
| <b>16</b> Occupancy .....  | 607,474.              | 164,018.                        | 273,363.                               | 170,093.                    |
| <b>17</b> Travel .....   | 14,280.               | 1,181.                          | 5,717.                                 | 7,382.                      |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...   |                       |                                 |  |                             |
| <b>19</b> Conferences, conventions, and meetings .....   | 87,228.               | 763.                            | 63,740.                                | 22,725.                     |
| <b>20</b> Interest .....   | 685.                  | 185.                            | 308.                                   | 192.                        |
| <b>21</b> Payments to affiliates .....   |                       |                                 |  |                             |
| <b>22</b> Depreciation, depletion, and amortization .....  | 29,182.               | 7,921.                          | 13,103.                                | 8,158.                      |
| <b>23</b> Insurance .....  | 197.                  | 197.                            |  |                             |
| <b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)                                    |                       |                                 |  |                             |
| <b>a</b> CHAPTER DUES .....  | 572,331.              | 400,632.                        | 80,126.                                | 91,573.                     |
| <b>b</b> BAD DEBT .....  | 71,600.               |                                 |  | 71,600.                     |
| <b>c</b> MERCHANT FEES .....   | 46,068.               |                                 |  | 46,068.                     |
| <b>d</b> MEMBERSHIP DUES .....   | 7,272.                | 1,295.                          | 3,482.                                 | 2,495.                      |
| <b>e</b> All other expenses .....  |                       |                                 |  |                             |
| <b>25</b> Total functional expenses. Add lines 1 through 24e   | 8,159,900.            | 4,460,365.                      | 2,234,356.                             | 1,465,179.                  |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

|   |  | (A)                 |             | (B)                |
|---|--|---------------------|-------------|--------------------|
|   |  | Beginning of year   |             | End of year        |
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing .....   | 1,259,766.          | <b>1</b>    | 966,380.           |
|   | <b>2</b> Savings and temporary cash investments .....  | 1,838,610.          | <b>2</b>    | 1,065,267.         |
|   | <b>3</b> Pledges and grants receivable, net .....  | 1,522,635.          | <b>3</b>    | 1,026,087.         |
|   | <b>4</b> Accounts receivable, net .....  | 1,843.              | <b>4</b>    |                    |
|   | <b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ..... |                     | <b>5</b>    |                    |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....   |                     | <b>6</b>    |                    |
|   | <b>7</b> Notes and loans receivable, net .....   |                     | <b>7</b>    |                    |
|   | <b>8</b> Inventories for sale or use .....   | 27,313.             | <b>8</b>    | 3,158.             |
|   | <b>9</b> Prepaid expenses and deferred charges .....   | 195,089.            | <b>9</b>    | 284,304.           |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 228,508. |             |                    |
|   | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 170,251. | 85,509.     | <b>10c</b> 58,257. |
|   | <b>11</b> Investments - publicly traded securities .....   | 5,140,639.          | <b>11</b>   | 5,262,413.         |
|   | <b>12</b> Investments - other securities. See Part IV, line 11 .....   |                     | <b>12</b>   |                    |
|   | <b>13</b> Investments - program-related. See Part IV, line 11 .....  |                     | <b>13</b>   |                    |
|   | <b>14</b> Intangible assets .....  |                     | <b>14</b>   |                    |
|   | <b>15</b> Other assets. See Part IV, line 11 .....   | 125,977.            | <b>15</b>   | 1,625,371.         |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... | 10,197,381.  | <b>16</b>           | 10,291,237. |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses .....  | 506,600.            | <b>17</b>   | 408,934.           |
|   | <b>18</b> Grants payable .....   |                     | <b>18</b>   |                    |
|   | <b>19</b> Deferred revenue .....   | 14,350.             | <b>19</b>   | 15,110.            |
|   | <b>20</b> Tax-exempt bond liabilities .....  |                     | <b>20</b>   |                    |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                     | <b>21</b>   |                    |
|   | <b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....     |                     | <b>22</b>   |                    |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....   |                     | <b>23</b>   |                    |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....   |                     | <b>24</b>   |                    |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....  | 329,494.            | <b>25</b>   | 1,750,726.         |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 .....   | 850,444.            | <b>26</b>   | 2,174,770.         |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>  |                     |             |                    |
|   | <b>27</b> Net assets without donor restrictions .....  | 5,894,392.          | <b>27</b>   | 5,006,765.         |
|   | <b>28</b> Net assets with donor restrictions .....   | 3,452,545.          | <b>28</b>   | 3,109,702.         |
|   | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>   |                     |             |                    |
|   | <b>29</b> Capital stock or trust principal, or current funds .....   |                     | <b>29</b>   |                    |
|   | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....   |                     | <b>30</b>   |                    |
|   | <b>31</b> Retained earnings, endowment, accumulated income, or other funds .....   |                     | <b>31</b>   |                    |
|   | <b>32</b> Total net assets or fund balances .....  | 9,346,937.          | <b>32</b>   | 8,116,467.         |
| <b>33</b> Total liabilities and net assets/fund balances .....            | 10,197,381.  | <b>33</b>           | 10,291,237. |                    |

