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**COUNTY OF LOS ANGELES**  
**FISH AND WILDLIFE COMMISSION**  
Kenneth Hahn Hall of Administration  
500 West Temple Street, B-50-B, Los Angeles, CA 90012  
(213) 974-1431 Fax (213) 633-5102

October 8, 2024

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**FISH AND WILDLIFE PROPAGATION FUND GRANT AWARD  
(FOURTH SUPERVISORIAL DISTRICT)  
(3-VOTES)**

**SUBJECT**

Recommend approval to award grant funds from the Los Angeles County Fish and Wildlife Commission Propagation Fund to the International Bird Rescue (IBR) during the calendar year 2024.

**IT IS RECOMMENDED THAT YOUR BOARD:**

Approve the Fish and Wildlife Propagation Fund Grant request in the amount of \$10,000.00, to support the work of the IBR.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The Commission has determined that the grant request will promote education, conservation and the propagation of fish and wildlife thus benefiting Los Angeles County and the State of California.

**ADOPTED**

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

29 October 8, 2024

*Edward Yen*  
EDWARD YEN  
EXECUTIVE OFFICER

At its meeting held on April 10, 2024, the Los Angeles County Fish and Wildlife Commission approved a grant request from the IBR, in the amount of \$10,000.00, to offset nutrition, medicine, and veterinary medical supply costs for wild avian patients treated at the Los Angeles Wildlife Center during the 2024 calendar year.

For over 50 consecutive years, IBR has provided immediate, effective, ethical, and efficient services to the people, industries, and wildlife of California. IBR pursues its mission through three core programs: Avian Rehabilitation and Research; Wildlife Emergency Preparedness and Response; and Conservation, Education, and Community Engagement. IBR's Los Angeles Wildlife Center in San Pedro, near the Ports of Long Beach and Los Angeles functions as a "referral hospital," treating the most challenging cases, and native aquatic birds that are beyond the capacity or skills of other regional wildlife centers and clinics, and then releasing them back into the wild once they are successfully rehabilitated. This specialty veterinary hospital treats an average of 1,500 local marine birds annually, brought to IBR from locations primarily in Los Angeles County.

IBR is a founding partner in the State of California 's Oiled Wildlife Care Network (OWCN), as a member of the Global Oiled Wildlife Response System (GOWRS), a consortium of leading experts trying to solve the challenges of oiled wildlife.

The grant requested will help support IBR's ability to offset nutrition, medicine, and veterinary medical supply costs, and combating the deadly threat of highly Pathogenic Avian Influenza, for birds treated at IBR's Los Angeles Wildlife Center.

Since 1952, the Commission has supported activities and projects that promote the best methods for the propagation and protection of fish and wildlife in the State of California and County of Los Angeles.

### **IMPLEMENTATION OF STRATEGIC PLAN GOALS**

The recommended actions uphold the County's Strategic Plan Goals to focus on environmental justice, particularly in communities that have long endured industrial contamination, and "Our County" Sustainability Plan's 12 broad, aspirational, and cross-cutting goals, that embrace positive change and address sustainability issues (North Star 2.D.iii); Natural Resources: Support thriving ecosystems, habitats, and biodiversity.

Honorable Board of Supervisors  
October 8, 2024  
Page 3

**FISCAL IMPACT/FINANCING**

There is no impact to the General Fund. The approved expenditure will be charged to the Fish and Wildlife Propagation Fund, which has sufficient funds to cover the cost. The Los Angeles County Fish and Wildlife Propagation Fund is financed from a percentage of penalty assessments collected relating to Fish and Game code violations in Los Angeles County.

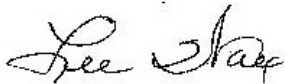
**FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 13100 et seq. of the Fish and Game Code establishes guidelines for the expenditure of fines levied for fish and game code violations. It includes enhancing fish and wildlife activities including protection, conservation, propagation, and preservation of fish and wildlife.

**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

This Board action enhances the education, conservation and the propagation of fish and wildlife thus benefiting Los Angeles County and the State of California.

Respectfully submitted,



Lee Wax  
Chair

LW:rs

Attachments

c: Chief Executive Officer  
Executive Officer, Board of Supervisors



STATEMENT OF PROCEEDINGS FOR THE  
REGULAR MEETING OF THE  
LOS ANGELES COUNTY FISH AND WILDLIFE  
COMMISSION

500 WEST TEMPLE STREET, ROOM 374-A  
LOS ANGELES, CALIFORNIA 90012  
<http://fishandgame.lacountycommissions.info>

Wednesday, April 10, 2024

10:00 AM

1. Presentation and consideration of a grant proposal from the International Bird Rescue (IBR) in the amount of \$15,000.00, to ensure IBR's ability to provide appropriate nutrition and medicine to meet the demand for services in 2024 and help propagate future generations of local wildlife, Phil Kohlmetz, Grants Coordinator, IBR. (24-1159)

**Mr. Phil Kohlmetz, Grants Coordinator, Program Director, International Bird Rescue (IBR), provided an overview of the history and services provided to improve, maintain, and preserve the health and well-being of wildlife, particularly birds. He also stated that IBR's work is in line with the Commission's Policy and Objectives to enhance Fish and Wildlife activities including propagation, protection, and restoration; to support Fish and Wildlife projects; and to further Research and Education in areas related to Fish and Wildlife.**

**Following presentation, Commissioner James W. Etter made a motion to approve the grant request in the amount of \$15,000.00. The motion failed due to the lack of a second.**

**On motion by Chairperson Lee Wax, seconded by Vice Chairperson John Resich, the Commission approved the grant request from the IBR, in the amount of \$10,000.00, to be taken from the LACFW Propagation Fund, to ensure IBR's ability to provide appropriate nutrition and medicine to meet the demand for services, and to help propagate future generations of local wildlife, with the following roll call vote:**

**Ayes:** 5 - Chairperson Lee Wax, Vice Chairperson John Resich, Commissioner James W. Etter, Commissioner Hugo Garcia, and Commissioner Dr. Karen M. Martin

**Attachments:** [SUPPORTING DOCUMENT-APPLICATION](#)  
[SUPPORTING DOCUMENT-2023 REPORT](#)  
[PUBLIC COMMENT/CORRESPONDENCE](#)



# COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

## GRANT APPLICATION

TITLE OF PROJECT/PROGRAM Mitigating Effects of Human-Wildlife Conflict 2024

NAME OF ORGANIZATION International Bird Rescue  
[As it appears on (501)(c)(3) IRS Letter]

ADDRESS 3601 S. Gaffey St., #3

CITY San Pedro STATE CA ZIP CODE 90731

EMAIL grants@birdrescue.org

PHONE NUMBER 707-207-0380

AMOUNT REQUESTED \$15,000

CONTACT PERSON Phil Kohlmetz

TITLE Grants Coordinator

PHONE NUMBER 707-704-0350

AUDITED TOTAL INCOME \$3,324,302 AUDITED TOTAL EXPENSES \$3,456,441

FISCAL YEAR FY24

  
box SIGN 4Z88R364-4ZLZRJQX

SIGNATURE

4/5/24

DATE

**Note:** Please complete this application and include all supporting materials and email to the Commission. If you have any questions, you may contact the Fish and Wildlife Commission staff at [fish&game@bos.lacounty.gov](mailto:fish&game@bos.lacounty.gov) or (213) 974-1431.

For all areas that are not applicable, please indicate N/A in the area. **Incomplete applications will not be considered.**



## COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

### About Your Organization:

International Bird Rescue was founded in 1971 in response to a massive oil spill that covered 50 miles of California coastline, effecting between 7,000 and 15,000 birds. Since then, we have become a global leader in responding to large scale disasters affecting marine wildlife, such as oil spills, environmental toxins, and habitat degradation, and have pioneered life-saving techniques to address ongoing human impacts on aquatic birds.

Our mission is to inspire people to act toward balance with the natural world by rescuing waterbirds in crisis.

We pursue this mission through three core programs:

1. Avian Rehabilitation and Research
2. Wildlife Emergency Preparedness and Response
3. Conservation, Education, and Community Engagement.

For over 50 consecutive years, we have provided immediate, effective, ethical, and efficient services to the people, industries, and wildlife of California.

Our Los Angeles Wildlife Center functions as a "referral hospital," treating the most challenging cases that are beyond the capacity or skills of other regional wildlife centers and clinics, and releasing them back into the wild once they are successfully rehabilitated.

We are a founding partner in the State of California's Oiled Wildlife Care Network (OWCN), as well as a member of the Global Oiled Wildlife Response System (GOWRS), a consortium of leading experts trying to solve the challenges of oiled wildlife.

Our work addresses all three of the Commission's primary objectives, as well as multiple elements of the California Fish and Wildlife Code, Section 13103.

Our work is a direct expression of "13103(b): Temporary emergency treatment and care of injured or orphaned wildlife." Through our Wildlife Rehabilitation work and our Oil Spill Response and Emergency Preparedness work, we protect and restore local wildlife populations when human and industrial impacts negatively affected those populations and individual animals. The individual animals we return to the wild are then able to propagate future generations.

Our ongoing Research leads to innovations and new standards in wild animal care (13103(i)). Our staff have literally "written the book" on wild animal care, contributing to "Merck Veterinary Manual" and "Medical Management of Wildlife Species: A Guide for Practitioners" among many others. Our public education and outreach efforts at the Los Angeles Wildlife Center reach over 100,000 people annually through numerous social media channels and in-person at the Los Angeles Wildlife Center (13103(a)).



## COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

### Project Purpose:

We respectfully request a \$15,000 grant from the LA County Fish and Wildlife Commission.

The goal of this project is to address known, ongoing Human-Wildlife and Industrial-Wildlife Conflicts in LA County, and to help keep us prepared to respond to unpredictable-yet-inevitable environmental emergencies.

The grant purpose is to offset nutrition, medicine, and veterinary medical supply costs for birds treated at our LA Wildlife Center from 1/1/24 - 9/30/24.

This increased request amount reflects the escalating costs we ourselves have experienced over the past three years, due to inflation, increased calls for emergency services, and combating the deadly threat of Highly Pathogenic Avian Influenza.

### Target Audience:

We provide citizens and businesses with an ethical, effective, immediate, and humane solution to the problem of wild birds harmed by human and industrial impacts.

Our LA Wildlife Center in San Pedro, near the Ports of Long Beach and LA, treats native aquatic birds and releases them back into the wild once successfully rehabilitated. This specialty veterinary hospital treats an average of 1,500 local marine birds annually, brought to us from locations primarily in Los Angeles County.

Unlike traditional veterinary clinics, our patients come to us with no funding, no insurance, and no one responsible for paying the bill. Birds injured by human impact require skilled hands and large volumes of food and vitamins to be rehabilitated successfully and returned to the environment.

Only with philanthropic support from concerned citizens, foundations, corporations, and municipal agencies are we able to meet the demand for our services.

Commission are used to pay for material costs of animal nutrition, medicine, and basic veterinary medical supplies. No Commission funds are used for personnel or capital expenses.



## COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

### Geographic area served (Supervisorial District):

International Bird Rescue serves multiple geographies. Our specialty veterinary hospital (that doubles as an emergency response center) in San Pedro treats ~1,500 native aquatic birds annually, and releases them back into the wild once rehabilitated.

We serve the entirety of LA County and all 5 Supervisorial Districts. Locations of rescue from within Los Angeles County included (but are not limited to):

Agoura Hills, Burbank, Calabasas, Compton, Culver City, El Monte, El Segundo, Encino, Glendale, Hawthorne, Hermosa Beach, Hollywood, Malibu, Manhattan Beach, Marina Del Ray, Northridge, Playa Del Ray, Pacific Palisades, Redondo Beach, Santa Monica, San Pedro, Torrance, Venice, West Covina, Wilmington, Long Beach, and the City of Los Angeles.

### Major sources and dollar amount of corporate, foundation and government support during current and past fiscal year:

#### FY23 FY22 FY21 Corporate Support

\$311,644 \$310,179 \$265,203 Procter & Gamble (Dawn Dish Soap)

\$371,000 \$100,000 \$100,250 Marathon

\$70,000 \$75,000 \$66,500 Chevron Products Co., El Segundo & Richmond Refineries

\$25,000 \$10,000 \$20,000 Phillips 66

\$40,000 \$50,000 \$10,000 Valero Wilmington and Benicia Refineries

\$15,500 \$15,000 \$15,000 Port of Los Angeles

\$25,000 \$32,500 \$15,000 Port of Long Beach

#### FY23 FY22 FY21 Foundation Support

\$25,000 \$20,000 \$15,000 Thelma Doelger Trust for Animals

\$16,000 \$15,000 \$15,000 Mars Foundation

\$0 \$75,000 \$75,000 Mary Jo and Hank Greenberg Animal Welfare Foundation

#### FY23 FY22 FY21 Government Support

\$25,000 \$25,000 \$0 Yocha Dehe Wintun Nation

\$24,000 \$29,000 \$14,000 State of California Native Wildlife Voluntary Tax Fund

Other counties where we provide similar services have followed your lead (yours was the first) in providing modest financial support to underwrite the costs of food, medicine, and clinic supplies for service we provide within their jurisdictions, including:

Santa Barbara Fish and Game Commission - \$16,038 in FY24

Sonoma County Fish and Wildlife Commission - \$12,500 in FY24

Contra Costa County Fish and Wildlife Committee - \$13,151 in FY23





## COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

List all grants received from the Los Angeles County Fish and Wildlife Commission:

Past grants to us from the LA County Fish and Game Commission include:

\$2,500 awarded summer 2012, received in August, 2012  
\$7,500 awarded in April, 2018, received in January, 2019  
\$7,500 awarded in July, 2019, received in December, 2019  
\$7,500 awarded in July, 2020, received in November, 2020  
\$10,000 awarded in September 2021, received in April 2022  
\$10,000 awarded in July 2022, received in October 2022  
\$10,000 awarded in February 2023, received in July 2023

Statement of justification of need:

Experts agree that birds are in crisis:

"H5N1 high pathogenicity avian influenza (HPAI) is currently causing unparalleled mortality of wild birds and mammals worldwide with threats to population levels for some species already under multiple anthropogenic [human-caused] pressures. [The current and evolving variants are] expected to continue to spread and cause further negative conservation impacts." (The UN-led Scientific Task Force on Avian Influenza and Wild Birds, 2023).

Treating and rehabilitating these animals (whose maladies exceed the capabilities of most other centers and clinics) is resource-intensive.

Highly Pathogenic Avian Influenza adds significant time and expense to our core rescue and rehabilitation work, as we have to quarantine incoming patients as we assess them for symptoms, leading to more staff time, more facilities costs, and more overall time in care.

Inflation and the increasing number of events to which the public and government agencies call us to respond also adds to costs.

These are our reasons for respectfully requesting modestly increased support.



## **COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION**

### Action plan to meet objectives:

Our plan to meet the demand for our free-to-the-general-public services involves having sufficient staff, volunteers, supplies, and financial resources on hand. With 50+ years of experience treating sick and injured wild marine birds, we are well-suited to address these ongoing Human-Wildlife and Industrial-Wildlife Conflicts.

However, we must secure philanthropic support from the residents and municipalities where our patients are rescued to keep our operations sustainable. In the past, when philanthropic support did not match the scope of work presented to us, organizational reserves have been used to support the Los Angeles Wildlife Center. This is, understandably, not a sustainable solution. Modestly increased support from Los Angeles County Fish and Wildlife Commission helps us meet this objective.

A \$15,000 grant from the Los Angeles County Fish and Wildlife Commission in 2024 will ensure our ability to provide appropriate nutrition and medicine to meet the demand for services, and will help propagate future generations of local, native wildlife.



## COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

### How does this project advance the protection and propagation of fish and wildlife in California?

Our work mitigates negative human and industrial impacts, conserves local, regional, and global biodiversity, and inspires others to act towards balance with the natural world.

In addition to the daily wildlife rescue and rehabilitation services we provide for free, we have responded to multiple crises in the past few years, including the 2023 Avian Botulism Event, the 2001 Long Beach Seabird Rescue (where we led the rescue of 3,108 near-threatened Elegant Terns, and the successful return of 3,003 Elegant Tern chicks back to the wild: a release rate of an astounding 96.6%), and many, many oil spills.

We are also responding to the deadly threat facing wild birds called Highly Pathogenic Avian Influenza (HPAI) H5N1. It is not considered high-risk to humans, but it is highly-contagious and nearly-always-deadly to birds. Crowded conditions at avian breeding areas increases transmission, resulting in mass mortality. We added intensive safety protocols and screening, which has to-date prevented infected birds entering our clinics.

Since the COVID-19 pandemic, the State of California deemed our operations an "essential service." As a result, our work has continued uninterrupted.

### Project budget and timetable:

Our work is ongoing; our Wildlife Center operates 365 days of the year. Our funding request of \$15,000 is based on:

- \$17: ave. cost per bird for one day's worth of animal nutrition, medicine, vitamins, dietary supplements and veterinary supplies (such as vet wrap, sutures, surgical supplies, etc.)
- 20: average length of days of stay for a bird in care
- 45: # of birds supported by a LA County Fish and Wildlife Commission \$15,000 grant

Funds would support the medical treatment and rehabilitation of ~ 45 birds for an average of 20 days each (i.e., long enough for them to be healthy enough for release back into the wild). The grant would support birds admitted after January 1, 2024 and would support as many birds as possible until funding is expended, estimated to not be later than 9/30/24.



## COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

### Sources of other financial support for the project:

The donors listed above provide financial support for our overall organization, including Los Angeles Wildlife Center operations, personnel costs, insurance, educational outreach, research, and emergency preparedness. Current fiscal year total expenses for Avian Rehabilitation and Research at the Los Angeles Wildlife Center are \$725,375. In addition to the organizational supporters listed above, we are fortunate to receive financial support from over 2,500 individual citizens who value our wildlife rescue, rehabilitation, protection, and propagation efforts, and who provide over \$700,000 of organization support annually. The State of California's Oiled Wildlife Care Network (OWCN) housed at the UC Davis School of Veterinary Medicine supports our spill readiness and response work through in-kind support for facilities (but not for operations).

### Cash flow analysis of the expenditure of project funds:

A \$15,000 grant from Los Angeles Fish and Wildlife Commission would support the medical treatment and rehabilitation of approximately 45 birds for an average of 20 days each; i.e., long enough for them to be healthy enough for release back into the wild.

The grant would support birds admitted after January 1, 2024 (or after the Commission's and the Board of Supervisors' approval), and would support as many birds as possible until funding is expended, estimated to not be later than 9/30/24.

