

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)

2011

Open to Public
InspectionDepartment 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 2011 calendar year, or tax year beginning, 2011, and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C San Francisco Bay Bird Observatory 524 Valley Way Milpitas, CA 95035		D Employer Identification Number 94-2788588
			E Telephone number 408-946-6548
			G Gross receipts \$ 546,016.
	F Name and address of principal officer: Jill Demers Same As C Above		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) ☐ 501(c) () ▶ (insert no.) ☐ 4947(a)(1) or ☐ 527		J Website: ▶ www.sfbbo.org	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of Formation: 1981 M State of legal domicile: CA	

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The San Francisco Bay Bird Observatory uses science to conserve birds and habitats. Our avian monitoring and habitat restoration activities provide critical data that we use to educate land managers and the public, and contribute to informed conservation decisions.</u>		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	6
	4	Number of independent voting members of the governing body (Part VI, line 1b)	5
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	18
	6	Total number of volunteers (estimate if necessary)	108
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 225,236. Current Year: 447,183.
	9	Program service revenue (Part VIII, line 2g)	171,486. 93,736.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	729. 111.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,289. 3,190.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	400,740. 544,220.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14		Benefits paid to or for members (Part IX, column (A), line 4)	
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	350,170. 376,438.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	1,172.
16b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 95,747.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	150,278. 199,595.
Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	500,448. 577,205.
	19	Revenue less expenses. Subtract line 18 from line 12	-99,708. -32,985.
	20	Total assets (Part X, line 16)	Beginning of Current Year: 238,003. End of Year: 284,778.
	21	Total liabilities (Part X, line 26)	30,402. 110,217.
22	Net assets or fund balances. Subtract line 21 from line 20	207,601. 174,561.	

Part II Signature Block

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

Sign Here	Signature of officer _____		Date _____
	Type or print name and title _____		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature <u>Crosby & Kaneda</u>	Date <u>6/22/12</u>
	Firm's name ▶ Crosby & Kaneda, CPAs	Check ☐ if self-employed	PTIN _____
	Firm's address ▶ 1611 Telegraph Ave Ste 318 Oakland, CA 94612-2151	Firm's EIN ▶ N/A	
	Phone no. (510) 835-2727		

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the 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.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

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.

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number, see instructions
File by the due date for filing your return. See instructions	San Francisco Bay Bird Observatory	Employer identification number (EIN) or ☒ 94-2788588
	524 Valley Way	Social security number (SSN) ☐
	Milpitas, CA 95035	

Enter the Return code for the return that this application is for (file a separate application for each return) ☐ **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of. ► Jill Demers

Telephone No. ► 408-946-6548

FAX No. ► 408-946-9279

- 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 is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 12, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- ☒ calendar year 20 11 or
- ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

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

BAA For Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev 1-2012)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III. ☒ **X**

- 1 Briefly describe the organization's mission:

The conservation of birds and their habitats through science and outreach.

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- See Schedule O
- ☒
- X**
- 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
- ☒
- X**
- No

If 'Yes,' describe these changes on Schedule O.

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$
- 135,960.
- including grants of \$
-
-) (Revenue \$
-
-)

The Habitats Program is a science-based restoration program focused on sustainable restoration of tidal marsh-upland transitional zone habitats. Habitat restoration benefits endangered tidal marsh birds and mammals that rely on these habitats as high-tide refugia. Ecologists use science to find innovative solutions to restoration and work with land managers to integrate tidal marsh-upland transitional zone methods into larger restoration projects.

- 4b (Code:
-
-) (Expenses \$
- 92,495.
- including grants of \$
-
-) (Revenue \$
- 31,976.
-)

The Waterbird Monitoring Program collects crucial data on the population ecology of San Francisco Bay Area waterbirds. Program biologists, along with 64 volunteers, monitor waterbird colonies, collect data on waterbird distribution, and document disease outbreaks. These data are especially effective in tracking trends in our local bird populations and helping to guide wetland restoration in the Bay Area.

- 4c (Code:
-
-) (Expenses \$
- 80,789.
- including grants of \$
-
-) (Revenue \$
- 32,229.
-)

The Snowy Plover Recovery Project works towards the recovery of the federally threatened Western Snowy Plover. Biologists monitor Snowy Plover populations by surveying the salt ponds of the San Francisco Bay where the birds breed. Program biologists work closely with local land managers and restoration projects to implement management practices to help increase the Snowy Plover population in the Bay.

- 4d Other program services. (Describe in Schedule O.)
- See Schedule O

(Expenses \$ 124,758. including grants of \$) (Revenue \$ 29,531.)

- 4e Total program service expenses
- ▶ 434,002.

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	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
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	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I	6	X
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	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8	X
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	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV	14b	X
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, Parts II and IV	15	X
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, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III	19	X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
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, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
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? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
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>		X
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>		X
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>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2011)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V. ☐

	1a	1b	2a	2b	3a	3b	4a	5a	5b	5c	6a	6b	7a	7b	7c	7d	7e	7f	7g	7h	8	9a	9b	10a	10b	11a	11b	12a	12b	13a	13b	13c	14a	14b
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	2																																	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		0																																
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?																																		
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.			18																															
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)																																		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?																																		
b 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)?																																		
b If 'Yes,' enter the name of the foreign country: See instructions for 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?																																		
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?																																		
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?																																		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?																																		
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?																																		
7 Organizations that may receive deductible contributions under section 170(c).																																		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?																																		
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?																																		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?																																		
d If 'Yes,' indicate the number of Forms 8282 filed during the year.																																		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?																																		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?																																		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?																																		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?																																		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?																																		
9 Sponsoring organizations maintaining donor advised funds.																																		
a Did the organization make any taxable distributions under section 4966?																																		
b Did the organization make a distribution to a donor, donor advisor, or related person?																																		
10 Section 501(c)(7) organizations. Enter:																																		
a Initiation fees and capital contributions included on Part VIII, line 12.																																		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.																																		
11 Section 501(c)(12) organizations. Enter:																																		
a Gross income from members or shareholders.																																		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)																																		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?																																		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.																																		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.																																		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.																																		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.																																		
c Enter the amount of reserves on hand.																																		
14a Did the organization receive any payments for indoor tanning services during the tax year?																																		
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.																																		