Form 990 (2022)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

|           |  |           |             |
|-----------|--|-----------|-------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 6,497,944.  |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 8,159,900.  |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | -1,661,956. |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 9,346,937.  |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | 423,512.    |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  | 7,974.      |
| <b>7</b>  | Investment expenses  | <b>7</b>  |             |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |             |
| <b>9</b>  | Other changes in net assets or fund balances (explain on Schedule O)   | <b>9</b>  | 0.          |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | <b>10</b> | 8,116,467.  |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....
- 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 on Schedule O and describe any steps taken to undergo such audits .....

|           | Yes | No |
|-----------|-----|----|
| <b>2a</b> |     | X  |
| <b>2b</b> | X   |    |
| <b>2c</b> | X   |    |
| <b>3a</b> |     | X  |
| <b>3b</b> |     |    |

Form 990 (2022)

SCHEDULE A (Form 990)

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Table with 2 columns: Name of the organization (MAKE-A-WISH FOUNDATION OF GREATER BAY AREA) and Employer identification number (94-2958481)

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 12, 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).
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).
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).
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).
8 [ ] A community trust described in section 170(b)(1)(A)(vi).
9 [ ] An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 [ ] 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...
11 [ ] An organization organized and operated exclusively to test for public safety.
12 [ ] 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...
a [ ] Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b [ ] Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c [ ] Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d [ ] Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations [ ]
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

**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) 2018   | (b) 2019   | (c) 2020   | (d) 2021   | (e) 2022   | (f) Total   |
|--|------------|------------|------------|------------|------------|-------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  | 7,390,629. | 6,598,933. | 7,744,795. | 7,637,690. | 6,583,164. | 35,955,211. |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |            |            |            |            |            |             |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....   |            |            |            |            |            |             |
| <b>4 Total.</b> Add lines 1 through 3 .....  | 7,390,629. | 6,598,933. | 7,744,795. | 7,637,690. | 6,583,164. | 35,955,211. |
| <b>5</b> 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) ..... |            |            |            |            |            |             |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |            |            |            |            |            | 35,955,211. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2018   | (b) 2019   | (c) 2020   | (d) 2021   | (e) 2022   | (f) Total                |
|---|------------|------------|------------|------------|------------|--------------------------|
| <b>7</b> Amounts from line 4 .....  | 7,390,629. | 6,598,933. | 7,744,795. | 7,637,690. | 6,583,164. | 35,955,211.              |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....  | 133,498.   | 117,563.   | 111,401.   | 161,272.   | 189,733.   | 713,467.                 |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....   |            |            |            |            |            |                          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....   | 410,906.   | 340,117.   | 235,495.   | 222,139.   | 477,551.   | 1,686,208.               |
| <b>11 Total support.</b> Add lines 7 through 10   |            |            |            |            |            | 38,354,886.              |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) .....   |            |            |            |            | 12         | 94,225.                  |
| <b>13 First 5 years.</b> 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 <b>stop here</b> ..... |            |            |            |            |            | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|   |           |                                     |
|---|-----------|-------------------------------------|
| <b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....   | <b>14</b> | 93.74 %                             |
| <b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....  | <b>15</b> | 93.93 %                             |
| <b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....  |           | <input checked="" type="checkbox"/> |
| <b>b 33 1/3% support test - 2021.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....   |           | <input type="checkbox"/>            |
| <b>17a 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....    |           | <input type="checkbox"/>            |
| <b>b 10% -facts-and-circumstances test - 2021.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... |           | <input type="checkbox"/>            |
| <b>18 Private foundation.</b> 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 10 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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on 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 VI.); 13 Total support.

14 First 5 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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2022. 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 - 2021. 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 Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>  |     |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>   |     |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>   |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>  |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>  |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>  |     |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
| <b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?  |     |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>  |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>   |     |    |

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? a A person who directly or indirectly controls... b A family member... c A 35% controlled entity...

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity... Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s)...

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year... Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected... Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice...

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). a The organization satisfied the Activities Test... b The organization is the parent of each of its supported organizations... c The organization supported a governmental entity... Row 2: Activities Test. Answer lines 2a and 2b below. a Did substantially all of the organization's activities during the tax year directly further the exempt purposes... b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement... Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees... b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income |  | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1                               | Net short-term capital gain  | 1              |                             |
| 2                               | Recoveries of prior-year distributions   | 2              |                             |
| 3                               | Other gross income (see instructions)  | 3              |                             |
| 4                               | Add lines 1 through 3.   | 4              |                             |
| 5                               | Depreciation and depletion   | 5              |                             |
| 6                               | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                             |
| 7                               | Other expenses (see instructions)  | 7              |                             |
| 8                               | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | 8              |                             |

| Section B - Minimum Asset Amount |   | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1                                | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |                |                             |
| a                                | Average monthly value of securities   | 1a             |                             |
| b                                | Average monthly cash balances   | 1b             |                             |
| c                                | Fair market value of other non-exempt-use assets  | 1c             |                             |
| d                                | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                             |
| e                                | <b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):                                  |                |                             |
| 2                                | Acquisition indebtedness applicable to non-exempt-use assets  | 2              |                             |
| 3                                | Subtract line 2 from line 1d.   | 3              |                             |
| 4                                | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).                                  | 4              |                             |
| 5                                | Net value of non-exempt-use assets (subtract line 4 from line 3)  | 5              |                             |
| 6                                | Multiply line 5 by 0.035.   | 6              |                             |
| 7                                | Recoveries of prior-year distributions  | 7              |                             |
| 8                                | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

