

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2022

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2022 calendar year, or tax year beginning and ending

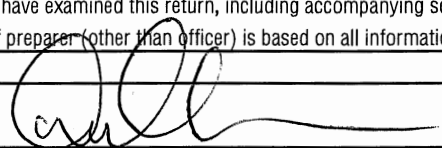
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ZOOLOGICAL SOCIETY OF SAN DIEGO		D Employer identification number 95-1648219	
	Doing business as SAN DIEGO ZOO WILDLIFE ALLIANCE		E Telephone number 619-231-1515	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite POST OFFICE BOX 120551		G Gross receipts \$ 439,763,486.	
	City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92112-0551		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	F Name and address of principal officer: PAUL BARIBAULT SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: WWW.SDZWA.ORG				
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other				
L Year of formation: 1916			M State of legal domicile: CA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O			
	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) 11		
	4	Number of independent voting members of the governing body (Part VI, line 1b) 11		
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a) 4317		
	6	Total number of volunteers (estimate if necessary) 1991		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 8,240,319.		
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.		
Revenue	8	Contributions and grants (Part VIII, line 1h) 79,195,506.	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g) 232,440,107.		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 20,473,941.		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 23,403,773.		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 355,513,327.		
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 3,120,960.		
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 165,502,054.		
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 20,130.		
		b Total fundraising expenses (Part IX, column (D), line 25) 9,787,000.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 136,827,338.		
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 305,470,482.		
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 50,042,845.		
	20	Total assets (Part X, line 16) 905,817,884.	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26) 214,494,721.		
	22	Net assets or fund balances. Subtract line 21 from line 20 691,323,163.		

Part II Signature Block

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

Sign Here	Signature of officer 		Date 10/10/23	
	DAVID FRANCO, CFO Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name JOLANTA TUCK, CPA	Preparer's signature JOLANTA TUCK, CPA	Date 10/05/23	Check if self-employed <input type="checkbox"/> PTIN P01340068
	Firm's name COHNREZNICK LLP	Firm's EIN 22-1478099	Firm's address 621 CAPITOL MALL, SUITE 2150 SACRAMENTO, CA 95814	
		Phone no. 916-442-9100		

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: SAN DIEGO ZOO WILDLIFE ALLIANCE 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? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] 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 \$ 316,759,349. including grants of \$ 3,550,091.) (Revenue \$ 309,057,747.) WILDLIFE CARE AND CONSERVATION: SDZWA IS AN INTERNATIONAL CONSERVATION ORGANIZATION WITH TWO FRONT DOORS: THE SAN DIEGO ZOO AND THE SAN DIEGO ZOO SAFARI PARK. SDZWA IS COMMITTED TO SAVING SPECIES WORLDWIDE BY UNITING OUR EXPERTISE IN ANIMAL CARE AND CONSERVATION SCIENCE WITH OUR DEDICATION TO INSPIRING PASSION FOR NATURE. CONSERVATION IS AT THE HEART OF EVERYTHING SDZWA PURSUES AND IT STARTS WITH CONNECTING PEOPLE WITH WILDLIFE THROUGH OUR ZOOLOGICAL PARKS AND EDUCATION PROGRAMS, INSPIRING AND EDUCATING OUR GUESTS EVERY DAY. BECAUSE WHEN WILDLIFE THRIVES, ALL LIFE THRIVES. SDZWA IS DEDICATED TO CONSERVATION WORK SUPPORTING EIGHT HUBS LOCATED AROUND THE GLOBE, ACROSS SIX CONTINENTS. WILDLIFE CARE AND CONSERVATION SCIENCE EXPERTISE ANCHORS CONSERVATION PROJECTS IN THESE REGIONS DRIVING GREATER IMPACT FOR WILDLIFE. PROGRAM

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses 316,759,349.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements for various schedules (A through H).

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, and excess benefit 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 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, 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 on Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA, HI
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
DAVID FRANCO, CFO - 619-231-1515
2920 ZOO DRIVE, SAN DIEGO, CA 92101

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PAUL BARIBAULT PRESIDENT/CEO	50.00			X			1,274,638.	0.	40,335.	
(2) SHAWN DIXON CHIEF OPERATING OFFICER	50.00			X			667,949.	0.	29,490.	
(3) DAVID FRANCO CHIEF FINANCIAL OFFICER	50.00			X			657,781.	0.	29,407.	
(4) DAVID GILLIG CHIEF PHILANTHROPY OFFICER	50.00				X		516,336.	0.	26,840.	
(5) LISA PETERSON EXEC DIRECTOR, SAFARI PARK	50.00				X		396,092.	0.	26,968.	
(6) DAVID MILLER CHIEF MARKETING OFFICER	50.00					X	347,187.	0.	30,489.	
(7) ERIKA KOHLER EXECUTIVE DIRECTOR, SAN DIEGO ZOO	50.00				X		342,887.	0.	27,168.	
(8) EAMONN FARRELL VICE PRESIDENT OF CONSTRUCTION	50.00					X	219,603.	0.	20,879.	
(9) NADINE LAMBERSKI CHF. CONSERVATION/WILDLIFE	50.00				X		382,368.	0.	-265,879.	
(10) AIDA ROSA CHF. HUMAN RESOURCES OFFICER	50.00					X	335,303.	0.	-239,642.	
(11) DAVID PAGE VICE PRESIDENT OF FINANCE	50.00					X	231,232.	0.	-204,932.	
(12) WENDY BULGER GENERAL COUNSEL	50.00					X	343,482.	0.	-360,356.	
(13) AULANI WILHELM TRUSTEE	1.00	X					0.	0.	0.	
(14) CLIFF HAGUE TRUSTEE	5.00	X					0.	0.	0.	
(15) GARY KNELL TRUSTEE	5.00	X					0.	0.	0.	
(16) JAVADE CHAUDHRI BOARD CHAIR	15.00	X		X			0.	0.	0.	
(17) JUDY WHEATLEY OUTGOING TRUSTEE (DECEASED)	5.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KATHLEEN CAIN CARRITHERS TRUSTEE	5.00	X						0.	0.	0.
(19) LINDA LOWENSTINE TRUSTEE	5.00	X						0.	0.	0.
(20) RICHARD GULLEY BOARD TREASURER	10.00	X		X				0.	0.	0.
(21) ROBERT HORSMAN OUTGOING TRUSTEE	5.00	X						0.	0.	0.
(22) ROLF BENIRSCHKE TRUSTEE	5.00	X						0.	0.	0.
(23) STEVEN SIMPSON BOARD VICE CHAIR	10.00	X		X				0.	0.	0.
(24) STEVEN TAPPAN BOARD SECRETARY	15.00	X		X				0.	0.	0.
1b Subtotal								5,714,858.	0.	-839,233.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								5,714,858.	0.	-839,233.