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response to any question in this Part VI. ☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	6	
1b Enter the number of voting members included in line 1a, above, who are independent.	5	
2 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?		X
3 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?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? <i>See Sch. O</i>	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders? <i>See Schedule O</i>	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? <i>See Schedule O</i>	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? <i>See Sch. O</i>	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 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.		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. <i>See Schedule O</i>		
12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. <i>See Schedule O</i>	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. <i>See Schedule O</i>	X	
b Other officers of key employees of the organization. <i>See Schedule O</i>	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (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 during the tax year. *See Schedule O*

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ Jill Demers 524 Valley Way Milpitas CA 95035 408-946-6548

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>Jill Demers</u> Executive Dir.	42	X		X				61,000.	0.	4,172.
(2) <u>Troy Rahmig</u> Board Chair	4	X		X				0.	0.	0.
(3) <u>Patricia Rouzer</u> Past Chair	2	X		X				0.	0.	0.
(4) <u>Shannon McMahon</u> Secretary	2	X		X				0.	0.	0.
(5) <u>Dale Wannen</u> Past Treasurer	2	X		X				0.	0.	0.
(6) <u>Brian Fulfrost</u> Director	2	X						0.	0.	0.
(7) <u>Thomas Stewart</u> Director	2	X						0.	0.	0.
(8) <u>Ed Temple</u> Director	2	X						0.	0.	0.
(9) _____										
(10) _____										
(11) _____										
(12) _____										
(13) _____										
(14) _____										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) _____										
(16) _____										
(17) _____										
(18) _____										
(19) _____										
(20) _____										
(21) _____										
(22) _____										
(23) _____										
(24) _____										
(25) _____										
1 b Sub-total								61,000.	0.	4,172.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								61,000.	0.	4,172.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 0

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual

4		X
----------	--	---

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

5		X
----------	--	---

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 0

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	b Membership dues	1b 28,760.				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 322,533.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 95,890.				
	g Noncash contributions included in lns 1a-1f: \$	6,520.				
	h Total. Add lines 1a-1f.>		447,183.			
PROGRAM SERVICE REVENUE	2a <u>Program fees</u>	Business Code	93,736.	93,736.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f.>		93,736.			
	OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		134.		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real (ii) Personal				
b Less: rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)			-23.	-23.		
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18.		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19.		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		a				
b Less: cost of goods sold		b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a <u>Miscellaneous</u>		3,190.			3,190.	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d.>		3,190.				
12 Total revenue. See instructions.>		544,220.	93,713.	0.	3,324.	

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).

Check if Schedule O contains a response to any question in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	65,172.	49,342.	5,839.	9,991.
6 Compensation 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.
7 Other salaries and wages	265,942.	205,250.	21,183.	39,509.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	14,395.	9,448.	116.	4,831.
10 Payroll taxes	30,929.	23,619.	2,947.	4,363.
11 Fees for services (non-employees):				
a Management				
b Legal	65.		65.	
c Accounting	7,482.		7,482.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	1,172.			1,172.
f Investment management fees				
g Other	63,542.	57,410.		6,132.
12 Advertising and promotion				
13 Office expenses	68,963.	47,537.	4,218.	17,208.
14 Information technology	7,159.	5,065.	600.	1,494.
15 Royalties				
16 Occupancy	8,809.	6,967.	614.	1,228.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	25,521.	19,484.	1,334.	4,703.
19 Conferences, conventions, and meetings	1,782.	1,194.	76.	512.
20 Interest	593.	449.	53.	91.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	7,812.	6,581.	454.	777.
23 Insurance	2,054.		2,054.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Miscellaneous</u>	4,931.	1,318.	110.	3,503.
b <u>Dues, licenses, service fees</u>	882.	338.	311.	233.
c _____				
d _____				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	577,205.	434,002.	47,456.	95,747.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☒ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	49,097.	1	45,434.
	2 Savings and temporary cash investments	107,553.	2	27,566.
	3 Pledges and grants receivable, net	175.	3	170,970.
	4 Accounts receivable, net	49,942.	4	14,821.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	10,781.	9	10,962.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 73,163.		
	b Less: accumulated depreciation	10b 59,488.	10c	13,675.
	11 Investments — publicly traded securities	18,604.	11	
	12 Investments — other securities. See Part IV, line 11	1,851.	12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	1,350.
16 Total assets. Add lines 1 through 15 (must equal line 34)	238,003.	16	284,778.	
LIABILITIES	17 Accounts payable and accrued expenses	30,402.	17	110,217.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial 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 to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	30,402.	26	110,217.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	206,998.	27	153,713.
	28 Temporarily restricted net assets	603.	28	20,848.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	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		32	
	33 Total net assets or fund balances	207,601.	33	174,561.
	34 Total liabilities and net assets/fund balances	238,003.	34	284,778.

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Form 990 (2011)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI. ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	544,220.
2	Total expenses (must equal Part IX, column (A), line 25)	2	577,205.
3	Revenue less expenses. Subtract line 2 from line 1	3	-32,985.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	207,601.
5	Other changes in net assets or fund balances (explain in Schedule O) <i>See Schedule O</i>	5	-55.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	174,561.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII. ☐

- 1 Accounting method used to prepare the Form 990:
- ☐
- Cash
- ☒
- Accrual
- ☐
- Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?

- b Were the organization's financial statements audited by an independent accountant?

- c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

- d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

- 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?

- b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a	X	
2b		X
2c	X	
3a		X
3b		

BAA

Form 990 (2011)

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No. 1545-0047

2011**Open to Public Inspection**

Name of the organization

San Francisco Bay Bird Observatory

Employer identification number

94-2788588

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. 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)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 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?

- (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? **11 g (i)**
- (ii) A family member of a person described in (i) above? **11 g (ii)**
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? **11 g (iii)**

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organization(s).

(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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2011

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc (see instructions)					12	
13 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

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test – 2011. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ ☐		
b 33-1/3% support test – 2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ ☐		
17a 10%-facts-and-circumstances test – 2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ ☐		
b 10%-facts-and-circumstances test – 2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ ☐		

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Schedule A (Form 990 or 990-EZ) 2011

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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	169,923.	317,663.	224,470.	225,236.	447,183.	1,384,475.
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	326,483.	368,615.	13,702.	171,486.	93,736.	974,022.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.	10,984.		11,928.	3,289.	3,167.	29,368.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	507,390.	686,278.	250,100.	400,011.	544,086.	2,387,865.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	1,705.	5,188.	9,563.	11,108.	3,795.	31,359.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	1,705.	5,188.	9,563.	11,108.	3,795.	31,359.
8 Public support. (Subtract line 7c from line 6.)						2,356,506.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6.	507,390.	686,278.	250,100.	400,011.	544,086.	2,387,865.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	5,990.	4,907.	1,662.	729.	134.	13,422.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	5,990.	4,907.	1,662.	729.	134.	13,422.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 Total support. (Add lines 9, 10c, 11, and 12.)	513,380.	691,185.	251,762.	400,740.	544,220.	2,401,287.
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 2011 (line 8, column (f) divided by line 13, column (f)).	15	98.14 %
16 Public support percentage from 2010 Schedule A, Part III, line 15.	16	98.37 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)).	17	0.56 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17.	18	0.69 %

19a 33-1/3% support tests – 2011. 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 – 2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

PUBLIC DISCLOSURE COPY

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF**

OMB No. 1545-0047

2011

Name of the organization

Employer identification number

San Francisco Bay Bird Observatory

94-2788588

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- ☒ 501(c)(3) (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ► \$ _____

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Name of organization

Employer identification number

San Francisco Bay Bird Observatory

94-2788588

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 103,962.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
2		\$ 16,368.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
3		\$ 21,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
4		\$ 20,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
5		\$ 9,458.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
6		\$ 163,449.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

San Francisco Bay Bird Observatory

94-2788588

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

BAA

Name of organization

San Francisco Bay Bird Observatory

Employer identification number

94-2788588

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete cols (a) through (e) and the following line entry.