### Proposed method of evaluating results:

Throughout each patient's time with us, from their initial triage assessment to their release, we record data and track their progress using RaptorMed software. In addition, treated birds are banded so that they can be tracked in the wild by other scientists, volunteers, and enthusiasts, and in case a treated bird returns to us for further care. We are one of the few organizations that possess the federal permit to band birds.

The data generated by the banding effort, as well as our internal data, is analyzed by our veterinary care team as part of ongoing research, and the results shared at professional conferences and with our partners in the Global Oiled Wildlife Response System, a consortium of leading experts solving the challenges of oiled wildlife globally.



## COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

### Plans for funding on-going project (if applicable):

Our work addresses immediate issues arising from ongoing Industrial-Wildlife and Human-Wildlife Conflicts. Until such time that human impact on wildlife can be fully mitigated, there will be an ongoing need for our services, and an ongoing need to identify financial resources.

Daily clinic operations do not stop during a crisis event, and require the financial support of those who share our values to remain sustainable. Our financial stability is increasingly challenged by ongoing Human-Wildlife Conflicts where we are asked to provide service for communities without a clear or guaranteed mechanism of financial support from those communities.

This grant proposal is part of our changing approach to known Human-Wildlife Conflicts: securing financial resources from a wide variety of sources (foundations, corporations, individuals, and geographically diverse municipal and government agencies ranging from Tribal Governments, to County Commissions, to Neighborhood Councils), which enables us to remain viable, continue our ongoing work, and remain prepared to respond to the periodic but inevitable large-scale disasters, such as the 2023 Avian Botulism Event, 2022 California Pelican Crisis, 2021 Southern California Pipeline Rupture, 2021 Long Beach Harbor Seabird Rescue of over 3,000 near-threatened Elegant Terns, 2018 Ventura Mystery Spill, 2015 San Francisco Bay "Mystery Goo" incident, or 2020's COVID-19 pandemic.

Please attach the following supporting documents, if applicable:

- Copy of the Latest IRS Determination Letter of Tax-Exempt Status under Section 501(c) (3)
- Organization's Most Recent Audited Financial Statement
- Organization's Most Recent IRS Form 990



# COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

## ATTACHMENT A

### CALIFORNIA FISH AND WILDLIFE CODE

#### § 13103. Expenditures from fish and wildlife propagation fund; purposes

Expenditures from the fish and wildlife propagation fund of any county may be made only for the following purposes:

- (a) **Public education** relating to the scientific principles of fish and wildlife conservation, consisting of supervised formal instruction carried out pursuant to a planned curriculum and aids to education such as literature, audio and video recordings, training models, and nature study facilities.
- (b) **Temporary emergency treatment and care of injured or orphaned wildlife.**
- (c) Temporary treatment and care of wildlife confiscated by the department as evidence.
- (d) Breeding, raising, purchasing, or releasing fish or wildlife which are to be released upon approval of the department pursuant to Sections 6400 and 6401 onto land or into waters of local, state, or federal agencies or onto land or into waters open to the public.
- (e) Improvement of fish and wildlife habitat, including, but not limited to, construction of fish screens, weirs, and ladders; drainage or other watershed improvements; gravel and rock removal or placement; construction of irrigation and water distribution systems; earthwork and grading fencing; planting trees and other vegetation management; and removal of barriers to the migration of fish and wildlife.
- (f) Construction, maintenance, and operation of public hatchery facilities.
- (g) Purchase and maintain materials, supplies, or equipment for either the department's ownership and use or the department's use in the normal performance of the department's responsibilities.
- (h) Predator control actions for the benefit of fish or wildlife following certification in writing by the department that the proposed actions will significantly benefit a particular wildlife species.
- (i) Scientific fish and **wildlife research conducted by** institutions of higher learning, **qualified researchers**, or governmental agencies, if **approved by the department**.



## COUNTY OF LOS ANGELES FISH AND WILDLIFE COMMISSION

- (j) Reasonable administrative costs, excluding the costs of audits required by Section 13104, for secretarial service, travel, and postage by the county fish and wildlife commission when authorized by the county board of supervisors. For purposes of this subdivision, "reasonable cost" means an amount which does not exceed 3 percent of the average amount received by the fund during the previous three-year period, or three thousand dollars (\$3,000) annually, whichever is greater, excluding any funds carried over from a previous fiscal year.
- (k) Contributions to a secret witness program for the purpose of facilitating enforcement of this code and regulations adopted pursuant to this code.
- (l) Cost incurred by the district attorney or city attorney in investigating and prosecuting civil and criminal actions for violations of this code, as approved by the department.
- (m) Other expenditures, approved by the department, for the purpose of protecting, conserving, propagating, and preserving fish and wildlife.

(Amended by Stats.1990, c 764 (A.B. 4039), § 3; Stats.1991, c. 561 (A.B.722), § 2.)



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077589886  
June 13, 2014 LTR 4168C 0  
94-1739027 000000 00

00044250

BODC: TE

INTERNATIONAL BIRD RESCUE  
PO BOX 2171  
LONG BEACH CA 90801-2171



005662

Employer Identification Number: 94-1739027  
Person to Contact: M SCHATZ  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 20, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in September 1972.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

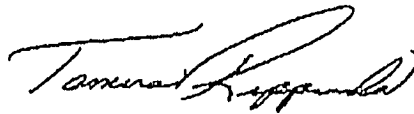


4077589886  
June 13, 2014 LTR 4168C 0  
94-1739027 000000 00  
00044251

INTERNATIONAL BIRD RESCUE  
PO BOX 2171  
LONG BEACH CA 90801-2171

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Tamera Ripperda". The signature is fluid and cursive, with a large initial "T" and a long, sweeping underline.

Tamera Ripperda  
Director, Exempt Organizations

**INTERNATIONAL BIRD RESCUE**  
**(A NONPROFIT ORGANIZATION)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023 AND 2022**  
**AND**  
**INDEPENDENT AUDITOR'S REPORT**



**Banks Accountancy**

Certified Public Accountants

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**Banks Accountancy**  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
**International Bird Rescue:**

**Opinion**

We have audited the accompanying financial statements of International Bird Rescue (a nonprofit organization), which comprise the statements of financial position as of September 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of International Bird Rescue as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of International Bird Rescue and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about International Bird Rescue's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of International Bird Rescue's internal control. Accordingly, no such opinion is expressed. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about International Bird Rescue's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Tustin, California  
January 29, 2024

**INTERNATIONAL BIRD RESCUE  
(A NONPROFIT ORGANIZATION)**

**STATEMENTS OF FINANCIAL POSITION  
AS OF SEPTEMBER 30, 2023 AND 2022**

	<b>2023</b>	<b>2022</b>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS:</b>		
Cash	\$ 477,250	\$ 362,403
Accounts receivable	240,960	199,873
Pledges receivable	50,000	-
Prepaid expenses	47,079	61,179
Inventory	11,783	10,341
Right of use asset	77,571	88,090
Total current assets	904,643	721,886
<b>PROPERTY AND EQUIPMENT, NET</b>	179,944	191,017
<b>DEPOSITS</b>	6,336	6,336
<b>RIGHT OF USE ASSET</b>	314,939	22,162
<b>TOTAL ASSETS</b>	\$ 1,405,862	\$ 941,401
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 41,276	\$ 65,786
Accrued payroll	70,626	65,764
Accrued vacation	83,875	87,433
Accrued expenses	31,095	51,911
Deferred revenues	325,063	56,699
Right of use liability	77,571	88,090
Total current liabilities	629,506	415,683
<b>LINE OF CREDIT</b>	90,000	-
<b>RIGHT OF USE LIABILITY</b>	314,939	22,162
<b>TOTAL LIABILITIES</b>	1,034,445	437,845
<b>NET ASSETS:</b>		
Net assets without donor restrictions	325,417	503,556
Net assets with donor restrictions	46,000	-
<b>TOTAL NET ASSETS</b>	371,417	503,556
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 1,405,862	\$ 941,401

See accompanying notes to the financial statements.

**INTERNATIONAL BIRD RESCUE**  
**(A NONPROFIT ORGANIZATION)**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
<b>SUPPORT AND REVENUES</b>			
Support			
Contributions and grants	\$ 1,830,854	\$ 46,000	\$ 1,876,854
In-kind contributions	453,661	-	453,661
Release from restrictions	-	-	-
Total support	<u>2,284,515</u>	<u>46,000</u>	<u>2,330,515</u>
Revenues			
Program services	900,069	-	900,069
Special events	75,735	-	75,735
Merchandise Sales, net	10,017	-	10,017
Other income	7,966	-	7,966
Total revenues	<u>993,787</u>	<u>-</u>	<u>993,787</u>
<b>TOTAL SUPPORT AND REVENUES</b>	<b>3,278,302</b>	<b>46,000</b>	<b>3,324,302</b>
<b>OPERATING EXPENSES:</b>			
Program services			
Aviation rehabilitation & research	1,846,117	-	1,846,117
Wildlife emergency response and preparedness services	635,640	-	635,640
Conservation, education, and community engagement	259,486	-	259,486
Total program services	<u>2,741,243</u>	<u>-</u>	<u>2,741,243</u>
Support services			
Fundraising	350,690	-	350,690
Administration	364,508	-	364,508
Total support services	<u>715,198</u>	<u>-</u>	<u>715,198</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,456,441</b>	<b>-</b>	<b>3,456,441</b>
<b>DECREASE IN NET ASSETS</b>	<b>(178,139)</b>	<b>46,000</b>	<b>(132,139)</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>503,556</b>	<b>-</b>	<b>503,556</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 325,417</b>	<b>\$ 46,000</b>	<b>\$ 371,417</b>

See accompanying notes to financial statements.

