

Return of Organization Exempt From Income Tax

2007

Open to Public Inspection

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

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 2007 calendar year, or tax year beginning **January 1**, 2007, and ending **December 31**, 20 **07**

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization: **Miracle League of Del Mar, dba Miracle League of San Diego**
 Number and street (or P O box if mail is not delivered to street address) / Room/suite: **2658 Del Mar Heights Road / Ste 505**
 City or town, state or country, and ZIP + 4: **Del Mar, CA 92014**

D Employer identification number: **20 2669967**

E Telephone number: **(858) 354-0203**

F Accounting method: Cash Accrual
 Other (specify) ▶

G Website: ▶ **www.miracleleagueofsandiego.org**

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

K Check here ▶ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **341,403**

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 ▶

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 the instructions.)

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received:				
a	Contributions to donor advised funds	1a			
b	Direct public support (not included on line 1a)	1b			
c	Indirect public support (not included on line 1a)	1c			
d	Government contributions (grants) (not included on line 1a)	1d			
e	Total (add lines 1a through 1d) (cash \$ 327,993 noncash \$)			1e	327,993
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	
3	Membership dues and assessments			3	7,890
4	Interest on savings and temporary cash investments			4	351
5	Dividends and interest from securities			5	
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	
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
b	Less cost or other basis and sales expenses	8a	8b		
c	Gain or (loss) (attach schedule)	8c			
d	Net gain or (loss). Combine line 8c, columns (A) and (B)			8d	
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 1b)	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events Subtract line 9b from line 9a			9c	
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	764
11	Other revenue (from Part VII, line 103)			11	
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12	336,998
13	Program services (from line 44, column (B))			13	14,029
14	Management and general (from line 44, column (C))			14	1,723
15	Fundraising (from line 44, column (D))			15	870
16	Payments to affiliates (attach schedule)			16	0
17	Total expenses. Add lines 16 and 44, column (A)			17	16,622
18	Excess or (deficit) for the year. Subtract line 17 from line 12			18	320,376
19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	42,264
20	Other changes in net assets or fund balances (attach explanation)			20	
21	Net assets or fund balances at end of year Combine lines 18, 19, and 20			21	362,640

SCANNED JUN 25 2008

MAY 20 2008
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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 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
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0	0		
25a	Compensation of current officers, directors, key employees, etc listed in Part V-A	0	0	0	0
25b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	0	0	0	0
25c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	0	0	0	0
27	Pension plan contributions not included on lines 25a, b, and c	0	0	0	0
28	Employee benefits not included on lines 25a - 27	0	0	0	0
29	Payroll taxes	0	0	0	0
30	Professional fundraising fees	0	0	0	0
31	Accounting fees	0	0	0	0
32	Legal fees	0	0	0	0
33	Supplies	616	616	0	0
34	Telephone	593	0	593	0
35	Postage and shipping	129	0	129	0
36	Occupancy	1,200	1,200	0	0
37	Equipment rental and maintenance	351	351	0	0
38	Printing and publications	1,349	1,349	0	0
39	Travel	0	0	0	0
40	Conferences, conventions, and meetings	54	0	54	0
41	Interest	303	0	303	0
42	Depreciation, depletion, etc (attach schedule)				
43	Other expenses not covered above (itemize)				
43a	Meals and entertainment	231	0	231	0
43b	Web site development & hosting	365	0	365	0
43c	Bank fees	48	0	48	0
43d	League operating expenses, uniforms, etc.	10,513	10,513	0	0
43e	Donor appreciation	870	0	0	870
43f					
43g					
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	16,622	14,029	1,723	870

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 \$ _____, (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 the instructions.)

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.