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ N/A

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

BAA

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

- ▶ Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2011**Open to Public
Inspection**

Employer identification number

San Francisco Bay Bird Observatory

94-2788588

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate contributions to (during year).....		
3 Aggregate grants from (during year).....		
4 Aggregate value at end of year.....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?.....	☐ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.....	☐ Yes	☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2a
b Total acreage restricted by conservation easements.....	2b
c Number of conservation easements on a certified historic structure included in (a).....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1..... ▶ \$ _____

(ii) Assets included in Form 990, Part X..... ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1..... ▶ \$ _____

b Assets included in Form 990, Part X..... ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a ☐ Public exhibition d ☐ Loan or exchange programs
- b ☐ Scholarly research e ☐ Other _____
- c ☐ Preservation for future generations
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

- 2 a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No
- b If 'Yes,' explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Temporarily restricted endowment ▶ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations.....

(ii) related organizations.....

- b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?.....

	Yes	No
3a(i)		
3a(ii)		
3b		

- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land.....				
b Buildings.....				
c Leasehold improvements.....				
d Equipment.....		73,163.	59,488.	13,675.
e Other.....				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).).....				13,675.

BAA

Schedule D (Form 990) 2011

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.) ▶		

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶	

2 FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). **See Part XIV**

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

N/A

1	Total revenue (Form 990, Part VIII, column (A), line 12)	
2	Total expenses (Form 990, Part IX, column (A), line 25)	
3	Excess or (deficit) for the year. Subtract line 2 from line 1	
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV.)	
9	Total adjustments (net). Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

N/A

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

N/A

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X - FIN 48 Footnote

The Internal Revenue Service and the California Franchise Tax Board have determined that the Foundation is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3) and the California Revenue and Taxation Code Section 23701(d). The Organization has evaluated its current tax positions and has concluded that as of December 31, 2011, the Organization does not have any significant uncertain tax positions for which a reserve would be necessary.

Part XIV Supplemental Information (continued)

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2011

**Open to Public
Inspection**

San Francisco Bay Bird Observatory

Employer identification number

94-2788588

Form 990, Part III, Line 2 - New Services

The Habitats Program, a science-based restoration program focused on sustainable
restoration of tidal marsh-upland transitional zone habitats, is a new program in
FY2011.

Form 990, Part III, Line 4d - Other Program Services Description

At our research station, the Coyote Creek Field Station, we use the science of bird
banding to track avian response to climate change and document long-term demographic
trends that are imperative to conserving and restoring riparian habitats. Our
Outreach Program connects people with our mission to achieve a greater understanding
of avian conservation and science in their community. We also participate in
region-wide efforts to compile long-term datasets to guide restoration and
conservation planning efforts and conduct monitoring projects to assess the effect
of prescribed burns on grassland bird communities.

Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents

Bylaws were revised by membership vote on October 23, 2011.

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

SFBBO has one class of Members. Any person is eligible for membership and admitted
as a Member on approval of the membership application by the Board and on timely
payment of such dues and fees fixed by the Board.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

Members have the right to vote on the election and the removal of directors. Members
also have the right to vote on the disposition of all or substantially all of
SFBBO's assets, any merger and its principal terms and any amendment of those terms,

Name of the organization

Employer identification number

San Francisco Bay Bird Observatory

94-2788588

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body (continued)

any election to dissolve SFBBO, and certain amendments of SFBBO's Articles of Incorporation or Bylaws.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

Members have the right to vote on the election and the removal of directors. Members also have the right to vote on the disposition of all or substantially all of SFBBO's assets, any merger and its principal terms and any amendment of those terms, any election to dissolve SFBBO, and certain amendments of SFBBO's Articles of Incorporation or Bylaws.

Form 990, Part VI, Line 11b - Form 990 Review Process

A copy of Form 990 was provided to each voting member of the board prior to filing it with the IRS. The Finance Committee must approve the Form 990 prior to filling.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The Board Chair annually distributes an annual disclosure questionnaire and ensures that all officers complete the questionnaire. All officers are required to promptly disclose any affiliations that constitute or could result in a conflict of interest in connection with any transaction under consideration by SFBBO and all affiliations to other participants in the decision-making process whenever there is any doubt about whether disclosure is required. With regard to an employee, the Executive Director will determine whether a conflict of interest exists, and decide the appropriate response by SFBBO. With regard to an officer or director, the Board may approve a decision or transaction that involves an actual or apparent conflict of interest in accordance with the conflict of interest policy.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process for CEO, Exec. Dir., or Top Mgtment

The Board reviews the compensation of the Executive Director, including direct and indirect remuneration, benefits, and gifts or favors that are not insubstantial, when the individual is hired, when the individual's term of employment is extended

Name of the organization

San Francisco Bay Bird Observatory

Employer identification number

94-2788588

Form 990, Part VI, Line 15a - Compensation Review & Approval Process for CEO, Exec. Dir., or Top Mgtment (continued

or renewed, or when the individual's compensation is modified, unless the modification extends to all SFBBO's employees. The compensation arrangement must be approved, by the Board before SFBBO makes any payments. The Board considers comparability data that demonstrate the fair market value of the compensation in question. The Board documents how it reached its decisions, including the data on which it relied. The Board approves the compensation of Covered Individuals only if the compensation is just and reasonable.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

The Board reviews the compensation of key employees, including direct and indirect remuneration, benefits, and gifts or favors that are not insubstantial, when the individual is hired, when the individual's term of employment is extended or renewed, or when the individual's compensation is modified, unless the modification extends to all SFBBO's employees. The compensation arrangement must be approved, by the Board before SFBBO makes any payments. The Board considers comparability data that demonstrate the fair market value of the compensation in question. The Board documents how it reached its decisions, including the data on which it relied. The Board approves the compensation of Covered Individuals only if the compensation is just and reasonable.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

These documents are available on our website (www.sfbbo.org/about/financials.php).

2011

Schedule O - Supplemental Information

Page 2

Client SFBBO

San Francisco Bay Bird Observatory

94-2788588

6/22/12

12:26PM

Form 990, Part XI, Line 5

Other Changes in Net Assets or Fund Balances

Net Unrealized Gains or Losses on Investments.....	\$	-55.
Total	\$	<u>-55.</u>

Request For 45R Credit Only
Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0687

2011

Open to Public Inspection for
501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

For calendar year 2011 or other tax year beginning _____, 2011,
 and ending _____, _____

▶ See separate instructions.

