

# Return of Organization Exempt From Income Tax

**2007**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

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** , and ending

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

Please use IRS label or print or type. See Specific Instructions.

**C Name of organization**  
BIRTHRIGHT LAKE, INC.

Number and street (or P O box if mail is not delivered to street address) Room/suite  
7471 TYLER BLVD.

City or town State or country ZIP + 4  
MENTOR OH 44060

**D Employer identification number**  
23-7351568

**E Telephone number**  
(440) 975-9055

**F Accounting method:**  Cash  Accrual  
 Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**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)

**G Website:** ▶

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

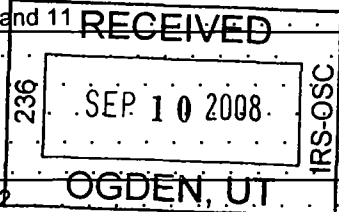
**K** Check here  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 93,436

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

<b>1</b> Contributions, gifts, grants, and similar amounts received:			
<b>a</b>	Contributions to donor advised funds	<b>1a</b>	38,936
<b>b</b>	Direct public support (not included on line 1a)	<b>1b</b>	0
<b>c</b>	Indirect public support (not included on line 1a)	<b>1c</b>	0
<b>d</b>	Government contributions (grants) (not included on line 1a)	<b>1d</b>	5,567
<b>e</b>	<b>Total</b> (add lines 1a through 1d) (cash \$ 0 noncash \$ 0)	<b>1e</b>	44,503
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	48,512
<b>3</b>	Membership dues and assessments	<b>3</b>	0
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>	421
<b>5</b>	Dividends and interest from securities	<b>5</b>	0
<b>6a</b>	Gross rents	<b>6a</b>	
<b>b</b>	Less: rental expenses	<b>6b</b>	
<b>c</b>	Net rental income or (loss). Subtract line 6b from line 6a	<b>6c</b>	0
<b>7</b>	Other investment income (describe )	<b>7</b>	0
<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities <b>8a</b>	0
<b>b</b>	Less: cost or other basis and sales expenses	<b>8b</b>	0
<b>c</b>	Gain or (loss) (attach schedule)	<b>8c</b>	0
<b>d</b>	Net gain or (loss). Combine line 8c, columns (A) and (B)	<b>8d</b>	0
<b>9</b>	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>		
<b>a</b>	Gross revenue (not including \$ 0 of contributions reported on line 1b)	<b>9a</b>	0
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>	0
<b>c</b>	Net income or (loss) from special events. Subtract line 9b from line 9a	<b>9c</b>	0
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>	0
<b>b</b>	Less: cost of goods sold	<b>10b</b>	0
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	<b>10c</b>	0
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>	0
<b>12</b>	<b>Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	<b>12</b>	93,436
<b>13</b> Program services (from line 44, column (B))		<b>13</b>	36,878
<b>14</b> Management and general (from line 44, column (C))		<b>14</b>	48,733
<b>15</b> Fundraising (from line 44, column (D))		<b>15</b>	16,428
<b>16</b> Payments to affiliates (attach schedule)		<b>16</b>	0
<b>17</b> <b>Total expenses.</b> Add lines 16 and 44, column (A)		<b>17</b>	102,039
<b>18</b> Excess or (deficit) for the year. Subtract line 17 from line 12		<b>18</b>	-8,603
<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))		<b>19</b>	22,042
<b>20</b> Other changes in net assets or fund balances (attach explanation)		<b>20</b>	0
<b>21</b> Net assets or fund balances at end of year. Combine lines 18, 19, and 20		<b>21</b>	13,439

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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
<b>22 a</b>	Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
<b>22 b</b>	Other grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
<b>23</b>	Specific assistance to individuals (attach schedule)	0	0		
<b>24</b>	Benefits paid to or for members (attach schedule)	0	0		
<b>25 a</b>	Compensation of current officers, directors, key employees, etc. listed in Part V-A	38,596	21,020	17,576	0
<b>b</b>	Compensation of former officers, directors, key employees, etc. listed in Part V-B	0	0	0	0
<b>c</b>	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
<b>26</b>	Salaries and wages of employees not included on lines 25a, b, and c	0			
<b>27</b>	Pension plan contributions not included on lines 25a, b, and c	0			
<b>28</b>	Employee benefits not included on lines 25a - 27	0			
<b>29</b>	Payroll taxes	3,117	1,697	1,420	
<b>30</b>	Professional fundraising fees				
<b>31</b>	Accounting fees	575		575	
<b>32</b>	Legal fees	1,000		1,000	
<b>33</b>	Supplies	844		844	
<b>34</b>	Telephone	2,396		2,396	
<b>35</b>	Postage and shipping	0			
<b>36</b>	Occupancy	14,832		14,832	
<b>37</b>	Equipment rental and maintenance	467		467	
<b>38</b>	Printing and publications	0			
<b>39</b>	Travel	0			
<b>40</b>	Conferences, conventions, and meetings	0			
<b>41</b>	Interest	0			
<b>42</b>	Depreciation, depletion, etc. (attach schedule)	438	0	438	0
<b>43</b>	Other expenses not covered above (itemize):				
<b>a</b>	See attached statement	39,774	14,161	9,185	16,428
<b>b</b>		0	0	0	0
<b>c</b>		0	0	0	0
<b>d</b>		0	0	0	0
<b>e</b>		0	0	0	0
<b>f</b>		0	0	0	0
<b>g</b>		0	0	0	0
<b>44</b>	<b>Total functional expenses.</b> Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	102,039	36,878	48,733	16,428