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 113

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. 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
SCOTT FENCE 1255 DISTRIBUTION WAY, VISTA, CA 92081	CONSTRUCTION SERVICES	2,121,447.
DAVE SMITH PRODUCTIONS PO BOX 421500, SAN DIEGO, CA 92142	ENTERTAINMENT PROVIDER	1,015,196.
PAUL WOODS CONSTRUCTION, 32696 COLE GRADE RD, VALLEY CENTER, CA 92082	CONSTRUCTION SERVICES	722,068.
ARIMAW PRODUCTIONS, 4417 CLACIER AVE, SUITE C, SAN DIEGO, CA 92120	ENTERTAINMENT PROVIDER	641,746.
ARTISTIC ENTERTAINMENT SERVICES LLC 120 N ASPAN AVENUE, AZUSA, CA 91702	ENTERTAINMENT PROVIDER	384,111.

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

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b	3,802,309.			
	c	Fundraising events	1c	921,806.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	23,834,048.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	36,995,956.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 2,252,777.			
	h	Total. Add lines 1a-1f		65,554,119.			
	Program Service Revenue	2 a	ZOOLOGICAL HABITAT & W	Business Code			
			900099	289,091,244.	288,875,845.	215,399.	
b		EDUCATION & OUTREACH	611710	1,513,432.	1,513,432.		
c							
d							
e							
f		All other program service revenue					
g	Total. Add lines 2a-2f		290,604,676.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		6,584,840.		6,584,840.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		367,245.		367,245.	
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
				33,924,000.			
	b	Less: cost or other basis and sales expenses	7b	30,887,616.			
	c	Gain or (loss)	7c	3,036,384.			
	d	Net gain or (loss)		3,036,384.		3,036,384.	
8 a	Gross income from fundraising events (not including \$ 921,806. of contributions reported on line 1c). See Part IV, line 18		8a	473,700.			
			8b	870,474.			
c	Net income or (loss) from fundraising events		-396,774.		-396,774.		
9 a	Gross income from gaming activities. See Part IV, line 19		9a				
			9b				
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances		10a	41,555,251.			
			10b	15,561,516.			
c	Net income or (loss) from sales of inventory		25,993,735.	17,968,815.	8,024,920.		
Miscellaneous Revenue	11 a	ONLINE TRAINING	Business Code				
			900099	396,970.	396,970.		
	b	LAB SERVICES	900099	161,965.	161,965.		
	c	FACILITY USE	900099	84,068.	84,068.		
	d	All other revenue	900099	56,652.	56,652.		
e	Total. Add lines 11a-11d		699,655.				
12	Total revenue. See instructions		392,443,880.	309,057,747.	8,240,319.	9,591,695.	