| Section C - Distributable Amount |   |   | Current Year |
|----------------------------------|---|---|--------------|
| 1                                | Adjusted net income for prior year (from Section A, line 8, column A)   | 1 |              |
| 2                                | Enter 0.85 of line 1.   | 2 |              |
| 3                                | Minimum asset amount for prior year (from Section B, line 8, column A)  | 3 |              |
| 4                                | Enter greater of line 2 or line 3.  | 4 |              |
| 5                                | Income tax imposed in prior year  | 5 |              |
| 6                                | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).   | 6 |              |
| 7                                | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). |   |              |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

| Section D - Distributions |  | Current Year |
|---------------------------|--|--------------|
| 1                         | Amounts paid to supported organizations to accomplish exempt purposes  | 1            |
| 2                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      | 2            |
| 3                         | Administrative expenses paid to accomplish exempt purposes of supported organizations  | 3            |
| 4                         | Amounts paid to acquire exempt-use assets  | 4            |
| 5                         | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)   | 5            |
| 6                         | Other distributions (describe in Part VI). See instructions.   | 6            |
| 7                         | <b>Total annual distributions.</b> Add lines 1 through 6.  | 7            |
| 8                         | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8            |
| 9                         | Distributable amount for 2022 from Section C, line 6   | 9            |
| 10                        | Line 8 amount divided by line 9 amount   | 10           |

| Section E - Distribution Allocations (see instructions) | (i)<br>Excess Distributions   | (ii)<br>Underdistributions<br>Pre-2022 | (iii)<br>Distributable<br>Amount for 2022 |
|---|---|--|---|
| 1   | Distributable amount for 2022 from Section C, line 6  |  |   |
| 2   | Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.   |  |   |
| 3   | Excess distributions carryover, if any, to 2022   |  |   |
| a   | From 2017   |  |   |
| b   | From 2018   |  |   |
| c   | From 2019   |  |   |
| d   | From 2020   |  |   |
| e   | From 2021   |  |   |
| f   | <b>Total</b> of lines 3a through 3e   |  |   |
| g   | Applied to underdistributions of prior years  |  |   |
| h   | Applied to 2022 distributable amount  |  |   |
| i   | Carryover from 2017 not applied (see instructions)  |  |   |
| j   | Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |  |   |
| 4   | Distributions for 2022 from Section D, line 7: \$   |  |   |
| a   | Applied to underdistributions of prior years  |  |   |
| b   | Applied to 2022 distributable amount  |  |   |
| c   | Remainder. Subtract lines 4a and 4b from line 4.  |  |   |
| 5   | Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. |  |   |
| 6   | Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |  |   |
| 7   | <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.   |  |   |
| 8   | Breakdown of line 7:  |  |   |
| a   | Excess from 2018  |  |   |
| b   | Excess from 2019  |  |   |
| c   | Excess from 2020  |  |   |
| d   | Excess from 2021  |  |   |
| e   | Excess from 2022  |  |   |

Schedule A (Form 990) 2022

MAKE-A-WISH FOUNDATION OF GREATER BAY

Schedule A (Form 990) 2022

AREA

94-2958481

Page 8

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

GROSS GAMING REVENUE

2018 AMOUNT: \$ 10,580.

2019 AMOUNT: \$ 13,627.

2020 AMOUNT: \$ 0.

2021 AMOUNT: \$ 8,780.

2022 AMOUNT: \$ 25,600.

GROSS FUNDRAISING REVENUE

2018 AMOUNT: \$ 400,326.

2019 AMOUNT: \$ 326,490.

2020 AMOUNT: \$ 235,495.

2021 AMOUNT: \$ 213,113.

2022 AMOUNT: \$ 451,951.

OTHER REVENUE

2018 AMOUNT: \$ 0.

2019 AMOUNT: \$ 0.

2020 AMOUNT: \$ 0.

2021 AMOUNT: \$ 246.

2022 AMOUNT: \$ 0.

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

|   |   |
|---|---|
| Name of the organization<br><b>MAKE-A-WISH FOUNDATION OF GREATER BAY AREA</b> | Employer identification number<br><b>94-2958481</b> |
|---|---|

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 an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

|   |   |
|---|---|
| Name of organization<br><b>MAKE-A-WISH FOUNDATION OF GREATER BAY AREA</b> | <b>Employer identification number</b><br><br>94-2958481 |
|---|---|

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution  |
|------------|-----------------------------------|----------------------------|--|
| 1          | <hr/> <hr/> <hr/>                 | \$ 1,740,938.              | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input checked="" type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | <hr/> <hr/> <hr/>                 | \$ 547,099.                | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input checked="" type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| 3          | <hr/> <hr/> <hr/>                 | \$ 417,702.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| 4          | <hr/> <hr/> <hr/>                 | \$ 191,092.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | <hr/> <hr/> <hr/>                 | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)                       |
|            | <hr/> <hr/> <hr/>                 | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)                       |

|   |   |
|---|---|
| Name of organization<br><b>MAKE-A-WISH FOUNDATION OF GREATER BAY AREA</b> | <b>Employer identification number</b><br><br>94-2958481 |
|---|---|

