

Public Inspection Copy

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2013

Open to Public Inspection

Form 990

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

Department of the Treasury  
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.  
Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 2013, and ending 20

**B** Check if applicable:

<input type="checkbox"/>	Address change
<input type="checkbox"/>	Name change
<input type="checkbox"/>	Initial return
<input type="checkbox"/>	Terminated
<input type="checkbox"/>	Amended return
<input type="checkbox"/>	Application pending

**C** Name of organization: ZOOLOGICAL SOCIETY OF SAN DIEGO  
Doing Business As: SAN DIEGO ZOO GLOBAL  
Number and street (or P.O. box if mail is not delivered to street address): POST OFFICE BOX 120551  
Room/suite: Room/suite  
City or town, state or province, country, and ZIP or foreign postal code: SAN DIEGO, CA 92112-0551

**D** Employer identification number: 95-1648219

**E** Telephone number: (619) 231-1515

**F** Name and address of principal officer: DOUGLAS MYERS, CEO  
POST OFFICE BOX 120551 SAN DIEGO, CA 92112-0551

**G** Gross receipts \$: 340,911,982.

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list. (see instructions)

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

**J** Website: WWW.SANDIEGOZOO.ORG

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: 1916 **M** State of legal domicile: CA

**H(c)** Group exemption number

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>SAVING SPECIES WORLDWIDE BY UNITING OUR EXPERTISE IN ANIMAL CARE AND CONSERVATION SCIENCE WITH OUR DEDICATION TO INSPIRING PASSION FOR NATURE.</u>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	12.
	4	Number of independent voting members of the governing body (Part VI, line 1b)	12.
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	3,029.
	6	Total number of volunteers (estimate if necessary)	2,000.
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7,322,312.
	7b	Net unrelated business taxable income from Form 990-T, line 34	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 61,417,545. Current Year: 61,693,783.
	9	Program service revenue (Part VIII, line 2g)	149,360,369. 166,540,575.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,034,961. 12,041,520.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,992,493. 19,454,750.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	237,805,368. 259,730,628.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,070,203. 1,376,792.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0 0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	121,183,875. 127,447,929.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	202,112. 273,294.
	b	Total fundraising expenses (Part IX, column (D), line 25)	6,996,809.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	89,844,807. 100,881,491.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	212,300,997. 229,979,506.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	25,504,371. 29,751,122.
	20	Total assets (Part X, line 16)	Beginning of Current Year: 403,950,604. End of Year: 451,433,948.
	21	Total liabilities (Part X, line 26)	170,466,267. 130,442,831.
	22	Net assets or fund balances. Subtract line 21 from line 20	233,484,337. 320,991,117.

Part II Signature Block

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

**Sign Here**

Signature of officer: *Paula Brock* Date: 8-6-14

Type or print name and title: Paula Brock C.F.O.

**Paid Preparer Use Only**

Print/Type preparer's name: COHNREZNICK LLP Preparer's signature: *[Signature]* Date: 8-1-2014 Check  if self-employed PTIN: P00191219

Firm's name: COHNREZNICK LLP Firm's EIN: 22-1478099

Firm's address: 400 CAPITOL MALL, SUITE 900 SACRAMENTO, CA 95814-4424 Phone no.: 916-442-9100

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

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2013)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SAN DIEGO ZOO GLOBAL IS COMMITTED TO SAVING SPECIES WORLDWIDE BY UNITING OUR EXPERTISE IN ANIMAL CARE AND CONSERVATION SCIENCE WITH OUR DEDICATION TO INSPIRING PASSION FOR NATURE.

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

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

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 \$ 173,885,415. including grants of \$ 180,104. ) (Revenue \$ 170,648,255. )

OPERATION OF 2 ANIMAL CARE AND EXHIBITION FACILITIES; THE SD ZOO AND THE SD ZOO SAFARI PARK. THE 100-ACRE ZOO IS HOME TO 3,700 RARE AND ENDANGERED ANIMALS AND CONTAINS A PROMINENT BOTANICAL COLLECTION WITH MORE THAN 700,000 PLANTS. THE SAFARI PARK IS AN 1800-ACRE WILDLIFE SANCTUARY WITH A POPULATION OF OVER 2,600 ANIMALS, WITH OVER HALF OF THE PARK BEING SET ASIDE AS PROTECTED HABITATS.

4b (Code: ) (Expenses \$ 20,894,693. including grants of \$ 1,196,688. ) (Revenue \$ 4,629,448. )

CONSERVATION PROGRAMS THROUGH THE ZOOLOGICAL SOCIETY OF SAN DIEGO'S INSTITUTE FOR CONSERVATION RESEARCH, ONE OF THE LARGEST ZOO-BASED MULTI-DISCIPLINARY RESEARCH TEAMS IN THE WORLD. THE MISSION OF THE INSTITUTE FOR CONSERVATION RESEARCH IS TO GENERATE, SHARE AND APPLY SCIENTIFIC KNOWLEDGE VITAL TO THE CONSERVATION OF ANIMALS, PLANTS AND HABITATS. THE INSTITUTE HAS GROWN TO INCLUDE INTERNATIONAL FIELD CONSERVATION PROGRAMS IN MORE THAN 35 COUNTRIES WORLDWIDE.

4c (Code: ) (Expenses \$ 4,257,196. including grants of \$ ) (Revenue \$ 2,805,075. )

EDUCATIONAL PROGRAMS AND SERVICES TO OVER 350,000 STUDENTS AND EDUCATORS THROUGH SCHOOL FIELD TRIPS, ASSEMBLY & CLASSROOM PROGRAMS, CLASSROOM TEACHING KITS, CURRICULUM & ACTIVITIES, TEACHER WORKSHOPS AND VIDEOCONFERENCING. AN ADDITIONAL 60,000 GUESTS ARE REACHED THROUGH SLEEPOVERS, CAMP PROGRAMS, ART & PHOTOGRAPHY CLASSES, TEAM BUILDING PROGRAMS & SCAVENGER HUNTS AND SPECIAL TOURS. FINALLY, PANDA NARRATORS SHARE EDUCATIONAL INFORMATION ABOUT PANDAS TO OVER 1.8 MILLION GUESTS.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 199,037,304.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows 1-20b detailing various organizational requirements and reporting obligations.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 21 through 38 regarding grants, tax-exempt bonds, and organizational transactions.

