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## Return of Organization Exempt From Income Tax

2010

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

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

Open to Public  
Inspection

A For the 2010 calendar year, or tax year beginning 4/01, 2010, and ending 3/31

, 2011

B Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

POINT REYES BIRD OBSERVATORY  
DBA PRBO CONSERVATION SCIENCE  
3820 CYPRESS DRIVE #11  
PETALUMA, CA 94954

D Employer Identification Number

94-1594250

E Telephone number

(707) 781-2555

G Gross receipts \$ 7,633,270.

I Tax-exempt status  501(c)(3)  501(c) ( ) (insert no)  4947(a)(1) or  527

H(a) Is this a group return for affiliates?

 Yes  No

H(b) Are all affiliates included?

If 'No,' attach a list (see instructions)

 Yes  No

J Website: ► WWW.PRBO.ORG

H(c) Group exemption number ►

K Form of organization  Corporation  Trust  Association  Other ►

L Year of Formation 1965

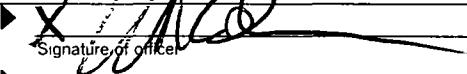
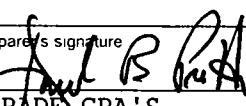
M State of legal domicile CA

## Part I Summary

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <u>THE ORGANIZATION'S MISSION IS TO CONSERVE BIRDS, OTHER WILDLIFE AND ECOSYSTEMS THROUGH INNOVATIVE SCIENTIFIC RESEARCH AND OUTREACH.</u>
	2 Check this box ► <input type="checkbox"/> 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) <u>3</u>
	4 Number of independent voting members of the governing body (Part VI, line 1b) <u>4</u>
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) <u>5</u>
	6 Total number of volunteers (estimate if necessary) <u>6</u>
	7a Total unrelated business revenue from Part VIII, column (C), line 12 <u>7a</u>
	b Net unrelated business taxable income from Form 990-T, line 34 <u>7b</u>
	8 Contributions and grants (Part VIII, line 1h) <u>2,571,088.</u>
	9 Program service revenue (Part VIII, line 2g) <u>2,857,506.</u>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <u>74,697.</u>
	11 Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9c, 10c, and 11e) <u>16,892.</u>
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) <u>5,520,183.</u>
<b>Revenue</b>	Prior Year <u>3,846,581.</u>
	Current Year <u>3,688,560.</u>
	Prior Year <u>2,857,506.</u>
	Current Year <u>28,677.</u>
	Prior Year <u>74,697.</u>
	Current Year <u>27,115.</u>
	Prior Year <u>16,892.</u>
	Current Year <u>7,590,933.</u>
	Prior Year <u>4,485,841.</u>
	Current Year <u>4,914,809.</u>
<b>Expenses</b>	Prior Year <u>443,229.</u>
	Current Year <u>1,926,988.</u>
	Prior Year <u>6,412,829.</u>
	Current Year <u>7,150,059.</u>
	Prior Year <u>-892,646.</u>
	Current Year <u>440,874.</u>
	Prior Year <u>10,672,506.</u>
	Current Year <u>10,283,102.</u>
<b>Net Assets or Fund Balances</b>	Prior Year <u>1,782,089.</u>
	Current Year <u>938,773.</u>
	Prior Year <u>8,890,417.</u>
	Current Year <u>9,344,329.</u>

## 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	<input checked="" type="checkbox"/>  Signature of officer	Date <u>9/27/11</u>
	<input type="checkbox"/> <u>ELLIE M. COHEN</u> Type or print name and title	CEO/PRESIDENT
Paid Preparer Use Only	Print/Type preparer's name <u>DAVID E PEROTTI</u> Firm's name ► <u>PEROTTI AND CARRADE CPA'S</u> Firm's address ► <u>1100 LARKSPUR LNDNG CIR #358</u> <u>LARKSPUR, CA 94939</u>	Preparer's signature  Date <u>9/21/11</u> Check <input type="checkbox"/> if self-employed <u>N/A</u> Firm's EIN ► <u>N/A</u> Phone no <u>(415) 461-8500</u>

May the IRS discuss this return with the preparer shown above? (see instructions)

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 12/21/10

Form 990 (2010)

5/11

### Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

X

**1 Briefly describe the organization's mission:**

**SEE SCHEDULE O**

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

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

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

## TERRESTRIAL RESEARCH

STUDIES BIRDS IN LAND-BASED ECOSYSTEMS COVERING A BROAD RANGE OF HABITAT TYPES, PRIMARILY IN WESTERN NORTH AMERICA, AND GUIDES EFFORTS TO CONSERVE THEM.

**4b** (Code. XXXXXXXXXX) (Expenses \$ 1,246,065. including grants of \$ ) (Revenue \$ 260,383.)

## WETLANDS RESEARCH

PROMOTES THE ENHANCEMENT, RESTORATION, AND CREATION OF COASTAL AND WETLAND HABITATS WEST OF THE ROCKY MOUNTAINS IN WAYS THAT MAINTAIN AND INCREASE ABUNDANCE AND DIVERSITY OF WETLAND BIRD SPECIES.

