

## Forms 990 / 990-EZ Return Summary

For calendar year 2008, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**94-2788588**

### San Francisco Bay Bird Observatory

**Net Asset / Fund Balance at Beginning of Year** 355,452

**Revenue**

Contributions	<u>317,663</u>	
Program service revenue	<u>368,615</u>	
Investment income	<u>4,907</u>	
Capital gain / loss		
Special events:		
Gross revenue		
Direct expenses		
Net income		
Other income		
<b>Total revenue</b>		<u>691,185</u>

**Expenses**

Program services		
Management and general		
Fundraising		
<b>Total expenses</b>		<u>466,668</u>

**Excess / (deficit)** 224,517

Other changes -560

**Net Asset / Fund Balance at End of Year** 579,409

**Reconciliation of Revenue**

Total revenue per financial statements		
Less:		
Unrealized gains		
Donated services		
Recoveries		
Other		
Plus:		
Investment expenses		
Other		
<b>Total revenue per return</b>		<u>                    </u>

**Reconciliation of Expenses**

Total expenses per financial statements		
Less:		
Donated services		
Prior year adjustments		
Losses		
Other		
Plus:		
Investment expenses		
Other		
<b>Total expenses per return</b>		<u>                    </u>

**Balance Sheet**

	Beginning	Ending	Differences
Assets	<u>369,078</u>	<u>621,499</u>	
Liabilities	<u>13,626</u>	<u>42,090</u>	
Net assets	<u>355,452</u>	<u>579,409</u>	<u>223,957</u>

**Miscellaneous Information**

Amended return \_\_\_\_\_  
 Return / extended due date 8/15/09  
 Failure to file penalty \_\_\_\_\_

Form **990-EZ**

## Short Form 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)

OMB No. 1545-1150

# 2008

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

<b>A For the 2008 calendar year, or tax year beginning</b> _____, <b>and ending</b> _____			
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> <div style="border: 1px solid black; padding: 2px;"><b>San Francisco Bay Bird Observatory</b></div> Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <div style="border: 1px solid black; padding: 2px;"><b>524 Valley Way</b></div> City or town, state or country, and ZIP + 4 <div style="border: 1px solid black; padding: 2px;"><b>Milpitas CA 95035</b></div>	<b>D Employer identification number</b> <div style="border: 1px solid black; padding: 2px;"><b>94-2788588</b></div>
	<b>E Telephone number</b> <div style="border: 1px solid black; padding: 2px;"><b>408-946-6548</b></div>		<b>F Group Exemption Number</b> . . . . . ▶
	● <b>Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</b>		

<b>I Website:</b> ▶ <u>www.sfbbo.org</u>	<b>H Check</b> <input type="checkbox"/> if the organization is <b>not</b> required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
<b>J Organization type</b> (check only one) <input checked="" type="checkbox"/> 501(c)( <u>3</u> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K Check</b> <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization <b>and</b> its gross receipts are normally <b>not</b> more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.	

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts: if \$1,000,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ **691,185**

<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)</b>			
<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>317,663</b>
	<b>2</b>	Program service revenue including government fees and contracts	<b>368,615</b>
	<b>3</b>	Membership dues and assessments	
	<b>4</b>	Investment income	<b>4,907</b>
	<b>5a</b>	Gross amount from sale of assets other than inventory	
	<b>5b</b>	Less: cost or other basis and sales expenses	
	<b>5c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch.)	
	<b>6</b>	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>	
	<b>6a</b>	Gross revenue (not including \$ _____ of contributions reported on line 1)	
<b>Expenses</b>	<b>6b</b>	Less: direct expenses other than fundraising expenses	
	<b>6c</b>	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	
	<b>7a</b>	Gross sales of inventory, less returns and allowances	
	<b>7b</b>	Less: cost of goods sold	
	<b>7c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
	<b>8</b>	Other revenue (describe ▶ _____ )	
	<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	<b>691,185</b>
	<b>10</b>	Grants and similar amounts paid (attach schedule)	
	<b>11</b>	Benefits paid to or for members	
<b>Net Assets</b>	<b>12</b>	Salaries, other compensation, and employee benefits	<b>313,897</b>
	<b>13</b>	Professional fees and other payments to independent contractors	<b>61,611</b>
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>21,389</b>
	<b>15</b>	Printing, publications, postage, and shipping	<b>46,071</b>
	<b>16</b>	Other expenses (describe ▶ <b>See Statement 1</b> )	<b>23,700</b>
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>466,668</b>
<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>224,517</b>	
<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>355,452</b>	
<b>20</b>	Other changes in net assets or fund balances (attach explanation) <b>See Statement 2</b>	<b>-560</b>	
<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>579,409</b>	

