

**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)

**2008**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2008 calendar year, or tax year beginning **January 1**, 2008, and ending **December 31**, 20 **08**

|  |   |  |                           |  |
|--|---|--|---------------------------|--|
| <b>B</b> Check if applicable:<br><input checked="" type="checkbox"/> Address change<br><input checked="" type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Termination<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | Please use IRS label or print or type. See Specific Instructions. | <b>C</b> Name of organization <b>Miracle League of San Diego</b>                                 |                           | <b>D</b> Employer identification number<br><b>20 2669967</b> |
|  |   | Doing Business As  |                           | <b>E</b> Telephone number<br>( <b>619</b> ) <b>231-8852</b>  |
|  |   | Number and street (or P O box if mail is not delivered to street address)<br><b>625 Broadway</b> | Room/suite<br><b>1025</b> |  |
|  |   | City or town, state or country, and ZIP + 4<br><b>San Diego, CA 92101</b>                        |                           | <b>G</b> Gross receipts \$ <b>203,284</b>                    |

**F** Name and address of principal officer: \_\_\_\_\_  
**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)

**I** Tax-exempt status:  501(c) ( **3** ) ◀ (insert no)  4947(a)(1) or  527  
**J** Website: ▶ **www.miracleleagueofsandiego.org**  
**K** Type of organization:  Corporation  Trust  Association  Other ▶  
**L** Year of formation: **2005** **M** State of legal domicile: **CA**

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: **The Miracle League of San Diego is a charitable organization that provides children with mental or physical disabilities the opportunity to play baseball as a team member in an organized league. Participation in 2008 increased 25% over 2007.**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its assets

|  |           |            |
|--|-----------|------------|
| <b>3</b> Number of voting members of the governing body (Part VI, line 1a)             | <b>3</b>  | <b>9</b>   |
| <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) | <b>4</b>  | <b>9</b>   |
| <b>5</b> Total number of employees (Part V, line 2a)                                   | <b>5</b>  | <b>1</b>   |
| <b>6</b> Total number of volunteers (estimate if necessary)                            | <b>6</b>  | <b>500</b> |
| <b>7a</b> Total gross unrelated business revenue from Part VIII, line 12, column (C)   | <b>7a</b> | <b>0</b>   |
| <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34               | <b>7b</b> | <b>0</b>   |

|   | Prior Year        | Current Year |
|---|-------------------|--------------|
| <b>8</b> Contributions and grants (Part VIII, line 1h)                                      | 275,205           | 170,108      |
| <b>9</b> Program service revenue (Part VIII, line 2g)                                       | 7,890             | 11,471       |
| <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)                     | 3,986             | 7,864        |
| <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6, 7c, 8, 9, 10, and 11e)          | 1,490             | 325          |
| <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 288,571           | 189,768      |
| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)                  | 0                 | 0            |
| <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                 | 63,647       |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11)                     | 0                 | 0            |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶                        |                   |              |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)                      | 30,517            | 40,788       |
| <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         | 30,517            | 104,435      |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                              | 258,054           | 85,333       |
|   | Beginning of Year | End of Year  |
| <b>20</b> Total assets (Part X, line 16)  | 300,317           | 385,651      |
| <b>21</b> Total liabilities (Part X, line 26)   | 0                 | 0            |
| <b>22</b> Net assets or fund balances. Subtract line 21 from line 20                        | 300,317           | 385,651      |

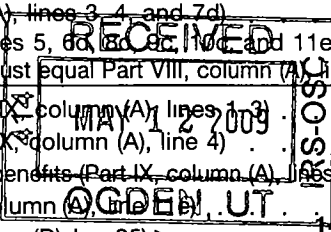
**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return and believe it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has knowledge.