A ☐ Check box if address changed B Exempt under section ☒ 501(c)(3) ☐ 220(e) ☐ 408(e) ☐ 408A ☐ 530(a) ☐ 529(a)	Print or Type	(☐ Check box if name changed and see instructions.) San Francisco Bay Bird Observatory 524 Valley Way Milpitas, CA 95035	D Employer identification number (Employees' trust, see instructions.) 94-2788588 E Unrelated business activity codes (See instructions.)
C Book value of all assets at end of year 284,778.		F Group exemption number (See instructions.) ▶ _____ G Check organization type. ☐ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust	

H Describe the organization's primary unrelated business activity.
▶

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ☐ Yes ☐ No
 If 'Yes,' enter the name and identifying number of the parent corporation. . . ▶

J The books are in care of. ▶ **Jill Demers**Telephone number ▶ **408-946-6548**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances c Balance ▶	1 c			
2 Cost of goods sold (Schedule A, line 7)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Schedule D)	4 a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4 b			
c Capital loss deduction for trusts	4 c			
5 Income (loss) from partnerships and S corporations (attach statement)	5			
6 Rent income (Schedule C)	6			
7 Unrelated debt-financed income (Schedule E)	7			
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Sch G)	9			
10 Exploited exempt activity income (Schedule I)	10			
11 Advertising income (Schedule J)	11			
12 Other income (See instructions; attach schedule.)	12			
13 Total. Combine lines 3 through 12.	13	0.	0.	0.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	
20 Charitable contributions (See instructions for limitation rules.)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22 a	22 b
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule)	28	
29 Total deductions. Add lines 14 through 28	29	
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13.	30	
31 Net operating loss deduction (limited to the amount on line 30)	31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30.	32	
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	33	
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32.	34	0.

Part III Tax Computation**35 Organizations Taxable as Corporations.** See instructions for tax computation.Controlled group members (sections 1561 and 1563) check here ☐. See instructions and:**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ (2) \$ (3) \$

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$

(2) Additional 3% tax (not more than \$100,000) \$

c Income tax on the amount on line 34

35 c

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)

36

37 Proxy tax. See instructions.

37

38 Alternative minimum tax.

38

39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies.

39

0.

Part IV Tax and Payments**40 a Foreign tax credit** (corporations attach Form 1118; trusts attach Form 1116).

40 a

b Other credits (see instructions).

40 b

c General business credit. Attach Form 3800 (see instructions).

40 c

d Credit for prior year minimum tax (attach Form 8801 or 8827).

40 d

e Total credits. Add lines 40a through 40d.

40 e

0.

41 Subtract line 40e from line 39.

41

0.

42 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866
☐ Other (attach schedule)

42

43 Total tax. Add lines 41 and 42.

43

0.

44 a Payments: A 2010 overpayment credited to 2011.

44 a

b 2011 estimated tax payments.

44 b

c Tax deposited with Form 8868.

44 c

d Foreign organizations: Tax paid or withheld at source (see instructions).

44 d

e Backup withholding (see instructions).

44 e

f Credit for small employer health insurance premiums (Attach Form 8941).

44 f

1,382.

g Other credits and payments:☐ Form 2439☐ Form 4136 ☐ Other

Total

44 g

45 Total payments. Add lines 44a through 44g.

45

1,382.

46 Estimated tax penalty (see instructions). Check if Form 2220 is attached.

46

47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed.

47

48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid.

48

1,382.

49 Enter the amount of line 48 you want: Credited to 2012 estimated tax

Refunded

49

1,382.

Part V Statements Regarding Certain Activities and Other Information (see instructions)**1** At any time during the 2011 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here.

Yes No

2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.

Yes No

3 Enter the amount of tax-exempt interest received or accrued during the tax year \$

Yes No

Schedule A — Cost of Goods Sold. Enter method of inventory valuation**1** Inventory at beginning of year.

1

2 Purchases.

2

3 Cost of labor.

3

4a Additional section 263A costs (attach schedule)

4a

b Other costs (attach sch)

4b

5 Total. Add lines 1 through 4b.

5

6 Inventory at end of year.

6

7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2.

7

8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?

Yes No

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if

PTIN

self-employed

Firm's name Crosby & Kaneda, CPAs

Firm's EIN N/A

Firm's address 1611 Telegraph Ave Ste 318

Oakland, CA 94612-2151

Phone no.

(510) 835-2727

Schedule C — Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)**1** Description of property

(1)
(2)
(3)
(4)

2 Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)..... ▶(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B)..... ▶**Schedule E — Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)					
(1)								
(2)								
(3)								
(4)								
(1)						%		
(2)						%		
(3)						%		
(4)						%		
Totals							Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8..... ▶								

Schedule F — Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations				6 Deductions directly connected with income in column 5
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income		
(1)						
(2)						
(3)						
(4)						

Nonexempt Controlled Organizations

7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Totals

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
Totals		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals		Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).			Enter here and on page 1, Part II, line 26.

Schedule J – Advertising Income (See instructions.)**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)).						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I						
Totals, Part II (lines 1-5)		Enter here and on page 1, Part I, line 11, column (A).	Enter here and on page 1, Part I, line 11, column (B).			Enter here and on page 1, Part II, line 27.

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Total. Enter here and on page 1, Part II, line 14			

Credit for Small Employer Health Insurance Premiums

► Information about Form 8941 and its instructions is available at www.irs.gov/form8941.
► Attach to your tax return.

2011Attachment
Sequence No. **63**

Name(s) shown on return

Identifying number

San Francisco Bay Bird Observatory**94-2788588**

1 Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions).....	1	18
2 Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12.....	2	7
3 Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12.....	3	42,000.
4 Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions).....	4	17,275.
5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions).....	5	17,963.
6 Enter the smaller of line 4 or line 5.....	6	17,275.
7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35).....	7	4,319.
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions.....	8	4,319.
9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions.....	9	1,382.
10 Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions).....	10	
11 Subtract line 10 from line 4. If zero or less, enter -0-.....	11	17,275.
12 Enter the smaller of line 9 or line 11.....	12	1,382.
13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions).....	13	5
14 Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13.....	14	4
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions).....	15	
16 Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h.....	16	1,382.
17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions).....	17	
18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h.....	18	
19 Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions).....	19	34,562.
20 Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f.....	20	1,382.