<b>Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.</b>			
(See the instructions for Part II.)			
		(A) Beginning of year	(B) End of year
<b>22</b>	Cash, savings, and investments	<b>220,394</b>	<b>366,570</b>
<b>23</b>	Land and buildings	<b>20,107</b>	<b>26,058</b>
<b>24</b>	Other assets (describe ▶ <b>See Statement 3</b> )	<b>128,577</b>	<b>228,871</b>
<b>25</b>	<b>Total assets</b>	<b>369,078</b>	<b>621,499</b>
<b>26</b>	<b>Total liabilities</b> (describe ▶ <b>See Statement 4</b> )	<b>13,626</b>	<b>42,090</b>
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>355,452</b>	<b>579,409</b>

<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III.)		<b>Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)	
What is the organization's primary exempt purpose? <b>See Statement 5</b>			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
<b>28</b>	<b>See Statement 6</b>  (Grants\$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	<b>99,348</b>
<b>29</b>	<b>See Statement 7</b>  (Grants\$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	<b>257,697</b>
<b>30</b>	<b>See Statement 8</b>  (Grants\$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	<b>59,730</b>
<b>31</b>	Other program services (attach schedule) (Grants\$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b>	<b>Total program service expenses</b> (add lines 28a through 31a)	<b>32</b>	<b>416,775</b>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated. (See the instructions for Part IV.)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Janet Hansen 524 Valley Way Milpitas CA 95035	Ex Director 40	11,131	0	0
Scott Smithson 524 Valley Way Milpitas CA 95035	Ex Director 40	21,667	0	0
Pati Rouzer 524 Valley Way Milpitas CA 95035	Treasurer 4	0	0	0
Lisa Myers 524 Valley Way Milpitas CA 95035	Vice Pres 4	0	0	0
Dale Wannan 524 Valley Way Milpitas CA 95035	At Large 2	0	0	0
Troy Rahmig 524 Valley Way Milpitas CA 95035	At Large 2	0	0	0
Michael Kern 524 Valley Way Milpitas CA 95035	At Large 2	0	0	0
Jennifer Krauel 524 Valley Way Milpitas CA 95035	President 4	0	0	0
Dave Johnston 524 Valley Way Milpitas CA 95035	At Large 2	0	0	0
Kim Wells 524 Valley Way Milpitas CA 95035	Secretary 4	0	0	0
Debbie Wu 524 Valley Way Milpitas CA 95035	Interim ED 40	19,350	0	0
James Norman 524 Valley Way Milpitas CA 95035	At Large 2	0	0	0

**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. <span style="float:right">▶ <b>37a</b></span>		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">▶ <b>38b</b></span>		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 <span style="float:right">▶ <b>39a</b></span>		
b	Gross receipts, included on line 9, for public use of club facilities <span style="float:right">▶ <b>39b</b></span>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶ _____</span>		
d	Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶ _____</span>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed: <u>CA</u>		
42a	The books are in care of ▶ <u>Jill Bluso Demers</u> Telephone no. ▶ <u>408-946-6548</u> <u>524 Valley Way</u> Located at ▶ <u>Milpitas, CA</u> ZIP + 4 ▶ <u>95035</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	No
	If "Yes," enter the name of the foreign country ▶ _____		X
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
	If "Yes," enter the name of the foreign country ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶ <b>43</b></span>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization(s) a section 527 organization?		