**Joint Costs.** Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 0, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_



**Part 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 . . . . .		45	
	46 Savings and temporary cash investments . . . . .	20,262	46	12,616
	47 a Accounts receivable . . . . .	47a	0	
	b Less: allowance for doubtful accounts . . . . .	47b	0	47c 0
	48 a Pledges receivable . . . . .	48a	0	
	b Less: allowance for doubtful accounts . . . . .	48b	0	48c 0
	49 Grants receivable . . . . .			49
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .		0	50a 0
	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
	51 a Other notes and loans receivable (attach schedule) . . . . .	51a	0	
	b Less: allowance for doubtful accounts . . . . .	51b	0	51c 0
	52 Inventories for sale or use . . . . .			52
	53 Prepaid expenses and deferred charges . . . . .			53
	54 a Investments—publicly-traded securities. . . . .	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54a 0
	b Investments—other securities (attach schedule). . . . .	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54b 0
	55 a Investments—land, buildings, and equipment: basis . . . . .	55a	0	
	b Less: accumulated depreciation (attach schedule) . . . . .	55b	0	55c 1,352
	56 Investments—other (attach schedule) . . . . .		0	56 0
	57 a Land, buildings, and equipment: basis . . . . .	57a	0	
b Less: accumulated depreciation (attach schedule) . . . . .	57b	0	57c 0	
58 Other assets, including program-related investments (describe <input checked="" type="checkbox"/> DEPOSITS . . . . .)		1,000	58 1,000	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58 . . . . .		23,051	59 14,968	
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) . . . . .		0	63 0
	64 a Tax-exempt bond liabilities (attach schedule) . . . . .		0	64a 0
	b Mortgages and other notes payable (attach schedule) . . . . .		0	64b 0
	65 Other liabilities (describe <input checked="" type="checkbox"/> PAYROLL TAX LIABILITIES . . . . .)		1,009	65 1,529
66 <b>Total liabilities.</b> Add lines 60 through 65 . . . . .		1,009	66 1,529	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>			
	67 Unrestricted . . . . .	15,700	67	6,776
	68 Temporarily restricted . . . . .	6,342	68	6,663
	69 Permanently restricted . . . . .		69	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.</b>			
	70 Capital stock, trust principal, or current funds . . . . .		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71	
	72 Retained earnings, endowment, accumulated income, or other funds . . . . .		72	
	73 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21) . . . . .		22,042	73 13,439
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73. . . . .		23,051	74 14,968

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

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	
<b>b</b>	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	<b>b1</b>		
2	Donated services and use of facilities	<b>b2</b>		
3	Recoveries of prior year grants	<b>b3</b>		
4	Other (specify):	<b>b4</b>		0
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	0
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	0
<b>d</b>	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>		0
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	0
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b>		<b>e</b>	0

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

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	
<b>b</b>	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	<b>b1</b>		
2	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
3	Losses reported on Part I, line 20	<b>b3</b>		
4	Other (specify):	<b>b4</b>		0
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	0
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	0
<b>d</b>	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>		0
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	0
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines <b>c</b> and <b>d</b>		<b>e</b>	0

**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
Name LINDA CONNELL Str 7983 BELGLO LN City MENTOR ST OH ZIP 44060	Title EXEC DIR Hr/WK	25,635	0	0
Name DIANE LUCCARIL Str 9031 CEDAR RD City CHESTERLAND ST OH ZIP 44060	Title ASST TO DIR Hr/WK	12,962	0	0
Name JAMES HICKEY Str 8190 CONCORD DR City MENTOR ST OH ZIP 44060	Title PRESIDENT Hr/WK	0	0	0
Name SUSIE CATANIA Str 1550 BRIARWOOD L City PAINESVILLE ST OH ZIP 44077	Title V PRESIDENT Hr/WK	0	0	0
Name JEANNIE JECKER Str 4042 N BARCLAY DR City CATAWBA ST OH ZIP 43452	Title SECRETARY Hr/WK	0	0	0
Name ED VITOLANO Str 7986 MELORIA LN City MENTOR ST OH ZIP 44060	Title TREASURER Hr/WK	0	0	0
Name RICH LUCARELLI Str 9031 CEDAR RD City CHESTERLAND ST OH ZIP 44026	Title DIRECTOR Hr/WK	0	0	0
Name JUDY MORAN Str 336 E 329 ST City WILLOWICK ST OH ZIP 44095	Title DIRECTOR Hr/WK	0	0	0
Name STEVE PATT Str 37317 PARK AVENU City WILLOUHGBY ST OH ZIP 44094	Title DIRECTOR Hr/WK	0	0	0
Name AMY SABATH Str 7085 VILLAGE DR City CONCORD ST OH ZIP 44077	Title DIRECTOR Hr/WK	0	0	0