**INTERNATIONAL BIRD RESCUE**  
**(A NONPROFIT ORGANIZATION)**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
<b>SUPPORT AND REVENUES</b>			
Support			
Contributions and grants	\$ 1,914,156	\$ 7,163	\$ 1,921,319
In-kind contributions	409,500	-	409,500
Release from restrictions	7,163	(7,163)	-
Total support	<u>2,330,819</u>	<u>-</u>	<u>2,330,819</u>
Revenues			
Program services	962,456	-	962,456
Merchandise Sales, net	6,712	-	6,712
Other income	8,781	-	8,781
Total revenues	<u>1,184,934</u>	<u>-</u>	<u>1,184,934</u>
<b>TOTAL SUPPORT AND REVENUES</b>	<b>3,515,753</b>	<b>-</b>	<b>3,515,753</b>
<b>OPERATING EXPENSES:</b>			
Program services			
Rehabilitation	1,343,338	-	1,343,338
Training & response	932,478	-	932,478
Research & veterinary science	68,233	-	68,233
Conservation & education	189,118	-	189,118
Total program services	<u>2,533,167</u>	<u>-</u>	<u>2,533,167</u>
Support services			
Fundraising	336,243	-	336,243
Administration	438,658	-	438,658
Communication	163,485	-	163,485
Total support services	<u>938,386</u>	<u>-</u>	<u>938,386</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,471,553</b>	<b>-</b>	<b>3,471,553</b>
<b>INCREASE IN NET ASSETS</b>	<b>44,200</b>	<b>-</b>	<b>44,200</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>459,356</b>	<b>-</b>	<b>459,356</b>
<b>NET ASSETS, END OF YEAR</b>	<b><u>\$ 503,556</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 503,556</u></b>

See accompanying notes to financial statements.



**INTERNATIONAL BIRD RESCUE**  
**(A NONPROFIT ORGANIZATION)**

**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022**

	<b>2023</b>	<b>2022</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase (decrease) in net assets	\$ (132,139)	\$ 44,200
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation	34,294	30,708
Changes in operating assets and liabilities:		
(Increase) decrease in assets		
Accounts receivable	(91,087)	(58,867)
Prepaid expenses	14,100	(28,970)
Inventory	(1,442)	2,123
(Decrease) increase in liabilities		
Accounts payable	(25,265)	36,419
Accrued expenses	(19,512)	37,666
Deferred revenue	268,364	(16,073)
Cash provided by operating activities	47,313	47,206
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of equipment	(23,221)	(26,247)
Cash used by investing activities	(23,221)	(26,247)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from issuing debt	90,000	-
Cash provided by financing activities	90,000	-
<b>NET INCREASE (DECREASE) IN CASH</b>	114,092	20,959
<b>CASH, BEGINNING OF YEAR</b>	362,403	341,444
<b>CASH, END OF YEAR</b>	\$ 476,495	\$ 362,403
<b>SUPPLEMENTAL INFORMATION:</b>		
Income Tax Paid	\$ -	\$ 2,054

See accompanying notes to financial statements.

**INTERNATIONAL BIRD RESCUE**  
**(A NONPROFIT ORGANIZATION)**

**SCHEDULE OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	PROGRAM SERVICES			SUPPORT SERVICES		2023 TOTAL	2023 TOTAL
	AVIATION REHABILITATION & RESEARCH	WILDLIFE EMERGENCY RESPONSE AND PREPAREDNESS SERVICES	CONSERVATION, EDUCATION, AND COMMUNITY ENGAGEMENT	FUNDRAISING	ADMINISTRATION		
<b>EXPENSES:</b>							
Salaries, benefits & payroll taxes	\$ 851,378	\$ 439,393	\$ 207,588	\$ 199,167	\$ 282,521	\$ 1,980,047	\$ 1,860,209
Building rent	484,320	101,356	1,311	204	15,782	602,973	493,355
Professional fees & outside services	25,007	12,726	37,673	10,463	29,374	115,243	267,046
Utilities and communications	189,970	7,260	19	(574)	6,589	203,264	182,473
Animal supplies, food and rehabilitation costs	189,335	2,355	619	-	-	192,309	186,278
Travel, training and meetings	25,695	62,945	1,901	1,650	5,353	97,544	295,680
Insurance	37,544	182	-	-	4,456	42,182	39,293
Supplies and minor equipment	-	-	-	246	2,493	2,739	53,893
Depreciation	27,280	4,133	792	454	1,635	34,294	30,708
Fundraising expenses	246	136	169	122,323	-	122,874	24,861
Taxes, licenses and dues	5,271	3,150	72	8,631	3,154	20,278	18,937
Advertising and marketing	9,378	214	1,250	100	204	11,146	9,920
Other operating expenses	693	1,790	8,092	8,026	12,947	31,548	8,900
<b>TOTAL EXPENSES</b>	<b>\$ 1,846,117</b>	<b>\$ 635,640</b>	<b>\$ 259,486</b>	<b>\$ 350,690</b>	<b>\$ 364,508</b>	<b>\$ 3,456,441</b>	<b>\$ 3,471,553</b>
	53.4%	18.4%	7.5%	10.1%	10.5%	100.0%	100.0%

See accompanying notes to financial statements.

## **INTERNATIONAL BIRD RESCUE**

### **NOTES TO FINANCIAL STATEMENTS**

#### **For the Years Ended September 30, 2023 and 2022**

#### **1. NATURE OF ORGANIZATION**

International Bird Rescue (the "Organization") is a global conservation organization for birds in a changing world. Incorporated April 20, 1971 (as International Bird Rescue Research Center and shortened to "International Bird Rescue" in 2011), the Organization has responded to over 250 oil spills and other wildlife emergencies, caring for more than 160,000 birds on six continents. With crisis response centers in San Francisco, Los Angeles, and Anchorage, the organization specializes in emergency preparedness and response, day-to-day aquatic bird care, and scientific research. Innovations are shared worldwide to inspire the next generation of wildlife specialists. Bird Rescue aims to give a voice to waterbirds through conservation, advocacy, and wildlife literacy that builds empathy and encourages action.

#### **MISSION AND VISION:**

International Bird Rescue dreams of a world in which every person, every day, takes action to protect the natural home of wildlife and of humanity. Bird Rescue's mission is to inspire people to act toward balance with the natural world by rescuing waterbirds in crisis.

#### **NEED:**

More than three billion breeding birds have been lost since 1970 in the United States alone. Ongoing changes in the natural world exacerbate existing threats to birds, such as oil spills, overfishing, and habitat loss. Emerging threats, like the recent highly pathogenic strain of avian influenza, pose a potentially catastrophic danger to threatened and endangered species. As an essential first responder, Bird Rescue leads the field in veterinary care, research, and emergency response for wild birds in crisis. Bird health like the proverbial "canary in the coalmine" truly does portend our own: a negative change in the health and wellness of birds precedes a similar downward change in the health and wellness of humanity. Bird Rescue takes action by building proactive partnerships for wildlife and by inspiring and training the next generation of wildlife stewards.

#### **PROGRAMS:**

The Organization's long-standing experience and proven results have been integral to establishing the standards, protocols, and best practices for the field of wildlife emergency response. They continually assess new techniques and protocols, and generously share their results. The organization is involved in three major programs and activities as follows:

Avian Rehabilitation and Research Millions of birds die every year due to human-wildlife conflicts such as injury from fishing (hooks, nets, and lines), human cruelty, habitat disruption, pollution, and climate change-induced hazards such as algae bloom toxicity. The Organization's specialty veterinary hospitals in Southern California (Los Angeles) and Northern California (San Francisco Bay-Delta) rescue and rehabilitate more than 2,500 native aquatic birds each year and release them back into the wild. This daily rescue and rehabilitation work maintains and develops their facilities and their team's skills to enable them to respond rapidly to crisis events as they occur. The Organization conducts rigorous scientific research that improves clinical outcomes for the animals that depend on IBR for life-saving treatment, whether they are injured by an oil spill, human-wildlife conflict, or other cause.

## **INTERNATIONAL BIRD RESCUE**

### **NOTES TO FINANCIAL STATEMENTS** **For the Years Ended September 30, 2023 and 2022**

#### **NATURE OF ORGANIZATION (continued)**

They conduct clinical trials to compare different treatments, investigate the pathology of the clinical problems their patients face, and perform post-release studies to evaluate the success of their rehabilitative work, such as their ongoing Blue-Banded Pelican citizen science project. Ongoing projects in partnership with public and private agencies expand the impact of these studies.

*Wildlife Emergency Response and Preparedness Services* The Organization responds to environmental crises around the world. Since 1971, they have led wildlife rescue efforts in over 250 incidents on six continents. Global companies that manage petroleum products proactively engage them to provide planning, training, and emergency response. Preparedness services include wildlife crisis response planning and training for first-responders. Emergency response services include crisis and incident management, wildlife deterrence, wildlife capture and rehabilitation, volunteer recruitment, personnel oversight, and documentation services to meet regulatory requirements. The Organization maintains a turnkey emergency response facility in Alaska, funded primarily by retainers from oil and gas related entities, and has presence throughout the Pacific Northwest and in the Gulf Coast. Their worldwide clients include Alaska Clean Seas (providing services for Harvest Alaska, LLC, et al), Alyeska Pipeline Services (providing services for Harvest Alaska, LLC, ConocoPhillips Transportation Alaska and ExxonMobil Pipeline Company).