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

Table with columns for question number, description, and Yes/No checkboxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (12), 1b (12), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA, HI,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in 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.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: PAULA BROCK, CFO 2920 ZOO DRIVE SAN DIEGO, CA 92101 619-231-1515

**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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAVADE CHAUDHRI TRUSTEE	5.00	X					0	0	0	
(2) STEVEN TAPPAN TRUSTEE	5.00	X					0	0	0	
(3) BERIT DURLER TRUSTEE	5.00	X					0	0	0	
(4) CLIFFORD HAGUE TRUSTEE	5.00	X					0	0	0	
(5) NAN KATONA TRUSTEE	5.00	X					0	0	0	
(6) PATRICIA ROSCOE TRUSTEE	5.00	X					0	0	0	
(7) JUDITH WHEATLEY TRUSTEE	5.00	X					0	0	0	
(8) DAVID WOODRUFF PHD DSC TRUSTEE	5.00	X					0	0	0	
(9) RICHARD GULLEY CHAIRMAN	12.00			X			0	0	0	
(10) WILLIAM MAY VICE CHAIRMAN	10.00			X			0	0	0	
(11) SANDRA BRUE SECRETARY	10.00			X			0	0	0	
(12) ROBERT HORSMAN TREASURER	10.00			X			0	0	0	
(13) DOUGLAS MYERS CHIEF EXECUTIVE OFFICER	50.00			X			395,254.	0	14,792.	
(14) MATTHEW MUSELLA CHIEF OPERATING OFFICER	50.00			X			305,185.	0	2,329.	

**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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 15) PAULA BROCK CHIEF FINANCIAL OFFICER	50.00			X				277,967.	0	35,378.
( 16) MARK STUART CHIEF DEVELOPMENT OFFICER	50.00				X			276,956.	0	-2,076.
( 17) ROBERT MCCLURE DIR - SD ZOO SAFARI PARK	50.00				X			240,854.	0	-15,717.
( 18) TIM MULLIGAN CHIEF HUMAN RESOURCES OFFICER	50.00				X			236,580.	0	-2,925.
( 19) ROBERT WIESE CHIEF LIFE SCIENCES OFFICER	50.00				X			214,191.	0	13,210.
( 20) ROBERT ERHARDT CHIEF TECH OFFICER	50.00					X		232,932.	0	30,551.
( 21) ALLISON ALBERTS CHIEF CONSERVATION OFFICER	50.00					X		219,608.	0	-27,884.
( 22) TED MOLTER CORP DIR OF MARKETING	50.00					X		216,289.	0	-14,619.
( 23) DONALD JANSSEN CORP DIR OF ANIMAL HEALTH	50.00					X		196,976.	0	-6,487.
( 24) DAVID RICE CORPORATE DIR OF ARCHITECTURE	50.00					X		192,900.	0	8,048.
( 25) JOHN DUNLAP DIR - SAN DIEGO ZOO	50.00						X	163,788.	0	-1,976.
<b>1b Sub-total</b> . . . . .								700,439.	0	17,121.
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .								2,469,041.	0	15,503.
<b>d Total (add lines 1b and 1c)</b> . . . . .								3,169,480.	0	32,624.

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 ▶ 73

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . .	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .		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
ATTACHMENT 1		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 22



**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>	21,760,457.				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	2,657,628.				
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions) . .	<b>1e</b>	3,763,064.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .	<b>1f</b>	33,512,634.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		329,096.				
	<b>h Total.</b> Add lines 1a-1f . . . . .			61,693,783.			
	<b>Program Service Revenue</b>		<b>Business Code</b>				
<b>2a</b> OPER OF 2 ANIMAL CARE/EXHIBIT FACILITIES			900099	149,150,847.	149,029,415.	121,432.	
<b>b</b> CITY TAX REVENUE			900099	9,955,205.	9,955,205.		
<b>c</b> EDUCATIONAL PROGRAMS AND ACTIVITIES			611710	4,629,448.	4,629,448.		
<b>d</b> GRANT REVENUE FOR SERVICES			900099	2,805,075.	2,805,075.		
<b>e</b>							
<b>f</b> All other program service revenue . . . . .							
<b>g Total.</b> Add lines 2a-2f . . . . .				166,540,575.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 2 . . . . .			2,283,714.			2,283,714.
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .			0			
	<b>5</b> Royalties . . . . .			638,325.			638,325.
		(i) Real	(ii) Personal				
	<b>6a</b> Gross rents . . . . .	167,397.					
	<b>b</b> Less: rental expenses . . . . .						
	<b>c</b> Rental income or (loss) . . . . .	167,397.					
	<b>d</b> Net rental income or (loss) . . . . .			167,397.			167,397.
		(i) Securities	(ii) Other				
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	77,599,000.					
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	67,841,194.					
	<b>c</b> Gain or (loss) . . . . .	9,757,806.					
	<b>d</b> Net gain or (loss) . . . . .			9,757,806.			9,757,806.
	<b>8a</b> Gross income from fundraising events (not including \$ 2,657,628. of contributions reported on line 1c). See Part IV, line 18 . . . . .	a	615,081.				
	<b>b</b> Less: direct expenses . . . . .	b	830,567.				
<b>c</b> Net income or (loss) from fundraising events . . . . .			-215,486.			-215,486.	
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	a						
<b>b</b> Less: direct expenses . . . . .	b						
<b>c</b> Net income or (loss) from gaming activities . . . . .			0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	a	30,472,490.					
<b>b</b> Less: cost of goods sold . . . . .	b	12,509,593.					
<b>c</b> Net income or (loss) from sales of inventory . . . . .			17,962,897.	10,799,488.	7,163,409.		
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11a</b> LAB SERVICES		900099	163,454.	163,454.			
<b>b</b> INSURANCE SETTLEMENT		900099	110,656.	110,656.			
<b>c</b> PLANTS FOR ANIMAL CONSUMPTION(BROWSE)		900099	96,977.	96,977.			
<b>d</b> All other revenue . . . . .		900099	530,530.	493,059.	37,471.		
<b>e Total.</b> Add lines 11a-11d . . . . .			901,617.				
<b>12 Total revenue.</b> See instructions . . . . .			259,730,628.	178,082,777.	7,322,312.	12,631,756.	

**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>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 .	308,800.	308,800.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 . . . . .	1,067,992.	1,067,992.		
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	2,153,792.	614,351.	1,264,561.	274,880.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	10,985.	10,985.		
7 Other salaries and wages . . . . .	73,403,283.	66,533,341.	4,734,702.	2,135,240.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	12,537,337.	8,051,094.	4,152,076.	334,167.
9 Other employee benefits . . . . .	32,341,533.	29,427,401.	2,051,287.	862,845.
10 Payroll taxes . . . . .	7,000,999.	6,329,026.	471,886.	200,087.
11 Fees for services (non-employees):				
a Management . . . . .	0			
b Legal . . . . .	930,211.	2,333.	927,433.	445.
c Accounting . . . . .	462,318.	6,318.	456,000.	
d Lobbying . . . . .	160,544.		160,544.	
e Professional fundraising services. See Part IV, line 17 .	273,294.			273,294.
f Investment management fees . . . . .	908,344.		908,344.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	12,223,262.	11,000,488.	884,336.	338,438.
12 Advertising and promotion . . . . .	13,618,203.	11,641,521.	813,954.	1,162,728.
13 Office expenses . . . . .	2,504,503.	1,688,039.	199,378.	617,086.
14 Information technology . . . . .	3,754,066.	1,959,766.	1,530,451.	263,849.
15 Royalties . . . . .	0			
16 Occupancy . . . . .	8,031,236.	7,284,558.	727,970.	18,708.
17 Travel . . . . .	1,461,768.	1,285,780.	140,582.	35,406.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	1,266,572.	662,988.	195,132.	408,452.
20 Interest . . . . .	1,501,321.		1,501,321.	
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	20,512,786.	19,444,304.	1,068,482.	
23 Insurance . . . . .	2,173,936.	1,938,990.	223,283.	11,663.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OPERATING SUPPLIES -----	14,444,333.	13,973,137.	452,767.	18,429.
b COST OF GOODS SOLD -----	8,229,286.	8,229,286.		
c FORAGE -----	3,122,406.	3,122,406.		
d PERMITS AND LICENSES -----	426,222.	377,544.	48,575.	103.
e All other expenses -----	5,150,174.	4,076,856.	1,032,329.	40,989.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>229,979,506.</b>	<b>199,037,304.</b>	<b>23,945,393.</b>	<b>6,996,809.</b>
26 <b>Joint costs.</b> 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) . . . . .	0			