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	1,844,083.	1,844,083.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	5,135.	5,135.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	1,700,873.	1,700,873.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	4,152,381.	909,604.	2,699,601.	543,176.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	124,205,320.	117,631,203.	2,429,729.	4,144,388.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,270,687.	5,791,100.	250,584.	229,003.
9 Other employee benefits	38,757,666.	35,793,450.	1,548,804.	1,415,412.
10 Payroll taxes	9,665,004.	8,925,817.	386,225.	352,962.
11 Fees for services (nonemployees):				
a Management				
b Legal	1,045,061.		1,045,061.	
c Accounting	468,576.		468,576.	
d Lobbying	386,045.		386,045.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	425,749.		425,749.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	19,590,521.	16,463,351.	2,481,558.	645,612.
12 Advertising and promotion	17,193,394.	16,428,852.	67,735.	696,807.
13 Office expenses	3,899,199.	2,676,480.	907,883.	314,836.
14 Information technology	6,269,613.	2,195,618.	3,751,624.	322,371.
15 Royalties				
16 Occupancy	16,567,743.	15,091,582.	1,363,375.	112,786.
17 Travel	1,912,755.	1,557,088.	334,168.	21,499.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	1,361,623.	866,639.	261,026.	233,958.
20 Interest	957,326.		957,326.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,897,859.	36,376,438.	1,517,502.	3,919.
23 Insurance	3,290,680.	15,526.	3,263,516.	11,638.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a OPERATING SUPPLIES	21,592,100.	20,670,578.	825,512.	96,010.
b FOOD AND BEVERAGES	17,533,669.	17,533,669.		
c CREDIT CARD FEES & BANK	6,449,058.	5,936,298.	503,476.	9,284.
d FORAGE	4,784,479.	4,784,479.		
e All other expenses	4,194,825.	3,561,486.		633,339.
25 Total functional expenses. Add lines 1 through 24e	352,421,424.	316,759,349.	25,875,075.	9,787,000.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	353,225.	1	353,708.
	2 Savings and temporary cash investments	166,918,004.	2	144,331,195.
	3 Pledges and grants receivable, net	34,403,540.	3	32,972,085.
	4 Accounts receivable, net	10,440,656.	4	11,677,146.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	4,360,498.	8	4,692,698.
	9 Prepaid expenses and deferred charges	4,130,984.	9	3,617,778.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 791,449,871.		
	b Less: accumulated depreciation	10b 451,604,355.		
	11 Investments - publicly traded securities	350,255,265.	10c	339,845,516.
	12 Investments - other securities. See Part IV, line 11	180,502,000.	11	172,718,000.
	13 Investments - program-related. See Part IV, line 11	90,895,000.	12	91,294,000.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	63,558,712.	14	69,389,853.
16 Total assets. Add lines 1 through 15 (must equal line 33)	905,817,884.	15	870,891,979.	
17 Accounts payable and accrued expenses	48,218,044.	16	46,127,622.	
18 Grants payable		17		
19 Deferred revenue	30,293,506.	18	29,349,666.	
20 Tax-exempt bond liabilities	33,549,404.	19	32,396,935.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties	24,185,000.	22	23,355,000.	
24 Unsecured notes and loans payable to unrelated third parties		23		
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	78,248,767.	24	28,007,685.	
26 Total liabilities. Add lines 17 through 25	214,494,721.	25	159,236,908.	
27 Net assets without donor restrictions		26		
28 Net assets with donor restrictions				
29 Capital stock or trust principal, or current funds				
30 Paid-in or capital surplus, or land, building, or equipment fund				
31 Retained earnings, endowment, accumulated income, or other funds				
32 Total net assets or fund balances	437,972,908.		499,168,708.	
33 Total liabilities and net assets/fund balances	253,350,255.		212,486,363.	
Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
27 Net assets without donor restrictions		27	499,168,708.	
28 Net assets with donor restrictions		28	212,486,363.	
29 Capital stock or trust principal, or current funds		29		
30 Paid-in or capital surplus, or land, building, or equipment fund		30		
31 Retained earnings, endowment, accumulated income, or other funds		31		
32 Total net assets or fund balances	691,323,163.	32	711,655,071.	
33 Total liabilities and net assets/fund balances	905,817,884.	33	870,891,979.	

Form 990 (2022)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	392,443,880.
2	Total expenses (must equal Part IX, column (A), line 25)	2	352,421,424.
3	Revenue less expenses. Subtract line 2 from line 1	3	40,022,456.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	691,323,163.
5	Net unrealized gains (losses) on investments	5	-43,230,282.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	23,539,734.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	711,655,071.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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 on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	X	

Form **990** (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number 95-1648219
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	100,704,856.	142,976,418.	97,043,282.	63,068,025.	48,046,809.	451,839,390.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	13,091,537.	14,883,045.	15,063,921.	16,127,481.	17,507,310.	76,673,294.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	113,796,393.	157,859,463.	112,107,203.	79,195,506.	65,554,119.	528,512,684.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						75,255,412.
6 Public support. Subtract line 5 from line 4.						453,257,272.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	113,796,393.	157,859,463.	112,107,203.	79,195,506.	65,554,119.	528,512,684.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	5,101,874.	6,558,355.	4,490,079.	5,024,646.	6,952,085.	28,127,039.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,334,883.	1,865,818.	1,072,854.	994,966.	699,655.	5,968,176.
11 Total support. Add lines 7 through 10						562,607,899.
12 Gross receipts from related activities, etc. (see instructions)					12	1,040,234,513.
13 First 5 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	80.56 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	83.91 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. 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 Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Schedule A (Form 990) 2022

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER REVENUE

2018 AMOUNT: \$ 1,334,883.

2019 AMOUNT: \$ 1,865,818.

2020 AMOUNT: \$ 1,072,854.

2021 AMOUNT: \$ 994,966.

2022 AMOUNT: \$ 699,655.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 doesn't meet the filing requirements of Schedule B (Form 990).

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

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		\$ 1,136,153.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 1,241,828.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 1,247,337.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 1,310,261.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 3,013,374.	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.)

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
2	SECURITIES - PUBLICLY TRADED _____ _____ _____	\$ 1,241,828.	08/12/22
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

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

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. 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 info. once.) \$ _____
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	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.
Go to www.irs.gov/Form990 for instructions and the latest information.

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

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

Name of organization <p style="text-align: center;">ZOOLOGICAL SOCIETY OF SAN DIEGO</p>	Employer identification number <p style="text-align: center;">95-1648219</p>
--	---

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 campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

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-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule C (Form 990) 2022**

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.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)	18,845.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	367,200.													
c	Total lobbying expenditures (add lines 1a and 1b)	386,045.													
d	Other exempt purpose expenditures	360,674,313.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	361,060,358.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">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.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount		1,000,000.	1,000,000.	1,000,000.	3,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					4,500,000.
c Total lobbying expenditures		236,070.	243,045.	386,045.	865,160.
d Grassroots nontaxable amount		250,000.	250,000.	250,000.	750,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,125,000.
f Grassroots lobbying expenditures		12,870.	19,845.	18,845.	51,560.