*Conservation, Education, and Community Engagement* Birds face increasing challenges in our changing world and the organization is evolving to serve as a voice and hands-on solution for these emerging challenges. Wildlife literacy programs aim to build compassion and knowledge about ethical and safe wildlife interactions. Proactive partnerships for wildlife serve as a core part of the conservation impact, and increased focus on species of special concern assures that resources are directed where most needed. Education of the public, of industry workers, of emergency first responders, of youth, and of the general public is essential to provide better long-term outcomes for people and for wildlife. The Organization uses an expanding variety of in-person and virtual trainings, digital media, and live events to raise awareness, share best practices, engender hope, and give people actionable steps to minimize human impact to over 100,000 people annually. The Organization also runs a Bird HelpLine to answer questions and concerns from the public about birds they encounter.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **BASIS OF PRESENTATION**

The financial statements of the Organization have been prepared in accordance with the accounting principles generally accepted in the United States of America using the accrual basis of accounting.

ASU 2016-14 requires the Organization to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets subject to donor-imposed stipulations are contributions that will be met by actions of the Organization and/or the passage of time. When a donor stipulated time restriction ends or a purpose restriction is accomplished, these assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

## **INTERNATIONAL BIRD RESCUE**

### **NOTES TO FINANCIAL STATEMENTS**

**For the Years Ended September 30, 2023 and 2022**

#### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

ASC 842 requires the Organization to report information regarding its operating leases as right of use assets and right of use liabilities on the statement of financial position of the Organization. This accounting principle has been applied retroactively to all periods presented in the financial statements. See Note 7 for further information.

#### **CASH**

The Organization considers all cash on hand and in checking or savings accounts as cash. As of September 30, 2023 and 2022, the carrying amount of the Organization's cash was \$476,495 and \$362,403, respectively.

#### **LIQUIDITY**

Financial assets of \$689,854 were available to meet cash needs for general expenditures within one year as of September 30, 2023.

#### **ACCOUNTS RECEIVABLE AND ALLOWANCE FOR BAD DEBTS**

Accounts receivable arise in the normal course of business as a result of providing program services. The Organization has elected to record bad debts using the direct write-off method. Accounting principles generally accepted in the United States of America require that the allowance method be used to reflect bad debts. However, the effect of the use of the direct write-off method is not materially different from the result that would have been obtained had the allowance method been followed.

#### **INVENTORY**

Inventory consists of items for resale and are recorded at the lower of cost (first-in, first-out method) or market (net realizable value).

#### **PROPERTY AND EQUIPMENT**

Property and equipment, stated at cost, net of accumulated depreciation, consists of office furniture, equipment, vehicles, and improvements related to leased property. Donated vehicles are stated at their estimated or actual value at the time they were donated to the Organization. The Organization does not impose time restrictions on donated assets received without stipulations about how long the donated assets must be used.

Expenditures for maintenance and repairs are charged against operations. Renewals and betterments that materially extend the life of an asset are capitalized. Depreciation is computed for financial statements purposes on the straight-line method over the estimated useful lives of the related assets.

## **INTERNATIONAL BIRD RESCUE**

### **NOTES TO FINANCIAL STATEMENTS**

**For the Years Ended September 30, 2023 and 2022**

#### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **VALUATION OF LONG-LIVED ASSETS**

Long-lived assets held and used by the Organization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In the event that facts and circumstances indicate that the cost of any long-lived assets may be impaired, an evaluation of recoverability would be performed. To date, management has determined no such impairment exists.

##### **FAIR VALUE OF FINANCIAL INSTRUMENTS**

The Organization's financial instruments are cash and cash equivalents, accounts receivable, prepaid expenses, accounts payable, and accrued payroll and benefits. The recorded values of the financial instruments approximate their fair values based on their short-term nature.

##### **REVENUES AND CONTRIBUTIONS**

Revenues are derived from contracts and retainers with petroleum related companies, grants, the OWCN, dues and memberships and public support. Contracts and retainers are recognized over the period covered in the agreement, generally one year. The revenue from contracts and retainers is recognized on the Statement of Activities as Program Services. All contributions are recognized as public support when received. Grants and amounts received from donors are recognized as revenue when used for that specific purpose. Dues, memberships and public support are recognized in full when received or unconditionally promised. Donations of property and equipment, rent and professional services are recorded at their fair market value at the time of receipt.

Contributions, including unconditional promises to give (pledges), are recognized as revenue when received. Conditional promises to give are not recognized until they become unconditional, that is, when the condition on which they depend are substantially met. Contributions received are to be recorded as support with or without donor restrictions depending on the existence or nature of donor restrictions.

##### **DEFERRED REVENUE**

Deferred revenue represents revenues collected but not yet earned as of September 30. This is primarily composed of contract revenue from partners and secondarily from revenue for emergency response services under contract retainers.

##### **INVESTMENT VALUATION AND INCOME RECOGNITION**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

## **INTERNATIONAL BIRD RESCUE**

### **NOTES TO FINANCIAL STATEMENTS**

#### **For the Years Ended September 30, 2023 and 2022**

#### **COMPENSATED ABSENCES**

Eligible employees of International Bird Rescue are entitled to paid vacation of 6.66 hours per month during the first two years of service, 10.00 hours per month from three to five years of service and 13.33 hours per month for six or more years of service. The compensated absences accrual at September 30, 2023 and 2022 was \$83,875 and \$87,433, respectively, and is presented as a component of accrued expenses in the accompanying statement of financial position.

#### **EMPLOYEE BENEFITS**

Effective July 5, 2022, all IBR employees (excluding temporary) became eligible to participate in the organization's 403(b) retirement plan. Employees have two options for elective deferrals: pre-tax deferral or Roth deferral. Employees are eligible to participate in elective deferrals upon date of hire. Non-elective contributions, including matching eligible contributions may be made at the employer's discretion. Employees are eligible for non-elective contributions after one year of service. They are fully vested after three years of service (0% vested before 3 years). Effective Oct 1, 2022, IBR instituted a matching program up to 3% of salary and also provided a one-time \$500 non-elective contribution for all participating employees.

In addition, International Bird Rescue offers a competitive benefit package for all eligible employees that includes medical, dental, vision, life & long-term disability and paid time off.

#### **FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and schedule of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted by specific identification, when available, and estimated use percentages.

#### **INCOME TAX STATUS**

The Organization is a nonprofit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization believes that they have appropriate support for any tax positions taken, and as such, do not have any uncertain tax positions that are material to the financial statements.

The Organization's Returns of Organizations Exempt from Income Tax are subject to possible examination by the taxing authorities until the expiration of the related statutes of limitations on those returns. In general, the returns have a three to four-year statute of limitations.

#### **ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

## INTERNATIONAL BIRD RESCUE

### NOTES TO FINANCIAL STATEMENTS For the Years Ended September 30, 2023 and 2022

#### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **CONCENTRATION OF CREDIT RISK**

The U.S. Federal Deposit Insurance Corporation (FDIC) insures the depositor balances up to \$250,000. Cash balances at times exceed amounts covered by insurance provided by the FDIC. The Organization believes there is no significant risk with respect to these deposits and the Organization has not experienced any losses on these accounts in the past. As of September 30, 2023, the Organization held no uninsured cash balance at any institution.

#### **3. FIXED ASSETS**

Fixed assets consist of the following at September 30:

	<u>2023</u>	<u>2022</u>
Leasehold improvements	\$ 329,808	\$ 314,068
Automobiles	47,288	47,288
Furniture & fixtures	190,385	169,009
Total fixed assets	<u>567,481</u>	<u>530,365</u>
Accumulated Depreciation and Amortization	<u>(387,537)</u>	<u>(334,409)</u>
Fixed assets, net	<u>\$ 179,944</u>	<u>\$ 195,956</u>

#### **4. LINE OF CREDIT**

The Organization maintains a line of credit with Bank of the West of up to \$100,000, with interest charged at 2.55 percentage points above the index (Bank of the West prime rate). As of September 30, 2023, the balance on the line of credit was \$90,000 as reported in the Statement of Financial Position.

#### **5. REVENUE SOURCES**

The Organization receives a substantial amount of its support from private and public sector donors, retainer and other program contracts, and in-kind donations of the premises where it conducts its operations. For the year ended September 30, 2023 and 2022, the Organization received support for these services in the following percentages:

	<u>2023</u>	<u>2022</u>
Private and public sector donors	55%	54%
Retainer and billable services	25%	27%
In-kind donations of premises	15%	12%
Special event revenue	5%	6%
Merchandise sales & other income	0%	1%



## **INTERNATIONAL BIRD RESCUE**

### **NOTES TO FINANCIAL STATEMENTS** **For the Years Ended September 30, 2023 and 2022**

#### **6. DONATED SERVICES AND FACILITIES**

The Organization utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The Organization received significant volunteer support that did not meet the criteria for financial statement recognition but is imperative to conducting general support and program services. Volunteer hours totaled 26,482 hours from 215 volunteers in the year ended September 30, 2023. Volunteer hours totaled 25,316 hours from 273 volunteers in the year ended September 30, 2022.

The value of donated services, materials and equipment was \$453, and \$409,500 for the years ended September 30, 2023 and 2022, respectively. International Bird Rescue conducts its operations at two locations in California which are provided at below market value.

Operations conducted at the San Pedro, California location are provided under a joint use and lease agreement with the Los Angeles Unified School District. The term of the lease is on a monthly basis and may be terminated by either party with a ninety-day notice. The agreement specifies an annual rental payment of \$1 per year. Management of the Organization estimates the fair rental market value of the premises to be \$298,000 per year based on comparable rents in the immediate area.