**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	533,994.	<b>1</b>	625,450.
	<b>2</b> Savings and temporary cash investments	54,958,718.	<b>2</b>	90,426,634.
	<b>3</b> Pledges and grants receivable, net	30,093,166.	<b>3</b>	26,358,558.
	<b>4</b> Accounts receivable, net	7,681,047.	<b>4</b>	7,382,193.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use	2,248,677.	<b>8</b>	2,280,905.
	<b>9</b> Prepaid expenses and deferred charges	1,113,088.	<b>9</b>	1,288,608.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 454,154,656.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 264,317,272.	187,374,658.	<b>10c</b> 189,837,384.
	<b>11</b> Investments - publicly traded securities	88,882,000.	<b>11</b>	104,040,468.
	<b>12</b> Investments - other securities. See Part IV, line 11	0	<b>12</b>	0
	<b>13</b> Investments - program-related. See Part IV, line 11	0	<b>13</b>	0
	<b>14</b> Intangible assets	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11	31,065,256.	<b>15</b>	29,193,748.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	403,950,604.	<b>16</b>	451,433,948.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	36,700,958.	<b>17</b>	32,881,160.
	<b>18</b> Grants payable	0	<b>18</b>	0
	<b>19</b> Deferred revenue	16,961,408.	<b>19</b>	16,792,207.
	<b>20</b> Tax-exempt bond liabilities	40,165,000.	<b>20</b>	39,065,000.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	0	<b>21</b>	0
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties	0	<b>24</b>	0
	<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	76,638,901.	<b>25</b>	41,704,464.
	<b>26 Total liabilities.</b> Add lines 17 through 25	170,466,267.	<b>26</b>	130,442,831.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	131,846,861.	<b>27</b>	219,829,251.
	<b>28</b> Temporarily restricted net assets	67,858,919.	<b>28</b>	64,484,393.
	<b>29</b> Permanently restricted net assets	33,778,557.	<b>29</b>	36,677,473.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33</b> Total net assets or fund balances	233,484,337.	<b>33</b>	320,991,117.
<b>34</b> Total liabilities and net assets/fund balances	403,950,604.	<b>34</b>	451,433,948.	

**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>	259,730,628.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	229,979,506.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	29,751,122.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	233,484,337.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	11,010,976.
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	46,744,682.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	320,991,117.

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>	X	
<b>3b</b>	X	

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2013**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Open to Public Inspection**

**Name of the organization**  
ZOOLOGICAL SOCIETY OF SAN DIEGO

**Employer identification number**  
95-1648219

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

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

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

	Yes	No
11g(i)		
  - (ii) A family member of a person described in (i) above? 

	Yes	No
11g(ii)		
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? 

	Yes	No
11g(iii)		
- h Provide the following information about the supported organization(s).

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

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

Schedule A (Form 990 or 990-EZ) 2013

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

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 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; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Percentage, %. Rows include: 14 Public support percentage for 2013; 15 Public support percentage from 2012 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2013; b 33 1/3% support test - 2012; 17a 10%-facts-and-circumstances test - 2013; b 10%-facts-and-circumstances test - 2012; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) 96.00%. Row 16: Public support percentage from 2012 Schedule A, Part III, line 15 96.07%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) 1.19%. Row 18: Investment income percentage from 2012 Schedule A, Part III, line 17 1.05%.

- 19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization [X].
19b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization [ ].
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions [ ].

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

ATTACHMENT 1

SCHEDULE A, PART III - OTHER INCOME

DESCRIPTION	2009	2010	2011	2012	2013	TOTAL
HOTEL RESERVATION COMMISSION	52,000.	45,487.		37,054.	37,471.	172,012.
PLANTS FOR ANIMAL CONSUMPTION	143,477.	139,887.	158,635.	133,495.	96,977.	672,471.
ATM SURCHARGE FEES	56,080.	53,490.	45,159.	49,125.	51,250.	255,104.
INSURANCE SETTLEMENT			222,403.	746,082.	110,656.	1,079,141.
LAB SERVICE FEES					163,455.	163,455.
RECYCLING					36,922.	36,922.
OTHER	86,942.	33,383.	371,810.	419,592.	404,886.	1,316,613.
<b>TOTALS</b>	<u>338,499.</u>	<u>272,247.</u>	<u>798,007.</u>	<u>1,385,348.</u>	<u>901,617.</u>	<u>3,695,718.</u>



**Schedule B**

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

<b>Name of organization</b> ZOOLOGICAL SOCIETY OF SAN DIEGO	<b>Employer identification number</b> 95-1648219
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ 3,503,060.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ 2,300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **ZOOLOGICAL SOCIETY OF SAN DIEGO**

Employer identification number

95-1648219

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

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

Name of organization **ZOOLOGICAL SOCIETY OF SAN DIEGO**

Employer identification number  
95-1648219

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

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

- ▶ **Complete if the organization is described below.** ▶ Attach to Form 990 or Form 990-EZ.
- ▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>ZOOLOGICAL SOCIETY OF SAN DIEGO</b>	Employer identification number <b>95-1648219</b>
--	---

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures . . . . . ▶ \$ \_\_\_\_\_
- 3 Volunteer hours . . . . . \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

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

Schedule C (Form 990 or 990-EZ) 2013

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) . . . . .														
<b>d</b>	Other exempt purpose expenditures . . . . .														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) . . . . .														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) . . . . .														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?; 5 Taxable amount of lobbying and political expenditures (see instructions)

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

SEE PAGE 4

**Part IV** Supplemental Information *(continued)*

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## DESCRIPTION OF ACTIVITIES

MEETINGS WITH LEGISLATIVE STAFF AND GOVERNMENT OFFICIALS REGARDING  
CONSERVATION PROGRAMS RELATED TO THE CALIFORNIA CONDOR, DESERT TORTOISE  
AND HAWAIIAN BIRDS.

## PART II-B LINE 1G

MEETINGS WITH LEGISLATIVE STAFF AND GOVERNMENT OFFICIALS REGARDING  
CONSERVATION PROGRAMS RELATED TO THE CALIFORNIA CONDOR, DESERT TORTOISE  
AND HAWAIIAN BIRDS.