4c (Code:                   ) (Expenses \$       828,932.       including grants of \$                   ) (Revenue \$       733,774.      )

## INFORMATICS

DEVELOPS TOOLS, FRAMEWORKS AND TECHNIQUES FOR MANAGING THE WEALTH OF SCIENTIFIC DATA COMPILED BY THE ORGANIZATION AND ITS PARTNERS, TRANSFORMING THOSE DATA INTO SUCCESSFUL CONSERVATION OUTCOMES AND ECOSYSTEM KNOWLEDGE, TO IMPROVE CONSERVATION DECISIONS AND INCREASE PUBLIC AWARENESS OF BIRDS AND THEIR ECOSYSTEMS THROUGHOUT CALIFORNIA AND AROUND THE WORLD.

**4d Other program services (Describe in Schedule O)**

**SEE SCHEDULE O**

(Expenses \$ 1,626,308, including grants of \$

) (Revenue \$ 967,131.)

4e Total program service expenses ► 5,673,829.

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
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 <b>Section 501(c)(3) organizations.</b> 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	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I	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 term, permanent, 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, and program service activities outside the United States? 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	
20a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H	20 X	
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

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

	<b>Yes</b>	<b>No</b>
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? If 'Yes,' complete Schedule I, Parts I and II	21	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? If 'Yes,' complete Schedule I, Parts I and III	22	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? If 'Yes,' complete Schedule J	23	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? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a	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? If 'Yes,' complete Schedule L, Part I	25b	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? If 'Yes,' complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III	27	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? If 'Yes,' complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28b	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? If 'Yes,' complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	32	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? If 'Yes,' complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	36	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? If 'Yes,' complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	X

BAA

Form 990 (2010)

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

Check if Schedule O contains a response to any question in this Part V

**1a** Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable **1a** 50  
**b** Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable **1b** 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 **2a** 135

**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 **7d**

**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 **10a**  
**10b**

**11 Section 501(c)(12) organizations.** Enter

**a** Gross income from members or shareholders **11a**

**b** Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**

**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 **12b**

**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 **13b**

**c** Enter the amount of reserves on hand **13c**

**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 **14a** X **14b**

**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

1a Enter the number of voting members of the governing body at the end of the tax year **1a** **19**

b Enter the number of voting members included in line 1a, above, who are independent **1b** **19**

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? **2** **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? **3** **X**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **4** **X**

5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5** **X**

6 Does the organization have members or stockholders? **6** **X**

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? **SEE SCHEDULE O** **7a** **X**

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? **SEE SCHEDULE O** **7b** **X**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: **8a** **X** **8b** **X**

a The governing body? **8a** **X**

b Each committee with authority to act on behalf of the governing body? **8b** **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 **9** **X**

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

10a Does the organization have local chapters, branches, or affiliates? **10a** **X**

b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? **10b**

11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? **11a** **X**

b Describe in Schedule O the process, if any, used by the organization to review this Form 990. **SEE SCHEDULE O** **12a** **X**

12a Does the organization have a written conflict of interest policy? If 'No,' go to line 13 **12b** **X**

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **12c** **X**

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done **SEE SCHEDULE O** **13** **X**

13 Does the organization have a written whistleblower policy? **14** **X**

14 Does the organization have a written document retention and destruction policy? **15a** **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? **15b** **X**

a The organization's CEO, Executive Director, or top management official **16a** **X**

b Other officers of key employees of the organization **SEE SCHEDULE O** **16b**

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? **16a** **X**

b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? **16b**

### 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 **SEE SCHEDULE O**

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.

► **ELLIE M. COHEN/MARILYN KIHARA 3820 CYPRESS DRIVE, #11 PETALUMA CA 94954 707-781-2555**

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

 Check if Schedule O contains a response to any question in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a 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 (check all that apply)						(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
		or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated			
(1) ELLIE M. COHEN CEO/PRESIDENT	50	X		X				162,355.	0.	37,125.
(2) MEGAN G. COLWELL BOARD MEMBER	2	X						0.	0.	0.
(3) LANGDON R STEVENSON BOARD MEMBER	2	X						0.	0.	0.
(4) EDITH EDDY BOARD MEMBER	2	X						0.	0.	0.
(5) JOHN M EADIE, PHD BOARD MEMBER	2	X						0.	0.	0.
(6) BRETT ROBERTSON VICE CHAIR	2	X		X				0.	0.	0.
(7) KATHERINE BEACOCK FIN. COMM CHAIR	2	X						0.	0.	0.
(8) MARK D REYNOLDS, PHD BOARD MEMBER	2	X						0.	0.	0.
(9) CAROLYN JOHNSON PAST CHAIR	2	X		X				0.	0.	0.
(10) STUART JACOBSON HR COMMITTEE	2	X						0.	0.	0.
(11) JIM WINTERSTEEN BOARD MEMBER	2	X						0.	0.	0.
(12) ED SARTI CHAIR	2	X		X				0.	0.	0.
(13) REBECCA L PATTON SECRETARY	2	X		X				0.	0.	0.
(14) JAMES F QUINN, PHD SCIENCE ADV COM	2	X						0.	0.	0.
(15) TERRY ROOT, PHD BOARD MEMBER	2	X						0.	0.	0.
(16) ROB FAUCETT BOARD MEMBER	2	X						0.	0.	0.
(17) MARTHA EHMAN CONTE BOARD MEMBER	2	X						0.	0.	0.