<b>Part V-A</b>	<b>Current Officers, Directors, Trustees, and Key Employees</b> <i>(continued)</i>	Yes	No
<b>75 a</b>	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . . . ▶		
<b>b</b>	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) . . . . .	<b>75b</b>	X
<b>c</b>	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." . . . . . ▶ If "Yes," attach a statement that includes the information described in the instructions.	<b>75c</b>	X
<b>d</b>	Does the organization have a written conflict of interest policy? . . . . .	<b>75d</b>	X

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions )

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				
Name <u>N/A</u> Str _____ City _____ ST _____ ZIP _____				

<b>Part VI</b>	<b>Other Information</b> <i>(See the instructions.)</i>	Yes	No
<b>76</b>	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change . . . . .	<b>76</b>	X
<b>77</b>	Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes.	<b>77</b>	X
<b>78 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	<b>78a</b>	X
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>78b</b>	N/A
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .	<b>79</b>	X
<b>80 a</b>	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . . . .	<b>80a</b>	X
<b>b</b>	If "Yes," enter the name of the organization ▶ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81 a</b>	Enter direct and indirect political expenditures. (See line 81 instructions.) . . . . . <span style="float: right;"><b>81a</b></span>		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>81b</b>	X

Part VI Other Information (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 82a through 91b regarding donated services, compliance, contributions, dues, lobbying, and foreign accounts.

**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  X  
 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** N/A

**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 FUNDRAISING EVENTS					48,512
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					421
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					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	48,933
105 Total (add line 104, columns (B), (D), and (E))					48,933

**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	EVENT REVENUE IS USED FOR MEDICAL AND NON-MEDICAL NEEDS OF PREGNANT CLIENTS AS WELL AS NECESSARY OPERATING EXPENSES TO MAINTAIN AN ORGANIZATION OF VOLUNTEERS OFFERING SUPPORT TO ALL KINDS OF CLIENTS IN NEED.

**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
	%		0	0
	%		0	0
	%		0	0
	%		0	0

**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
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
<b>Totals</b>				0

**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
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
<b>Totals</b>				0

**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
	X

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: Linda M. Connelly Date: 8-28-08

Type or print name and title: LINDA M. CONNELLY EXECUTIVE DIRECTOR

**Paid Preparer's Use Only**

Preparer's signature: Marc Greenwald CPA Date: 8/27/2008 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Marc S. Greenwald & Co. CPA, Inc. 25200 Chagrin Blvd. Suite 106, Beachwood, OH 44122 Preparer's SSN or PTIN (See Gen Inst X): P00103473

EIN: 34-1853183 Phone no: 216-360-4640

**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

**Supplementary Information—(See separate instructions.)**

OMB No 1545-0047

**2007**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization  
**BIRTHRIGHT LAKE, INC.**

Employer identification number  
**23-7351568**

**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 ▶ **0**

**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 ▶ **0**

**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 ▶ **0**

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 i of Part VI-B.)

1

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? 2a X

b Lending of money or other extension of credit? 2b X

c Furnishing of goods, services, or facilities? 2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PT V, FORM 99 2d X

e Transfer of any part of its income or assets? 2e X

3 a 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

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

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 X

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

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

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

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

d Enter the total number of donor advised funds owned at the end of the tax year NONE

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-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.)	83,258	79,231	67,813	50,404	280,706	
16 Membership fees received					0	
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					0	
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					0	
19 Net income from unrelated business activities not included in line 18					0	
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0	
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					0	
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0	
23 Total of lines 15 through 22	83,258	79,231	67,813	50,404	280,706	
24 Line 23 minus line 17	83,258	79,231	67,813	50,404	280,706	
25 Enter 1% of line 23	833	792	678	504		
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a	0
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	0
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d	0
e Public support (line 26c minus line 26d total)					26e	0
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f	0.00%
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 _____ 280,706 16 _____ 17 _____ 20 _____ 21 _____					27c	280,706
d Add: Line 27a total _____ and line 27b total _____					27d	0
e Public support (line 27c total minus line 27d total)					27e	280,706
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f	280,706
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g	100.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h	0.00%
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.						