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8941** (2011)

2011

California Exempt Organization
Annual Information Return

199

Calendar Year 2011 or fiscal year beginning month		day	year	and ending month	day	year
Corporation/Organization Name						California corporation number
SAN FRANCISCO BAY BIRD OBSERVATORY						30203244
Address (suite, room, or PMB no.)						FEIN
524 VALLEY WAY						94-2788588
City				State	ZIP Code	
MILPITAS, CA 95035						

A First Return. ☐ Yes ☒ No B Amended Return. ☐ Yes ☒ No C IRC Section 4947(a)(1) trust. ☐ Yes ☒ No D Final Return. ☐ Yes ☒ No ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized Enter date: E Check accounting method: 1 ☐ Cash 2 ☒ Accrual 3 ☐ Other F Federal return filed? 1 ☐ 990T 2 ☐ 990 (PF) 3 ☐ Sch H (990) G Is this a group filing for the subordinates/affiliates? ☐ Yes ☒ No If 'Yes,' attach a roster. See instructions H Is this organization in a group exemption? ☐ Yes ☒ No If 'Yes,' What's the parent's name? I Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? ☒ Yes ☐ No If 'Yes,' explain, and attach copies of revised documents.	J If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? ☐ Yes ☒ No If 'Yes,' complete and attach form FTB 3509. K Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No If 'Yes,' enter gross receipts from nonmember sources. \$ L If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required ☒ M Is the organization a Limited Liability Company? ☐ Yes ☒ No N Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No O Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
---	--

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	98,833.
	2	Gross dues and assessments from members and affiliates	2	
	3	Gross contributions, gifts, grants, and similar amounts received SEE SCH B	3	447,183.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$25,000, see General Instruction B.	4	546,016.
	5	Cost of goods sold	5	
	6	Cost or other basis, and sales expenses of assets sold	6	1,796.
	7	Total costs. Add line 5 and line 6	7	1,796.
	8	Total gross income. Subtract line 7 from line 4	8	544,220.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	577,205.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-32,985.
Filing Fee	11	Filing fee \$10 or \$25. See General Instruction F	11	
	12	Total payments	12	
	13	Penalties and Interest. See General Instruction J	13	
	14	Use tax. See General Instruction K	14	
	15	Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result.	15	
Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title	Date	Telephone
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	Telephone
	Firm's name (or yours, if self-employed) and address			PTIN
				FEIN
				Telephone
May the FTB discuss this return with the preparer shown above? See instructions.				☒ Yes ☐ No

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1	
	2	Interest	•	2	134.
	3	Dividends	•	3	
	4	Gross rents	•	4	
	5	Gross royalties	•	5	
	6	Gross amount received from sale of assets (See instructions)	•	6	1,773.
	7	Other income. Attach schedule	•	7	96,926.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.	•	8	98,833.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	•	9	
	10	Disbursements to or for members	•	10	
Expenses and Disbursements	11	Compensation of officers, directors, and trustees. Attach schedule	•	11	65,172.
	12	Other salaries and wages	•	12	265,942.
	13	Interest	•	13	593.
	14	Taxes	•	14	30,929.
	15	Rents	•	15	8,809.
	16	Depreciation and depletion (See instructions)	•	16	7,812.
	17	Other Expenses and Disbursements. Attach schedule	•	17	197,948.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	•	18	577,205.

Schedule L Balance Sheets

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		156,650.	•	73,000.
2 Net accounts receivable		50,117.	•	185,791.
3 Net notes receivable			•	
4 Inventories			•	
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock		1,851.	•	
8 Mortgage loans			•	
9 Other investments Attach schedule			•	
10a Depreciable assets	70,467.		73,163.	
b Less accumulated depreciation	51,863.	18,604.	59,488.	13,675.
11 Land			•	
12 Other assets. Attach schedule STM. 4		10,781.	•	12,312.
13 Total assets		238,003.		284,778.
Liabilities and net worth				
14 Accounts payable		30,402.	•	110,217.
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable			•	
17 Mortgages payable			•	
18 Other liabilities. Attach schedule			•	
19 Capital stock or principle fund			•	174,561.
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		207,601.	•	
22 Total liabilities and net worth		238,003.		284,778.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000

1 Net income per books	•	-32,985.	7 Income recorded on books this year not included in this return. Attach schedule	•	
2 Federal income tax	•		8 Deductions in this return not charged against book income this year. Attach schedule	•	
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8	•	
4 Income not recorded on books this year. Attach schedule	•		10 Net income per return. Subtract line 9 from line 6	•	
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•				
6 Total	•				
Add line 1 through line 5		-32,985.			-32,985.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

PUBLIC DISCLOSURE COPY
Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF**

OMB No. 1545-0047

2011

Name of the organization

San Francisco Bay Bird Observatory

Employer identification number

94-2788588

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ► \$ _____

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2011)

Name of organization

Employer identification number

San Francisco Bay Bird Observatory

94-2788588

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 103,962.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
2		\$ 16,368.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
3		\$ 21,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
4		\$ 20,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
5		\$ 9,458.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
6		\$ 163,449.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Name of organization

San Francisco Bay Bird Observatory

Employer identification number

94-2788588

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

BAA

Name of organization

San Francisco Bay Bird Observatory

Employer identification number

94-2788588

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete cols (a) through (e) and the following line entry.

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ N/A

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

Client SFBBO

San Francisco Bay Bird Observatory

94-2788588

6/22/12

12:26PM

Statement 1
Form 199, Line I
Activities Not Reported to the Franchise Tax Board

Bylaws were revised by membership vote on October 23, 2011.

Statement 2
Form 199, Part II, Line 7
Other Income

Miscellaneous.....	\$	3,190.
Program Service Revenue.....		93,736.
Total	\$	<u>96,926.</u>

Statement 3
Form 199, Part II, Line 17
Other Expenses

Accounting Fees.....	\$	7,482.
Conferences, Conventions, and Meetings.....		1,782.
Dues, licenses, service fees.....		882.
Information Technology.....		7,159.
Insurance.....		2,054.
Legal Fees.....		65.
Miscellaneous.....		4,931.
Office Expenses.....		68,963.
Other Employee Benefit.....		14,395.
Other fees.....		63,542.
Professional Fundraising Fees.....		1,172.
Travel or Entertainment for Public Officials.....		25,521.
Total	\$	<u>197,948.</u>

Statement 4
Form 199, Schedule L, Line 12
Other Assets

Deposits.....		1,350.
Prepaid Expenses and Deferred Charges.....		10,962.
Total	\$	<u>12,312.</u>

2011

California Statements

Page 1

Client SFBBO

San Francisco Bay Bird Observatory

94-2788588

6/22/12

12:26PM

[illegible]

**AMENDED AND RESTATED BYLAWS
OF
SAN FRANCISCO BAY BIRD OBSERVATORY**

**ARTICLE I
NAME**

1.1 Name. The name of this corporation is San Francisco Bay Bird Observatory, Inc. ("SFBBO").

**ARTICLE II
PURPOSE**

2.1 Purposes. SFBBO has been organized for the purposes set forth in the Articles of Incorporation.

2.2 Limitations. SFBBO shall not take any action that is inconsistent with the Articles of Incorporation.

**ARTICLE III
OFFICE**

3.1 Principal Office. The principal office of SFBBO for the transaction of its business shall be located in Santa Clara County, California, or in such other place as may be specified by resolution of the Board (as defined in Section 6.1).

3.2 Other Offices. SFBBO may also have branch or subordinate offices at other places, within or without the State of California, as the Board may from time to time designate.

**ARTICLE IV
MEMBERSHIP**

4.1 Classes and Qualifications of Membership. SFBBO shall have one class of members (each, a "Member" and collectively, the "Members"). Any person shall be eligible for membership and admitted as a Member on approval of the membership application by the Board or any committee or person so authorized by the Board, and on timely payment of such dues and fees as the Board may fix from time to time. No person shall hold more than one membership.