Operations conducted at the Fairfield, California location are situated on land recorded in the name of IBR. The land was purchased in accordance with an agreement with the State of California, Department of Fish and Wildlife's (CDFW), Oiled Wildlife Care Network program (OWCN), a legislatively mandated program of the CDFW's Office of Spill Prevention and Response established in 1994 to ensure that wildlife exposed to petroleum products in the environment receive treatment by providing access to permanent wildlife rehabilitation facilities and trained personnel for spill response within the State of California. The Organization often acts as the lead oiled bird response organization under oversight of the OWCN and responds to oil spills that affect birds, mammals, reptiles, and aquatic animals in the State of California. The agreement stipulates that should the Organization cease to be the primary respondent for oiled wildlife, that the land and improvements made from program funding be returned to the State within ninety days. The land cannot be sold, pledged, collateralized or encumbered. Due to the restrictions of use and transferability, the land is not capitalized as an asset of the Organization. The majority of the improvements on the property were paid from the Oiled Wildlife Care Network program. There is no rent assessed on the improvements. Management of the Organization estimates the fair rental market value of the premises to be \$133,000 per year based on comparable rents of similar industry leased facilities.

The Organization would be adversely affected should use of the San Pedro, California or Fairfield, California property, currently at minimal or no rent, discontinue.

**INTERNATIONAL BIRD RESCUE**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Years Ended September 30, 2023 and 2022**

**7. LEASE AGREEMENTS**

The Organization's operations in Anchorage, Alaska are conducted from premises under a lease agreement which expired December 31, 2023. A new lease agreement was entered into expiring December 31, 2029. The new monthly rent amount is \$6,336, with planned increases each year. The future minimum annual rental payments for the years ended December 31 are as follows:

2024	\$	80,861
2025		77,454
2026		79,404
2027		81,408
2028		83,469
2029		20,997
Total	\$	<u>423,593</u>

**8. RIGHT OF USE ASSETS AND LIABILITIES**

The Organization leases facilities for operations in Alaska under operating leases described in Note 6. The present value of all future lease payments under each lease agreement has been discounted to the present value using a rate of 7%. The right of use asset and liability both appear on the statement of financial position.

**9. NET ASSETS WITH DONOR RESTRICTIONS**

Grants and contributions which include donor-imposed restrictions are reported as revenue without donor restrictions on the statement of Activities if all conditions of donor restrictions were met in the current year. There were net assets with donor restrictions of \$46,000 at September 30, 2023. During the year ended September 30, 2022, the conditions of all donor restrictions were substantially met and therefore \$7,163 of net assets were released from restrictions. There were no net assets with donor restrictions at September 30, 2022.

**10. SUBSEQUENT EVENTS**

Subsequent events were evaluated through January 29, 2024 which is the date the original financial statements were available to be issued.

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**IRS e-file Signature Authorization for a Tax Exempt Entity**

For calendar year 2022, or fiscal year beginning 10/01, 2022, and ending 9/30, 20 2023

**2022**

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer: INTERNATIONAL BIRD RESCUE EIN or SSN: 94-1739027

Name and title of officer or person subject to tax: JD BERGERON CHIEF EXEC OFFICER

**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 3 columns: Line number, Description, and Amount. Line 1b: Form 990 check here [X] b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 2,880,767.

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

[X] I authorize BANKS ACCOUNTANCY to enter my PIN 30012 as my signature

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax: [Signature] Date: 3/27/2024

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

30056711315  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature: [Signature] Date: 3/21/2024

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

# 2022

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

**A** For the **2022** calendar year, or tax year beginning **10/01**, **2022**, and ending **9/30**, **20** **2023**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> INTERNATIONAL BIRD RESCUE 4369 CORDELIA ROAD FAIRFIELD, CA 94534	<b>D</b> Employer identification number 94-1739027	<b>E</b> Telephone number (707) 207-0380
<b>F</b> Name and address of principal officer: SAME AS C ABOVE		<b>G</b> Gross receipts \$ <b>2,893,302.</b>	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
<b>J</b> Website: <b>WWW.BIRDRESCUE.ORG</b>		<b>H(c)</b> Group exemption number	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1971</b>	<b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>INTERNATIONAL BIRD RESCUE'S MISSION IS TO INSPIRE PEOPLE TO ACT TOWARD BALANCE WITH THE NATURAL WORLD BY RESCUING WATERBIRDS IN CRISIS.</u>		
<b>Activities &amp; Governance</b>	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	16
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	9
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a) .....	<b>5</b>	50
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	215
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	0.
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	<b>7b</b>	0.
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) .....	2,060,895.	1,957,015.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	1,042,335.	900,069.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	247.	158.
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	2,776.	23,525.
		3,106,253.	2,880,767.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	1,860,209.	1,980,047.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) .....	338,525.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	1,201,845.	1,032,858.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	3,062,054.	3,012,905.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	44,199.	-132,138.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26) .....	749,813.	1,013,352.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	327,594.	641,935.
		422,219.	371,417.

**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.

<b>Sign Here</b>	Signature of officer	Date				
	JD BERGERON <small>Type or print name and title</small>	CHIEF EXEC OFFICER				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN	
	EMILY R. BANKS		3/20/24		P01603761	
	Firm's name	BANKS ACCOUNTANCY			Firm's EIN	821607473
	Firm's address	13821 NEWPORT AVENUE, SUITE 170 TUSTIN, CA 92780			Phone no.	(714) 300-8217

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

INTERNATIONAL BIRD RESCUE'S MISSION IS TO INSPIRE PEOPLE TO ACT TOWARD BALANCE WITH THE NATURAL WORLD BY RESCUING WATERBIRDS IN CRISIS.

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 [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 1,494,215. including grants of \$ ) (Revenue \$ 160,866.)

WILDLIFE RESCUE AND REHABILITATION:

MILLIONS OF BIRDS DIE EVERY YEAR DUE TO HUMAN-WILDLIFE CONFLICTS SUCH AS INJURY FROM FISHING (HOOKS, NETS, AND LINES), HUMAN CRUELTY, ILLEGAL SHOOTINGS, HABITAT DISRUPTION, STARVATION, POLLUTION, AND CLIMATE CHANGE-INDUCED HAZARDS SUCH AS ALGAE BLOOM TOXICITY. THE ORGANIZATION'S SPECIALTY VETERINARY HOSPITALS IN SOUTHERN CALIFORNIA (LOS ANGELES) AND NORTHERN CALIFORNIA (SAN FRANCISCO BAY-DELTA) RESCUE AND REHABILITATE MORE THAN 3,500 NATIVE AQUATIC BIRDS EACH YEAR AND RELEASE THEM BACK INTO THE WILD. THIS DAILY RESCUE AND REHABILITATION WORK MAINTAINS AND DEVELOPS THEIR FACILITIES AND THEIR TEAM'S SKILLS TO ENABLE THEM TO RESPOND RAPIDLY TO CRISIS EVENTS AS THEY OCCUR.

4b (Code: ) (Expenses \$ 561,996. including grants of \$ ) (Revenue \$ 731,393.)

SEE SCHEDULE O

4c (Code: ) (Expenses \$ 258,533. including grants of \$ ) (Revenue \$ 7,810.)

SEE SCHEDULE O

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 2,314,744.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		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? <i>If "Yes," complete Schedule C, Part II.</i>		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? <i>If "Yes," complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		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? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V.</i>		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? <i>If "Yes," complete Schedule D, Part VI.</i>	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? <i>If "Yes," complete Schedule D, Part VII.</i>		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? <i>If "Yes," complete Schedule D, Part VIII.</i>		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? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	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)? <i>If "Yes," complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.		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? <i>If "Yes," complete Schedule G, Part II.</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X

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

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i> .....		X
<b>24a</b> 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, that was issued after December 31, 2002? <i>If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O. ....	X	

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

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable. ....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable. ....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....		

**Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)**

		Yes	No
<b>2a</b>	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. . . . .		
	<b>2a</b> 50		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O.</i> . . . . .		
<b>4a</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)? . . . . .		X
<b>b</b>	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .		
<b>6a</b>	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 as charitable contributions? . . . . .		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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? . . . . .		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year. . . . .		
	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12. . . . .		
	<b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . .		
	<b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders. . . . .		
	<b>11a</b>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .		
	<b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. . . . .		
	<b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . .		
	<b>13a</b>		
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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. . . . .		
	<b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand. . . . .		
	<b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O.</i> . . . . .		
	<b>14b</b>		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.		X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.		
	<b>17</b>		



**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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI.  X

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

INTERNATIONAL BIRD RESCUE 4369 CORDELIA ROAD FAIRFIELD CA 94534 (707) 207-0380

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

Check if Schedule O contains a response or note to any line 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JD BERGERON CEO	40 0	X		X				148,498.	0.	0.
(2) REBECCA DUERR KEY EMPLOYEE	40 0	X						111,875.	0.	0.
(3) JOEL MINAMIDE TREASURER	1 0	X		X				0.	0.	0.
(4) TIM HAYES BOARD MEMBER	1 0	X						0.	0.	0.
(5) JOHN SIFLING VICE CHAIR	1 0	X		X				0.	0.	0.
(6) DAVID WITTRICK BOARD MEMBER	1 0	X						0.	0.	0.
(7) CARMINE DULISSE VICE CHAIR	1 0	X		X				0.	0.	0.
(8) DR. MARIA HARTLEY BOARD MEMBER	1 0	X						0.	0.	0.
(9) TONI ARKOOSH PINSKY BOARD CHAIR	20 0	X		X				0.	0.	0.
(10) ELIZABETH KINNEY BOARD MEMBER	1 0	X						0.	0.	0.
(11) ANJUL PATNEY BOARD MEMBER	1 0	X						0.	0.	0.
(12) REGINA PHELPS BOARD MEMBER	1 0	X						0.	0.	0.
(13) ZACH HUTTON SECRETARY	1 0	X		X				0.	0.	0.
(14) MARTHA JOSEPH BOARD MEMBER	1 0	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) <u>SHAH SELBE</u> BOARD MEMBER	<u>1</u> 0	X						0.	0.	0.
(16) <u>ANDY SULLIVAN</u> BOARD MEMBER	<u>1</u> 0	X						0.	0.	0.
(17) _____	_____									
(18) _____	_____									
(19) _____	_____									
(20) _____	_____									
(21) _____	_____									
(22) _____	_____									
(23) _____	_____									
(24) _____	_____									
(25) _____	_____									

<b>1b Subtotal</b> .....	260,373.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....	0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....	260,373.	0.	0.