## PART II-B LINE 1E

DISTRIBUTION OF SAN DIEGO ZOO GLOBAL'S ANNUAL REPORTS TO SAN DIEGO'S  
CONGRESSIONAL DELEGATION.



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

2013

Department of the Treasury Internal Revenue Service

Attach to Form 990.

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees...

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours devoted..., 7 Amount of expenses incurred..., 8 Does each conservation easement reported on line 2(d) above satisfy the requirements..., 9 In Part XIII, describe how the organization reports conservation easements...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Amounts. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report..., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

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

Schedule D (Form 990) 2013

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

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

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

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

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

2a Did the organization include an amount on Form 990, Part X, line 21?

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

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g (Beginning of year balance, Contributions, Net investment earnings, gains, and losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, 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 59.0000%
b Permanent endowment 31.0000%
c Temporarily restricted endowment 10.0000%

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

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

- (i) unrelated organizations
(ii) related organizations

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b.

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

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" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other, Total.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to 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) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to 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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) SPLIT INTEREST AGREEMENTS	22,644,243.
(2) LONG TERM DEPOSITS	6,322,064.
(3) PREPAID WORKERS COMP PREMIUM	227,441.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶	29,193,748.

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to 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) LIABILITY FOR PENSION BENEFITS	32,814,716.
(3) ACCUMULATED LOSS - SWAP TRANSACTION	4,978,489.
(4) CHARITABLE GIFT ANNUITIES	2,899,992.
(5) LINE OF CREDIT - BANK OF AMERICA	600,000.
(6) 457B	411,267.
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	41,704,464.

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 FIN 48 (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" to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	260,198,701.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	260,198,701.
<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>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	-468,073.	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	-468,073.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	259,730,628.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	240,079,432.
<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>2a</b>		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	-1,501,321.	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	-1,501,321.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	241,580,753.
<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>4a</b>	908,344.	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	-12,509,591.	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	-11,601,247.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	229,979,506.

**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.

SEE PAGE 5

**Part XIII Supplemental Information** (continued)

THE INTENDED USES OF THE ORGANIZATION'S ENDOWMENT FUNDS.

SCHEDULE D PART V LINE 4

ENDOWMENT WITHDRAWALS ARE USED FOR EDUCATION, CONSERVATION AND ZOOLOGICAL PROGRAMS SPECIFICALLY IDENTIFIED AS THE PURPOSE OF THE ENDOWMENT.

SCHEDULE D, PART X, LINE 2

SDZ GLOBAL, A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION, IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1954, AS AMENDED, AND THE REVENUE AND TAXATION CODE OF THE STATE OF CALIFORNIA.

IN ACCORDANCE WITH ACCOUNTING STANDARDS FOR INCOME TAXES, INCOME TAX BENEFITS AND/OR LIABILITIES ARE RECOGNIZED FOR INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, ONLY WHEN IT IS DETERMINED THAT THE INCOME TAX POSITION WILL MORE-LIKELY-THAN-NOT BE SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. SDZ GLOBAL HAS ANALYZED THE TAX POSITIONS TAKEN IN ITS FILINGS WITH THE INTERNAL REVENUE SERVICE AND THE CALIFORNIA FRANCHISE TAX BOARD, SDZ GLOBAL BELIEVES THAT ITS INCOME TAX FILING POSITIONS WILL BE SUSTAINED UPON EXAMINATION AND DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE EFFECT ON SDZ GLOBAL'S COMBINED FINANCIAL CONDITION, CHANGE IN NET ASSETS OR CASH FLOWS. ACCORDINGLY, SDZ GLOBAL HAS NOT RECORDED ANY RESERVE OR RELATED ACCRUALS FOR INTEREST AND PENALTIES FOR UNCERTAIN INCOME TAX POSITIONS AT YEAR END 2013 AND 2012.

SDZ GLOBAL'S U.S. FEDERAL AND STATE INCOME TAX RETURNS PRIOR TO FISCAL

**Part XIII** Supplemental Information (continued)

YEARS 2010 AND 2009, RESPECTIVELY, ARE CLOSED. MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUES OF LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE RULINGS. MANAGEMENT IS NOT AWARE OF ANY PENDING REVIEWS OR EXAMINATIONS.

SCHEDULE D, PART XI, LINE 4B

COST OF GOODS SOLD RECLASS	(12,509,593)
REALIZED INVESTMENT GAIN/(LOSS)	9,757,806
INVESTMENT INCOME	2,283,714
	<hr/>
	(468,073)

SCHEDULE D, PART XII, LINE 2D

INTEREST EXPENSE	1,501,321
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SCHEDULE D, PART XII, LINE 4B

COST OF GOODS RECLASS	(12,509,593)
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**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
- ▶ Attach to Form 990. ▶ See separate instructions.
- ▶ Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  **Yes**  **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) EUROPE			INVESTMENTS		22,353,115.
(2) NORTH AMERICA			INVESTMENTS		1,422,623.
(3) EAST ASIA AND THE PACIFIC			INVESTMENTS		1,349,666.
(4) SOUTH AMERICA			INVESTMENTS		513,010.
(5) MIDDLE EAST AND NORTH AFRICA			INVESTMENTS		149,686.
(6) EAST ASIA AND THE PACIFIC			GRANTMAKING		816,087.
(7) SUB-SAHARAN AFRICA			GRANTMAKING		115,000.
(8) NORTH AMERICA			GRANTMAKING		92,905.
(9) EUROPE			GRANTMAKING		28,000.
(10) SOUTH ASIA			GRANTMAKING		16,000.
(11) SOUTH AMERICA	1.	1.	PROGRAM SERVICES	CONSERVATION RESEARCH	397,716.
(12) EAST ASIA AND THE PACIFIC			PROGRAM SERVICES	CONSERVATION RESEARCH	11,680.
(13) SUB-SAHARAN AFRICA	1.	2.	PROGRAM SERVICES	CONSERVATION RESEARCH	511,708.
(14) NORTH AMERICA			PROGRAM SERVICES	CONSERVATION RESEARCH	258,298.
(15) CENTRAL AMERICA/CARIBBEAN	1.	1.	PROGRAM SERVICES	CONSERVATION RESEARCH	163,219.
(16)					
(17)					
<b>3a</b> Sub-total . . . . .	3.	4.			28,198,713.
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c</b> Totals (add lines 3a and 3b)	3.	4.			28,198,713.