4.2 Member Rights. Members shall have the right to vote on the election and, except as provided in Section 6.7, the removal of directors. Members also shall have the right to vote on:

- (i) the disposition of all or substantially all of SFBBO's assets;
- (ii) any merger and its principal terms and any amendment of those terms;
- (iii) any election to dissolve SFBBO;
- (iv) certain amendments of SFBBO's Articles of Incorporation or Bylaws (as provided in Section 13.1), and such other matters as set forth in these Bylaws and the California Nonprofit Public Benefit Corporation Law, as amended (the "Nonprofit Corporation Law").

Members also have inspection rights as set forth in Section 11.2. No Member shall claim to speak, or express him/herself in writing, on behalf of SFBBO without prior approval as provided by the Board.

(c) **Final Decision.** The Board, committee, or person so authorized shall decide whether the Member should be suspended, expelled, or sanctioned in some other way. This decision shall be final and the Member shall be promptly notified of this decision.

(d) **Refund of Dues.** The Board, committee, or person so authorized may determine whether any person whose membership has been terminated or suspended shall receive a refund of any dues, fees, or assessments already paid.

(e) **Challenges to Final Decision.** Any action challenging an expulsion, suspension, or termination of membership, including a claim alleging defective notice, must be commenced within one (1) year after the date of the expulsion, suspension, or termination.

4.9 Other Persons Associated with SFBBO. SFBBO may refer to persons associated with it as "members," even though such persons do not meet the qualifications for membership as set forth in Section 4.1, but no such reference shall constitute anyone a member within the meaning of Section 5056 of the Nonprofit Corporation Law.

ARTICLE V MEETINGS OF MEMBERSHIP

5.1 Place of Meeting. Meetings of the Members shall be held at any place designated by the Board. The Board may authorize Members who are not present in person to participate by conference telephone or electronic video communication.

5.2 Annual Meeting. SFBBO shall hold an annual meeting of the Members each year. The Board shall fix the date and time and notify the Members as provided in Section 5.4. At this meeting, the Members shall elect directors and any other proper business may be transacted.

5.3 Special Meetings. The Board, Chair, Executive Director (each of Chair and Executive Director defined in Section 9.1), or five percent (5%) or more of the Members may call a special meeting of the Members for any lawful purpose, in accordance with Section 5510 of the Nonprofit Corporation Law.

5.4 Notice of Meetings

(a) **Manner and Timing of Notice.** Whenever Members are required or permitted to take action at a meeting, SFBBO shall give to each Member entitled to vote at that meeting written notice of the meeting at least ten (10) but no more than ninety (90) days before the meeting date. The notice shall comply with Section 5511 of the Nonprofit Corporation Law, and may be given either personally, by electronic transmission by in accordance with Section 11.5, by mail, or by other means of written communication, charges prepaid.

(b) **Contents of Notice.** Notices shall specify the place, date, and time of the meeting, and the means of conference telephone or electronic video screen communication, if any, by which Members may participate. For a special meeting, the notice shall include the general nature of the business to be transacted. For an annual meeting, the notice shall include those matters which the Board, at the time notice is given, intends to present for action by the Members. Notwithstanding any notice, the Board may present any proper matter at the meeting, except those matters provided in Sections 5.4(c) and 5.5 of this Article V. The notice of any meeting at which directors are to be elected shall include the names of all persons who are nominees when notice is given.

(c) **Notice of Certain Agenda Items.** Approval by the Members of any of the following proposals, other than by unanimous approval by those entitled to vote, is valid only if the notice or written waiver of notice states the general nature of the proposal or proposals:

- (i) If SFBBO has 500 to 4,999 Members, SFBBO shall follow the nomination procedures specified in Section 5221 of the Nonprofit Corporation Law to nominate persons for election to the Board.
 - (ii) If SFBBO has 5,000 or more Members, SFBBO shall follow the nomination procedures specified in Section 5522 of the Nonprofit Corporation Law to nominate persons for election to the Board.
- (c) **Election Material.** Regardless of the number of Members, SFBBO and director nominees shall follow the procedures governing election materials found in Sections 5523, 5524, and 5525 of the Nonprofit Corporation Law.

5.9 Waiver of Notice or Consent by Absent Members

(a) **Written Waiver of Notice, Consent, or Approval of Minutes.** The transactions of any meeting of Members, however called or noticed and wherever held, shall be as valid as though taken at a meeting duly held after regular call and notice, if (i) a quorum is present and if, (ii) either before or after the meeting, each Member entitled to vote, not present, signs a written waiver of notice, a consent to the holding of the meeting, or an approval of the minutes of the meeting. The waiver of notice, consent, or approval need not specify either the business to be transacted or the purpose of any meeting of Members, except that if action is taken or proposed to be taken for approval of any of those matters specified in Section 5.4(c), the waiver of notice, consent, or approval shall state the general nature of the proposal. All such waivers, consents, or approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

(b) **Attendance at Meeting.** A Member's attendance at a meeting shall constitute a waiver of notice of and presence at that meeting unless the Member objects at the beginning of the meeting to the transaction of any business on the grounds that the meeting was not lawfully called or convened.

5.10 Action by Unanimous Written Consent. Any Member action may be taken without a meeting and without prior notice, if all Members consent in writing to the action. SFBBO shall file the written consents with the minutes of the Member proceedings. The action by written consent shall have the same force and effect as the unanimous vote of the Members.

5.11 Action by Written Ballot Without a Meeting. Any action, including the election of directors, which may be taken at any meeting of Members, may be taken without a meeting and without prior notice by complying with the provisions of this Section 5.11.

(a) **Solicitation of Ballots.** SFBBO shall distribute one (1) written ballot to each Member entitled to vote on the matter in accordance with the notice provisions of Section 5.4(a). SFBBO may send the ballots and responses may be returned by electronic transmission, as permitted by Section 5513 of the Nonprofit Corporation Law. All solicitations of votes by written ballot shall:

- (i) indicate the number of responses needed to meet the quorum requirement;
- (ii) with respect to ballots other than for election of directors, state the percentage of approvals necessary to pass the measure or measures; and
- (iii) specify the time by which the ballot must be received in order to be counted.

Each ballot so distributed shall:

- (i) set forth the proposed action;

notice. Unless otherwise specified in the notice, the resignation need not be accepted to be effective. If a director's resignation is effective at a later time, the Board may elect a successor to take office as of the date when the resignation becomes effective. Except on notice to the Attorney General of California, no director may resign if SFBBO would be left without a duly elected director or directors under Section 5226 of the Nonprofit Corporation Law.

6.7 Removal. A director may be removed from office at any time with or without cause by a vote of a majority of Members as provided in Section 5222 of the Nonprofit Corporation Law. In addition, the Board may declare by resolution a vacancy in the office of any director who has been declared of unsound mind by an order of court, convicted of a felony, or found by final order or judgment of any court to have breached a duty under Article 3 of Chapter 2 of the Nonprofit Corporation Law. No reduction in the authorized number of directors shall have the effect of removing any director before that director's term of office expires.