**50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

Total number of other employees paid over \$100,000 **0**

**51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

Total number of other independent contractors each receiving over \$100,000 **0**

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's Use Only**

Preparer's signature **Deborah Daly CPA** Date **7/17/09** Check if self-employed  Preparer's Identifying Number (See instr.) **P00441755**

Firm's name (or yours if self-employed), address, and ZIP + 4 **1592 Ramblewood Way Pleasanton, CA 94566** EIN **26-1764129** Phone no. **925-426-1996**

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2008**

Open to Public  
Inspection

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

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

Department of the Treasury  
Internal Revenue Service

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: (Please check only **one** organization.)

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

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

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

h Provide the following information about the organizations the organization supports.

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

**Part 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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	81,491	119,666	137,068	169,923	317,663	825,811
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1-3	81,491	119,666	137,068	169,923	317,663	825,811
<b>5</b> 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)						291,968
<b>6 Public support.</b> Subtract line 5 from line 4						533,843

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4	81,491	119,666	137,068	169,923	317,663	825,811
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	277	973	3,541	5,990	4,907	15,688
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						841,499
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	1,484,283
<b>13 First five years.</b> 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 <b>stop here</b> ▶ <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	63.4395 %
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f	<b>15</b>	73.4700 %
<b>16a 33 1/3 % support test—2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
<b>b 33 1/3 % support test—2007.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2008.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2007.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**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**

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

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

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

**19a 33 1/3 % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization  ►

**b 33 1/3 % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization  ►

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





**Schedule B**  
 (Form 990, 990-EZ,  
 or 990-PF)  
 Department of the Treasury  
 Internal Revenue Service

**Schedule of Contributors**

OMB No. 1545-0047

▶ Attach to Form 990, 990-EZ, and 990-PF.

**2008**

<b>Name of the organization</b>  <b>San Francisco Bay Bird Observatory</b>	<b>Employer identification number</b>  <b>94-2788588</b>
--	--

**Organization type** (check one):

- |                    |   |
|--------------------|---|
| <b>Filers of:</b>  | <b>Section:</b>   |
| Form 990 or 990-EZ | <input checked="" type="checkbox"/> 501(c)( <b>3</b> ) (enter number) organization                        |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation |
|                    | <input type="checkbox"/> 527 political organization   |
| Form 990-PF        | <input type="checkbox"/> 501(c)(3) exempt private foundation  |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation            |
|                    | <input type="checkbox"/> 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 organizations 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 Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/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 Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests 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 Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate 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.** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.**

**Schedule B (Form 990, 990-EZ, or 990-PF) (2008)**

<b>Name of organization</b> <b>San Francisco Bay Bird Observatory</b>	<b>Employer identification number</b> <b>94-2788588</b>
--	--

**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Resource Legacy Fund 555 Capital Mall, Suite 675 Sacramento CA 95814	\$ 215,165	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	.....	\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

**Federal Statements****Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

<u>Description</u>	<u>Amount</u>
Expenses	\$
Travel	430
Travel	12,666
Travel	2,558
Conferences & Meetings	1,371
Conferences & Meetings	2,850
Conferences & Meetings	1,284
Interest Expense	1
Insurance	1,801
Insurance	608
Insurance	131
Total	<u>\$ 23,700</u>

**Statement 2 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances**

<u>Description</u>	<u>Amount</u>
Unrealized losses on investments in mutual funds	\$ -560
Total	<u>\$ -560</u>

**Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Grants Receivable	\$ 40,000	\$ 91,550
Accounts Receivable	87,266	133,945
Prepaid Expenses and Deferred Charges	1,311	3,376
	<u>128,577</u>	<u>228,871</u>

**Statement 4 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Accounts Payable and Accrued Expenses	\$ 13,626	\$ 42,090
	<u>13,626</u>	<u>42,090</u>

**Federal Statements****Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**Description

The San Francisco Bay Bird Observatory is dedicated to the conservation of birds and their habitats through science and outreach, and to contributing to informed resource management decisions in the San Francisco Bay Area.