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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i> .....		X
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual.</i> .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i> .....		X

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	24,714.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	126,466.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	1,805,835.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>	22,661.				
	<b>h Total.</b> Add lines 1a-1f .....		1,957,015.				
	<b>Program Service Revenue</b>	<b>2a</b> <u>PROGRAM SERVICE REVENUE</u> .....		<b>Business Code</b>			
		541900	900,069.	900,069.			
<b>b</b> -----							
<b>c</b> -----							
<b>d</b> -----							
<b>e</b> -----							
<b>f</b> All other program service revenue .....							
<b>g Total.</b> Add lines 2a-2f .....		900,069.					
<b>Miscellaneous Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		158.	158.			
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses .....	<b>6b</b>					
	<b>c</b> Rental income or (loss) .....	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
	<b>d</b> Net gain or (loss) .....						
<b>Other Revenue</b>	<b>8a</b> Gross income from fundraising events (not including \$ <u>24,714.</u> of contributions reported on line 1c). See Part IV, line 18 .....		<b>8a</b>	36,060.			
	<b>b</b> Less: direct expenses .....		<b>8b</b>	12,535.			
	<b>c</b> Net income or (loss) from fundraising events .....			23,525.		23,525.	
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 .....		<b>9a</b>				
	<b>b</b> Less: direct expenses .....		<b>9b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....						
	<b>10a</b> Gross sales of inventory, less returns and allowances .....		<b>10a</b>				
	<b>b</b> Less: cost of goods sold .....		<b>10b</b>				
	<b>c</b> Net income or (loss) from sales of inventory .....						
	<b>Miscellaneous Revenue</b>	<b>11a</b> -----		<b>Business Code</b>			
<b>b</b> -----							
<b>c</b> -----							
<b>d</b> All other revenue .....							
<b>e Total.</b> Add lines 11a-11d .....							
<b>12 Total revenue.</b> See instructions .....			2,880,767.	900,227.	0.	23,525.	

**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).

Check if Schedule O contains a response or note to any line in this Part IX.

<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 domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	260,373.	197,032.	37,151.	26,190.
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	1,381,513.	1,045,431.	197,120.	138,962.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	202,289.	153,078.	28,863.	20,348.
10 Payroll taxes	135,872.	102,818.	19,387.	13,667.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	115,243.	75,406.	29,374.	10,463.
12 Advertising and promotion	11,146.	10,842.	204.	100.
13 Office expenses	2,739.		2,493.	246.
14 Information technology				
15 Royalties				
16 Occupancy	375,236.	357,737.	17,499.	
17 Travel	97,544.	90,541.	5,353.	1,650.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	34,294.	32,205.	1,635.	454.
23 Insurance	42,182.	37,726.	4,456.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>ANIMAL FOOD &amp; SUPPLIES</u>	192,309.	192,309.		
b <u>FUNDRAISING EXPENSES</u>	110,339.	551.		109,788.
c <u>OTHER OPERATING EXPENSES</u>	31,548.	10,575.	12,947.	8,026.
d <u>TAXES &amp; LICENSES</u>	20,278.	8,493.	3,154.	8,631.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	3,012,905.	2,314,744.	359,636.	338,525.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing.....	362,403.	<b>1</b>	477,250.
	<b>2</b> Savings and temporary cash investments.....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net.....		<b>3</b>	50,000.
	<b>4</b> Accounts receivable, net.....	124,873.	<b>4</b>	240,960.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net.....		<b>7</b>	
	<b>8</b> Inventories for sale or use.....	10,341.	<b>8</b>	11,783.
	<b>9</b> Prepaid expenses and deferred charges.....	61,179.	<b>9</b>	47,079.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	<b>10a</b> 579,832.		
	<b>b</b> Less: accumulated depreciation.....	<b>10b</b> 399,888.	191,017.	<b>10c</b> 179,944.
	<b>11</b> Investments – publicly traded securities.....		<b>11</b>	
	<b>12</b> Investments – other securities. See Part IV, line 11.....		<b>12</b>	
	<b>13</b> Investments – program-related. See Part IV, line 11.....		<b>13</b>	
	<b>14</b> Intangible assets.....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11.....		<b>15</b>	6,336.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33).....		749,813.	<b>16</b>	1,013,352.
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses.....	239,062.	<b>17</b>	206,960.
	<b>18</b> Grants payable.....		<b>18</b>	
	<b>19</b> Deferred revenue.....	56,699.	<b>19</b>	325,063.
	<b>20</b> Tax-exempt bond liabilities.....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D.....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties.....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties.....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....	31,833.	<b>25</b>	109,912.
	<b>26 Total liabilities.</b> Add lines 17 through 25.....	327,594.	<b>26</b>	641,935.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions.....	422,219.	<b>27</b>	371,417.
	<b>28</b> Net assets with donor restrictions.....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds.....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund.....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds.....		<b>31</b>	
	<b>32</b> Total net assets or fund balances.....	422,219.	<b>32</b>	371,417.
<b>33</b> Total liabilities and net assets/fund balances.....	749,813.	<b>33</b>	1,013,352.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI.

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	2,880,767.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	3,012,905.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-132,138.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	422,219.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	81,336.
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	371,417.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	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 on Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R Part 200, Subpart F?		X
<b>b</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 on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Name of the organization <b>INTERNATIONAL BIRD RESCUE</b>	Employer identification number <b>94-1739027</b>
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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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  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.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						



**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 <b>Total.</b> Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 <b>Total support.</b> Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First 5 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 2022 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14.	15	%
16a <b>33-1/3% support test—2022.</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 type="checkbox"/>
b <b>33-1/3% support test—2021.</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"/>
17a <b>10%-facts-and-circumstances test—2022.</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 VI 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—2021.</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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
18 <b>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 10 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 year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,379,815.	646,554.	1,629,935.	2,143,797.	1,993,233.	7,793,334.
<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.	648,770.	488,093.	694,678.	962,456.	90,069.	2,884,066.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
<b>6 Total.</b> Add lines 1 through 5.	2,028,585.	1,134,647.	2,324,613.	3,106,253.	2,083,302.	10,677,400.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
<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.	0.	0.	0.	0.	0.	0.
<b>c</b> Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						10,677,400.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6.	2,028,585.	1,134,647.	2,324,613.	3,106,253.	2,083,302.	10,677,400.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						0.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.	10,225.	6,646.	7,256.			24,127.
<b>c</b> Add lines 10a and 10b.	10,225.	6,646.	7,256.	0.	0.	24,127.
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	2,038,810.	1,141,293.	2,331,869.	3,106,253.	2,083,302.	10,701,527.
<b>14 First 5 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>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	99.77 %
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15.	<b>16</b>	99.68 %

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

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	0.23 %
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17.	<b>18</b>	0.32 %
<b>19a 33-1/3% support tests—2022.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
<b>b 33-1/3% support tests—2021.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.	<input type="checkbox"/>	

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A – Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D – Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required – provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E – Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2022</b>	<b>(iii) Distributable Amount for 2022</b>
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required – explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017 . . . . .			
<b>b</b> From 2018 . . . . .			
<b>c</b> From 2019 . . . . .			
<b>d</b> From 2020 . . . . .			
<b>e</b> From 2021 . . . . .			
<b>f Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018 . . . . .			
<b>b</b> Excess from 2019 . . . . .			
<b>c</b> Excess from 2020 . . . . .			
<b>d</b> Excess from 2021 . . . . .			
<b>e</b> Excess from 2022 . . . . .			

BAA

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**ADDITIONAL SUPPLEMENTAL INFORMATION**

THE PERIODS USED IN THE PUBLIC SUPPORT TEST ARE AS FOLLOWS:

2016: 1/1/2017-12/31/2017

2017: 1/1/2018-12/31/2018

2018: 1/1/2019-12/31/2019

2019: 1/1/2020-9/30/2020

2020: 10/1/2020-9/30/2021

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements
Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number and aggregate values.

- 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?
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?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of a historically important land area, Preservation of a certified historic structure

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.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows 2a-2d for conservation easement statistics.

- 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?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)?
9 In Part XIII, 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" on Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under FASB 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 XIII the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under FASB 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) Revenue included on 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 FASB ASC 958 relating to these items:
a Revenue included on 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 make 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 program
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

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

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

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

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

- a Board designated or quasi-endowment \_\_\_\_\_ %
- b Permanent endowment \_\_\_\_\_ %
- c Term endowment \_\_\_\_\_ %

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

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

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements		331,408.	219,474.	111,934.
d Equipment		230,084.	162,547.	67,537.
e Other		18,340.	17,867.	473.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				179,944.