What is the organization's primary exempt purpose? ► baseball for children with special needs 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.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)
a The Miracle Field was constructed during early 2007. Our inaugural season began May 2007 and featured 100 players and 120 buddies. In our second season which ran in the fall of 2007, we had 125 players and over 150 buddies. Players and buddies come from throughout San Diego County. Approximately 20% of all players could not afford the player registration fees and were sponsored for play through scholarships. These scholarships were applied from donations made specifically for that purpose. (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	14,029
b (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
c (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services). ►	14,029

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A)		(B)
		Beginning of year		End of year
Assets	45 Cash—non-interest-bearing	353	45	307,640
	46 Savings and temporary cash investments	41,911	46	0
	47a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b		47c
	48a Pledges receivable	55,000	48a	
	b Less: allowance for doubtful accounts	0	48b	48c style="text-align: right;">55,000
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a	
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
	55a Investments—land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b		55c
	56 Investments—other (attach schedule)		56	
	57a Land, buildings, and equipment basis	57a		
b Less: accumulated depreciation (attach schedule)	57b		57c	
58 Other assets, including program-related investments (describe ►)		58		
59 Total assets (must equal line 74) Add lines 45 through 58	42,264	59	362,640	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a 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	0	66	0	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		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	42,264	72	362,640
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	42,264	73	362,640
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	42,264	74	362,640	

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

a	Total revenue, gains, and other support per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify)	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12). Add lines c and d		e	

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

a	Total expenses and losses per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify)	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17). Add lines c and d		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See 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 plans	(E) Expense account and other allowances
Daniel R. Engel 4859 Bayliss Court, San Diego, CA 92130	Treasurer, Executive Director, 30	0	0	0
Suzanne B. Engel 4859 Bayliss Court, San Diego, CA 92130	President, 6	0	0	0
Jennifer Kayler 11080 Forestview Lane, San Diego, CA 92131	Director, 1	0	0	0
Rande Turner P.O. Box 2490, Del Mar, CA 92014	Director, 3	0	0	0
Richard Nowicki 9655 Granite Ridge Dr., Suite 400, San Diego, CA 92123	Director, 1	0	0	0
Chris Ghio 701 B ST, Suite 1700, San Diego, CA 92101	Director, 1	0	0	0
Jim Berg 13245 Haxton Place, San Diego, CA 92130	Director, 6	0	0	0
Mary Davis 1608 Scott Place, Encinitas, CA 92024	Director, 6	0	0	0
Greg Hastings 13641 Via Viejo, San Diego, CA 92130	Director, 2	0	0	0
Bill Hays 3327 Cabo Way, Carlsbad, CA 92009	Director, 2	0	0	0

Part VI Other Information (continued)		Yes	No
82a 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?	82a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	<input type="checkbox"/>	<input type="checkbox"/>
85a 501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?	85a	<input type="checkbox"/>	<input type="checkbox"/>
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.	85b	<input type="checkbox"/>	<input type="checkbox"/>
c Dues, assessments, and similar amounts from members	85c	<input type="checkbox"/>	<input type="checkbox"/>
d Section 162(e) lobbying and political expenditures	85d	<input type="checkbox"/>	<input type="checkbox"/>
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	<input type="checkbox"/>	<input type="checkbox"/>
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	<input type="checkbox"/>	<input type="checkbox"/>
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	<input type="checkbox"/>	<input type="checkbox"/>
b Gross receipts, included on line 12, for public use of club facilities	86b	<input type="checkbox"/>	<input type="checkbox"/>
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	<input type="checkbox"/>	<input type="checkbox"/>
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	<input type="checkbox"/>	<input type="checkbox"/>
88a 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.	88a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	<input type="checkbox"/>	<input type="checkbox"/>
89a 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"/>	89a	<input type="checkbox"/>	<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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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"/>	89c	<input type="checkbox"/>	<input type="checkbox"/>
d Enter: Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/>	89d	<input type="checkbox"/>	<input type="checkbox"/>
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	<input type="checkbox"/>	<input type="checkbox"/>
90a List the states with which a copy of this return is filed <input type="checkbox"/> California	90a	<input type="checkbox"/>	<input type="checkbox"/>
b Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b	<input type="checkbox"/>	<input type="checkbox"/>
91a The books are in care of <input type="checkbox"/> Daniel R. Engel Telephone no. <input type="checkbox"/> (858) 354-0203	91a	<input type="checkbox"/>	<input type="checkbox"/>
Located at <input type="checkbox"/> 4859 Bayliss Court, San Diego, CA ZIP + 4 <input type="checkbox"/> 92130	91b	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b 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)? If "Yes," enter the name of the foreign country <input type="checkbox"/>	91b	<input type="checkbox"/>	<input checked="" type="checkbox"/>
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91c	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No
 If "Yes," enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ | **92** |