**Statement 6 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments**Description

Land Bird Program: The goals of this program consist of conserving landbirds and contributing to informed land management decisions. Monitoring conducted at the Coyote Creek Field Station, the longest continuous inland bird banding program in the West, and in other riparian habitats contributes to one of the most comprehensive riparian monitoring programs in California.

**Statement 7 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments**Description

Water Bird Program: The goals of the Water Bird Program are to contribute to conservation of waterbirds, including endangered species, through informing land management decisions. Program scientists work closely with U.S. Fish and Wildlife Service as well as the South Bay Salt Pond Restoration Project, to inform management and track the population status of endangered species.

**Statement 8 - Form 990-EZ, Part III, Line 30 - Statement of Program Service Accomplishments**Description

Education Program: The program's goal consists of informing people of all ages about avian conservation science. In the year ending December 31, 2008, the program served over 3,000 Bay Area residents through bird walks, bird banding demonstrations, and volunteer opportunities to assist scientists in field studies.

**Federal Statements****Form 990-EZ, Part II, Line 23 - Land and Buildings**

<u>Description</u>	<u>Beginning of Year</u>	<u>Accumulated Depreciation</u>	<u>End of Year</u>	<u>Accumulated Depreciation</u>
Vehicles, Boats, & Trailors	\$ 8,985	\$	\$ 14,320	\$
Furniture & Fixtures	7,900		10,524	
Equipment	17,657		18,050	
Computers	7,069		11,891	
Software	6,734		7,576	
Accumulated Depreciation		<u>28,238</u>		<u>36,303</u>
Total	<u>\$ 48,345</u>	<u>\$ 28,238</u>	<u>\$ 62,361</u>	<u>\$ 36,303</u>

## Form 199 Return Summary

For calendar year 2008, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**94-2788588**

**San Francisco Bay Bird Observatory**

Gross sales / receipts	<u>373,522</u>	
Dues from members	<u>                    </u>	
Contributions / grants	<u>317,663</u>	
Total costs	<u>                    </u>	
Expenses	<u>466,668</u>	
<b>Excess / (deficit)</b>		<u><u>224,517</u></u>
Filing fee	<u>10</u>	
Failure to file penalty	<u>                    </u>	
Use tax	<u>                    </u>	
Paid with extension	<u>                    </u>	
<b>Balance due</b>		<u><u>10</u></u>
<b>Refund</b>		<u><u>                    </u></u>

### Balance Sheet

	Beginning	Ending	Differences
Assets	<u>369,078</u>	<u>621,499</u>	
Liabilities	<u>13,626</u>	<u>42,090</u>	
Net assets	<u><u>355,452</u></u>	<u><u>579,409</u></u>	<u><u>223,957</u></u>

### Miscellaneous Information

Amended return  
Return / extended due date 12/15/09

034

**MAIL TO:**

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

**WEB SITE 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>45771</u> <u>San Francisco Bay Bird Observatory</u> Name of Organization <u>524 Valley Way</u> Address (Number and Street) <u>Milpitas CA 95035</u> City or Town, State and ZIP Code	Check if: <input type="checkbox"/> Change of address  <input type="checkbox"/> Amended report  Corporate or Organization No. <u>1094212</u>  Federal Employer I.D. No. <u>94-2788588</u>
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**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 1/01/08 ending 12/31/08 ) list:  
 Gross annual revenue\$ 691,185 Total assets \$ 621,499

**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?		<b>X</b>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable prop. or funds?		<b>X</b>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?		<b>X</b>
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.		<b>X</b>
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.		<b>X</b>
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. <span style="float: right;"><b>stmt 1</b></span>	<b>X</b>	
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.		<b>X</b>
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.		<b>X</b>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<b>X</b>	

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

Organization's e-mail address \_\_\_\_\_

**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.**

7/17/09

\_\_\_\_\_  
 Signature of authorized officer                      Printed Name                      Title                      Date



