

Return of Organization Exempt From Income Tax

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

2003

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2003 calendar year, or tax year beginning 9/1/03 and ending 8/31/04

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return
 - Amended return
 - Application pending

Please use IRS label or print or type. See Specific Instructions.	C Name of organization Make-A-Wish Foundation of Colorado, Inc.			D Employer identification number 74-2273004
	Number and street, or P.O. box if mail is not delivered to street address		Room/suite	E Telephone number
	7951 E. Maplewood Ave		Suite 126	303-750-9474
	City or town	State or country	ZIP + 4	F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual
	Greenwood Village	CO	80111-4769	<input type="checkbox"/> Other, specify: ▶

G Website: ▶

J Organization type (check only one) ▶ 501(c)(3) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

- H** and **I** are not applicable to section 527 organizations
- H(a)** Is this a group return for affiliates? Yes No
- H(b)** If "Yes," enter number of affiliates ▶
- H(c)** Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)
- H(d)** Is this a separate return filed by an organization covered by a group ruling? Yes No
- I** Group Exemption Number ▶

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,568,229

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	1,077,302	
	b	Indirect public support	1b	115,294	
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ <u>1,190,206</u> noncash \$ <u>2,390</u>)	1d	1,192,596	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	5,850	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4		
	5	Dividends and interest from securities	5	22,176	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe ▶)	7			
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
		8a			
		8b			
		8c			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
Revenue	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
		a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	344,566
		b	Less: direct expenses other than fundraising expenses	9b	100,833
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	243,733		
Revenue	10a	Gross sales of inventory, less returns and allowances	10a		
		b	Less: cost of goods sold	10b	
		c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	
11	Other revenue (from Part VII, line 103)	11	3,041		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,467,396		
Expenses	13	Program services (from line 44, column (B))	13	1,224,578	
	14	Management and general (from line 44, column (C))	14	172,193	
	15	Fundraising (from line 44, column (D))	15	272,327	
	16	Payments to affiliates (attach schedule)	16	9,404	
	17	Total expenses (add lines 16 and 44, column (A))	17	1,678,502	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-211,106	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	762,696	
	20	Other changes in net assets or fund balances (attach explanation)	20	78,601	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	630,191	

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. See page 22 of the instructions.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	0			
23	Specific assistance to individuals (attach schedule)	831,149	831,149		
24	Benefits paid to or for members (attach schedule)	0			
25	Compensation of officers, directors, etc.	104,000	53,092	18,559	32,349
26	Other salaries and wages	335,873	171,462	59,938	104,473
27	Pension plan contributions	20,769	10,603	3,706	6,460
28	Other employee benefits	47,937	24,471	8,555	14,911
29	Payroll taxes	32,356	16,518	5,774	10,064
30	Professional fundraising fees	0			
31	Accounting fees	8,030		8,030	
32	Legal fees	0			
33	Supplies	20,757	14,709	1,857	4,191
34	Telephone	10,369	5,294	1,850	3,225
35	Postage and shipping	10,784	2,840	406	7,538
36	Occupancy	97,079	49,559	17,324	30,196
37	Equipment rental and maintenance	2,449	1,333	190	926
38	Printing and publications	13,630	2,819	403	10,408
39	Travel	5,724	4,007	572	1,145
40	Conferences, conventions, and meetings	6,303	1,428	204	4,671
41	Interest	0			
42	Depreciation, depletion, etc. (attach schedule)	8,794	4,490	1,569	2,735
43	Other expenses not covered above (itemize):				
	a Miscellaneous	25,269	10,946	9,954	4,369
	b Advertising/PR	22,761	15,578		7,183
	c Contract labor	58,951		32,691	26,260
	d Bank and merchant fees	6,114	4,280	611	1,223
	e	0			
	f	0			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	1,669,098	1,224,578	172,193	272,327

Joint Costs. Check if you are following SOP 98-2.
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 0; (ii) the amount allocated to Program services \$ _____;
 (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose? ▶ Granting wishes to terminally ill children	Program Service Expenses Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a Granting Wishes of Children under age 18 who are suffering from a life-threatening medical condition. 178 wishes were granted in the fiscal year ending August 31, 2004	
(Grants and allocations \$ _____)	1,224,578
b	
(Grants and allocations \$ _____)	
c	
(Grants and allocations \$ _____)	
d	
(Grants and allocations \$ _____)	
e Other program services (attach schedule)	(Grants and allocations \$ _____)
f Total of Program Service Expenses (should equal line 44 column (B), Program services)	1,224,578

Part IV Balance Sheets (See page 25 of the instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only				(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing		53,627	45	45,643
	46	Savings and temporary cash investments			46	
	47 a	Accounts receivable	148,669			
	b	Less: allowance for doubtful accounts	0	99,356	47c	148,669
	48 a	Pledges receivable				
	b	Less: allowance for doubtful accounts			48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51 a	Other notes and loans receivable (attach schedule)				
	b	Less: allowance for doubtful accounts			51c	
	52	Inventories for sale or use			52	900
	53	Prepaid expenses and deferred charges		41,070	53	49,263
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		927,300	54	914,618
	55 a	Investments—land, buildings, and equipment: basis				
	b	Less: accumulated depreciation (attach schedule)			55c	
56	Investments—other (attach schedule)			56		
57 a	Land, buildings, and equipment: basis	79,518				
b	Less: accumulated depreciation (attach schedule)			57c		
58	Other assets (describe _____)			58		
59	Total assets (add lines 45 through 58) (must equal line 74)		1,160,510	59	1,189,460	
Liabilities	60	Accounts payable and accrued expenses		397,814	60	505,089
	61	Grants payable			61	
	62	Deferred revenue			62	54,180
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64 a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe _____)			65	
66	Total liabilities (add lines 60 through 65)		397,814	66	559,269	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
	67	Unrestricted		743,792	67	630,191
	68	Temporarily restricted		18,904	68	
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		762,696	73	630,191
	74	Total liabilities and net assets / fund balances (add lines 56 and 73)		1,160,510	74	1,189,460