**Sign Here** Signature of officer: Daniel R. Eugele  
 Type or print name and title: DANIEL R. EUGELE, TREASURER

**Paid Preparer's Use Only**  
 Preparer's signature: \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_

SCANNED JUN 10 2009



**Part III Statement of Program Service Accomplishments** (see instructions)

1 Briefly describe the organization's mission:  
**The Miracle League of San Diego provides children with mental or physical disabilities the opportunity to play baseball as a team member in an organized league and strives to be recognized throughout San Diego County as a high-quality, safe and inclusive experience for our targeted clientele in order to significantly develop their physical, social and mental abilities.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O

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

4a (Code: ) (Expenses \$ **70,036** including grants of \$ **0**) (Revenue \$ **19,660**)  
**During 2008 almost 300 players participated in our spring and fall seasons. Approximately 25% could not afford to pay player registration fees and were granted scholarships from contributions. We had almost 350 buddies, over 60 coaches, and approximately 100 other volunteers throughout these seasons. Other volunteers included snack bar operations, field opening and closing, buddy, coach, player and volunteer coordinators, and miscellaneous fundraising assistance. In total, during the two seasons and at our fundraising event, volunteers contributed almost 7,700 hours. Based on the average dollar value of a volunteer hour for California of \$22.79 (in 2007 - 2008 not yet available) as calculated by the Bureau of Labor Statistics, the total value of volunteer labor contribution was \$175,000.**

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

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

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

4e Total program service expenses ► \$ **70,036** (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

|  | Yes                                 | No                                  |
|--|-------------------------------------|-------------------------------------|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .                            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 14a Did the organization maintain an office, employees, or agents outside of the U.S. ? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II. . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25. . . . . | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

**Part IV Checklist of Required Schedules (continued)**

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

**Section A. Governing Body and Management**

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

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

**Section B. Policies**

|   | Yes                                 | No                                  |
|---|-------------------------------------|-------------------------------------|
| <b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  | <input checked="" type="checkbox"/> |                                     |
| <b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>13</b> Does the organization have a written whistleblower policy? . . . . .  |                                     | <input checked="" type="checkbox"/> |
| <b>14</b> Does the organization have a written document retention and destruction policy? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| <b>15</b> 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:  |                                     |                                     |
| <b>a</b> The organization's CEO, Executive Director, or top management official? . . . . .  | <input checked="" type="checkbox"/> |                                     |
| <b>b</b> Other officers or key employees of the organization? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| Describe the process in Schedule O. (see instructions)  |                                     |                                     |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  |                                     | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . |                                     | <input checked="" type="checkbox"/> |

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **California**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **Daniel R. Engel, 4859 Bayliss Court, San Diego, CA 92130 ph: (858) 354-0203**

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

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

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

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

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

Check this box if the organization did not compensate any officer, director, trustee, or key employee

| (A)<br>Name and Title              | (B)<br>Average hours per week | (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 |  |   |   |
| Suzanne B. Engel<br>President      | 2                             | ✓                                      |                       | ✓       |              |                              |        | 0  | 0   | 0   |
| Daniel R. Engel<br>Treasurer       | 5                             | ✓                                      |                       | ✓       |              |                              |        | 0  | 0   | 0   |
| Mary Davis<br>Director             | 4                             | ✓                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Chris Ghio<br>Director             | 1                             | ✓                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Greg Hastings<br>Director          | 2                             | ✓                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Bill Hays<br>Director              | 2                             | ✓                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Annette Mason<br>Director          | 2                             | ✓                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Richard Nowicki<br>Director        | 1                             | ✓                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Rande Turner<br>Director           | 2                             | ✓                                      |                       |         |              |                              |        | 0  | 0   | 0   |
| Annette Eros<br>Executive Director | 40                            |  |                       |         | ✓            |                              |        | 56,667   | 0   | 0   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |
|                                    |                               |  |                       |         |              |                              |        |  |   |   |