Schedule C (Form 990) 2022

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)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d 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).

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

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."

1 Dues, assessments and similar amounts from members	1
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).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
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 expenditures next year?	4
5 Taxable amount of lobbying and political expenditures. See instructions	5

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, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.
 FORM 990, SCHEDULE C, PART II-A, LINE 1:

LOBBYING EXPENDITURES INCLUDE MEETINGS WITH LEGISLATIVE STAFF AND
 GOVERNMENT OFFICIALS REGARDING CONSERVATION PROGRAMS, MONITORING FEDERAL,
 CALIFORNIA AND LOCAL LEGISLATION THAT COULD IMPACT ZOOS AND AQUARIUMS, AND
 REPRESENTING SAN DIEGO ZOO WILDLIFE ALLIANCE AT FEDERAL, STATE AND LOCAL
 GOVERNMENT COMMITTEE HEARINGS.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **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" on Form 990, Part IV, line 6.

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 \$ _____

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

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

a Revenue included on Form 990, Part VIII, line 1 \$ _____

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

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

Schedule D (Form 990) 2022

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

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

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	259,585,000.	225,557,000.	174,432,000.	148,744,000.	159,575,000.
b Contributions	7,394,000.	6,245,000.	32,891,000.	4,420,000.	4,813,000.
c Net investment earnings, gains, and losses	-33,621,000.	31,904,000.	21,824,000.	27,434,000.	-9,889,000.
d Grants or scholarships					
e Other expenditures for facilities and programs	7,312,000.	4,121,000.	3,590,000.	6,166,000.	5,755,000.
f Administrative expenses					
g End of year balance	226,046,000.	259,585,000.	225,557,000.	174,432,000.	148,744,000.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 36.0000 %
 - b Permanent endowment 64.0000 %
 - c Term endowment .0000 %
- The percentages on 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:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations | X | |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,802,185.		3,802,185.
b Buildings		241,094,270.	78,462,751.	162,631,519.
c Leasehold improvements		414,785,790.	306,854,987.	107,930,803.
d Equipment		111,650,337.	66,286,617.	45,363,720.
e Other		20,117,289.		20,117,289.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				339,845,516.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) PARTNERSHIPS AND OTHER AT NAV	62,339,000.	END-OF-YEAR MARKET VALUE
(B) INVESTMENT IN LIMITED PARTNERSHIPS	28,955,000.	COST
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	91,294,000.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) SPLIT-INTEREST AGREEMENTS	44,670,817.
(2) LONG-TERM DEPOSITS	24,719,036.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	69,389,853.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LIABILITY FOR PENSION BENEFITS	9,818,381.
(3) SPLIT-INTEREST AGREEMENTS	16,315,194.
(4) 457(B) LIABILITY	1,874,110.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	28,007,685.

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

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

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

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

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

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

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

Part 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.

PART III, LINE 1A:

IN ACCORDANCE WITH CUSTOMARY PRACTICE AMONG ZOOLOGICAL ORGANIZATIONS,

ANIMAL AND HORTICULTURAL COLLECTIONS ARE RECORDED AT THE NOMINAL AMOUNT OF

ONE DOLLAR, AS THERE IS NO OBJECTIVE BASIS FOR ESTABLISHING VALUE.

ADDITIONALLY, ANIMAL AND HORTICULTURAL COLLECTION HAVE NUMEROUS

ATTRIBUTES, INCLUDING SPECIES, AGE, SEX, ENDANGERED STATUS, AND BREEDING

POTENTIAL, WHEREBY IT IS IMPRACTICABLE TO ASSIGN VALUE, COSTS RELATED TO

ANIMAL AND HORTICULTURAL ACQUISITIONS ARE EXPENSED IN THE PERIOD OF

ACQUISITION. IN AN ONGOING COMMITMENT TO ENHANCE THE WORLDWIDE

REPRODUCTION AND PRESERVATION OF WILDLIFE, SDZWA SHARES ANIMALS WITH OTHER

ORGANIZATIONS. CONSISTENT WITH INDUSTRY PRACTICES, SDZWA DOES NOT RECORD

AN ASSET OR LIABILITY FOR SUCH SHARING ARRANGEMENTS.

Part XIII Supplemental Information (continued)

PART III, LINE 4:

SDZWA IS COMMITTED TO SAVING SPECIES WORLDWIDE BY UNITING OUR EXPERTISE IN ANIMAL CARE AND CONSERVATION SCIENCE WITH OUR DEDICATION TO INSPIRING PASSION FOR NATURE. SDZWA IS DEDICATED TO CONSERVATION WORK SUPPORTING EIGHT HUBS LOCATED AROUND THE GLOBE, ACROSS SIX CONTINENTS. WILDLIFE CARE AND CONSERVATION SCIENCE EXPERTISE ANCHORS CONSERVATION PROJECTS IN THESE REGIONS DRIVING GREATER IMPACT FOR WILDLIFE. CONSERVATION IS AT THE HEART OF EVERYTHING THE ORGANIZATION PURSUES AS IT STARTS WITH CONNECTING PEOPLE WITH WILDLIFE THROUGH OUR ZOOLOGICAL PARKS AND EDUCATION PROGRAMS, INSPIRING AND EDUCATING OUR GUESTS EVERY DAY.