BAA

**Part VII Investments – Other Securities.** N/A  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII Investments – Program Related.** N/A  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(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.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.** N/A  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

**Part X Other Liabilities.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CREDIT CARD PAYABLE	19,912.
(3) LINE OF CREDIT	90,000.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	109,912.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	2,880,767.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	<b>a</b> Net unrealized gains (losses) on investments .....	<b>2 a</b>	
	<b>b</b> Donated services and use of facilities .....	<b>2 b</b>	
	<b>c</b> Recoveries of prior year grants .....	<b>2 c</b>	
	<b>d</b> Other (Describe in Part XIII.) .....	<b>2 d</b>	
	<b>e</b> Add lines <b>2 a</b> through <b>2 d</b> .....	<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b> .....	<b>3</b>	2,880,767.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4 a</b>	
	<b>b</b> Other (Describe in Part XIII.) .....	<b>4 b</b>	
	<b>c</b> Add lines <b>4 a</b> and <b>4 b</b> .....	<b>4 c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	2,880,767.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	3,012,905.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	<b>a</b> Donated services and use of facilities .....	<b>2 a</b>	
	<b>b</b> Prior year adjustments .....	<b>2 b</b>	
	<b>c</b> Other losses .....	<b>2 c</b>	
	<b>d</b> Other (Describe in Part XIII.) .....	<b>2 d</b>	
	<b>e</b> Add lines <b>2 a</b> through <b>2 d</b> .....	<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b> .....	<b>3</b>	3,012,905.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4 a</b>	
	<b>b</b> Other (Describe in Part XIII.) .....	<b>4 b</b>	
	<b>c</b> Add lines <b>4 a</b> and <b>4 b</b> .....	<b>4 c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	3,012,905.

**Part XIII Supplemental Information.**

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Name of the organization

INTERNATIONAL BIRD RESCUE

Employer identification number

94-1739027

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						0.

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

CA \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>YES-WE-PELI-CA</u> (event type)	<u>TAKING FLIGHT</u> (event type)	<u>NONE</u> (total number)	(add column (a) through column (c))
Revenue	1	Gross receipts	38,066.	22,708.	60,774.
	2	Less: Contributions	21,189.	3,525.	24,714.
	3	Gross income (line 1 minus line 2)	16,877.	19,183.	36,060.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	1,666.	10,869.	12,535.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			12,535.
	11	Net income summary. Subtract line 10 from line 3, column (d)			23,525.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(add column (a) through column (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name -----

Address -----

15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided -----

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year. . . \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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 Form 990-EZ.

**2022**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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Name of the organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

**FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS**

WILDLIFE EMERGENCY RESPONSE AND PREPAREDNESS SERVICES THE ORGANIZATION RESPONDS TO ENVIRONMENTAL CRISES AROUND THE WORLD. SINCE 1971, THEY HAVE LED WILDLIFE RESCUE EFFORTS IN OVER 250 INCIDENTS ON SIX CONTINENTS. GLOBAL COMPANIES THAT MANAGE PETROLEUM PRODUCTS PROACTIVELY ENGAGE THEM TO PROVIDE PLANNING, TRAINING, AND EMERGENCY RESPONSE. PREPAREDNESS SERVICES INCLUDE WILDLIFE CRISIS RESPONSE PLANNING AND TRAINING FOR FIRST-RESPONDERS. EMERGENCY RESPONSE SERVICES INCLUDE CRISIS AND INCIDENT MANAGEMENT, WILDLIFE DETERRENCE, WILDLIFE CAPTURE AND REHABILITATION, VOLUNTEER RECRUITMENT, PERSONNEL OVERSIGHT, AND DOCUMENTATION SERVICES TO MEET REGULATORY REQUIREMENTS. THE ORGANIZATION MAINTAINS A TURNKEY EMERGENCY RESPONSE FACILITY IN ALASKA, FUNDED PRIMARILY BY RETAINERS FROM OIL AND GAS RELATED ENTITIES, AND HAS PRESENCE THROUGHOUT THE PACIFIC NORTHWEST AND IN THE GULF COAST. THEIR WORLDWIDE CLIENTS INCLUDE ALASKA CLEAN SEAS (PROVIDING SERVICES FOR HARVEST ALASKA, LLC, ET AL), ALYESKA PIPELINE SERVICES (PROVIDING SERVICES FOR HARVEST ALASKA, LLC, CONOCOPHILLIPS TRANSPORTATION ALASKA AND EXXONMOBIL PIPELINE COMPANY).

**FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS**

CONSERVATION, EDUCATION, AND COMMUNITY ENGAGEMENT BIRDS FACE INCREASING CHALLENGES IN OUR CHANGING WORLD AND THE ORGANIZATION IS EVOLVING TO SERVE AS A VOICE AND HANDS-ON SOLUTION FOR THESE EMERGING CHALLENGES. WILDLIFE LITERACY PROGRAMS AIM TO BUILD COMPASSION AND KNOWLEDGE ABOUT ETHICAL AND SAFE WILDLIFE INTERACTIONS. PROACTIVE PARTNERSHIPS FOR WILDLIFE SERVE AS A CORE PART OF THE CONSERVATION IMPACT, AND INCREASED FOCUS ON SPECIES OF SPECIAL CONCERN ASSURES THAT RESOURCES ARE DIRECTED WHERE MOST NEEDED. EDUCATION OF THE PUBLIC, OF INDUSTRY WORKERS, OF EMERGENCY FIRST RESPONDERS, OF YOUTH, AND OF THE GENERAL PUBLIC IS ESSENTIAL TO PROVIDE BETTER LONG-TERM OUTCOMES FOR PEOPLE AND FOR WILDLIFE. THE ORGANIZATION USES AN EXPANDING VARIETY OF IN-PERSON AND VIRTUAL TRAININGS, DIGITAL MEDIA, AND LIVE

Name of the organization

Employer identification number

INTERNATIONAL BIRD RESCUE

94-1739027

**FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS**

EVENTS TO RAISE AWARENESS, SHARE BEST PRACTICES, ENGENDER HOPE, AND GIVE PEOPLE ACTIONABLE STEPS TO MINIMIZE HUMAN IMPACT TO OVER 100,000 PEOPLE ANNUALLY. THE ORGANIZATION ALSO RUNS A BIRD HELPLINE TO ANSWER QUESTIONS AND CONCERNS FROM THE PUBLIC ABOUT BIRDS THEY ENCOUNTER.

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

AVIAN REHABILITATION AND RESEARCH MILLIONS OF BIRDS DIE EVERY YEAR DUE TO HUMAN-WILDLIFE CONFLICTS SUCH AS INJURY FROM FISHING (HOOKS, NETS, AND LINES), HUMAN CRUELTY, HABITAT DISRUPTION, POLLUTION, AND CLIMATE CHANGE-INDUCED HAZARDS SUCH AS ALGAE BLOOM TOXICITY. THE ORGANIZATION'S SPECIALTY VETERINARY HOSPITALS IN SOUTHERN CALIFORNIA (LOS ANGELES) AND NORTHERN CALIFORNIA (SAN FRANCISCO BAY-DELTA) RESCUE AND REHABILITATE MORE THAN 2,500 NATIVE AQUATIC BIRDS EACH YEAR AND RELEASE THEM BACK INTO THE WILD. THIS DAILY RESCUE AND REHABILITATION WORK MAINTAINS AND DEVELOPS THEIR FACILITIES AND THEIR TEAM'S SKILLS TO ENABLE THEM TO RESPOND RAPIDLY TO CRISIS EVENTS AS THEY OCCUR. THE ORGANIZATION CONDUCTS RIGOROUS SCIENTIFIC RESEARCH THAT IMPROVES CLINICAL OUTCOMES FOR THE ANIMALS THAT DEPEND ON IBR FOR LIFE-SAVING TREATMENT, WHETHER THEY ARE INJURED BY AN OIL SPILL, HUMAN-WILDLIFE CONFLICT, OR OTHER CAUSE.

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

DRAFT AUDITED FINANCIAL STATEMENTS AND DRAFT FORM 990 ARE REVIEWED BY MANAGEMENT, BOARD MEMBERS AND INDEPENDENT CPA AND APPROVED BY THE BOARD OF DIRECTORS PRIOR TO ISSUANCE AND FILING.

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

INTERNATIONAL BIRD RESCUE HAS A FORMAL, WRITTEN CONFLICT OF INTEREST POLICY THAT INCLUDES PROCEDURES FOR MONITORING AND ENFORCEMENT. ALL BOARD MEMBERS AND KEY EMPLOYEES ARE REQUIRED TO DISCLOSE ANNUALLY AND IN WRITING ANY CONFLICT OF INTEREST



Name of the organization

INTERNATIONAL BIRD RESCUE

Employer identification number

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

THAT MAY EXIST. THE ORGANIZATION'S EXECUTIVE COMMITTEE REVIEWS ANY POTENTIAL CONFLICTS AND TAKES APPROPRIATE MEASURES AS DEEMED NECESSARY.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

THE BOARD OF DIRECTORS PROPOSES AND APPROVES ALL SALARY CHANGES FOR THE CHIEF EXECUTIVE OFFICER.

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

DOCUMENTATION AVAILABLE UPON REQUEST.