6.8 Filling Vacancies

(a) Vacancies Not Created by Members. Vacancies on the Board not created by Members may be filled by approval of the Board or, if the number of directors then in office is less than a quorum, by (i) unanimous written consent of the directors then in office; (ii) a vote of a majority of the directors then in office at a meeting called in accordance with Section 7.5 or by written consent under Section 7.10; or (iii) a sole remaining director. Vacancies created by the removal of a director by the Members may only be filled by the approval of the Members.

(b) Vacancies Created By Members. The Members may elect a director at any time to fill any vacancy not filled by the directors. A director elected to fill an existing vacancy shall hold office until the next annual election of the Board, or until his or her death, resignation, or removal from office. After serving a partial term, a person elected to fill a vacancy may serve up to two (2) additional consecutive terms if so elected, in accordance with Section 6.4.

6.9 Compensation and Reimbursement. Directors shall not receive any compensation for their services as directors. The Board may authorize the advancement or reimbursement to a director of actual reasonable expenses incurred in carrying out his or her duties as a director.

6.10 Conflict of Interest Policy. The Board shall adopt a policy that requires directors, officers, and key employees to disclose interests that constitute or could result in a conflict of interest (the "Conflict of Interest Policy"). The Conflict of Interest Policy shall also specify, in accordance with Sections 5233 and 5234 of the Nonprofit Corporation Law, the steps that must be taken by the Board to approve a decision or transaction that involves an actual or apparent conflict of interest. The Board shall regularly and consistently monitor and enforce compliance with the Conflict of Interest Policy.

ARTICLE VII MEETINGS OF THE BOARD OF DIRECTORS

7.1 Annual Meeting. An annual meeting of the Board shall be held each year on a date to be specified by the Board, and may coincide with the annual meeting of the Members.

7.2 Regular Meetings. Regular meetings of the Board shall be held at such dates, times, and places as determined by the Board.

7.3 Special Meetings. Special meetings of the Board, for any purpose, may be called at any time by the Chair, the Executive Director, the Secretary, or any two (2) directors. The meeting shall be held at a place within the State of California as designated by the person or persons calling the meeting, and in the absence of such designation, at the principal office of SFBBO.

7.10 Action Without a Meeting. Any action that the Board is required or permitted to take may be taken without a meeting if all directors, individually or collectively, consent in writing to the action; provided, however, that the consent of any "interested director" as defined in Section 5233 of the Nonprofit Corporation Law shall not be required for approval of that transaction. Such action by written consent shall have the same force and effect as a unanimous vote of the directors. All such consents shall be filed with the minutes of the proceedings of the Board.

ARTICLE VIII COMMITTEES

8.1 Board Committees. The Board may, by resolution of a majority of directors then in office, provided that a quorum is present, create, and appoint members of the Board to, one (1) or more committees ("Board Committees"), each consisting of two (2) or more directors, to serve at the pleasure of the Board. The Board shall create an audit committee if required by the California Nonprofit Integrity Act of 2004 (the "Nonprofit Integrity Act"). Only directors may serve on any Board Committee. The Board may appoint one (1) or more directors as alternate members of any such Board Committee, who may replace any absent Board Committee member at any meeting of the Board Committee. Any such Board Committee, to the extent provided in the Board resolution, shall have all the authority of the Board, subject to the limitations specified in Section 5212 of the Nonprofit Corporation Law.

8.2 Meetings and Action of Board Committees. Meetings and actions of Board Committees shall be governed by, held, and taken in accordance with the provisions of these Bylaws concerning meetings and other Board actions, except that the time for regular meetings of such Board Committees and the calling of special meetings of such Board Committees may be determined either by Board resolution or by resolution of the Board Committee. Minutes of each meeting of any Board Committee shall be kept and filed with the corporate records. The Board may adopt rules for the governance of any Board Committee, provided they are consistent with these Bylaws; or, in the absence of rules adopted by the Board, the Board Committee may adopt such rules.

8.3 Advisory Committees. The Board may create and appoint individuals to one (1) or more advisory committees ("Advisory Committees"), each consisting of two (2) or more directors, non-directors, or a combination of directors and non-directors. Advisory Committees may not exercise the authority of the Board to make decisions on behalf of SFBBO. Advisory Committees shall be restricted to making recommendations to the Board or Board Committees and implementing Board or Board Committee decisions and policies under the supervision and control of the Board or Board Committee. The Board may, at any time, revoke or modify any or all of the authority delegated to an Advisory Committee.

8.4 Advisory Board. The Board may create and appoint individuals to one or more advisory boards (each an "Advisory Board"), consisting of persons who are not officers or directors of SFBBO, to serve at the pleasure of the Board and to report its findings and recommendations on subjects of interest to the Board. Any such Advisory Board shall act only in an advisory capacity to the Board, shall have no legal authority to act for SFBBO, and shall clearly be held out as an "advisory board." The Board may, at any time, revoke or modify any or all of the authority delegated to the Advisory Board.

ARTICLE IX OFFICERS

9.1 Officers. The officers of SFBBO shall be a chair of the Board (the "Chair"), a vice chair of the Board (the "Vice Chair"), an executive director (the "Executive Director"), a secretary (the "Secretary"), and a treasurer (the "Treasurer"), and such other officers as the Board may determine. The Chair must be a director. Any number of offices may be held by the

9.11 Treasurer. The Treasurer shall be the chief financial officer of SFBBO and shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of account, including accounts of SFBBO's properties and transactions. The Treasurer shall send or cause to be given to the directors such financial statements and reports as are required to be given by law, by these Bylaws, or by the Board. The Treasurer shall deposit, or cause to be deposited, all money and other valuables in the name and to the credit of SFBBO with such depositories as the Board may designate; shall disburse or cause to be disbursed SFBBO's funds as the Board may order; shall render to the Board, the Chair and the Executive Director, when requested, an account of all transactions as Treasurer and of the financial condition of SFBBO; and shall have such other powers and perform such other duties as may be prescribed by these Bylaws or by the Board.

9.12 Compensation Policy. Aside from the Executive Director, the officers of SFBBO shall receive no compensation as officers. The Board shall adopt a policy that sets forth guidelines for the determination, review and approval of the compensation of its officers and key employees (the "Compensation Review Policy"). The Board shall regularly and consistently monitor and enforce compliance with the Compensation Review Policy.

ARTICLE X INDEMNIFICATION AND INSURANCE

10.1 Definitions. For purposes of this Article, "Agent" means any person who is or was a director, officer, employee, or other agent of SFBBO, or is or was serving at the request of SFBBO as a director, officer, employee, or other agent of another foreign or domestic corporation, partnership, joint venture, trust, or other enterprise, or was a director, officer, employee, or agent of a predecessor corporation of SFBBO or another enterprise at the request of such predecessor corporation; "Proceeding" means any threatened, pending, or completed action or proceeding, whether civil, criminal, administrative, or investigative; and "Expenses" includes, without limitation, attorneys' fees and any expenses incurred in establishing a right to indemnification under Section 10.2 of this Article.