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

Schedule F (Form 990) 2013

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			EAST ASIA/PACIFIC	GIANT PANDA RESEARCH	600,000.	WIRE			
(2)			EAST ASIA/PACIFIC	TASMANIAN DEVIL GRANT	105,000.	WIRE			
(3)			EAST ASIA/PACIFIC	GRANT FOR KOALAS	96,887.	WIRE			
(4)			SUB-SAHARAN AFRICA	OPERATIONAL SUPPORT	50,000.	WIRE			
(5)			NORTH AMERICA	SPECTACLED BEAR CONSERV 2013	31,405.	WIRE			
(6)			SUB-SAHARAN AFRICA	CONTRIBUTION	30,000.	WIRE			
(7)			NORTH AMERICA	CONSERVATION SUPPORT	30,000.	WIRE			
(8)			EUROPE/ICELAND/GREENLAND	SAIGA PROJECT	28,000.	WIRE			
(9)			SUB-SAHARAN AFRICA	MABULA GRND HORNBILL DON	25,000.	WIRE			
(10)			NORTH AMERICA	PARABIOLOGST SUPPORT	17,054.	WIRE			
(11)			SOUTH ASIA	GHARIAL GIS PROJECT	16,000.	WIRE			
(12)			SUB-SAHARAN AFRICA	CONSERVATION ACTIVITIES	10,000.	WIRE			
(13)			EAST ASIA/PACIFIC	CASSOWARY RADIO TAGGING	8,200.	WIRE			
(14)			NORTH AMERICA	OUTREACH AND EDUCATION	7,536.	WIRE			
(15)			NORTH AMERICA	MISC SUPPORT	6,910.	WIRE			
(16)			EAST ASIA/PACIFIC	PARMA WALLABY GRNT	6,000.	WIRE			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter. . . . . 16.

3 Enter total number of other organizations or entities. . . . .



**Part III** Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* . . . . .  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* . . . . .  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . . . . .  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* . . . . .  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* . . . . .  Yes  No

**Part V Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

ORGANIZATION'S PROCEDURES FOR MONITORING USE OF GRANT FUNDS OUTSIDE THE US  
SCHEDULE F, PART I LINE II  
GRANT FUNDS ARE MONITORED THROUGH ACTIVITY REPORTS AND FINANCIAL REPORTS.  
SITE VISITS AND INSPECTIONS ARE MADE FOR CERTAIN ACTIVITIES WHEN  
APPROPRIATE.

ACCOUNTING METHOD-EXPENDITURES  
FORM 990, SCHEDULE F PART I & PART II  
ALL EXPENDITURES ARE REPORTED ON AN ACCRUAL BASIS AS EXPENSES ARE  
INCURRED AND AS GRANTS ARE AWARDED.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 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.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

**Part I**

**Fundraising Activities.** Complete if the organization answered "Yes" to 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 ten 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 col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>1</b> CONVIO	ONLINE SOLICITING		X	355,477.	87,542.	267,935.
<b>2</b> EPSILON	DONOR AQUISITIONS		X	417,760.	70,615.	347,145.
<b>3</b> MCALLISTER & QUINN	CONSULTING		X		115,138.	
<b>4</b>						
<b>5</b>						
<b>6</b>						
<b>7</b>						
<b>8</b>						
<b>9</b>						
<b>10</b>						
<b>Total</b>				773,237.	273,295.	615,080.

**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.

AK, AZ, AR, CA, CT, FL, HI, IL,  
KS, LA, ME, MA, MI, MO, MT, NV, NH, NJ, NM, NY, NC, ND, OH,  
OK, OR, PA, SC, TN, UT, WA, WV, WI,

**Part II Fundraising Events.** Complete if the organization answered "Yes" to 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
		RITZ (event type)	CELEBRATIION (event type)	1. (total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .	2,428,117.	551,669.	292,923.	3,272,709.
	<b>2</b> Less: Contributions . . . . .	2,211,885.	372,405.	73,338.	2,657,628.
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	216,232.	179,264.	219,585.	615,081.
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .	122,372.	102,924.		225,296.
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .	148,135.			148,135.
	<b>8</b> Entertainment . . . . .	2,400.			2,400.
	<b>9</b> Other direct expenses . . . . .	131,788.	183,795.	139,153.	454,736.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				830,567.
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . .				-215,486.

**Part III Gaming.** Complete if the organization answered "Yes" to 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 col. (a) through col. (c))
Revenue	<b>1</b> Gross revenue . . . . .				
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> 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	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . .				

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

**a** Is the organization licensed to operate 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 operate 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 operated in:
 

a The organization's facility	<b>13a</b>	%
b An outside facility	<b>13b</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 explanation 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 complete this part to provide any additional information (see instructions).

DISTINGUISHING PMTS TO FUNDRAISERS

FORM 990 SCHEDULE G PART I COLUMN V

ALL PROFESSIONAL FUNDRAISING SERVICES BILL FOR SERVICES ONLY BASED ON AN

AGREED UPON RATE AND DO NOT GET REIMBURSED FOR EXPENSES.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) AZA 8403 COLESVILLE RD SILVER SPRINGS, MD 20910	55-0526930	501(C)(3)	100,000.				STAND UP FOR ZOOS & AQUARIUMS CONTRIB
(2) TURTLE SURVIVAL ALLIANCE 1989 COLONIAL PARKWAY FORT WORTH, TX 76110	20-0785702	501(C)(3)	40,000.				CONSERVATION ACTIVITIES
(3) SAINT LOUIS ZOO FRIENDS ASSOCIATION ONE GOVERNMENT DRIVE ST. LOUIS, MO 63110	43-0788060	501(C)(3)	35,500.				GREVY'S ZEBRA SUPPORT
(4) AZA 8403 COLESVILLE RD SILVER SPRINGS, MD 20910	55-0526930	501(C)(3)	15,000.				GRANT FOR ANNUAL CONFERENCE
(5) POINT LOMA NAZARENE UNIVERSITY 3900 LOWLAND DRIVE SAN DIEGO, CA 92106	95-1644035	501(C)(3)	15,000.				SUMMER INTERNSHIPS BIOLOGY DEPARTMENT
(6) CBSS CONSERVATIVE BREEDING SPECIALIST GROUP 12101 JOHNNY CAKE RD, APPLY VLY, MN 55124	41-1719362	501(C)(3)	12,500.				IUCN/SSC CONSERV BREEDING
(7) SMITHSONIAN INSTITUTION NAVL ZOO PARK FRONT ROYAL, VA 22630	53-0206027	501(C)(3)	12,500.				CONSERVATION CENTERS FOR SPECIES SURVIVAL
(8) AZA 8403 COLESVILLE RD SILVER SPRINGS, MD 20910	55-0526930	501(C)(3)	10,000.				APE TAG CONSERVATION INITIATIVE
(9) INTERNATIONAL IGUANA FOUNDATION 1989 COLONIAL PARKWAY FORTH WORTH, TX 76110	75-2954637	501(C)(3)	10,000.				2013 ANNUAL SUPPORT
(10) MADAGASCAR FAUNA GROUP ONE GOVERNMENT DRIVE ST. LOUIS, MO 63110	43-1727309	501(C)(3)	10,000.				2013 MEMBERSHIP DUES DONATION
(11) POINT LOMA NAZARENE UNIVERSITY 3900 LOWLAND DRIVE SAN DIEGO, CA 92106	95-1644035	501(C)(3)	10,000.				JAGUAR & OTHER PRED OF COSTA RICA
(12) RED PANDA NETWORK 1859 POWELL ST STE 100, SAN FRAN, CA 94133	26-1103671	501(C)(3)	10,000.				CORE COMMUNITY CONSERVATION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2013)