**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 (check all that apply)					(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	Institutional trustee	Officer	Key employee	Highest compensated			
(18) SIMON FRANCIS BOARD MEMBER	2	X					0.	0.	0.
(19) ANA GALUTERA BOARD MEMBER	2	X					0.	0.	0.
(20) JEFFREY KIMBALL BOARD MEMBER	2	X					0.	0.	0.
(21) ROBERT S. SCHWARTS BOARD MEMBER	2	X					0.	0.	0.
(22) LAURIE TALCOTT CFO/TREASURER	36		X				81,951.	0.	7,936.
(23)									
(24)									
(25)									
(26)									
(27)									
(28)									
(29)									
<b>1b Sub-total</b>							<b>244,306.</b>	<b>0.</b>	<b>45,061.</b>
<b>c Total from continuation sheets to Part VII, Section A</b>							<b>0.</b>	<b>0.</b>	<b>0.</b>
<b>d Total (add lines 1b and 1c)</b>							<b>244,306.</b>	<b>0.</b>	<b>45,061.</b>

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► 1

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual	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

(A) Name and business address	(B) Description of services	(C) Compensation
BETH HUNING/SF BAY JOINT VENTURE 735 B CENTER BLVD FAIRFAX, CA 94930	SF BAY JV OPERATIONS	375,558.
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 ► 1		

**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	<b>1a</b> Federated campaigns.	<b>1a</b>			
	<b>1b</b> Membership dues	<b>1b</b>			
	<b>1c</b> Fundraising events	<b>1c</b>			
	<b>1d</b> Related organizations	<b>1d</b>			
	<b>1e</b> Government grants (contributions)	<b>1e</b>			
	<b>1f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 3,846,581.			
	<b>1g</b> Noncash contributions included in lns 1a-1f	<b>1g</b> \$ 88,351.			
	<b>1h Total.</b> Add lines 1a-1f	► 3,846,581.			
PROGRAM SERVICE REVENUE		Business Code			
	<b>2a</b> PROGRAM CONTRACTS	<b>541700</b>	3,673,628.	3,673,628.	
	<b>2b</b> FEES & SPONSORSHIP	<b>541900</b>	14,932.	14,932.	
	<b>2c</b>				
	<b>2d</b>				
	<b>2e</b>				
	<b>2f</b> All other program service revenue		► 3,688,560.		
	<b>2g Total.</b> Add lines 2a-2f	► 3,688,560.			
OTHER REVENUE	<b>3</b> Investment income (including dividends, interest and other similar amounts)		► 27,563.		27,563.
	<b>4</b> Income from investment of tax-exempt bond proceeds		►		
	<b>5</b> Royalties		►		
	<b>6a</b> Gross Rents	(i) Real 384.			
	<b>b</b> Less: rental expenses				
	<b>c</b> Rental income or (loss)	384.			
	<b>d</b> Net rental income or (loss)		► 384.		384.
<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities 34,403.	(ii) Other 2,275.			
<b>b</b> Less: cost or other basis and sales expenses	35,564.				
<b>c</b> Gain or (loss)	-1,161.	2,275.			
<b>d</b> Net gain or (loss)		► 1,114.	2,275.	-1,161.	
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c)					
See Part IV, line 18	a 11,576.				
<b>b</b> Less: direct expenses	b 1,934.				
<b>c</b> Net income or (loss) from fundraising events		► 9,642.		9,642.	
<b>9a</b> Gross income from gaming activities.	a				
See Part IV, line 19	b				
<b>b</b> Less: direct expenses	c				
<b>c</b> Net income or (loss) from gaming activities		►			
<b>10a</b> Gross sales of inventory, less returns and allowances	a 3,340.				
<b>b</b> Less: cost of goods sold	b 4,839.				
<b>c</b> Net income or (loss) from sales of inventory		► -1,499.		-1,499.	
Miscellaneous Revenue	Business Code				
<b>11a</b> OTHER INCOME	<b>541900</b>	18,588.		18,588.	
<b>b</b>					
<b>c</b>					
<b>d</b> All other revenue					
<b>e</b> Total. Add lines 11a-11d		► 18,588.			
<b>12</b> Total revenue. See instructions		► 7,590,933.	3,690,835.	0.	53,517.