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given                                  | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
|------------------------------|---|---|----------------------|
| 1                            | TRAVEL, M&E, SUPPLIES<br>_____<br>_____<br>_____                              | \$ 16,146.                                      | 08/31/23             |
| 2                            | THEME PARK TICKETS, LODGING, MEALS, TRANSPORTATION<br>_____<br>_____<br>_____ | \$ 547,099.                                     | 08/31/23             |
|                              | _____<br>_____<br>_____   | \$ _____  | _____                |
|                              | _____<br>_____<br>_____   | \$ _____  | _____                |
|                              | _____<br>_____<br>_____   | \$ _____  | _____                |
|                              | _____<br>_____<br>_____   | \$ _____  | _____                |



|   |   |
|---|---|
| Name of organization<br><b>MAKE-A-WISH FOUNDATION OF GREATER BAY AREA</b> | <b>Employer identification number</b><br><br>94-2958481 |
|---|---|

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
|                     |                     |                 |                                     |

| (e) Transfer of gift                    |  |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|   |  |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
|                     |                     |                 |                                     |

| (e) Transfer of gift                    |  |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|   |  |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
|                     |                     |                 |                                     |

| (e) Transfer of gift                    |  |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|   |  |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
|                     |                     |                 |                                     |

| (e) Transfer of gift                    |  |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|   |  |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization MAKE-A-WISH FOUNDATION OF GREATER BAY AREA Employer identification number 94-2958481

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and reporting.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included.

**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 make 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 program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 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" on 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 XIII 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, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on 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                     | 1,995,811.       | 2,244,757.     | 1,540,558.         | 1,383,157.           | 1,393,620.          |
| b Contributions                                  | 62,623.          | 61,483.        | 306,275.           | 7,351.               | 9,292.              |
| c Net investment earnings, gains, and losses     | 107,499.         | -310,429.      | 397,924.           | 150,050.             | -16,134.            |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      | 3,621.              |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            | 2,165,933.       | 1,995,811.     | 2,244,757.         | 1,540,558.           | 1,383,157.          |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 0.0000 %
  - b Permanent endowment 60.9400 %
  - c Term endowment 39.0600 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 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  | X   |    |
| (ii) Related organizations   | X   |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? |     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property  | (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   |                                      |                                 |                              |                |
| d Equipment  |                                      | 228,508.                        | 170,251.                     | 58,257.        |
| e Other  |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | 58,257.        |

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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)   |                |   |
| (B)   |                |   |
| (C)   |                |   |
| (D)   |                |   |
| (E)   |                |   |
| (F)   |                |   |
| (G)   |                |   |
| (H)   |                |   |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) |                |   |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description   | (b) Book value |
|---|----------------|
| (1) DUE FROM NATIONAL   | 125,533.       |
| (2) DUE FROM OTHER CHAPTERS   | 55,107.        |
| (3) RIGHT-OF-USE ASSETS - FINANCE   | 7,194.         |
| (4) RIGHT-OF-USE ASSETS - OPERATING                                       | 1,437,537.     |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) | 1,625,371.     |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2) DUE TO NATIONAL   | 7,585.         |
| (3) DUE TO OTHER CHAPTERS   | 92,601.        |
| (4) LEASE LIABILITY - OPERATING   | 1,642,736.     |
| (5) LEASE LIABILITY - FINANCING   | 7,804.         |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) | 1,750,726.     |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |  |           |            |
|----------|--|-----------|------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       | <b>1</b>  | 7,939,047. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                            |           |            |
| <b>a</b> | Net unrealized gains (losses) on investments   | <b>2a</b> | 423,512.   |
| <b>b</b> | Donated services and use of facilities   | <b>2b</b> | 1,057,430. |
| <b>c</b> | Recoveries of prior year grants  | <b>2c</b> |            |
| <b>d</b> | Other (Describe in Part XIII.)   | <b>2d</b> |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>  | <b>2e</b> | 1,480,942. |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>   | <b>3</b>  | 6,458,105. |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                           |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b> | 39,839.    |
| <b>b</b> | Other (Describe in Part XIII.)   | <b>4b</b> |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>  | <b>4c</b> | 39,839.    |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) | <b>5</b>  | 6,497,944. |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |   |           |            |
|----------|---|-----------|------------|
| <b>1</b> | Total expenses and losses per audited financial statements                                      | <b>1</b>  | 9,169,517. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |           |            |
| <b>a</b> | Donated services and use of facilities  | <b>2a</b> | 1,049,456. |
| <b>b</b> | Prior year adjustments  | <b>2b</b> |            |
| <b>c</b> | Other losses  | <b>2c</b> |            |
| <b>d</b> | Other (Describe in Part XIII.)  | <b>2d</b> |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>   | <b>2e</b> | 1,049,456. |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>  | <b>3</b>  | 8,120,061. |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b> | 39,839.    |
| <b>b</b> | Other (Describe in Part XIII.)  | <b>4b</b> |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>   | <b>4c</b> | 39,839.    |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) | <b>5</b>  | 8,159,900. |