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) SAHARA CONSERVATION FUND 60--450 HOPATCHSPRING RD MTN CTR, CA 92561	26-0171939	501(C)(3)	10,000.				CONSERVATION EDUCATION & RESEARCH
(2) WILDLIFE SOS 406 E 300 S #302 SALT LAKE CITY, UT 84111	20-3274638	501(C)(3)	6,800.				RADIO TELEMETRY EQUIPMENT
(3) CLEVELAND ZOOLOGICAL SOCIETY 3900 WILDLIFE WAY CLEVELAND, OH 44109	34-0816490	501(C)(3)	6,000.				CHACOAN PECCARY SSP CONTRIBUTION
(4) SANTA BARBARA ZOOLOGICAL FOUNDATION 500 NINOS DR SANTA BARBARA, CA 93103	95-2268554	501(C)(3)	5,500.				CARE FOR KARAMOJA & AZA CONFERENCE
(5) -----							
(6) -----							
(7) -----							
(8) -----							
(9) -----							
(10) -----							
(11) -----							
(12) -----							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 13.

3 Enter total number of other organizations listed in the line 1 table ..... 13.

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.** Schedule I (Form 990) (2013)



**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

ORGANIZATION'S PROCEDURES FOR MONITORING THE USE OF GRANTS

FORM 990, SCHEDULE I, PART I, LINE 2

GRANT FUNDS ARE MONITORED THROUGH ACTIVITY REPORTS AND FINANCIAL REPORTS.

SITE VISITS AND INSPECTIONS ARE MADE FOR CERTAIN ACTIVITIES WHEN

APPROPRIATE.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

- ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
- ▶ Attach to Form 990. ▶ See separate instructions.
- ▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

**Part I Questions Regarding Compensation**

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

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

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

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

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

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

- a** Receive a severance payment or change-of-control payment?
  - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
  - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
  - b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

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

- a** The organization?
  - b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

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

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

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

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>	X	
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2013

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	DOUGLAS MYERS CHIEF EXECUTIVE OFFICER	283,407.	55,500.	56,347.	6,508.	8,284.	410,046.	0
	(i)							
	(ii)							
2	MATTHEW MUSELLA CHIEF OPERATING OFFICER	219,908.	48,098.	37,179.	-3,352.	5,681.	307,514.	0
	(i)							
	(ii)							
3	PAULA BROCK CHIEF FINANCIAL OFFICER	202,226.	44,358.	31,383.	31,353.	4,025.	313,345.	0
	(i)							
	(ii)							
4	MARK STUART CHIEF DEVELOPMENT OFFICER	194,528.	39,892.	42,536.	-2,666.	590.	274,880.	0
	(i)							
	(ii)							
5	ROBERT MCCLURE DIR - SD ZOO SAFARI PARK	168,774.	38,118.	33,962.	-24,963.	9,246.	225,137.	0
	(i)							
	(ii)							
6	JOHN DUNLAP DIR - SAN DIEGO ZOO	92,236.	39,337.	32,215.	-4,643.	2,667.	161,812.	0
	(i)							
	(ii)							
7	TIM MULLIGAN CHIEF HUMAN RESOURCES OFFICER	180,065.	37,386.	19,129.	-3,980.	1,055.	233,655.	0
	(i)							
	(ii)							
8	ROBERT WIESE CHIEF LIFE SCIENCES OFFICER	150,727.	33,407.	30,057.	7,709.	5,501.	227,401.	0
	(i)							
	(ii)							
9	ROBERT ERHARDT CHIEF TECH OFFICER	193,340.	35,403.	4,189.	21,346.	9,205.	263,483.	0
	(i)							
	(ii)							
10	ALLISON ALBERTS CHIEF CONSERVATION OFFICER	163,888.	33,806.	21,914.	-34,630.	6,746.	191,724.	0
	(i)							
	(ii)							
11	TED MOLTER CORP DIR OF MARKETING	158,129.	33,803.	24,357.	-18,448.	3,829.	201,670.	0
	(i)							
	(ii)							
12	DONALD JANSSEN CORP DIR OF ANIMAL HEALTH	144,461.	29,993.	22,522.	-12,337.	5,850.	190,489.	0
	(i)							
	(ii)							
13	DAVID RICE CORPORATE DIR OF ARCHITECTURE	139,780.	29,041.	24,079.	5,756.	2,292.	200,948.	0
	(i)							
	(ii)							
14								
	(i)							
	(ii)							
15								
	(i)							
	(ii)							
16								
	(i)							
	(ii)							

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

COMPANION TRAVEL

FORM 990, SCHEDULE J, PART 1, QUESTION 1A

THE CHIEF EXECUTIVE OFFICER'S EMPLOYMENT AGREEMENT ALLOWS FOR COMPANION TRAVEL, WHICH IS REPORTED AS TAXABLE INCOME ON HIS W-2 AT THE END OF THE YEAR.

SCHEDULE J, PART 1, LINE 7

THE SOCIETY MAINTAINS A BONUS PLAN FOR MANAGEMENT. THE BONUS IS CALCULATED AS A PERCENTAGE OF EACH MANAGER'S ANNUAL SALARY. THE PERCENTAGE IS BASED ON THE SOCIETY'S ACHIEVEMENT OF SPECIFIED GOALS. EACH PARTICIPATING EMPLOYEE'S BONUS PERCENTAGE IS ADJUSTED FURTHER, BASED ON ANNUAL PERFORMANCE REVIEW SCORES.

DEFERRED COMP FOOTNOTE

SCHEDULE J PART II COLUMN C

DEFERRED COMPENSATION INCLUDES THE CHANGE IN NET PRESENT VALUE OF THE ACCUMULATED BENEFIT OBLIGATION OF PENSION PLAN BENEFITS. THE CHANGE IN NET PRESENT VALUE OF THE ACCUMULATED BENEFIT OBLIGATION REFLECTS CHANGES IN ACCRUED BENEFITS AS WELL AS CHANGES IN ACTUARIAL ASSUMPTIONS SUCH AS

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

THE DISCOUNT RATE, YEARS TO RETIREMENT AND MORTALITY. THE CHANGES IN ACTUARIAL ASSUMPTIONS MAY HAVE A SIGNIFICANT IMPACT ON THE VALUE OF DEFERRED COMPENSATION.