**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).

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	289,367.	0.	289,367.	0.
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	3,235,662.	2,842,808.	198,983.	193,871.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	161,231.	128,046.	23,577.	9,608.
9 Other employee benefits	949,042.	753,709.	138,779.	56,554.
10 Payroll taxes	279,507.	221,979.	40,872.	16,656.
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	32,224.		32,224.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	1,022,204.	809,567.	151,505.	61,132.
12 Advertising and promotion	25,689.	646.	2,210.	22,833.
13 Office expenses	124,696.	94,534.	15,306.	14,856.
14 Information technology	61,093.	50,405.	7,624.	3,064.
15 Royalties				
16 Occupancy	95,705.	79,144.	11,813.	4,748.
17 Travel	254,799.	212,739.	31,457.	10,603.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	22,307.	19.	22,288.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	267,476.	219,790.	34,014.	13,672.
23 Insurance	35,293.	28,178.	5,075.	2,040.
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
a OTHER EXP-EQUIPMENTS	91,640.	80,798.	3,676.	7,166.
b HOUSING/UTILITIES/FOOD	79,364.	62,545.	16,049.	770.
c PROJECT SUPPLIES & PUBLICATION	57,087.	51,682.	3,619.	1,786.
d PRINTING AND PUBLICATIONS	52,116.	25,658.	2,588.	23,870.
e INTERNS	7,120.	7,120.		
f All other expenses	6,437.	4,462.	1,975.	
25 Total functional expenses. Add lines 1 through 24f	7,150,059.	5,673,829.	1,033,001.	443,229.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

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Form 990 (2010)

## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing	1,736,612.	1	922,331.
	2 Savings and temporary cash investments	1,431,444.	2	1,324,222.
	3 Pledges and grants receivable, net	216,500.	3	361,500.
	4 Accounts receivable, net	1,308,975.	4	1,847,928.
	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	82,234.	9	86,506.
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 7,250,011.		
	b Less: accumulated depreciation.	10b 1,644,005.	5,775,926.	10c 5,606,006.
	11 Investments – publicly traded securities		120,815.	11 134,609.
	12 Investments – other securities See Part IV, line 11			12
	13 Investments – program-related. See Part IV, line 11			13
	14 Intangible assets			14
	15 Other assets See Part IV, line 11			15
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)		10,672,506.	16	10,283,102.
LIABILITIES	17 Accounts payable and accrued expenses	443,954.	17	579,820.
	18 Grants payable		18	
	19 Deferred revenue	381,156.	19	358,953.
	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	956,979.	23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	<b>26 Total liabilities.</b> Add lines 17 through 25		1,782,089.	26
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.</b>			
	27 Unrestricted net assets	7,100,493.	27	7,853,409.
	28 Temporarily restricted net assets	1,789,924.	28	1,490,920.
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	8,890,417.	33	9,344,329.
	34 Total liabilities and net assets/fund balances.	10,672,506.	34	10,283,102.

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Form 990 (2010)

**Part XI Reconciliation of Net Assets**Check 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	7,590,933.
2 Total expenses (must equal Part IX, column (A), line 25)	2	7,150,059.
3 Revenue less expenses Subtract line 2 from line 1	3	440,874.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8,890,417.
5 Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O	5	13,038.
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	9,344,329.

**Part XII Financial Statements and Reporting**Check 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	X	

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Form 990 (2010)

**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.

**2010****Open to Public  
Inspection**

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

Name of the organization	POINT REYES BIRD OBSERVATORY DBA PRBO CONSERVATION SCIENCE	Employer identification number 94-1594250
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**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?

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

(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)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2010

**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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants.')	4,525,418.	4,267,195.	4,440,813.	2,560,968.	3,808,774.	19,603,168.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
<b>4 Total.</b> Add lines 1 through 3	<b>4,525,418.</b>	<b>4,267,195.</b>	<b>4,440,813.</b>	<b>2,560,968.</b>	<b>3,808,774.</b>	<b>19,603,168.</b>
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)						7,502,615.
<b>6 Public support.</b> Subtract line 5 from line 4						12,100,553.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	4,525,418.	4,267,195.	4,440,813.	2,560,968.	3,808,774.	19,603,168.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	35,120.	49,248.	41,247.	56,897.	26,402.	208,914.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	52,717.	159,429.	20,824.	39,054.	32,823.	304,847.
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0.
<b>11 Total support.</b> Add lines 7 through 10						20,116,929.
12 Gross receipts from related activities, etc (see instructions)					<b>12</b>	<b>16,784,396.</b>
<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**

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	<b>60.2 %</b>
15 Public support percentage from 2009 Schedule A, Part II, line 14	<b>15</b>	<b>66.1 %</b>
<b>16a 33-1/3% support test – 2010.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
<b>b 33-1/3% support test – 2009.</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 – 2010.</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 – 2009.</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 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants')						
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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 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 \$5,000 or 1% of the amount on line 13 for the year						
<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 yr beginning in) ►

	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 Ins 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 2010 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33-1/3% support tests – 2010.** 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 – 2009.** 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 D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0047

**Supplemental Financial Statements**

► Complete if the organization answered 'Yes,' to Form 990,  
Part IV, lines 6, 7, 8, 9, 10, 11, or 12.  
► Attach to Form 990. ► See separate instructions.