PART V, LINE 4:

ENDOWMENT DISTRIBUTIONS ARE USED FOR WILDLIFE CARE AND CONSERVATION ACTIVITIES AS THE SPECIFICALLY IDENTIFIED PURPOSE OF THE ENDOWMENT.

PART X, LINE 2:

SDZWA, 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. SDZWA HAS ANALYZED THE TAX POSITIONS TAKEN IN ITS FILINGS WITH THE INTERNAL REVENUE SERVICE AND THE CALIFORNIA FRANCHISE TAX BOARD. SDZWA BELIEVES THAT ITS INCOME TAX FILING POSITIONS WILL BE SUSTAINED UPON EXAMINATION AND DOES NOT

Part XIII Supplemental Information (continued)

ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE EFFECT

ON SDZWA'S CONSOLIDATED FINANCIAL CONDITION, CHANGE

IN NET ASSETS OR CASH FLOWS. ACCORDINGLY, SDZWA HAS NOT RECORDED ANY

RESERVE OR RELATED ACCRUALS FOR INTEREST AND PENALTIES FOR UNCERTAIN

INCOME TAX POSITIONS AT YEAR-END 2022. SDZWA'S U.S. FEDERAL AND STATE

INCOME TAX RETURNS PRIOR TO FISCAL YEARS 2019 AND 2018, RESPECTIVELY, ARE

CLOSED. MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUTES OF LIMITATIONS,

AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE

RULINGS. MANAGEMENT IS NOT AWARE OF ANY PENDING REVIEWS OR EXAMINATIONS.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number 95-1648219
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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 the region	(d) Activities conducted in the region (by type) (such as, 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 the region	(f) Total expenditures for and investments in the region
SUB-SAHARAN AFRICA	1	1	PROGRAM SERVICES	CONSERVATION ACTIVITIES	1,866,627.
EAST ASIA AND THE PACIFIC	0	1	PROGRAM SERVICES	CONSERVATION ACTIVITIES	1,347,192.
SUB-SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS		1,284,781.
SOUTH AMERICA	1	0	PROGRAM SERVICES	CONSERVATION ACTIVITIES	770,661.
EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS		267,000.
SOUTH AMERICA	0	1	GRANTS TO RECIPIENTS		109,740.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS TO RECIPIENTS		35,000.
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	CONSERVATION ACTIVITIES	31,471.
3 a Subtotal	2	3			5,712,472.
b Total from continuation sheets to Part I	0	1			4,352.
c Totals (add lines 3a and 3b)	2	4			5,716,824.

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

Schedule F (Form 990) 2022

Part I Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
EUROPE (INCLUDING ICELAND & GREENLAND)	0	1	GRANTS TO RECIPIENTS		4,352.
Totals		1			4,352.

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 noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	CONSERVATION SUPPORT FOR GIRAFFE RELOCATION, ELEPHANT SANCTUARY, AND HIROLA	516,955.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	CONSERVATION SUPPORT FOR GIRAFFE RESEARCH	10,440.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	CONSERVATION SUPPORT FOR GIRAFFES	7,928.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA,	CONSERVATION ACTIVITIES FOR PLANT RESTORATION FROM AUSTRALIAN WILDFIRES	48,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	CONSERVATION SUPPORT FOR GIRAFFES AND RHINOS	424,523.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	CONSERVATION SUPPORT FOR GREVY'S ZEBRA	150,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	CONSERVATION SUPPORT FOR PROJECTS IN KENYA TO SUPPORT WILDLIFE SUCH AS HIROLA	75,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	CONSERVATION SUPPORT FOR "LION GOVERNORS" PROGRAM	42,000.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ► 14

3 Enter total number of other organizations or entities ► 0

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
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)
		EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA,	CONSERVATION SUPPORT FOR KOALAS	30,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA,	CONSERVATION SUPPORT FOR KOALAS IN AUSTRALIA	30,000.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	CONSERVATION SUPPORT FOR POSTDOCTORAL RESEARCH FOR IUCN SPECIES	25,000.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	CONSERVATION SUPPORT FOR RHINOS IN SOUTH AFRICA	21,763.	WIRE TRANSFER	0.		
		SOUTH AMERICA	CONSERVATION SUPPORT FOR AMAZONIA WILDLIFE HEALTH AND CONSERVATION IN	16,000.	WIRE TRANSFER	0.		
		SOUTH AMERICA	CONSERVATION SUPPORT FOR AMAZONIA WILDLIFE HEALTH AND CONSERVATION IN	16,000.	WIRE TRANSFER	0.		

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 noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
POSTDOCTORAL RESEARCH	EAST ASIA AND THE PACIFIC	1	159,000.	WIRE TRANSFER	0.		
POSTDOCTORAL RESEARCH	MIDDLE EAST AND NORTH AFRICA	1	77,740.	WIRE TRANSFER	0.		
POSTDOCTORAL RESEARCH	EUROPE (INCLUDING ICELAND & GREENLAND)	1	4,352.	WIRE TRANSFER	0.		
POSTDOCTORAL RESEARCH	SUB-SAHARAN AFRICA	1	32,672.	WIRE TRANSFER	0.		

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 separately 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; don't file with Form 990)* 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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

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.