**Part XIII Supplemental Information.**

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

THE PURPOSE OF THIS FUND IS TO FURTHER THE CHARITABLE PURPOSES OF THE

MAKE-A-WISH FOUNDATION OF GREATER BAY AREA (THE "FOUNDATION") BY PROVIDING

FUNDS TO BE USED FOR THE FOUNDATION'S OPERATIONS, OVERHEAD EXPENSES, AND

WISH MAKING PROGRAMS WITHIN THE FOUNDATION'S OPERATING AREA, WHICH IS

DEFINED AS THE FOLLOWING CALIFORNIA COUNTIES - ALAMEDA, CONTRA COSTA, DEL

NORTE, HUMBOLDT, LAKE MARIN, MENDOCINO, MONTEREY, NAPA, SAN BENITO, SAN

FRANCISCO, SAN MATEO, SANTA CLARA, SANTA CRUZ, SISKIYOU, SOLANO, AND

SONOMA. ALL CONTRIBUTIONS TO THE FUND AND ALL DISTRIBUTIONS FROM THE FUND,

SHALL BE RESTRICTED TO USE WITHIN THE FOUNDATION'S OPERATING AREA AS

DEFINED ABOVE.

**Part XIII** Supplemental Information (continued)

PART X, LINE 2:

THE FOUNDATION IS A NONPROFIT ORGANIZATION EXEMPT FROM FEDERAL INCOME AND

CALIFORNIA TAXES UNDER THE PROVISIONS OF INTERNAL REVENUE CODE (IRC)

SECTION 501(C)(3) AND SECTION 65 OF THE CALIFORNIA REVISED STATUTES.

HOWEVER, THE FOUNDATION REMAINS SUBJECT TO INCOME TAXES ON ANY NET INCOME

THAT IS DERIVED FROM A TRADE OR BUSINESS, REGULARLY CARRIED ON AND NOT IN

FURTHERANCE OF THE PURPOSE FOR WHICH IT WAS GRANTED EXEMPTION. NO INCOME

TAX PROVISION HAS BEEN RECORDED AS THE NET INCOME, IF ANY, FROM ANY

UNRELATED TRADE OR BUSINESS, IN THE OPINION OF MANAGEMENT, IS NOT MATERIAL

TO THE FINANCIAL STATEMENTS TAKEN AS A WHOLE.

MANAGEMENT BELIEVES THAT NO UNCERTAIN TAX POSITIONS EXIST FOR THE

FOUNDATION AT AUGUST 31, 2023 AND 2022. THE FOUNDATION FILES INCOME TAX

RETURNS IN THE U.S. FEDERAL JURISDICTION, AND APPLICABLE STATE

JURISDICTIONS.



MAKE-A-WISH FOUNDATION OF GREATER BAY

Schedule G (Form 990) 2022

AREA

94-2958481

Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" on 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<br>(add col. (a) through<br>col. (c)) |            |
|-----------------|--|---|---------------------------|------------------|--|------------|
|                 |  | EVENING OF WISHES<br>GALA                                   | HYATT SWING FOR<br>WISHES | 7                |  |            |
|                 |  | (event type)  | (event type)              | (total number)   |  |            |
| Revenue         | 1  | Gross receipts  | 1,006,900.                | 272,110.         | 157,876.   | 1,436,886. |
|                 | 2  | Less: Contributions   | 625,937.                  | 221,929.         | 137,069.   | 984,935.   |
|                 | 3  | Gross income (line 1 minus line 2)                          | 380,963.                  | 50,181.          | 20,807.  | 451,951.   |
| Direct Expenses | 4  | Cash prizes   | 969.                      | 0.               | 1,030.   | 1,999.     |
|                 | 5  | Noncash prizes  | 4,805.                    | 11,071.          | 3,027.   | 18,903.    |
|                 | 6  | Rent/facility costs   | 15,255.                   | 2,500.           | 3,492.   | 21,247.    |
|                 | 7  | Food and beverages  | 260,848.                  | 36,610.          | 2,799.   | 300,257.   |
|                 | 8  | Entertainment   | 4,683.                    |                  | 4,039.   | 8,722.     |
|                 | 9  | Other direct expenses                                       | 94,403.                   |                  | 6,420.   | 100,823.   |
|                 | 10   | Direct expense summary. Add lines 4 through 9 in column (d) |                           |                  |  | 451,951.   |
| 11              | Net income summary. Subtract line 10 from line 3, column (d) |   |                           |                  | 0.   |            |

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

|                 |  | (a) Bingo             | (b) Pull tabs/instant<br>bingo/progressive bingo                    | (c) Other gaming  | (d) Total gaming (add<br>col. (a) through col. (c))                            |  |
|-----------------|--|-----------------------|---|---|--|--|
|                 |  | 1                     | Gross revenue   |   |  |  |
| Direct Expenses | 2  | Cash prizes           |   |   |  |  |
|                 | 3  | Noncash prizes        |   |   |  |  |
|                 | 4  | Rent/facility costs   |   |   |  |  |
|                 | 5  | Other direct expenses |   |   |  |  |
|                 | 6  | Volunteer labor       | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes 20.00 %<br><input type="checkbox"/> No |  |
| 7               | Direct expense summary. Add lines 2 through 5 in column (d)        |                       |   |   |  |  |
| 8               | Net gaming income summary. Subtract line 7 from line 1, column (d) |                       |   |   | 25,600.  |  |