**2010****Open to Public  
Inspection**

Name of the organization

Employer identification number

POINT REYES BIRD OBSERVATORY  
DBA PRBO CONSERVATION SCIENCE

94-1594250

**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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> 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		
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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)?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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  
 b  Scholarly research  
 c  Preservation for future generations

d  Loan or exchange programs  
 e  Other \_\_\_\_\_

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 organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a 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.

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

	Amount
1c	
1d	
1e	
1f	

2a 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
1a Beginning of year balance	120,815.	93,053.	120,414.		
b Contributions					
c Net investment earnings, gains, and losses	13,794.	27,762.	-27,361.		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	134,609.	120,815.	93,053.		

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Term endowment ► %

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

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

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

4 Describe in Part XIV the intended uses of the organization's endowment funds SEE PART XIV

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,479,000.		1,479,000.
b Buildings		4,883,356.	1,003,105.	3,880,251.
c Leasehold improvements				
d Equipment				
e Other		887,655.	640,900.	246,755.
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				5,606,006.

BAA

Schedule D (Form 990) 2010

**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) -----		
<b>Total. (Column (b) must equal Form 990 Part X, column (B) line 12.) ►</b>		

**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)		
<b>Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ►</b>		

**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)	
<b>Total. (Column (b) must equal Form 990, Part X, column(B), line 15)</b> ►	

**Part X Other Liabilities.** (See Form 990, Part X, line 25)

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

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)

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

1 Total revenue (Form 990, Part VIII, column (A), line 12)	7,590,933.
2 Total expenses (Form 990, Part IX, column (A), line 25)	7,150,059.
3 Excess or (deficit) for the year Subtract line 2 from line 1	440,874.
4 Net unrealized gains (losses) on investments	13,038.
5 Donated services and use of facilities	6,520.
6 Investment expenses	
7 Prior period adjustments	
8 Other (Describe in Part XIV) SEE PART XIV	-6,520.
9 Total adjustments (net). Add lines 4 through 8	13,038.
10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	453,912.

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

1 Total revenue, gains, and other support per audited financial statements	1	7,617,264.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains on investments	2a	13,038.
b Donated services and use of facilities	2b	6,520.
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIV) SEE PART XIV	2d	6,773.
e Add lines 2a through 2d	2e	26,331.
3 Subtract line 2e from line 1	3	7,590,933.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a Investments 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	7,590,933.

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

1 Total expenses and losses per audited financial statements	1	7,163,352.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25.		
a Donated services and use of facilities	2a	6,520.
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIV) SEE PART XIV	2d	6,773.
e Add lines 2a through 2d	2e	13,293.
3 Subtract line 2e from line 1	3	7,150,059.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investments 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	7,150,059.

**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 V, LINE 4 - INTENDED USES OF ENDOWMENT FUND**

TO PROVIDE OPERATING SUPPORT FOR THE ORGANIZATION.

**Part XIV** **Supplemental Information (continued)**

**SCHEDULE J**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.  
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

POINT REYES BIRD OBSERVATORY

Employer identification number

94-1594250

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

	Yes	No
<b>1a</b>		

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

<b>2</b>		

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment from the organization or a related organization?  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?  
**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

<b>4a</b>	X
<b>4b</b>	X
<b>4c</b>	X

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization?  
**b** Any related organization?

If 'Yes' to line 5a or 5b, describe in Part III

<b>5a</b>	X
<b>5b</b>	X

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization?  
**b** Any related organization?

If 'Yes' to line 6a or 6b, describe in Part III

<b>6a</b>	X
<b>6b</b>	X

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III

<b>7</b>	X
<b>8</b>	X

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III

**9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

<b>9</b>	

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule J (Form 990) 2010

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1 ELLIE M. COHEN	(i) <u>162,355</u> (ii) <u>0</u> .	<u>0</u> .	<u>0</u> .	<u>8,131</u> (iii) <u>0</u> .	<u>28,994</u> (D) <u>0</u> .	<u>199,480</u> (E) <u>0</u> .	<u>0</u> .
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
<b>16A</b>							

**Part II Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

BAA

**SCHEDULE M**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

► Complete if the organizations answered 'Yes'  
on Form 990, Part IV, lines 29 or 30.  
► Attach to Form 990.