PART I, LINE 2:

THE ORGANIZATION'S PROCEDURE FOR MONITORING THE USE OF GRANT FUNDS OUTSIDE OF THE U.S. CONSISTS OF MONITORING THROUGH ACTIVITY REPORTS AND FINANCIAL REPORTS. SITE VISITS AND INSPECTIONS ARE MADE FOR CERTAIN ACTIVITIES WHEN APPROPRIATE.

PART I, LINE 3:

ALL EXPENDITURES ARE REPORTED ON AN ACCRUAL BASIS AS EXPENSES ARE INCURRED AND AS GRANTS ARE AWARDED.

PART II, COLUMN (D):

REGION: SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO, (D) PURPOSE OF GRANT: CONSERVATION SUPPORT FOR GIRAFFE RELOCATION, ELEPHANT SANCTUARY, AND HIROLA CONSERVACY

REGION: SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO, (D) PURPOSE OF GRANT: CONSERVATION SUPPORT FOR PROJECTS IN KENYA TO SUPPORT WILDLIFE SUCH AS HIROLA ANTELOPE

(A) REGION:

EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM (D) PURPOSE OF GRANT: CONSERVATION SUPPORT FOR POSTDOCTORAL RESEARCH FOR IUCN SPECIES CLASSIFICATION STATUS

REGION: SOUTH AMERICA

(D) PURPOSE OF GRANT: CONSERVATION SUPPORT FOR AMAZONIA WILDLIFE HEALTH AND CONSERVATION IN SOUTHEASTERN PERU

Part V Supplemental Information

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.

REGION: SOUTH AMERICA

(D) PURPOSE OF GRANT: CONSERVATION SUPPORT FOR AMAZONIA WILDLIFE HEALTH

AND CONSERVATION IN SOUTHEASTERN PERU

**SCHEDULE G
(Form 990)**

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

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

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

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

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.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		RITZ	FOOD, WINE & BREW	NONE	
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	1,015,419.	380,087.	1,395,506.
	2	Less: Contributions	874,919.	46,887.	921,806.
	3	Gross income (line 1 minus line 2)	140,500.	333,200.	473,700.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes	55,027.	1,694.	56,721.
	6	Rent/facility costs			
	7	Food and beverages	217,855.	11,034.	228,889.
	8	Entertainment	50,670.	12,150.	62,820.
	9	Other direct expenses	402,832.	119,212.	522,044.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			870,474.
11	Net income summary. Subtract line 10 from line 3, column (d)			-396,774.	

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

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

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

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

**SCHEDULE 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" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on 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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ACTION FOR CHEETAHS IN KE 6620 CITY VIEW DR. HUDSONVILLE, MI 49426	82-1871800		8,000.	0.			CONSERVATION SUPPORT FOR CHEETAHS
ASSOCIATION OF FUNDRAISING PROFESSIONALS SAN DIEGO CHAPTER - PO BOX 882088 - SAN DIEGO, CA 92168	33-0050791	501(C)(3)	6,000.	0.			NATIONAL PHILANTHROPY DAY SPONSORS
ASSOCIATION OF ZOOS & AQUARIUMS PO BOX 79863 BALTIMORE, MD 21279-0863	55-0526930		30,150.	0.			SUPPORT WILDLIFE TRAFFICKING
AUDUBON NATURE INSTITUTE 6500 MAGAZINE STREET NEW ORLEANS, LA 70118-4855	51-0157624	501(C)(3)	602,392.	0.			SUPPORT FOR SSP WILDLIFE CARE
CENTER FOR PLANT CS INC 15600 SAN PASQUAL VALLEY ROAD ESCONDIDO, CA 92027	22-2527116		252,430.	0.			CONSERVATION SUPPORT FOR PLANTS
COLLEGE OF WM & MARY PO BOX 8795 WILLIAMSBURG, VA 23187	54-6001718		10,000.	0.			CONSERVATION SUPPORT FOR CLINIC

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 8

3 Enter total number of other organizations listed in the line 1 table 9

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

Schedule I (Form 990) 2022

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GIRAFFE CS FOUNDATION 17 S. MAGNOLIA AVE ORLANDO, FL 32801	81-2749463		16,000.	0.			CONSERVATION SUPPORT FOR GIRAFFE
GLOBAL CONSERVATION NETWORK 12101 JOHNNY CAKE RIDGE ROAD APPLY VALLEY, MN 55124	41-1719362		12,500.	0.			CONSERVATION SUPPORT FOR IUCN, CPSCG, AND SSC
INTERNATIONAL ELEPHANT FOUNDATION PO BOX 366 AZLE, TX 96098	75-2815706	501(C)(3)	25,000.	0.			CONSERVATION SUPPORT FOR ELEPHANTS
INTERNATIONAL IGUANA FOUNDATION C\O FORT WORTH ZOO, 1989 COLONIAL P FORT WORTH, TX 76110	75-2954637	501(C)(3)	10,000.	0.			CONSERVATION SUPPORT FOR IGUANAS
REGENTS OF THE UNIVERSITY OF CALIFORNIA AT SAN DIEGO - 9500 GILMAN DRIVE, MC 0009 - LA JOLLA, CA 92093	95-6006144	STATE/LOCAL GOVT	136,619.	0.			CONSERVATION SUPPORT FOR RHINOCERES
REGENTS OF THE UNIVERSITY OF CALIFORNIA, DAVIS - ONE SHIELDS AVE - DAVIS, CA 95616	94-6036494	STATE/LOCAL GOVT	93,587.	0.			CONSERVATION SUPPORT FOR MUSKRATS
REWILD PO BOX 129 AUSTIN, TX 78767	26-2887967		30,000.	0.			CONSERVATION SUPPORT FOR IUCN SSC
THE NATURE CONSERVANCY 4245 NORTH FAIRFAX DRIVE #100 ARLINGTON, VA 22203-1606	53-0242652	501(C)(3)	500,000.	0.			CONSERVATION SUPPORT FOR BLACK RHINO
THE PEREGRINE FUND INC 5668 W. FLYING HAWK LANE BOISE, ID 83709	23-1969973		30,000.	0.			CONSERVATION SUPPORT FOR VULTURES