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Employer identification number

95-1648219

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	CALIFORNIA MUNICIPAL FINANCE AUTHORITY	20-1563466		10/01/2012	40,165,000. SEE PART VI			X				X
<b>B</b>												
<b>C</b>												
<b>D</b>												

**Part II Proceeds**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
14	X							
15		X						
16	X							
17	X							

**Part III Private Business Use**

1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? .....	Yes	No	Yes	No	Yes	No	Yes	No
2	Are there any lease arrangements that may result in private business use of bond-financed property? .....		X						

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

JSA 3E1295 1.50058GM H75N

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Schedule K (Form 990) 2013

**Part III Private Business Use (Continued)**

1

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X						
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? . . . . .								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X						
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? . . . . .								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . .		%		%		%		%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . .		%		%		%		%
<b>6</b> Total of lines 4 and 5 . . . . .		%		%		%		%
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .		%		%		%		%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X						

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X						
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .		X						
<b>b</b> Exception to rebate? . . . . .		X						
<b>c</b> No rebate due? . . . . .		X						
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .		X						
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? . . . . .		X						
<b>b</b> Name of provider . . . . .		BANK OF AMERICA						
<b>c</b> Term of hedge . . . . .		30.000						
<b>d</b> Was the hedge superintegrated? . . . . .		X						
<b>e</b> Was the hedge terminated? . . . . .		X						

Part IV Arbitrage (Continued)

Table with 4 columns (A, B, C, D) and 4 rows of questions regarding guaranteed investment contracts (GIC) and regulatory safe harbor.

Part V Procedures To Undertake Corrective Action

Table with 4 columns (A, B, C, D) and 1 row of questions regarding corrective action procedures.

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Multiple horizontal lines for providing supplemental information.



**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions) (Continued)

PART I, LINE A, COLUMN F: DESCRIPTION OF PURPOSE  
REFINANCING OF ABAG BONDS WHICH WERE ISSUED ON 06/30/2004.

PART IV, LINE 2C: ARBITRAGE

DATE OF REBATE COMPUTATION - 02/27/2013

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

**Transactions With Interested Persons**

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**  
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Open To Public Inspection**

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
			(1)									
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
<b>Total</b> . . . . . ▶ \$ _____												

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990 or 990-EZ) 2013

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) NEIL PISK	BROTHER OF KEY EMPLOYEE	10,985.	REPORTABLE COMPENSATION		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions).

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .				
2 Art - Historical treasures . . . . .				
3 Art - Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .	X		9,380.	FAIR MARKET VALUE
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .	X		21,082.	STOCK PRICE
10 Securities - Closely held stock . . . . .				
11 Securities - Partnership, LLC, or trust interests . . . . .				
12 Securities - Miscellaneous . . . . .				
13 Qualified conservation contribution - Historic structures . . . . .				
14 Qualified conservation contribution - Other . . . . .				
15 Real estate - Residential . . . . .				
16 Real estate - Commercial . . . . .				
17 Real estate - Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ (ATCH 1) . . . . .		36.	298,634.	
26 Other ▶ ( ) . . . . .				
27 Other ▶ ( ) . . . . .				
28 Other ▶ ( ) . . . . .				

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

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .	X	
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .	X	
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2013)

JSA

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**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

THIRD PARTIES HIRED TO PROCESS NONCASH CONTRIBUTIONS

SCHEDULE M LINE 32A

THE ZOOLOGICAL SOCIETY HAS AN AGREEMENT WITH A THIRD PARTY VEHICLE  
DONATION PROCESSER.

BANKS AND BROKERAGE FIRMS ARE UTILIZED TO SELL PUBLICLY TRADED SECURITIES  
AT MARKET RATES.

REAL ESTATE AGENTS ARE ENGAGED AS NECESSARY TO SELL RESIDENTIAL AND  
COMMERCIAL REAL PROPERTY.

**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

ATTACHMENT 1

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
DONATED AUCTION ITEMS	X	36.	298,634.	FAIR MARKET VALUE
TOTALS		<u>36.</u>	<u>298,634.</u>	

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

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

CLASSES OF MEMBERS OR STOCKHOLDERS

PART VI, QUESTION 6

THE ZOOLOGICAL SOCIETY OF SAN DIEGO HAS OVER 242,000 MEMBER HOUSEHOLDS REPRESENTING APPROXIMATELY 525,000 CARD CARRYING PASSHOLDERS, OF WHICH 114,000 ARE CHILDREN AGES 3-17.

NATURE OF VOTING RIGHTS

PART VI, QUESTION 7A

MEMBERS MAY NOMINATE TRUSTEES TO SUCCEED TRUSTEES WHOSE TERMS OF OFFICE ARE EXPIRING, IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF ARTICLE VI, SECTION 3 (B) OF THE BYLAWS. IF MORE NOMINATIONS ARE RECEIVED THAN THE NUMBER OF TRUSTEES TO BE ELECTED, THEN THE TRUSTEES WILL BE ELECTED BY WRITTEN BALLOT BY MEMBERS, IN ACCORDANCE WITH THE TERMS OF ARTICLE VI, SECTION 4 (B) OF THE BYLAWS.

CLASSES OF PERSONS, DECISIONS REQUIRING APPR & TYPE OF VOTING RIGHTS

PART VI, QUESTION 7B

ANY ADOPTION, AMENDMENT OR REPEAL OF THE BYLAWS BY THE BOARD OF TRUSTEES WHICH WOULD MATERIALLY AND ADVERSELY AFFECT THE RIGHTS OF MEMBERS AS TO VOTING OR TRANSFER SHALL REQUIRE APPROVAL OF THE MEMBERS PURSUANT TO ARTICLE XVI OF THE BYLAWS.

PROCESS USED BY MANAGEMENT &/OR GOVERNING BODY TO REVIEW 990

PART VI, QUESTION 11B

A DRAFT OF THE 990 AND ALL REQUIRED SCHEDULES IS DISTRIBUTED

Name of the organization ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number 95-1648219
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ELECTRONICALLY TO OUR GENERAL COUNSEL, CHIEF HUMAN RESOURCES OFFICER, CHIEF DEVELOPMENT OFFICER AND THE OFFICERS OF THE ORGANIZATION. FOLLOWING THEIR REVIEW, THE 990 AND SUPPORTING SCHEDULES ARE REVIEWED BY AN OUTSIDE TAX PREPARER AND THEN DISTRIBUTED EITHER ELECTRONICALLY OR IN PAPER FORM TO THE AUDIT COMMITTEE AND TO THE BOARD OF TRUSTEES FOR REVIEW PRIOR TO BEING FILED WITH THE IRS.

PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST

PART VI, QUESTION 12C

OFFICERS, DIRECTORS OR TRUSTEES AND KEY EMPLOYEES ARE REQUIRED TO COMPLETE AND SIGN A CONFLICT OF INTEREST DISCLOSURE FORM ANNUALLY. THE HUMAN RESOURCES DIRECTOR AND GENERAL COUNSEL FOLLOW UP ON ANY ISSUES REVEALED ON THE DISCLOSURE FORM. IN ADDITION, THEY FOLLOW UP ON ISSUES THAT MAY ARISE THROUGHOUT THE YEAR. IF A CONFLICT EXISTS, APPROPRIATE ACTION IS TAKEN, SUCH AS PROHIBITING PARTICIPATING IN THE GOVERNING BODY'S DELIBERATIONS AND DECISIONS IN THE TRANSACTION.