**Part VIII Statement of Revenue**

|   |   | (A)<br>Total revenue                     | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |  |
|---|---|--|--|---|---|--|
| <b>Contributions, gifts, grants<br/>and other similar amounts</b>                               | <b>1a</b> Federated campaigns . . . . .   | <b>1a</b>                                |  |   |   |  |
|   | <b>b</b> Membership dues . . . . .  | <b>1b</b>                                |  |   |   |  |
|   | <b>c</b> Fundraising events . . . . .   | <b>1c</b>                                |  |   |   |  |
|   | <b>d</b> Related organizations . . . . .  | <b>1d</b>                                |  |   |   |  |
|   | <b>e</b> Government grants (contributions).   | <b>1e</b>                                |  |   |   |  |
|   | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included above  | <b>1f</b> 170,108                        |  |   |   |  |
|   | <b>g</b> Noncash contributions included in lines 1a-1f \$   |  |  |   |   |  |
|   | <b>h Total.</b> Add lines 1a-1f . . . . . ▶   |  | 170,108  |   |   |  |
| <b>Program Service Revenue</b>  | <b>2a</b> <b>Player registration fees</b>   | <b>Business Code</b><br>900099           | 11,471   | 11,471                                  |   |  |
|   | <b>b</b> . . . . .  |  |  |   |   |  |
|   | <b>c</b> . . . . .  |  |  |   |   |  |
|   | <b>d</b> . . . . .  |  |  |   |   |  |
|   | <b>e</b> . . . . .  |  |  |   |   |  |
|   | <b>f</b> All other program service revenue . . . . .  |  |  |   |   |  |
|   | <b>g Total.</b> Add lines 2a-2f . . . . . ▶   |  | 11,471   |   |   |  |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts) . . . . . ▶  |  | 7,864  | 7,864                                   |   |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds ▶   |  |  |   |   |  |
|   | <b>5</b> Royalties . . . . . ▶  |  |  |   |   |  |
|   | <b>6a</b> Gross Rents . . . . .   | (i) Real                                 |  |   |   |  |
|   |   | (ii) Personal                            |  |   |   |  |
|   | <b>b</b> Less: rental expenses . . . . .  |  |  |   |   |  |
|   | <b>c</b> Rental income or (loss) . . . . .  |  |  |   |   |  |
|   | <b>d</b> Net rental income or (loss) . . . . . ▶  |  |  |   |   |  |
|   | <b>7a</b> Gross amount from sales of<br>assets other than inventory   | (i) Securities                           | 2,483  |   |   |  |
|   |   | (ii) Other                               |  |   |   |  |
|   | <b>b</b> Less: cost or other basis<br>and sales expenses . . . . .  |  | 2,720  |   |   |  |
|   | <b>c</b> Gain or (loss) . . . . .   |  | (237)  |   |   |  |
|   | <b>d</b> Net gain or (loss) . . . . . ▶   |  | (237)  | (237)                                   |   |  |
|   | <b>8a</b> Gross income from fundraising<br>events (not including \$ . . . . .<br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . | <b>a</b>                                 |  |   |   |  |
|   |   | <b>b</b> Less: direct expenses . . . . . | <b>b</b>   |   |   |  |
| <b>c</b> Net income or (loss) from fundraising events . . ▶                                     |   |  |  |   |   |  |
| <b>9a</b> Gross income from gaming activities<br>See Part IV, line 19 . . . . .                 | <b>a</b>  |  |  |   |   |  |
|   | <b>b</b> Less direct expenses. . . . .  | <b>b</b>                                 |  |   |   |  |
|   | <b>c</b> Net income or (loss) from gaming activities . . ▶  |  |  |   |   |  |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances . . . . .                   | <b>a</b>  | 11,358                                   |  |   |   |  |
|   | <b>b</b> Less: cost of goods sold . . . . .   | <b>b</b>                                 | 10,796   |   |   |  |
|   | <b>c</b> Net income or (loss) from sales of inventory . . ▶   |  | 562  | 562                                     |   |  |
| <b>Miscellaneous Revenue</b>  |   | <b>Business Code</b>                     |  |   |   |  |
| <b>11a</b> . . . . .  |   |  |  |   |   |  |
|   | <b>b</b> . . . . .  |  |  |   |   |  |
|   | <b>c</b> . . . . .  |  |  |   |   |  |
|   | <b>d</b> All other revenue . . . . .  |  |  |   |   |  |
| <b>e Total.</b> Add lines 11a-11d . . . . . ▶   |   |  |  |   |   |  |
| <b>12 Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c,<br>9c, 10c, and 11e . . . . . ▶ |   | 189,768                                  | 19,660   |   |   |  |