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total revenue, gains, and other support per audited financial statements	a	1,851,456
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$ 78,601		
(2)	Donated services and use of facilities \$ 313,890		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	392,491
c	Line a minus line b	c	1,458,965
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$ 8,431		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	8,431
e	Total revenue per line 12, Form 990 (line c plus line d)	e	1,467,396

a	Total expenses and losses per audited financial statements	a	1,983,961
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$ 313,890		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	313,890
c	Line a minus line b	c	1,670,071
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$ 8,431		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	8,431
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,678,502

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Name See Statement 7, Str City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
Name City ST ZIP	Title Hr/WK			
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Name City ST ZIP	Title Hr/WK			

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule—see page 28 of the instructions.

Part VI Other Information (See page 28 of the instructions)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct and indirect political expenditures. See line 81 instructions. 81a _____		
b	Did the organization file Form 1120-POL for this year?		
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b _____ 313,890		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations: a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members 85c _____		
d	Section 162(e) lobbying and political expenditures 85d _____		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e _____		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f _____		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? 85h _____		
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 86a _____		
b	Gross receipts, included on line 12, for public use of club facilities 86b _____		
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders 87a _____		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b _____		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX 88 _____		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> _____; section 4912 <input type="checkbox"/> _____; section 4955 <input type="checkbox"/> _____		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction 89b _____		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> _____		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/> _____		
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> CO		
b	Number of employees employed in the pay period that includes March 12, 2003 (See instructions.) 90b _____ 9		
91	The books are in care of <input type="checkbox"/> Name Joan Mazak Telephone no. <input type="checkbox"/> 303-750-9474 Located at <input type="checkbox"/> 7951 E. Maplewood Ave. #126 City Greenwood Village ST CO Zip <input type="checkbox"/> 80111-4769		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92 _____		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Wish assist fees					5,850
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	22,176	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					243,733
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a Refunds/rebates					3,041
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				22,176	252,624
105 Total (add line 104, columns (B), (D), and (E))					274,800

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
101	Internal fundraising events are held to obtain funds for granting wishes to children.
93	Fees charged to other chapters for wish-granting assistance
103	Refunds of program service expenditures

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

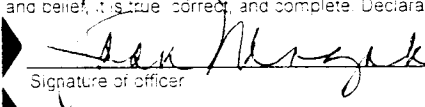
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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, this return is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here:  Date: 3-7-05
 Signature of officer: Joan Mazak CEO/President
 Type or print name and title

Paid Preparer's Use Only: Preparer's signature: _____ Date: _____ Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W-9): _____
 Firm's name (or yours if self-employed) and address: _____ EIN: _____ Phone no.: _____

Make-A-Wish Foundation of Colorado, Inc. 74-2273004

Form 990	Special Events and Activities				Statement 1
Description of Events	Direct Revenues	Contributions Included	Net Revenues	Direct Expenses	Net Income
Annual Fund Dinner	\$ 227,133	\$ -	\$ 227,133	\$ 171,144	\$ 55,989
Annual Fund Dinner - one event	76,267	-	76,266	14,837	61,429
2013 Holiday Dinner - one event	37,733	-	37,733	18,1	19,622
Other Special Events	112,133	-	112,134	108,296	4,838
Total to Form 990, Part II, Line 8	\$ 444,133	\$ -	\$ 444,133	\$ 398,335	\$ 44,797

Form 990	Other Changes in Net Assets or Fund Balances	Statement 2
<u>Description</u>		
Partnership dues to Make-A-Wish Foundation of America, the National Organization, 355 North Tenth Avenue, Suite 800, Phoenix, Arizona 85002-2127		
To Form 990, Part I, Line 15		\$ 2,404

Form 990	Other Changes in Net Assets or Fund Balances	Statement 3
<u>Description</u>		
Unrealized gain on investments		
To Form 990, Part I, Line 20		\$ 78,601

Form 990	Specific Assistance to Individuals	Statement 4
<u>Description</u>		
Direct costs of wishes, including media, lodging, activities, transportation, and equipment		
Total to Form 990, Part II, Line 23		\$ 431,149

Form 990	Nongovernment Securities	Statement 5
<u>Description</u>		
Corporate Equities	21,726	2.4%
Corporate Bonds and Notes	515,231	56.3%
Money Market Funds	95,338	10.4%
Mutual Funds	88,647	9.7%
Unit Investment Trusts	123,482	13.2%
Total Nongovernment Securities	914,424	100.0%
To Form 990, Part III, Ln. 54, Col. B		

Form 990	Depreciation of Assets and Fixed Asset Investment		Statement 6
<u>Description</u>			
Computer Equipment & Software	Cost Basis	Accumulated Depreciation	Net Book Value
	\$ 33,347	\$ 33,347	\$ -
Office Furniture	46,173	15,722	30,451
Total to Form 990, Part III, Ln. 57	\$ 79,520	\$ 49,069	\$ 30,451