Form **990-EZ**

## Short Form 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)

OMB No. 1545-1150

2008

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

<b>A For the 2008 calendar year, or tax year beginning</b> _____, <b>and ending</b> _____			
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> <div style="border: 1px solid black; padding: 2px;"><b>San Francisco Bay Bird Observatory</b></div> Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <div style="border: 1px solid black; padding: 2px;"><b>524 Valley Way</b></div> City or town, state or country, and ZIP + 4 <div style="border: 1px solid black; padding: 2px;"><b>Milpitas CA 95035</b></div>	<b>D Employer identification number</b> <div style="border: 1px solid black; padding: 2px;"><b>94-2788588</b></div>
	<b>E Telephone number</b> <div style="border: 1px solid black; padding: 2px;"><b>408-946-6548</b></div>		<b>F Group Exemption Number</b> . . . . . ▶
	● <b>Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</b>		<b>G Accounting method:</b> <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶

<b>I Website:</b> ▶ <u>www.sfbbo.org</u>	<b>H Check</b> <input type="checkbox"/> if the organization is <b>not</b> required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
<b>J Organization type</b> (check only one) <input checked="" type="checkbox"/> 501(c)( <u>3</u> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K Check</b> <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization <b>and</b> its gross receipts are normally <b>not</b> more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.	

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts: if \$1,000,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ **691,185**

<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (See the instructions for Part I.)			
<b>Revenue</b>	1	Contributions, gifts, grants, and similar amounts received	317,663
	2	Program service revenue including government fees and contracts	368,615
	3	Membership dues and assessments	
	4	Investment income	4,907
	5a	Gross amount from sale of assets other than inventory	
	5b	Less: cost or other basis and sales expenses	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch.)	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>	
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	
<b>Expenses</b>	6b	Less: direct expenses other than fundraising expenses	
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	
	7a	Gross sales of inventory, less returns and allowances	
	7b	Less: cost of goods sold	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
	8	Other revenue (describe ▶ _____ )	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	<b>691,185</b>
	10	Grants and similar amounts paid (attach schedule)	
	11	Benefits paid to or for members	
<b>Net Assets</b>	12	Salaries, other compensation, and employee benefits	313,897
	13	Professional fees and other payments to independent contractors	61,611
	14	Occupancy, rent, utilities, and maintenance	21,389
	15	Printing, publications, postage, and shipping	46,071
	16	Other expenses (describe ▶ <u>See Statement 1</u> )	23,700
	17	<b>Total expenses.</b> Add lines 10 through 16	<b>466,668</b>
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	224,517	
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	355,452	
20	Other changes in net assets or fund balances (attach explanation) <u>See Statement 2</u>	-560	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>579,409</b>	

<b>Part II Balance Sheets.</b> If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.			
(See the instructions for Part II.)			
	(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	220,394	22 366,570
23	Land and buildings	20,107	23 26,058
24	Other assets (describe ▶ <u>See Statement 3</u> )	128,577	24 228,871
25	<b>Total assets</b>	<b>369,078</b>	<b>25 621,499</b>
26	<b>Total liabilities</b> (describe ▶ <u>See Statement 4</u> )	<b>13,626</b>	<b>26 42,090</b>
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>355,452</b>	<b>27 579,409</b>



**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. <span style="float:right">▶ <b>37a</b></span>		
b	Did the organization file <b>Form 1120-POL</b> for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">▶ <b>38b</b></span>		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 <span style="float:right">▶ <b>39a</b></span>		
b	Gross receipts, included on line 9, for public use of club facilities <span style="float:right">▶ <b>39b</b></span>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶ _____</span>		
d	Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶ _____</span>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed: <u>CA</u>		
42a	The books are in care of ▶ <u>Jill Bluso Demers</u> Telephone no. ▶ <u>408-946-6548</u> <u>524 Valley Way</u> Located at ▶ <u>Milpitas, CA</u> ZIP + 4 ▶ <u>95035</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>	Yes	No
			X
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country ▶ _____		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶ <b>43</b></span>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization(s) a section 527 organization?		