OMB No 1545-0047

**2010**

**Open To Public  
Inspection**

Name of the organization	POINT REYES BIRD OBSERVATORY DBA PRBO CONSERVATION SCIENCE	Employer identification number
		94-1594250

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	5	5,760.	RESALE VALUE
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		3,300.	RESALE VALUE
5 Clothing and household goods	X		958.	RESALE VALUE
6 Cars and other vehicles	X	1	1,100.	RESALE VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	6	50,544.	LISTED EXCHANG
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution— Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles	X	2	100.	RESALE VALUE
19 Food inventory	X	19	1,467.	RETAIL VALUE
20 Drugs and medical supplies.				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (SEE PART II _____)				
26 Other ► ( _____)				
27 Other ► ( _____)				
28 Other ► ( _____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31	X
----	---

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a	X
-----	---

b If 'Yes,' describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule M (Form 990) 2010

**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2010**

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.

**Open to Public  
Inspection**

Name of the organization	POINT REYES BIRD OBSERVATORY DBA PRBO CONSERVATION SCIENCE	Employer identification number 94-1594250
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**FORM 990, PART VI, LINE 1A**

THE NUMBER OF VOTING MEMBERS OF PRBO'S BOARD OF DIRECTORS INCREASED FROM 16 TO 19 IN FY 10-11. PER PRBO BYLAWS, PRBO'S BOARD MAY HAVE A MINIMUM OF 16 AND A MAXIMUM OF 25 MEMBERS. BOARD MEMBERS ARE ADDED OR RETIRED PER THE PROCESS DESCRIBED IN PRBO'S BYLAWS.

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

PRBO'S MISSION IS TO CONSERVE BIRDS, OTHER WILDLIFE AND ECOSYSTEMS THROUGH INNOVATIVE SCIENTIFIC RESEARCH AND OUTREACH. PRBO ADVANCES THE SCIENTIFIC BASIS OF CONSERVATION BY PROVIDING OBJECTIVE INFORMATION AND GUIDANCE TO HABITAT AND WILDLIFE MANAGERS AS WELL AS DECISION MAKERS. TO ACHIEVE THIS, THE ORGANIZATION CONDUCTS LONG-TERM ECOLOGICAL RESEARCH THAT SUPPLIES THE SCIENTIFIC FACTS NEEDED TO IDENTIFY, UNDERSTAND AND HELP RESOLVE CRITICAL ENVIRONMENTAL PROBLEMS.

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION****EDUCATION AND POLICY**

MAINTAINS RESPONSIBILITY FOR SCIENTIFIC AND CONSERVATION OUTREACH, SCHOOL-BASED EDUCATION PROGRAMS, PUBLIC EDUCATION PROGRAMS, MEDIA COMMUNICATIONS, WEBSITE COMMUNICATIONS, THE OBSERVER (A QUARTERLY PUBLICATION), AND ASSISTING WITH MEMBER AND DONOR EVENTS AND CULTIVATION. IN ADDITION, THE DIVISION HELPS THE ORGANIZATION COMMUNICATE ITS SCIENCE AND CONSERVATION RECOMMENDATIONS TO A VARIETY OF AUDIENCES, INCLUDING POLICY-MAKERS, LAND OWNERS AND RESOURCE MANAGERS.

REVENUES - \$502,597; EXPENSES - \$818,518

**MARINE RESEARCH**

WORKS TO CONSERVE MARINE TOP PREDATORS AND THE INTEGRITY OF THE MARINE ECOSYSTEM TO HELP ENSURE ITS SUSTAINABLE USE.

REVENUES - \$464,512; EXPENSES - \$807,790

Name of the organization  
POINT REYES BIRD OBSERVATORY  
DBA PRBO CONSERVATION SCIENCE

Employer identification number  
94-1594250

**FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY**

PRBO BYLAWS PROVIDE THE FOLLOWING RIGHTS TO ITS MEMBERS:

**SECTION III A. RIGHT TO VOTE.**

MEMBERS IN GOOD STANDING SHALL HAVE THE RIGHT TO VOTE, AS SET FORTH IN THESE BYLAWS,

ON THE ELECTION OF DIRECTORS, THE DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF THE

ASSETS OF THE CORPORATION, ANY MERGER AND ITS PRINCIPAL TERMS OR ANY AMENDMENT OF

THOSE TERMS, ANY ELECTION TO DISSOLVE THE CORPORATION AND ON ANY OTHER MATTER WHICH

THESE BYLAWS REQUIRE TO BE SUBMITTED TO A VOTE OF MEMBERS. IN ADDITION, MEMBERS

SHALL HAVE ALL RIGHTS AFFORDED MEMBERS UNDER THE CALIFORNIA NONPROFIT PUBLIC BENEFIT

CORPORATION LAW. EACH MEMBER, REGARDLESS OF CLASS, SHALL BE ENTITLED TO ONE VOTE ON

ALL MATTERS SUBMITTED TO A VOTE OF MEMBERS.