OFFICES & POSITIONS FOR WHICH PROCESS WAS USED, & YEAR PROCESS WAS BEGUN

PART VI, QUESTIONS 15A & 15B

THE BOARD OF TRUSTEES HAS A CHARTERED COMPENSATION COMMITTEE, FORMED IN 2005. IN 2013, THE COMPENSATION COMMITTEE REVIEWED AND CONFIRMED THE EXECUTIVE TEAM'S SALARIES USING COMPARABLE DATA. THE MINUTES OF THE MEETING WERE UPDATED TO REFLECT THE REVIEW. THE EXECUTIVE TEAM INCREASES ARE BASED ON THE SOCIETY'S STANDARDIZED MERIT BASED INCREASE PROGRAM. THE EXECUTIVE TEAM INCLUDES: CHIEF EXECUTIVE OFFICER, CHIEF OPERATING OFFICER, CHIEF FINANCIAL OFFICER, CHIEF DEVELOPMENT OFFICER, CHIEF HUMAN



Name of the organization ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number 95-1648219
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RESOURCES OFFICER, DIRECTOR-SAN DIEGO ZOO SAFARI PARK, DIRECTOR-SAN DIEGO ZOO, CHIEF LIFE SCIENCES OFFICER, DIRECTOR-VETERINARY SERVICES, CHIEF TECHNOLOGY OFFICER, CHIEF CONSERVATION OFFICER, CORPORATE DIRECTOR OF MARKETING AND CORPORATE DIRECTOR OF ANIMAL HEALTH.

AVAIL OF GOV DOCS, CONFLICT OF INTEREST POLICY, & FIN STMTS TO GEN PUBLIC PART VI, QUESTION 19  
BYLAWS, ARTICLES OF INCORPORATION, THE CONFLICT OF INTEREST POLICY AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON THE ZOOLOGICAL SOCIETY'S WEBSITE.

FORMER KEY EMPLOYEE AT DIFFERENT ADDRESS

PART VI, QUESTION 9

JOHN DUNLAP, THE FORMER ZOO DIRECTOR LISTED IN PART VII, SECTION A CAN NO LONGER BE REACHED AT THE ORGANIZATION'S MAILING ADDRESS. HIS NEW ADDRESS IS: 1111 PARROT JUNGLE TRAIL, MIAMI, FL. 33132

OTHER CHANGES IN NET ASSETS

PART XI, LINE 9

PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION	42,912,321
UNREALIZED GAIN ON SWAP AGREEMENT	3,783,027
GAIN ON 457B	50,908
LOSS ON DONATED PROPERTY	(1,576)
ROUNDING	2
TOTAL	46,744,682

Name of the organization ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number 95-1648219
---	--

ATTACHMENT 1

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
NOBLE AMERICAS ENERGY SOLUTIONS PO BOX 100967 PASADENA, CA 91189	ENERGY BROKER	2,114,073.
SCOTT FENCE 1255 DISTRIBUTION WAY VISTA, CA 92081	FENCING CONTRACTOR	971,971.
ARIMAW PRODUCTIONS 3233 MARKET ST SAN DIEGO, CA 92102	ENTERTAINMENT	560,642.
FSP PACIFIC CENTER 1455 FRAZEE RD #305 SAN DIEGO, CA 92108	LEASING COMPANY	474,722.
WESTERN MILLING LLC PO BOX 1029 GOSHEN, CA 93227	ANIMAL FOOD DIST	439,467.

ATTACHMENT 2

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL REVENUE</u>	(B) <u>RELATED OR EXEMPT REVENUE</u>	(C) <u>UNRELATED BUSINESS REV.</u>	(D) <u>EXCLUDED REVENUE</u>
INVESTMENT INCOME	2,283,714.			2,283,714.
TOTALS	<u>2,283,714.</u>			<u>2,283,714.</u>

Name of the organization ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number 95-1648219
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ATTACHMENT 3

FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD

GROSS SALES LESS RETURNS AND ALLOWANCES .....	30,472,490.
INVENTORY AT BEGINNING OF YEAR .....	
PURCHASES .....	
SALARIES AND WAGES .....	
OTHER COSTS .....	12,509,593.
SUBTOTAL .....	<u>12,509,593.</u>
MINUS ENDING INVENTORY .....	
COST OF GOODS SOLD .....	<u><u>12,509,593.</u></u>

SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990. See separate instructions.

Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047 2013

Open to Public Inspection

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

Table with 6 columns: (a) Name, address, and EIN; (b) Primary activity; (c) Legal domicile; (d) Total income; (e) End-of-year assets; (f) Direct controlling entity. Rows 1-6 are empty.

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

Table with 7 columns: (a) Name, address, and EIN; (b) Primary activity; (c) Legal domicile; (d) Exempt Code section; (e) Public charity status; (f) Direct controlling entity; (g) Section 512(b)(13) controlled entity? (Yes/No). Rows 1-7 contain data for Zoological Society of San Diego and San Diego Zoo Global.

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

Schedule R (Form 990) 2013

**Part III** Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

Table with 11 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations; (i) Code V-UBI amount; (j) General or managing partner?; (k) Percentage ownership.

**Part IV** Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

Table with 7 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity?

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity . . . . .
- b** Gift, grant, or capital contribution to related organization(s) . . . . .
- c** Gift, grant, or capital contribution from related organization(s) . . . . .
- d** Loans or loan guarantees to or for related organization(s) . . . . .
- e** Loans or loan guarantees by related organization(s) . . . . .
- f** Dividends from related organization(s) . . . . .
- g** Sale of assets to related organization(s) . . . . .
- h** Purchase of assets from related organization(s) . . . . .
- i** Exchange of assets with related organization(s) . . . . .
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .
- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l** Performance of services or membership or fundraising solicitations for related organization(s) . . . . .
- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o** Sharing of paid employees with related organization(s) . . . . .
- p** Reimbursement paid to related organization(s) for expenses . . . . .
- q** Reimbursement paid by related organization(s) for expenses . . . . .
- r** Other transfer of cash or property to related organization(s) . . . . .
- s** Other transfer of cash or property from related organization(s) . . . . .

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved	Yes	No
<b>1a</b>						X
<b>1b</b>						X
<b>1c</b>						X
<b>1d</b>						X
<b>1e</b>						X
<b>1f</b>						X
<b>1g</b>						X
<b>1h</b>						X
<b>1i</b>						X
<b>1j</b>						X
<b>1k</b>						X
<b>1l</b>						X
<b>1m</b>						X
<b>1n</b>						X
<b>1o</b>						X
<b>1p</b>						X
<b>1q</b>						X
<b>1r</b>						X
<b>1s</b>						X
<b>(1)</b>						
<b>(2)</b>						
<b>(3)</b>						
<b>(4)</b>						
<b>(5)</b>						
<b>(6)</b>						

**Part VI Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) -----													
(2) -----													
(3) -----													
(4) -----													
(5) -----													
(6) -----													
(7) -----													
(8) -----													
(9) -----													
(10) -----													
(11) -----													
(12) -----													
(13) -----													
(14) -----													
(15) -----													
(16) -----													