**50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

Total number of other employees paid over \$100,000

**51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

Total number of other independent contractors each receiving over \$100,000

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's Use Only**

Preparer's signature  Date **7/17/09** Check if self-employed  Preparer's Identifying Number (See instr.) **P00441755**

Firm's name (or yours if self-employed), address, and ZIP + 4 **Deborah Daly CPA  
1592 Ramblewood Way  
Pleasanton, CA 94566** EIN **26-1764129** Phone no. **925-426-1996**

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**Federal Statements****Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

<u>Description</u>	<u>Amount</u>
Expenses	\$
Travel	430
Travel	12,666
Travel	2,558
Conferences & Meetings	1,371
Conferences & Meetings	2,850
Conferences & Meetings	1,284
Interest Expense	1
Insurance	1,801
Insurance	608
Insurance	131
Total	<u>\$ 23,700</u>

**Statement 2 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances**

<u>Description</u>	<u>Amount</u>
Unrealized losses on investments in mutual funds	\$ -560
Total	<u>\$ -560</u>

**Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Grants Receivable	\$ 40,000	\$ 91,550
Accounts Receivable	87,266	133,945
Prepaid Expenses and Deferred Charges	1,311	3,376
	<u>128,577</u>	<u>228,871</u>

**Statement 4 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Accounts Payable and Accrued Expenses	\$ 13,626	\$ 42,090
	<u>13,626</u>	<u>42,090</u>

**Federal Statements****Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**Description

The San Francisco Bay Bird Observatory is dedicated to the conservation of birds and their habitats through science and outreach, and to contributing to informed resource management decisions in the San Francisco Bay Area.

**Statement 6 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments**Description

Land Bird Program: The goals of this program consist of conserving landbirds and contributing to informed land management decisions. Monitoring conducted at the Coyote Creek Field Station, the longest continuous inland bird banding program in the West, and in other riparian habitats contributes to one of the most comprehensive riparian monitoring programs in California.

**Statement 7 - Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments**Description

Water Bird Program: The goals of the Water Bird Program are to contribute to conservation of waterbirds, including endangered species, through informing land management decisions. Program scientists work closely with U.S. Fish and Wildlife Service as well as the South Bay Salt Pond Restoration Project, to inform management and track the population status of endangered species.

**Statement 8 - Form 990-EZ, Part III, Line 30 - Statement of Program Service Accomplishments**Description

Education Program: The program's goal consists of informing people of all ages about avian conservation science. In the year ending December 31, 2008, the program served over 3,000 Bay Area residents through bird walks, bird banding demonstrations, and volunteer opportunities to assist scientists in field studies.

TAXABLE YEAR

2008

# California Exempt Organization Annual Information Return

FORM

199

month day year month day year

Calendar Year 2008 or fiscal year beginning , and ending

<b>A</b> First Return Filed?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<b>B</b> Type of organization Exempt under Section 23701 <u>d</u> (insert letter)	CORP #
			IRC Section 4947(a)(1) trust <input type="checkbox"/>	<b>1094212</b>

Corporation/Organization Name	FEIN
<b>San Francisco Bay Bird Observatory</b>	<b>94-2788588</b>