**SECTION III F 1. ANNUAL MEETING.**

AN ANNUAL MEETING OF MEMBERS SHALL BE HELD ON SUCH DATE, AT SUCH TIME AND PLACE AND

ON SUCH NOTICE AS THE BOARD OF DIRECTORS SHALL DETERMINE. AT SUCH MEETING DIRECTORS

SHALL BE ELECTED AS PROVIDED IN THESE BYLAWS AND SUCH OTHER PROPER BUSINESS AS MAY

COME BEFORE THE MEETING SHALL BE TRANSACTED.

**FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS**

**III. MEMBERSHIP**

**A. RIGHT TO VOTE.**

MEMBERS IN GOOD STANDING SHALL HAVE THE RIGHT TO VOTE, AS SET FORTH IN THESE

BYLAWS, ON THE ELECTION OF DIRECTORS, THE DISPOSITION OF ALL OR SUBSTANTIALLY

ALL OF THE ASSETS OF THE CORPORATION, ANY MERGER AND ITS PRINCIPAL TERMS OR

ANY AMENDMENT OF THOSE TERMS, ANY ELECTION TO DISSOLVE THE CORPORATION AND ON

ANY OTHER MATTER WHICH THESE BYLAWS REQUIRE TO BE SUBMITTED TO A VOTE OF

MEMBERS. IN ADDITION, MEMBERS SHALL HAVE ALL RIGHTS AFFORDED MEMBERS UNDER THE

CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION LAW. EACH MEMBER, REGARDLESS

OF CLASS, SHALL BE ENTITLED TO ONE VOTE ON ALL MATTERS SUBMITTED TO A VOTE OF

Name of the organization **POINT REYES BIRD OBSERVATORY  
DBA PRBO CONSERVATION SCIENCE**

Employer identification number  
**94-1594250**

**FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS (CC)**

**MEMBERS.**

**B. DUES AND FEES.**

EACH MEMBER MUST PAY, WITHIN THE TIME AND ON THE CONDITIONS SET BY THE BOARD OF DIRECTORS, THE DUES AND FEES FIXED BY THE BOARD FROM TIME TO TIME.

**C. GOOD STANDING.**

MEMBERS WHO HAVE PAID THE REQUIRED DUES AND FEES IN ACCORDANCE WITH THESE BYLAWS SHALL BE MEMBERS IN GOOD STANDING.

**XIV. AMENDMENT OF BYLAWS**

**A. SUBJECT TO THE LIMITATIONS SET FORTH IN PARAGRAPH B BELOW, THE BOARD MAY ADOPT, AMEND OR REPEAL BYLAWS UNLESS DOING SO WOULD ADVERSELY AFFECT MEMBERS' RIGHTS AS TO VOTING.**

**B. WITHOUT THE APPROVAL OF THE MEMBERS, THE BOARD MAY NOT ADOPT, AMEND OR REPEAL ANY BYLAW WHICH WOULD:**

- 1. INCREASE OR EXTEND THE TERMS OF DIRECTORS;**
- 2. ALLOW ANY DIRECTOR TO HOLD OFFICE BY DESIGNATION OR SELECTION RATHER THAN BY ELECTION BY THE MEMBERS;**
- 3. INCREASE THE QUORUM FOR MEMBERS' MEETINGS;**
- 4. REPEAL, RESTRICT, CREATE, EXPAND OR OTHERWISE CHANGE PROXY RIGHTS; OR**
- 5. AUTHORIZE CUMULATIVE VOTING.**

**C. NEW BYLAWS MAY BE ADOPTED, OR THESE BYLAWS MAY BE AMENDED OR REPEALED, BY APPROVAL OF THE MEMBERS ON RECOMMENDATION OF THE BOARD OF DIRECTORS. NO AMENDMENT MAY EXTEND THE TERM OF A DIRECTOR BEYOND THAT FOR WHICH THE DIRECTOR WAS ELECTED.**

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

A DRAFT OF FORM 990 WAS PREPARED AND PRESENTED TO THE FINANCE COMMITTEE OF THE BOARD VIA EMAIL. THE CFO THEN REVIEWED FORM 990 IN DETAIL VERBALLY WITH A DESIGNATED

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**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS (CONTINUED)**

REPRESENTATIVE OF THE FINANCE COMMITTEE AND THEN REVIEWED FORM 990 WITH THE ENTIRE FINANCE COMMITTEE AT A MEETING. FORM 990 WAS SUBSEQUENTLY EMAILED TO THE FULL BOARD OF DIRECTORS PRIOR TO FILING.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

PRBO REGULARLY ENFORCES AND MONITORS ITS CONFLICT OF INTEREST POLICY WITH A SIGNED ANNUAL STATEMENT FROM THEIR DIRECTORS, OFFICERS AND MEMBERS OF THE EXECUTIVE COMMITTEE.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE**