9 Enter the state(s) in which the organization conducts gaming activities: CA

a Is the organization licensed to conduct 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: \_\_\_\_\_



MAKE-A-WISH FOUNDATION OF GREATER BAY

Schedule G (Form 990) 2022

AREA

94-2958481

Page 3

- 11 Does the organization conduct 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 conducted in:
 

|                               |     |         |
|-------------------------------|-----|---------|
| a The organization's facility | 13a | 5.00 %  |
| b An outside facility         | 13b | 95.00 % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name CHARLOTTE E. BIERN

Address 1333 BROADWAY STE 200 - OAKLAND, CA 94612

- 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 RACHEL FAUGHT

Gaming manager compensation \$ 580.

Description of services provided EVENT MANAGER/SOLICITING AND GATHERING ITEMS/SETTING PRICING

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.** 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 provide any additional information. See instructions.

**Part IV** Supplemental Information (continued)

Multiple horizontal lines for supplemental information.

**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" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization **MAKE-A-WISH FOUNDATION OF GREATER BAY AREA** Employer identification number **94-2958481**

**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 Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

| <b>1 (a)</b> Name and address of organization or government | <b>(b)</b> EIN | <b>(c)</b> IRC section (if applicable) | <b>(d)</b> Amount of cash grant | <b>(e)</b> Amount of noncash assistance | <b>(f)</b> Method of valuation (book, FMV, appraisal, other) | <b>(g)</b> Description of noncash assistance | <b>(h)</b> Purpose of grant or assistance |
|---|----------------|--|---------------------------------|---|--|--|---|
|   |                |  |                                 |   |  |  |   |
|   |                |  |                                 |   |  |  |   |
|   |                |  |                                 |   |  |  |   |
|   |                |  |                                 |   |  |  |   |
|   |                |  |                                 |   |  |  |   |
|   |                |  |                                 |   |  |  |   |
|   |                |  |                                 |   |  |  |   |
|   |                |  |                                 |   |  |  |   |
|   |                |  |                                 |   |  |  |   |
|   |                |  |                                 |   |  |  |   |

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table \_\_\_\_\_
- 3** Enter total number of other organizations listed in the line 1 table \_\_\_\_\_

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

Schedule I (Form 990) 2022

MAKE-A-WISH FOUNDATION OF GREATER BAY

Schedule I (Form 990) 2022

AREA

94-2958481

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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 noncash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|---------------------------------------|
| WISHES GRANTED                  | 307                      | 480,490.                 | 2,435,247.                        | FMV   | TRAVEL, M&E AND SUPPLIES              |
|                                 |                          |                          |                                   |   |                                       |
|                                 |                          |                          |                                   |   |                                       |
|                                 |                          |                          |                                   |   |                                       |
|                                 |                          |                          |                                   |   |                                       |

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

FOR EACH CHILD WHO MEET ELIGIBILITY CRITERIA, A FILE IS ESTABLISHED IN ACCORDANCE WITH MAKE-A-WISH FOUNDATION PROCEDURES. THE CHILD IS INTERVIEWED BY THE WISH GRANTING STAFF TO UNDERSTAND THE CHILD'S WISH REQUEST. A WISH BUDGET IS CREATED BY WISH STAFF AND APPROVED BY WISH MANAGEMENT. WISH EXPENSES ARE GENERATED BY WISH FULFILLMENT STAFF AND REVIEWED AND APPROVED BY WISH MANAGEMENT TO ENSURE THAT COSTS ALIGN WITH THE WISH BUDGET. ONCE THE WISH HAS BEEN GRANTED AND ALL EXPENSES PAID, THE WISH FILE IS CLOSED.

**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" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public Inspection

Name of the organization **MAKE-A-WISH FOUNDATION OF GREATER BAY AREA**

Employer identification number  
**94-2958481**

**Part I Questions Regarding Compensation**

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

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

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

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

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

**4** During the year, did any person listed on 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? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

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

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

|           | Yes | No |
|-----------|-----|----|
| <b>1b</b> |     |    |
| <b>2</b>  |     |    |
| <b>4a</b> |     | X  |
| <b>4b</b> |     | X  |
| <b>4c</b> |     | X  |
| <b>5a</b> | X   |    |
| <b>5b</b> |     | X  |
| <b>6a</b> |     | X  |
| <b>6b</b> |     | X  |
| <b>7</b>  |     | X  |
| <b>8</b>  |     | X  |
| <b>9</b>  |     |    |