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WILDLIFE CONSERVATION NETWORK INC 209 MISSISSIPPI STREET SAN FRANCISCO, CA 94107-2528	30-0108469	501(C)(3)	58,805.	0.			CONSERVATION SUPPORT FOR OKAPI
WILDLIFE SOS 406 EAST 300 SOUTH #302 SALT LAKE CITY, UT 84111	20-3274638		13,100.	0.			CONSERVATION SUPPORT FOR GENOMICS

Part III Grants and Other Assistance to Domestic Individuals. 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 noncash assistance
EDUCATION SUPPORT FOR ADVANCED INQUIRY PROGRAM	5	5,135.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

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" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number 95-1648219
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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 on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as 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 on line 1a?

3 Indicate which, if any, of the following the 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 checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on 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), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on 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" on line 5a or 5b, describe in Part III.

6 For persons listed on 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" on line 6a or 6b, describe in Part III.

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

8 Were any amounts reported on 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" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

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

Schedule J (Form 990) 2022

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 on 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 aren't 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 and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) PAUL BARIBAULT PRESIDENT/CEO	(i)	891,228.	372,357.	11,053.	13,750.	26,585.	1,314,973.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) SHAWN DIXON CHIEF OPERATING OFFICER	(i)	478,476.	177,294.	12,179.	12,915.	16,575.	697,439.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) DAVID FRANCO CHIEF FINANCIAL OFFICER	(i)	470,319.	171,391.	16,071.	15,250.	14,157.	687,188.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DAVID GILLIG CHIEF PHILANTHROPY OFFICER	(i)	424,428.	77,815.	14,093.	15,250.	11,590.	543,176.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) LISA PETERSON EXEC DIRECTOR, SAFARI PARK	(i)	316,853.	67,363.	11,876.	14,306.	12,662.	423,060.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DAVID MILLER CHIEF MARKETING OFFICER	(i)	279,496.	53,432.	14,259.	9,377.	21,112.	377,676.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) ERIKA KOHLER EXECUTIVE DIRECTOR, SAN DIEGO ZOO	(i)	276,897.	56,923.	9,067.	13,076.	14,092.	370,055.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) EAMONN FARRELL VICE PRESIDENT OF CONSTRUCTION	(i)	198,191.	20,694.	718.	7,320.	13,559.	240,482.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) NADINE LAMBERSKI CHF. CONSERVATION/WILDLIFE	(i)	303,057.	65,080.	14,231.	-280,859.	14,980.	116,489.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) AIDA ROSA CHF. HUMAN RESOURCES OFFICER	(i)	271,661.	54,363.	9,279.	-251,862.	12,220.	95,661.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) DAVID PAGE VICE PRESIDENT OF FINANCE	(i)	205,774.	23,192.	2,266.	-217,438.	12,506.	26,300.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) WENDY BULGER GENERAL COUNSEL	(i)	277,819.	51,462.	14,201.	-370,288.	9,932.	-16,874.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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.

PART I, LINE 7:

SDZWA MAINTAINS AN ANNUAL INCENTIVE PLAN. THE INCENTIVE IS CALCULATED AS A PERCENTAGE OF EACH PARTICIPATING EMPLOYEE'S ANNUAL SALARY. THE PERCENTAGE IS BASED ON SDZWA'S ACHIEVEMENT OF SPECIFIED GOALS. EACH PARTICIPANT EMPLOYEE'S INCENTIVE PERCENTAGE IS ADJUSTED FURTHER BASED ON ANNUAL PERFORMANCE.

SCHEDULE J, PART II, COLUMN C:

DEFERRED COMPENSATION INCLUDES THE CHANGE IN PRESENT VALUE OF ACCRUED PENSION PLAN BENEFITS. EFFECTIVE DECEMBER 31, 2021, THE DEFINED BENEFIT PENSION PLANS WERE CLOSED TO NEW PARTICIPANTS AND FUTURE BENEFIT ACCRUALS WERE FROZEN FOR ACTIVE PLAN PARTICIPANTS. THE CHANGE IN PRESENT VALUE OF ACCRUED BENEFITS INCLUDES CHANGES IN ECONOMIC AND DEMOGRAPHIC ASSUMPTIONS TO REFLECT CURRENT CONDITIONS (DISCOUNT RATE, YEARS TO RETIREMENT, AND MORTALITY). THE CHANGES IN ECONOMIC AND DEMOGRAPHIC ASSUMPTIONS MAY HAVE A SIGNIFICANT POSITIVE OR NEGATIVE IMPACT ON THE VALUE OF DEFERRED COMPENSATION.