Part VII Analysis of Income-Producing Activities (See 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 Contributions					327,993
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					351
96 Dividends and interest from securities					
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					
102 Gross profit or (loss) from sales of inventory					764
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					336,998
105 Total (add line 104, columns (B), (D), and (E))					

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See 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).
93a	Contributions have been used to pay league operating expenses, such as insurance and uniforms, and as scholarships for players who could not afford registration fees. Contributions are also on reserve to pay for construction of a restroom/storage facility to be built at the Miracle Field. The remaining reserves will be used for future operations, including the salary of an executive director hired in May 2008.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See 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).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
	✓

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
	✓

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	✓

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: *Daniel R. Engel* Date: 5/14/08

Daniel R. Engel, Treasurer
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. X): _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Phone no: () _____

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2007

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization Miracle League of Del Mar, dba Miracle League of San Diego	Employer identification number 20 : 2669967
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Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

Total number of other employees paid over \$50,000 . ▶

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of other contractors receiving over \$50,000 for other services ▶

Part III **Statements About Activities** (See page 2 of the instructions.)

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)

1		✓
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Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

- a** Sale, exchange, or leasing of property
- b** Lending of money or other extension of credit
- c** Furnishing of goods, services, or facilities
- d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?
- e** Transfer of any part of its income or assets?

2a		✓
2b		✓
2c		✓
2d		✓
2e		✓

3a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)

3a		✓
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b Did the organization have a section 403(b) annuity plan for its employees?

3b		✓
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c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement.

3c		✓
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d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d		✓
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4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g.

4a		✓
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b Did the organization make any taxable distributions under section 4966?

4b		
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c Did the organization make a distribution to a donor, donor advisor, or related person?

4c		
-----------	--	--

d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ 0

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ 0

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)

I certify that the organization is not a private foundation because it is. (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization.
 - Type I
 - Type II
 - Type III-Functionally Integrated
 - Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	337,573	8,975			346,548
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,773				1,773
19 Net income from unrelated business activities not included in line 18.					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	339,346	8,975			348,321
24 Line 23 minus line 17	339,346	8,975			348,321
25 Enter 1% of line 23	3,393	90			

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24 ▶ **26a**

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶ **26b**

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ **26c**

d Add Amounts from column (e) for lines: 18 _____ 19 _____
22 _____ 26b _____ ▶ **26d**

e Public support (line 26c minus line 26d total) ▶ **26e**

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f** %

27 **Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year:

(2006) _____ (2005) _____ (2004) _____ (2003) _____

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:

(2006) _____ (2005) _____ (2004) _____ (2003) _____

c Add Amounts from column (e) for lines 15 346,548 16 _____
17 _____ 20 _____ 21 _____ ▶ **27c** **346,548**

d Add. Line 27a total _____ and line 27b total _____ ▶ **27d** **0**

e Public support (line 27c total minus line 27d total) ▶ **27e** **346,548**

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ **27f** **348,321**

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g** **99.5 %**

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h** **0.5 %**

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15

**Addendum for Miracle League of Del Mar, dba Miracle League of San Diego
EIN 20-2669967**

Schedule for Part I, 10c

Snack Bar Sales (sodas, waters, candies, hot dogs, bagels, coffee)	\$2,636
Snack Bar Supplies	\$1,278
Hat and T-shirt Sales	\$2,533
Hat and T-shirt Supplies	\$3,126
Total Sales	\$5,169
Total Cost of Sales	<u>(4,405)</u>
Gross Profit	<u>\$764</u>

Part V-A – Current Directors, one additional that did not fit on page

Annette Mason Director, 3 Hours per week
no compensation in columns C, D or E
1223 Santa Luisa Drive, Solana Beach, CA 92075

Part V-A, 75b

Suzanne Engel, President, and Daniel Engel, Treasurer, are spouses and co-founders of the Miracle League of San Diego.