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

Schedule J (Form 990) 2022

**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 on 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 aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title   |      | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|--|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|  |      | (i) Base compensation  | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| (1) CHARLOTTE BIERN<br>CHIEF EXECUTIVE OFFICER             | (i)  | 273,000.   | 14,925.                             | 344.                                | 12,453.  | 12,907.                 | 313,629.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (2) DENNIS SCHRAG<br>SENIOR DIRECTOR OR CORPORATE GIVING   | (i)  | 181,710.   | 2,919.                              | 0.                                  | 7,407.   | 3,589.                  | 195,625.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (3) ALLIE REYNOLDS<br>SENIOR DIRECTOR OF CORPORATE DEV.    | (i)  | 166,006.   | 2,509.                              | 0.                                  | 6,745.   | 7,690.                  | 182,950.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (4) LYNNE DURIE<br>CHIEF OPERATING OFFICER                 | (i)  | 162,649.   | 2,464.                              | 0.                                  | 6,661.   | 11,006.                 | 182,780.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (5) LINDA ANDERBERG<br>MARKETING & COMMUNICATIONS DIRECTOR | (i)  | 141,207.   | 2,146.                              | 0.                                  | 5,767.   | 8,989.                  | 158,109.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (6) SUSANNA FALK<br>PROGRAM DIRECTOR                       | (i)  | 138,297.   | 2,214.                              | 0.                                  | 5,846.   | 10,110.                 | 156,467.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 5:

ALL STAFF INCENTIVE BONUSES ARE BASED ON BUDGETED GOALS OF THE FISCAL YEAR:

STAFF INCENTIVE PLAN THAT WILL PROVIDE BONUSES AT TWO LEVELS BASED ON

ANNUAL SALARY - 1.5% BONUS IF THE ORGANIZATION MEETS ITS BUDGETED REVENUE

GOAL FOR THE YEAR, AND ANOTHER 1.5% AFTER THE FUNDRAISING IS MET IF THE

TOTAL NUMBER OF WISHES GRANTED IS ACHIEVED.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2022**

Open to Public Inspection

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **MAKE-A-WISH FOUNDATION OF GREATER BAY AREA** Employer identification number **94-2958481**

**Part I Types of Property**

|  | (a)<br>Check if applicable | (b)<br>Number of contributions or items contributed | (c)<br>Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d)<br>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                               | X                          | 9   | 134,758.   | FMV   |
| 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 ( WISH RELATED )                                    | X                          | 317   | 751,781.   | FMV   |
| 26 Other ( SPECIAL EVENTS )                                  | X                          | 11  | 4,366.   | FMV   |
| 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 V, Donee Acknowledgement ..... **29** 0

|   | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't 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 nonstandard 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 didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.   |     |    |



**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER IN COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTIONS RECEIVED.

Multiple horizontal lines for data entry.

**SCHEDULE O  
(Form 990)**

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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

|   |  |
|---|--|
| Name of the organization<br>MAKE-A-WISH FOUNDATION OF GREATER BAY<br>AREA | Employer identification number<br>94-2958481 |
|---|--|

FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

IT IS THE FOUNDING PRINCIPLE OF OUR VISION TO GRANT THE WISH OF EVERY

ELIGIBLE CHILD, BETWEEN THE AGES OF 2 1/2 AND 18. FOR WISH KIDS, JUST

THE ACT OF MAKING THEIR WISH COME TRUE CAN GIVE THEM THE COURAGE TO

COMPLY WITH THEIR MEDICAL TREATMENTS. WITH OUR WISH MAKING PROCESS WE

STRIVE TO BRING A SENSE OF EXCITEMENT AND HOPE DURING EXTREMELY

DIFFICULT TIMES AND DELIVER A JOYFUL LIFE CHANGING EXPERIENCE WHETHER

THE WISH IS A PRINCESS PARTY, SWIM WITH THE DOLPHINS, OR THE COUNTLESS

OTHER POSSIBILITIES DREAMED UP BY THE MAGICAL MIND OF A CHILD. THE

MAKE-A-WISH FOUNDATION OF GREATER BAY AREA GRANTED 307 LIFE CHANGING

WISHES IN THE FISCAL YEAR ENDING AUGUST 31, 2023. THE TOTAL COST OF

WISHES GRANTED FOR THE FISCAL YEAR WAS \$5,473,714. OF THIS AMOUNT,

\$1,011,906 WAS CONTRIBUTED BY VARIOUS VENDORS WHO PROVIDED IN-KIND

CONTRIBUTIONS SUCH AS TRAVEL AND TRAVEL SERVICES, TRANSPORTATION,

LODGING, AND OTHER SERVICES AND USE OF FACILITIES TO COMPLETE A CHILD'S

WISH. FOR FINANCIAL STATEMENT PURPOSES, THESE AMOUNTS ARE INCLUDED AS

CONTRIBUTION REVENUE AND GRANTED WISH EXPENSE. FOR FORM 990, HOWEVER,

THE IRS REQUIRES THIS AMOUNT BE EXCLUDED FROM BOTH REVENUE AND EXPENSE.