10.2 Right of Indemnity. To the fullest extent permitted by law and as provided by these Bylaws, SFBBO may indemnify any person who was or is a party or is threatened to be made a party by reason of the fact that such person is or was an Agent of SFBBO, against all Expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with the Proceeding.

10.3 Approval of Indemnity. On written request to the Board by any Agent seeking indemnification, to the extent that the Agent has been successful on the merits, the Board shall promptly authorize indemnification in accordance with Section 5238(d) of the Nonprofit Corporation Law. Otherwise, the Board shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the Proceeding, whether the applicable standard of conduct set forth in Section 5238(b) or Section 5238(c) of the Nonprofit Corporation Law has been met and, if so, may authorize indemnification.

10.4 Advancement of Expenses. The Board may authorize the advance of Expenses incurred by or on behalf of an Agent in defending any Proceeding, before final disposition of the Proceeding, if (a) the Board finds that the requested advances are reasonable in amount under the circumstances, and (b) the Agent submits a written undertaking to repay the advance unless it is ultimately determined that the Agent is entitled to be indemnified by SFBBO for those Expenses.

10.5 Insurance. SFBBO shall have the right to purchase and maintain insurance on behalf of any Agent against any liability asserted against or incurred by the Agent in such capacity or arising out of the Agent's status as such, whether or not SFBBO would have the power to indemnify the Agent against such liability under this Article; *provided, however*, that

(d) Other Rights. Any inspection and copying under this Section 11.2 may be made in person or by the Member's agent or attorney. The right of inspection includes the right to copy and make extracts.

11.3 Financial Reporting. SFBBO shall produce and distribute the financial and other reports required by the Nonprofit Corporation Law, including, without limitation, the annual report required by Section 6321 and the statement of transactions or indemnification required by Section 6322, and if required, produce and make publicly available the financial statements required by the Nonprofit Integrity Act. The Board shall cause the annual report to be sent to all directors and Members of SFBBO within one hundred and twenty (120) days after the end of SFBBO's fiscal year. SFBBO shall furnish any Member who so requests a copy of any report filed by SFBBO with the California Attorney General. SFBBO may impose reasonable charges for copying and mailing this report to a Member.

11.4 Fiscal Year. The fiscal year of SFBBO shall begin on the first day of January and end on the last day of December of the following year, unless otherwise specified by the Board.

11.5 Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws (including, without limitation, the written consents contemplated by Section 7.10) include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or e-mail, provided: (i) SFBBO has obtained a valid written consent from the recipient to the use of such means of communication; (ii) for electronic transmissions to SFBBO, SFBBO has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (iii) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

ARTICLE XII GIFTS, GRANTS, CONTRACTS, AND INVESTMENTS

12.1 Gifts. The Board or its designee may accept on behalf of SFBBO any contribution, gift, bequest, or devise for the charitable or public purposes of SFBBO.

12.2 Grants. The Board shall exercise itself, or delegate, subject to its supervision, control over grants, contributions, and other financial assistance provided by SFBBO, including, without limitation, those made in connection with fiscal sponsorship relationships.

12.3 Deposits. All funds of SFBBO shall be deposited to the credit of SFBBO in such banks, trust companies, or other depositories or agency organizations as the Board may authorize.

12.4 Contracts. The Board may authorize any officer(s) or agent(s), in the name of and on behalf of SFBBO, to enter into any contract or execute any instrument. Any such authority may be general or confined to specific instances, or otherwise limited. In the absence of any action by the Board to the contrary, the Chair, the Executive Director, and the Treasurer are each authorized to execute such instruments on behalf of the corporation.

12.5 Payment of Money. Except as otherwise specifically determined by resolution of the Board, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of SFBBO may be signed by each of the Chair, the Executive Director, and the Treasurer.

IN
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEBSITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>049486</u>		Check if: ☐ Change of address ☐ Amended report
SAN FRANCISCO BAY BIRD OBSERVATORY Name of Organization		
524 VALLEY WAY Address (Number and Street)		Corporate or Organization No. <u>30203244</u>
MILPITAS, CA 95035 City or Town State ZIP Code		Federal Employer ID No. <u>94-2788588</u>

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A – ACTIVITIES

For your most recent full accounting period (beginning 1/01/11 ending 12/31/11) list:
Gross annual revenue \$ 544,220. Total assets \$ 284,778.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer 'yes' to any of the questions below, you must attach a separate sheet providing an explanation and details for each 'yes' response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	☐	☒
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	☐	☒
3 During this reporting period, did non-program expenditures exceed 50% of gross revenues?	☐	☒
4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy. SEE STATEMENT 1	☒	☐
5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If 'yes,' provide an attachment listing the name, address, and telephone number of the service provider.	☐	☒
6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number. SEE STATEMENT 2	☒	☐
7 During this reporting period, did the organization hold a raffle for charitable purposes? If 'yes,' provide an attachment indicating the number of raffles and the date(s) they occurred.	☐	☒
8 Does the organization conduct a vehicle donation program? If 'yes,' provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	☐	☒
9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	☐	☒

Organization's area code and telephone number 408-946-6548

Organization's e-mail address SFBBO@SFBBO.ORG

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer

Printed Name

Title

Date

Client SFBBO

San Francisco Bay Bird Observatory

94-2788588

6/22/12

12:26PM

Statement 1**Form RRF-1, Part B, line 4****Payments of Penalty, Fine, or Judgement**

We paid \$1,267 penalty to the IRS related to underpayment on December 31, 2008 Form 941. The dispute has been resolved and we received \$1,267 refund from the IRS in March 2012. We also received a refund of \$167 penalty from Santa Clara County Tax Collector related to July 2008 - June 2008 property tax. We had not filed an exemption. This issue has also been resolved.

Statement 2**Form RRF-1, Part B, Line 6****Government Agency That Provided Funding**

City of Sunnyvale
P.O. Box 3707
Sunnyvale, CA 94088-3707
Dreama Howard 408-730-7396

City of San Jose Water Pollution Control Plant
700 Los Esteros Road
San Jose, CA 95134
Gen Ng 408-535-7058

U.S. Fish & Wildlife Service
Don Edwards San Francisco Bay National Wildlife Refuge
9500 Thornton Avenue
Newark, CA 94560
Erik Mruz, Refuge Manager 510-792-0222

U.S. Interior Geologic Survey
Western Ecological Research Center
Davis Field Station
One Shields Avenue, The Barn
University of California
Davis, CA 95616
Josh Ackerman

Midpeninsula Open Space District
330 Distel Circle
Los Altos, CA 94022
Joel Silverman 650-625-6529

Santa Clara Valley Water District
5750 Almaden Expressway
San Jose, CA 95118
Don Arnold 408-265-2607, Ext. 3007