**Part V Private School Questionnaire** (See page 9 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe; if "No," please explain (If you need more space, attach a separate statement ) ----- ----- -----		
32	Does the organization maintain the following.		
a	Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
d	Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .  If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement ) ----- -----		
33	Does the organization discriminate by race in any way with respect to.		
a	Students' rights or privileges? . . . . .		
b	Admissions policies? . . . . .		
c	Employment of faculty or administrative staff? . . . . .		
d	Scholarships or other financial assistance? . . . . .		
e	Educational policies? . . . . .		
f	Use of facilities? . . . . .		
g	Athletic programs? . . . . .		
h	Other extracurricular activities? . . . . .  If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
34 a	Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		
b	Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 11 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a**  if the organization belongs to an affiliated group. Check **b**  if you checked "a" and "limited control" provisions apply.

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for all electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)			
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)			
<b>38</b> Total lobbying expenditures (add lines 36 and 37)		0	0
<b>39</b> Other exempt purpose expenditures			
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)		0	0
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table—			
<b>If the amount on line 40 is—</b>	<b>The lobbying nontaxable amount is—</b>		
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	<b>41</b>	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)		0	0
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36		0	0
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38		0	0

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
<b>45</b> Lobbying nontaxable amount					0
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0
<b>47</b> Total lobbying expenditures					0
<b>48</b> Grassroots nontaxable amount					0
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0
<b>50</b> Grassroots lobbying expenditures					0

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
<b>a</b> Volunteers		X	
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
<b>c</b> Media advertisements		X	
<b>d</b> Mailings to members, legislators, or the public		X	
<b>e</b> Publications, or published or broadcast statements		X	
<b>f</b> Grants to other organizations for lobbying purposes		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body		X	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
<b>i</b> Total lobbying expenditures (Add lines c through h.)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.



# Depreciation and Amortization

## (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service

OMB No 1545-0172

# 2007

Attachment  
Sequence No **67**

▶ See separate instructions.      ▶ Attach to your tax return.

Name(s) shown on return <b>BIRTHRIGHT LAKE, INC.</b>	Business or activity to which this form relates <b>990</b>	Identifying number <b>23-7351568</b>
---	---	---

### Part I Election To Expense Certain Property Under Section 179

*Note: If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount. See the instructions for a higher limit for certain businesses . . . . .	1	125,000
2 Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3 Threshold cost of section 179 property before reduction in limitation . . . . .	3	500,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	5	125,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost		
6				
7 Listed property. Enter the amount from line 29 . . . . .			7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .			8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .			9	0
10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562. . . . .			10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .			11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .			12	0
13 Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 . . . . .			13	0

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V.*

### Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions) . . . . .	14	
15 Property subject to section 168(f)(1) election . . . . .	15	
16 Other depreciation (including ACRS) . . . . .	16	

### Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

#### Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2007 . . . . .	17	438
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/>		

#### Section B - Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

#### Section C - Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

### Part IV Summary (see instructions)

21 Listed property. Enter amount from line 28 . . . . .	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. . . . .	22	438
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	23	

For Paperwork Reduction Act Notice, see separate instructions.

# Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*

<b>Type or print</b>	Name of Exempt Organization <b>BIRTHRIGHT LAKE, INC.</b>	Employer identification number <b>23-7351568</b>
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. <b>7471 TYLER BLVD.</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>MENTOR OH 44060</b>	

**Check type of return to be filed (file a separate application for each return):**

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- The books are in the care of ▶ See attached worksheet

Telephone No. ▶ 440-975-9055 FAX No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box  . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15/2008, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year 2007 or  
 ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**2** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3 a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	
<b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	
<b>c Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**Part II, Line 43 (990) - Other Expenses**

39,774

14,161

9,185

16,428

Description		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	FUND RAISING EXPENSES	16,428			16,428
2	CLIENT NEEDS-MEDICAL & NON-MEDICAL	4,091	4,091		
3	FORMULA PURCHASES	10,070	10,070		
4	UTILITIES AND MISC	5,433		5,433	
5	DUES, LICENSES AND ASSOCIATIONS	250		250	
6	INSURANCE	1,319		1,319	
7	NEWLETTER EXPENSES	2,133		2,133	
8	TAXES-OTHER	50		50	
9					
10		0			
11		0			
12		0			
13		0			
14		0			
15		0			
16		0			
17		0			
18		0			
19		0			
20		0			

**Part IV, Line 58 (990) - Other Assets**

		1,000	1,000
Description		Beginning	End
1	DEPOSITS	1,000	1,000
2			
3			
4			
5			
6			
7			
8			
9			
10			

**Part IV, Line 65 (990) - Other Liabilities**

1,009

1,529

Description		Beginning	End
1	PAYROLL TAX LIABILITIES	1,009	1,529
2			
3			
4			
5			
6			
7			
8			
9			
10			