FORM 990, PART VI, SECTION A, LINE 1A:

THE EXECUTIVE COMMITTEE SHALL CONSIST OF THE CHAIRPERSON, WHO WILL BE THE

CHAIRPERSON OF THE COMMITTEE, CHAIRPERSON-ELECT, VICE-CHAIR, BOARD

TREASURER, BOARD SECRETARY AND THE IMMEDIATE PAST CHAIRPERSON, PROVIDED HIS

OR HER BOARD TERM HAS NOT EXPIRED. THE CHAIRS OF OTHER COMMITTEES, IF NOT

ONE OF THE PREVIOUSLY NAMED OFFICERS, MAY SERVE AS ADDITIONAL OFFICERS OF

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

Schedule O (Form 990) 2022

|   |  |
|---|--|
| Name of the organization<br>MAKE-A-WISH FOUNDATION OF GREATER BAY<br>AREA | Employer identification number<br>94-2958481 |
|---|--|

THE EXECUTIVE COMMITTEE. THE EXECUTIVE OFFICER SHALL ATTEND THE EXECUTIVE

COMMITTEE MEETINGS, BUT IS A NON-VOTING MEMBER OF THE COMMITTEE. THE

EXECUTIVE COMMITTEE MAY ACT ON BEHALF OF THE FOUNDATION FOR ITS DAY-TO-DAY

BUSINESS OPERATIONS WHEN THE BOARD IS NOT IN SESSION. HOWEVER, THE

EXECUTIVE COMMITTEE SHALL NOT HAVE ANY OF THE FOLLOWING POWERS:

- ADOPTING OR AMENDING OR REPEALING PROVISIONS IN THE ARTICLES OF

INCORPORATION OR THE BYLAWS.

- FILLING VACANCIES ON THE BOARD OF DIRECTORS.

- CHANGING THE MEMBERSHIP OF, FILLING VACANCIES ON, OR CHANGING THE NUMBER

OF MEMBERS OF THE EXECUTIVE COMMITTEE.

- AMENDING OR REPEALING ANY RESOLUTION OF THE BOARD OF DIRECTORS.

- APPROVING A SELF-DEALING TRANSACTION AS DEFINED IN THE CALIFORNIA

NONPROFIT CORPORATION LAW.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION WORKS CLOSELY WITH AN INDEPENDENT PUBLIC ACCOUNTING FIRM

ENGAGED TO PREPARE THE FORM 990. THE DRAFT FORM 990 IS PREPARED BY AN

ACCOUNTING FIRM AND REVIEWED BY THE CEO, THE COO AND THE FINANCE COMMITTEE.

A COMPLETE COPY IS OF THE FINAL FORM 990 IS PROVIDED TO ALL VOTING MEMBERS

OF THE BOARD OF DIRECTORS PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION MAINTAINS A CONFLICT OF INTEREST AND ETHICS STATEMENT AS

PROVIDED BY MAKE-A-WISH FOUNDATION OF AMERICA FOR ALL OFFICERS, DIRECTORS,

VOLUNTEERS AND EMPLOYEES. THESE ARE COLLECTED AT DATE OF HIRE/COMMENCEMENT

OF VOLUNTEER SERVICE AND THEN ANNUALLY BY FISCAL YEAR. THESE ARE REVIEWED

BY THE SENIOR VOLUNTEER MANAGER, COO AND CEO AS APPLICABLE. ADDITIONALLY

FOR MEMBERS OF THE BOARD OF DIRECTORS, EACH BOARD MEETING INCLUDES AN

|   |  |
|---|--|
| Name of the organization<br>MAKE-A-WISH FOUNDATION OF GREATER BAY<br>AREA | Employer identification number<br>94-2958481 |
|---|--|

OPPORTUNITY TO DISCLOSE ANY CONFLICTS. THE PROCESS OF ADDRESSING ANY  
 CONFLICTS OF INTEREST OF WHICH THE CEO BECOMES AWARE INCLUDE DETERMINING  
 THE NATURE OF THE CONFLICT VIA VERBAL OR WRITTEN COMMUNICATION WITH THE  
 INTERESTED PERSON; FULLY DISCLOSING THE CONFLICTING INTERESTS TO THE BOARD;  
 HAVING THE CONFLICTED PERSON RECUSE THEMSELF FROM DELIBERATIONS AND  
 DISCUSSIONS REGARDING THE TRANSACTION; AND TAKING APPROPRIATE ACTIONS  
 WARRANTED BY THE CONFLICT AS RECOMMENDED BY THE BOARD UP TO AND INCLUDING  
 TERMINATION OF SERVICE.

FORM 990, PART VI, SECTION B, LINE 15:

THE CEO'S COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS. THE BOARD  
 CAN AUTHORIZE THE EXECUTIVE COMMITTEE TO ACT ON ITS BEHALF. COMPENSATION  
 IS REVIEWED AGAINST NATIONAL BENCHMARKING SALARY SURVEYS, SURVEYS DONE  
 EVERY FEW YEARS BY MAKE-A-WISH FOUNDATION OF AMERICA AND LOCAL SALARY  
 SURVEYS. DOCUMENTATION INCLUDES VOTE AND APPROVAL OF COMPENSATION, MEMBERS  
 PRESENT DURING THE VOTE AND REFERENCES DATA SOURCES USED.

FOR OTHER STAFF, THE SAME DATA INSTRUMENTS ARE USED. THE BOARD OF  
 DIRECTORS APPROVES AS PART OF THE BUDGET COMPENSATION FOR ALL STAFF.  
 SALARIES FOR STAFF OTHER THAN THE CEO ARE DECIDED BY THE CEO, COO AND IN  
 CONSULTATION WITH THE EXECUTIVE COMMITTEE OF THE BOARD AS NEEDED USING THE  
 APPROVED BUDGET AND METRICS FROM PERFORMANCE REVIEWS.

THIS PROCESS WAS LAST PERFORMED DURING FISCAL 2023.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND  
 FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.