**Part IX Statement of Functional Expenses**

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

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

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21   |                       |                                 |  |                             |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22   |                       |                                 |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16  |                       |                                 |  |                             |
| 4 Benefits paid to or for members   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  | 56,667                | 34,000                          | 11,333                                 | 11,334                      |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   |                       |                                 |  |                             |
| 7 Other salaries and wages  |                       |                                 |  |                             |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)   |                       |                                 |  |                             |
| 9 Other employee benefits   | 2,400                 | 1,440                           | 480                                    | 480                         |
| 10 Payroll taxes  | 4,580                 | 2,748                           | 916                                    | 916                         |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management  |                       |                                 |  |                             |
| b Legal   |                       |                                 |  |                             |
| c Accounting  |                       |                                 |  |                             |
| d Lobbying  |                       |                                 |  |                             |
| e Professional fundraising services See Part IV, line 17  |                       |                                 |  |                             |
| f Investment management fees  |                       |                                 |  |                             |
| g Other   | 4,089                 | 3,368                           | 474                                    | 247                         |
| 12 Advertising and promotion  | 5,257                 | 3,531                           |  | 1,726                       |
| 13 Office expenses  | 7,251                 | 2,629                           | 4,622                                  |                             |
| 14 Information technology   | 274                   | 130                             | 144                                    |                             |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  | 1,680                 | 614                             | 1,066                                  |                             |
| 17 Travel   | 204                   | 94                              | 110                                    |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   | 649                   | 98                              | 551                                    |                             |
| 20 Interest   |                       |                                 |  |                             |
| 21 Payments to affiliates   | 500                   | 500                             |  |                             |
| 22 Depreciation, depletion, and amortization  |                       |                                 |  |                             |
| 23 Insurance  | 4,394                 | 4,394                           |  |                             |
| 24 Other expenses. Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)   |                       |                                 |  |                             |
| a <b>League operating expenses - see</b>  | 16,490                | 16,490                          |  |                             |
| b <b>schedule O for details</b>   |                       |                                 |  |                             |
| c   |                       |                                 |  |                             |
| d   |                       |                                 |  |                             |
| e   |                       |                                 |  |                             |
| f All other expenses  |                       |                                 |  |                             |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24f  | 104,435               | 70,036                          | 19,696                                 | 14,703                      |
| 26 <b>Joint Costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation |                       |                                 |  |                             |