Address  
**524 Valley Way**

City	State	ZIP Code
<b>Milpitas</b>	<b>CA</b>	<b>95035</b>

<p><b>C</b> Amended Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>D</b> Are you a subordinate/affiliate in a group exemption?</p> <p>(a) Is this a group filing for affiliates? See Genl. Instr. L <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(b) If "Yes," enter the number of affiliates</p> <p>(c) Are all affiliates included? (If "No," attach a list. See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(e) Federal Group Exemption Number</p> <p>(f) Is a roster of subordinates attached? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>E</b> Final return?</p> <p><input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn)</p> <p><input type="checkbox"/> Merged/Reorganized (attach explanation)</p> <p>If a box is checked, enter date</p> <p><b>F</b> Check the box if the organization filed: (1) <input type="checkbox"/> 990T (2) <input type="checkbox"/> 990PF (3) <input type="checkbox"/> 990H</p> <p><b>G</b> If organization is exempt under R&amp;TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. See General Instruction F. No filing fee is required <input type="checkbox"/></p>	<p><b>H</b> Accounting method used (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other</p> <p><b>I</b> If exempt under R&amp;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&amp;TC Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>J</b> 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? If "Yes," complete an explanation and attach copies of revised documents <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>K</b> Is the organization exempt under R&amp;TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter amount of gross receipts from nonmember sources \$</p> <p><b>L</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>M</b> Is the organization a Limited Liability Company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>N</b> Did the org. file Form 100 or Form 109 to report taxable inc.? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
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**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	● 1	373,522	00
	2 Gross dues and assessments from members and affiliates	● 2		00
	3 Gross contributions, gifts, grants, and similar amounts received.	● 3	317,663	00
	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 C	● 4	691,185	00
	5 Cost of goods sold	● 5		00
	6 Cost or other basis, and sales expenses of assets sold	● 6		00
	7 Total costs. Add line 5 and line 6	7		00
	8 Total gross income. Subtract line 7 from line 4	● 8	691,185	00
<b>Expenses</b>	9 Total expenses and disbursements. From Side 2, Part II, line 18	● 9	466,668	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	● 10	224,517	00
<b>Filing Fee</b>	11 Filing fee \$10 or \$25. See General Instruction F	11		10 00
	12 Total payments	12		00
	13 Penalties and Interest. See General Instruction J	13		00
	14 Use tax. See General Instruction K	● 14		00
	15 Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result	15		10 00

<b>Sign Here</b>	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
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed	● Preparer's SSN/PTIN
		7/17/09	<input checked="" type="checkbox"/>	P00441755
	Firm's name (or yours, if self-employed) and address			● FEIN
	Deborah Daly CPA 1592 Ramblewood Way Pleasanton, CA 94566			26-1764129
				● Telephone
				925-426-1996
	May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

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

**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.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	● 1	368,615	00
	2	Interest	● 2	4,907	00
	3	Dividends	● 3		00
	4	Gross rents	● 4		00
	5	Gross royalties	● 5		00
	6	Gross amount received from sale of assets (See Instructions)	● 6		00
	7	Other income. Attach schedule	● 7		00
<b>8 Total gross sales or receipts from other sources. Add line 1 through line 7.</b>					
Enter here and on Side 1, Part I, line 1				8	373,522 00
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	● 9		00
	10	Disbursements to or for members	● 10		00
	11	Compensation of officers, directors, and trustees. Attach schedule <b>See Statement 2</b>	● 11	52,148	00
	12	Other salaries and wages	● 12	219,840	00
	13	Interest	● 13	1	00
	14	Taxes	● 14		00
	15	Rents	● 15	13,323	00
	16	Depreciation and depletion (See instructions)	● 16	8,066	00
	17	Other. Attach schedule <b>See Statement 3</b>	● 17	173,290	00
	18	<b>Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9</b>	● 18	466,668	00

**Schedule L Balance Sheets**

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		82,008	●	212,691
2 Net accounts receivable		127,266	●	225,495
3 Net notes receivable			●	
4 Inventories			●	
5 Federal and state government obligations			●	
6 Investments in other bonds			●	
7 Investments in stock. <b>Stmt 4</b>		138,386	●	153,879
8 Mortgage loans (number of loans _____)			●	
9 Other investments			●	
10 a Depreciable assets	48,345		62,361	
b Less accumulated depreciation	(28,238)	20,107	(36,303)	26,058
11 Land			●	
12 Other assets. <b>Stmt 5</b>		1,311	●	3,376
13 Total assets		369,078		621,499
<b>Liabilities and net worth</b>				
14 Accounts payable		13,626	●	42,090
15 Contributions, gifts, or grants payable			●	
16 Bonds and notes payable			●	
17 Mortgages payable			●	
18 Other liabilities			●	
19 Capital stock or principle fund			●	
20 Paid-in or capital surplus. Attach reconciliation			●	
21 Retained earnings or income fund		355,452	●	579,409
22 Total liabilities and net worth		369,078		621,499