IN FY 10-11 THE C.E.O.'S SALARY WAS REVISED AND DETERMINED BY THE HUMAN RESOURCES (HR) AND EXECUTIVE COMMITTEE OF PRBO'S BOARD OF DIRECTORS. DURING THE ANNUAL BUDGET PROCESS, THE HR COMMITTEE SOLICITS AND COLLECTS PERFORMANCE REVIEWS FOR THE C.E.O. FROM ALL SENIOR MANAGEMENT PERSONNEL AND BOARD MEMBERS. PRIOR TO THE COMPLETION OF THE BUDGET, THE EXECUTIVE COMMITTEE MEETS TO REVIEW THE FOLLOWING FACTORS:

PERFORMANCE REVIEWS, INDEPENDENTLY PRODUCED COMPARATIVE SALARY DATA FOR THE SAN FRANCISCO BAY AREA\*, THE DEPTH AND BREADTH OF THE C.E.O.'S JOB RESPONSIBILITIES, THE SIZE AND COMPLEXITY OF THE ORGANIZATION, THE RELATIONSHIP OF THE C.E.O.'S COMPENSATION RELATIVE TO OTHER PRBO EMPLOYEES AND BUDGET CONSIDERATIONS. BASED ON THESE FACTORS, THE EXECUTIVE COMMITTEE DETERMINES WHETHER THE CURRENT SALARY IS APPROPRIATE AND WHAT MERIT INCREASE, IF ANY, IS WARRANTED.

IN FY 10-11, ALL SENIOR MANAGEMENT SALARIES (CFO, CONTROLLER, CHIEF CONSERVATION SCIENCE OFFICER, AND ALL DIVISION DIRECTORS) WERE REVIEWED AND DETERMINED BY THE HR AND EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS AND/OR THE C.E.O. USING COMPARATIVE DATA FOR NON-PROFIT ORGANIZATIONS IN THE SAN FRANCISCO BAY AREA, AND USING A SIMILAR PROCESS AS DESCRIBED ABOVE FOR THE C.E.O..

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**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE**

\*PRBO HIRED A CONSULTANT IN 2008 TO DEVELOP A NEW JOB CLASSIFICATION AND COMPENSATION SYSTEM AND TO PERFORM A FULL COMPARATIVE SALARY REVIEW. THE FOLLOWING SOURCES, AMONG OTHERS, WERE USED FOR THIS COMPARATIVE SALARY REVIEW: THE 2007 COMPENSATION AND BENEFITS SURVEY OF NORTHERN CALIFORNIA NON-PROFITS, BUREAU OF LABOR STATISTICS, MANOMET CONSERVATION SCIENCE, THE NATURE CONSERVANCY AND THE UNIVERSITY OF CA INFORMATION CENTER FOR THE ENVIRONMENT."

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

PRBO MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS PUBLIC BY POSTING THEM TO ITS WEBSITE AT [WWW.PRBO.ORG](http://WWW.PRBO.ORG).

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**SCHEDULE O - SUPPLEMENTAL INFORMATION**

**PAGE 4**

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**FORM 990, PART XI, LINE 5**  
**OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

DONATED SERVICES AND USE OF FACILITIES	\$ 6,520.
IN-KIND EXPENSES	-6,520.
NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS	13,038.
<b>TOTAL</b>	<b>\$ 13,038.</b>

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**SCHEDULE D, PART XIV - SUPPLEMENTAL INFORMATION PAGE 6**

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**SCHEDULE D, PART XI, LINE 8  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

IN-KIND EXPENSES	\$	-6,520.
	TOTAL	<u>\$</u> <u>-6,520.</u>

**SCHEDULE D, PART XII, LINE 2D  
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

AUCTION EXPENSE	\$	1,934.
INVENTORY PURCHASE		4,839.
	TOTAL	<u>\$</u> <u>6,773.</u>

**SCHEDULE D, PART XIII, LINE 2D  
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

AUCTION EXPENSE	\$	1,934.
INVENTORY PURCHASE		4,839.
	TOTAL	<u>\$</u> <u>6,773.</u>

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## SCHEDULE M, PART II - SUPPLEMENTAL INFORMATION PAGE 3

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SCH M, PART I, LINES 25-28  
OTHER NON-CASH CONTRIBUTIONS

DESCRIPTION	APPL?	NUMBER OF CONTR.	REVENUE		METHOD OF DETER. REV.
			ON FORM 990,	PART VIII	
SCIENTIFIC	X	1	\$ 5,240.	RESALE VALUE	
SOFTWARE	X	2	3,675.	RETAIL VALUE	
LODGING/VACAT.	X	8	6,700.	RETAIL VALUE	
BINOCULARS/SCOP	X	6	6,518.	RETAIL VALUE	
EVENT TICKETS	X	18	3,089.	RETAIL VALUE	