**Part X Balance Sheet**

|                             |  | (A)<br>Beginning of year  |         | (B)<br>End of year |         |
|-----------------------------|--|---|---------|--------------------|---------|
| Assets                      | 1  | Cash—non-interest-bearing . . . . .   | 7,569   | 1                  | 13,310  |
|                             | 2  | Savings and temporary cash investments . . . . .  | 292,748 | 2                  | 372,341 |
|                             | 3  | Pledges and grants receivable, net . . . . .  |         | 3                  |         |
|                             | 4  | Accounts receivable, net . . . . .  |         | 4                  |         |
|                             | 5  | Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L . . . . .                          |         | 5                  |         |
|                             | 6  | Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .    |         | 6                  |         |
|                             | 7  | Notes and loans receivable, net . . . . .   |         | 7                  |         |
|                             | 8  | Inventories for sale or use . . . . .   |         | 8                  |         |
|                             | 9  | Prepaid expenses and deferred charges . . . . .   |         | 9                  |         |
|                             | 10a  | Land, buildings, and equipment cost basis <b>10a</b> . . . . .  |         |                    |         |
|                             | b  | Less: accumulated depreciation Complete Part VI of Schedule D <b>10b</b> . . . . .  |         |                    |         |
|                             |  |   |         | <b>10c</b>         |         |
|                             | 11   | Investments—publicly traded securities . . . . .  |         | 11                 |         |
|                             | 12   | Investments—other securities. See Part IV, line 11 . . . . .  |         | 12                 |         |
|                             | 13   | Investments—program-related. See Part IV, line 11 . . . . .   |         | 13                 |         |
|                             | 14   | Intangible assets . . . . .   |         | 14                 |         |
| 15                          | Other assets See Part IV, line 11 . . . . .  |   | 15      |                    |         |
| 16                          | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .   | 300,317   | 16      | 385,651            |         |
| Liabilities                 | 17   | Accounts payable and accrued expenses . . . . .   |         | 17                 |         |
|                             | 18   | Grants payable . . . . .  |         | 18                 |         |
|                             | 19   | Deferred revenue . . . . .  |         | 19                 |         |
|                             | 20   | Tax-exempt bond liabilities . . . . .   |         | 20                 |         |
|                             | 21   | Escrow account liability. Complete Part IV of Schedule D . . . . .  |         | 21                 |         |
|                             | 22   | Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . . |         | 22                 |         |
|                             | 23   | Secured mortgages and notes payable to unrelated third parties . . . . .  |         | 23                 |         |
|                             | 24   | Unsecured notes and loans payable . . . . .   |         | 24                 |         |
|                             | 25   | Other liabilities. Complete Part X of Schedule D . . . . .  |         | 25                 |         |
|                             | 26   | <b>Total liabilities.</b> Add lines 17 through 25 . . . . .   | 0       | 26                 | 0       |
| Net Assets or Fund Balances | <b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> |   |         |                    |         |
|                             | 27   | Unrestricted net assets . . . . .   |         | 27                 |         |
|                             | 28   | Temporarily restricted net assets . . . . .   |         | 28                 |         |
|                             | 29   | Permanently restricted net assets . . . . .   |         | 29                 |         |
|                             | <b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>               |   |         |                    |         |
|                             | 30   | Capital stock or trust principal, or current funds . . . . .  |         | 30                 |         |
|                             | 31   | Paid-in or capital surplus, or land, building, or equipment fund . . . . .  |         | 31                 |         |
|                             | 32   | Retained earnings, endowment, accumulated income, or other funds . . . . .  | 300,317 | 32                 | 385,651 |
| 33                          | <b>Total net assets or fund balances</b> . . . . .   | 300,317   | 33      | 385,651            |         |
| 34                          | <b>Total liabilities and net assets/fund balances</b> . . . . .  | 300,317   | 34      | 385,651            |         |

**Part XI Financial Statements and Reporting**

|   | Yes | No                                  |
|---|-----|-------------------------------------|
| 1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other  |     |                                     |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  |     | <input checked="" type="checkbox"/> |
| b Were the organization's financial statements audited by an independent accountant? . . . . .  |     | <input checked="" type="checkbox"/> |
| c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . |     |                                     |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .   |     | <input checked="" type="checkbox"/> |
| b If "Yes," did the organization undergo the required audit or audits? . . . . .  |     |                                     |

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No 1545-0047

**2008**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

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

|  |   |
|--|---|
| Name of the organization<br><b>Miracle League of San Diego</b> | Employer identification number<br><b>20 : 2669967</b> |
|--|---|

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

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

|  |          |    |
|--|----------|----|
|  | Yes      | No |
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? . . . . . | 11g(i)   |    |
| (ii) A family member of a person described in (i) above? . . . . .   | 11g(ii)  |    |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . . .  | 11g(iii) |    |
  - h Provide the following information about the organizations the organization supports.