**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	●	223,956	7	Income recorded on books this year not included in this return. Attach schedule <b>See Stmt 6</b>	●	-561
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		-561
4	Income not recorded on books this year. Attach schedule	●		10	Net income per return. Subtract line 9 from line 6		224,517
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●					
6	Total. Add line 1 through line 5		223,956				



**Form 199 - General Footnote**

Description

The Organization has filed their previous state returns under ID#30203244

**Statement 1 - Form RRF-1, Part B, Line 6 - Governmental Funding**

Description

Santa Clara Valley Water District, \$64,136  
Natalie Dominguez, Contract Administrator, 408.979.9781  
5750 Almaden Expy, San Jose, CA 95118

US Fish & Wildlife, \$121,848  
Cheryl Strong, Project Officer, 510.792.0222  
9500 Thornton Avenue, Newark, CA 94560

## California Statements

### Statement 2 - Form 199, Part II, Line 11 - Officer Compensation

Name	Address			Title	Avg Hrs	Compensation Amount
	City	State	Zip			
Janet Hansen	Milpitas	524 CA	Valley Way 95035	Ex Director	40	11,131
Scott Smithson	Milpitas	524 CA	Valley Way 95035	Ex Director	40	21,667
Pati Rouzer	Milpitas	524 CA	Valley Way 95035	Treasurer	4	
Lisa Myers	Milpitas	524 CA	Valley Way 95035	Vice Pres	4	
Dale Wannan	Milpitas	524 CA	Valley Way 95035	At Large	2	
Troy Rahmig	Milpitas	524 CA	Valley Way 95035	At Large	2	
Michael Kern	Milpitas	524 CA	Valley Way 95035	At Large	2	
Jennifer Krauel	Milpitas	524 CA	Valley Way 95035	President	4	
Dave Johnston	Milpitas	524 CA	Valley Way 95035	At Large	2	
Kim Wells	Milpitas	524 CA	Valley Way 95035	Secretary	4	
Debbie Wu	Milpitas	524 CA	Valley Way 95035	Interim ED	40	19,350
James Norman	Milpitas	524 CA	Valley Way 95035	At Large	2	
Total						52,148

**California Statements****Statement 3 - Form 199, Part II, Line 17 - Other Expenses**

<u>Description</u>	<u>Amount</u>
Benefits	\$ 6,902
Benefits	6,268
Education	4,009
Payroll Taxes	6,780
Payroll Taxes	14,744
Payroll Taxes	3,206
Outside Services	18,162
Travel	430
Travel	12,666
Travel	2,558
Conferences & Meetings	1,371
Conferences & Meetings	2,850
Conferences & Meetings	1,284
Dues & Subscriptions	1,219
Dues & Subscriptions	45
Dues & Subscriptions	333
Equip Lease & Maintenance	171
Equip Lease & Maintenance	294
Equip Lease & Maintenance	64
Other Expenses	25
Other Expenses	442
Other Expenses	2,154
Postage & Delivery	5,478
Postage & Delivery	515
Postage & Delivery	466
Printing & Copying	7,798
Printing & Copying	612
Supplies	11,721
Supplies	10,594
Supplies	1,969
Telephone	958
Telephone	1,000
Telephone	213
Insurance	1,801
Insurance	608
Insurance	131
Outside Services	38,954
Outside Services	4,495
Total	<u>\$ 173,290</u>

**Statement 4 - Form 199, Schedule L, Line 7 - Investments in Stock**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Money Market & Mutual Funds	\$ 138,386	\$ 153,879
Total	<u>\$ 138,386</u>	<u>\$ 153,879</u>

**California Statements**

**Statement 5 - Form 199, Schedule L, Line 12 - Other Assets**

Description	Beginning of Year	End of Year
Prepaid Expenses	\$ 1,311	\$ 3,376
Total	\$ <u>1,311</u>	\$ <u>3,376</u>

**Statement 6 - Form 199, Schedule M-1, Line 7 - Income Recorded on Books**

Description	Amount
Unrealized losses on investments	\$ -561
Total	\$ <u>-561</u>