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? |    | (v) Did you notify the organization in col (i) of your support? |    | (vi) Is the organization in col (i) organized in the U S ? |    | (vii) Amount of support |
|------------------------------------|----------|---|--|----|---|----|--|----|-------------------------|
|                                    |          |   | Yes  | No | Yes   | No | Yes  | No |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
| <b>Total</b>                       |          |   |  |    |   |    |  |    |                         |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") . . . . .   |          | 8,975    | 337,573  | 275,205  | 170,018  | 791,771   |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .       |          | 0        | 3,163    | 7,890    | 11,471   | 22,524    |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .   |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  |          |          |          |          |          |           |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |          |          |          |          |          |           |
| 6 <b>Total.</b> Add lines 1-5 . . . . .  |          | 8,975    | 340,736  | 283,095  | 181,489  | 814,295   |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .  |          | 0        | 0        | 0        | 0        |           |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 . . . . . |          | 0        | 0        | 2,890    | 6,471    | 9,361     |
| c Add lines 7a and 7b . . . . .  |          | 0        | 0        | 2,890    | 6,471    | 9,361     |
| 8 <b>Public support</b> (Subtract line 7c from line 6) . . . . .   |          |          |          |          |          | 804,934   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 . . . . .  |          | 8,975    | 340,736  | 283,095  | 181,489  | 814,295   |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . |          | 0        | 1,773    | 3,986    | 7,864    | 13,623    |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .                          |          | 0        | 0        | 0        | 0        | 0         |
| c Add lines 10a and 10b . . . . .  |          | 0        | 1,773    | 3,986    | 7,864    | 13,623    |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .     |          | 0        | 0        | 0        | 0        | 0         |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .                                  |          | 0        | 0        | 1,490    | 3,502    | 4,992     |
| 13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12) . . . . .  |          |          |          |          |          | 832,910   |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

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

|   |    |   |
|---|----|---|
| 15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) . . . . . | 15 | % |
| 16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .                    | 16 | % |

**Section D. Computation of Investment Income Percentage**

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

- 19a **33 1/3 % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- b **33 1/3 % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

MD

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

OMB No 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization

Miracle League of San Diego

Employer identification number

20 : 2669967

Part VI, Section A, #2 - Suzanne B. Engel, President and Daniel R. Engel, Treasurer, are spouses

Part VI, Section A, #4 - In March 2009 the Board of Directors approved changing the name of the organization from

"Miracle League of Del Mar" to "Miracle League of San Diego."

Part VI, Section A, #10 - Our formal policy is to distribute a draft copy of the complete Form 990 and all attachments

to the entire Board of Directors. The Board is given seven days to review, question, comment and provide any other

feedback or suggested amendments to the Treasurer.

Part VI, Section B, #12c - Prior to the first board meeting of each calendar year, each board member is provided a copy

of the Conflict of Interest Policy and is asked to affirm in writing that he/she has read the policy, understands the

policy, and is in compliance with the policy. If they are not in compliance, they are required to report any conflicts

in writing to the full board.

Part VI, Section B, #15 - In 2008 our Board authorized a recruiting committee to identify candidates and hire a full-time

executive director. This committee drafted a job description that was submitted to the entire board for review

and approval prior to posting in selected recruiting sites and distributing to colleagues in the non-profit and for-profit

sectors. This committee reviewed over 30 resumes and selected seven to interview in person. After this process,

two were selected for a final interview. A recruiting and compensation consultant provided pro-bono services and

participated in the final interview process with the recruiting committee. The recruiting committee unanimously selected

one candidate. The compensation consultant was requested to consult with the candidate and determine her compensation

requirements. Based upon his experience in the market with other non-profit entities in San Diego County, he advised

the recruiting committee on an offer that he deemed appropriate and within acceptable ranges in the current market.

This consultant drafted a formal offer letter which was presented to the candidate who accepted.

Part VI, Section C, #19 - Governing documents, conflict of interest policy and financial statements are available to the

public upon request. We participate with GuideStar.org and financial statements are available on their website.

We are undergoing an upgrade to our website and will post financial statements online on our newly designed website

and will state on the website that governing documents and conflict of interest policy are available upon request.

|  |   |
|--|---|
| Name of the organization<br><b>Miracle League of San Diego</b> | Employer identification number<br><b>20   2669967</b> |
|--|---|

**Part IX, Line 24 - detail of League operating expenses that exceed 5% of total expenses:**

**Mileage and gas reimbursement - \$94**

**Player uniforms and caps - \$7,184**

**Buddy and coach uniforms and caps - \$3,324**

**Background checks - \$200**

**Trophies - \$752**

**Banners - \$593**

**Player and team photos - \$992**

**Sponsored parking and field cleaning - \$2,015**

**Storage shed rental - \$614**

**Opening day shuttle service - \$722**

**TOTAL - \$16,490**