Supplemental Information on Tax-Exempt Bonds
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **ZOOLOGICAL SOCIETY OF SAN DIEGO** 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
A CALIFORNIA MUNICIPAL FINANCE AUTHORITY	20-1563466	NONE	08/10/20	35,000,000.	SEE PART VI		X		X		X
B											
C											
D											

Part II Proceeds										
	A		B		C		D			
1 Amount of bonds retired	2,355,000.									
2 Amount of bonds legally defeased										
3 Total proceeds of issue	35,000,000.									
4 Gross proceeds in reserve funds										
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds										
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds										
11 Other spent proceeds	35,000,000.									
12 Other unspent proceeds										
13 Year of substantial completion	2007									
	Yes	No	Yes	No	Yes	No	Yes	No		
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X									
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X								
16 Has the final allocation of proceeds been made?	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
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?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d 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? ...								
4 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		%		%		%		%
5 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		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a 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 If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 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
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		X						

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

PART I, LINE A, COLUMN F:
 THE PURPOSE OF THE BOND IS TO REFINANCE OUTSTANDING BONDS ISSUED ON 7/13/2019.

PART IV, LINE 2C:
 THE DATE OF THE REBATE COMPUTATION WAS 2/27/2013.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

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

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

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	X	1	6,200.	APPRAISAL
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	55	94,582.	FAIR MARKET VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	33	2,078,929.	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 (AUCTION ITEMS)	X	71	73,065.	FAIR MARKET VALUE
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 V, Donee Acknowledgement **29** 4

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?
 b If "Yes," describe the arrangement in Part II.
 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?
 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?
 b If "Yes," describe in Part II.
 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2022

Part II Supplemental Information. 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.

SCHEDULE M, PART I, COLUMN (B):

THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTORS IN PART I
COLUMN B.

SCHEDULE M, LINE 32B:

THIRD PARTY VENDORS ARE USED FOR SOLICITING AND SELLING AUTOS AND FOR
SELLING ARTWORK. A THIRD-PARTY BROKER IS USED TO SELL STOCKS AND
CRYPTOCURRENCY.

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number

95-1648219

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AN INTERNATIONAL, NONPROFIT CONSERVATION ORGANIZATION WITH TWO FRONT

DOORS: THE SAN DIEGO ZOO AND THE SAN DIEGO ZOO SAFARI PARK, WE

INTEGRATE WILDLIFE HEALTH AND CARE, SCIENCE, AND EDUCATION TO DEVELOP

SUSTAINABLE CONSERVATION SOLUTIONS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

ACTIVITIES ARE SUPPORTED THROUGH ADMISSIONS, MEMBERSHIPS, DONATIONS,

GRANTS, PARTNERS, AND SALES AT BOTH FACILITIES.

FORM 990, PART VI, SECTION A, LINE 6:

WITH 400,000 MEMBERS, WE HAVE THE LARGEST MEMBERSHIP BASE OF ANY ZOO IN THE

WORLD. OUR FAMILY OF LOYAL MEMBERS INCLUDES 300,000 ADULTS AND 100,000

CHILDREN WHO CALL THE ZOO AND SAFARI PARK THEIR HOME AWAY FROM HOME.

FORM 990, PART VI, SECTION A, LINE 7A:

NATURE OF VOTING RIGHTS: MEMBERS MAY NOMINATE TRUSTEES TO SUCCEED TRUSTEES

WHOSE TERMS OF OFFICE ARE EXPIRING, IN ACCORDANCE WITH THE TERMS OF ARTICLE

VI, SECTION 2 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 AND CONDITIONS OF ARTICLE VI,

SECTION 3(B) OF THE BYLAWS.

FORM 990, PART VI, SECTION A, LINE 7B:

CLASSES OF PERSONS, DECISIONS REQUIRING APPROVAL AND THE TYPE OF VOTING

RIGHTS: ANY ADOPTION, AMENDMENT OR REPEAL OF THE BYLAWS BY THE BOARD OF

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

Schedule O (Form 990) 2022

Name of the organization ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number 95-1648219
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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 XIV OF THE BYLAWS.

FORM 990, PART VI, SECTION B, LINE 11B:

PROCESS USED BY MANAGEMENT AND/OR GOVERNING BODY TO REVIEW THE FORM 990: A

DRAFT OF THE FORM 990 AND ALL REQUIRED SCHEDULES IS DISTRIBUTED

ELECTRONICALLY TO OUR GENERAL COUNSEL, CHIEF HUMAN RESOURCES OFFICER, CHIEF

PHILANTHROPY OFFICER, AND THE OFFICERS OF THE ORGANIZATION. FOLLOWING THEIR

REVIEW, THE FORM 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. THE FORM 990 IS PRESENTED

TO AND REVIEWED BY THE AUDIT COMMITTEE PRIOR TO BEING FILED WITH THE I.R.S.

FORM 990, PART VI, SECTION B, LINE 12C:

PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST: OFFICERS,

DIRECTORS OR TRUSTEES AND KEY EMPLOYEES ARE REQUIRED TO COMPLETE AND SIGN A

CONFLICT OF INTEREST DISCLOSURE FORM ANNUALLY. THE CHIEF HUMAN RESOURCES

OFFICER AND GENERAL COUNSEL FOLLOW UP ON ANY ISSUES REVEALED ON THE

DISCLOSURE FORMS. 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.

FORM 990, PART VI, SECTION B, LINE 15:

PROCESS FOR DETERMINING COMPENSATION OF OFFICERS, EXECUTIVES AND KEY

EMPLOYEES: THE COMPENSATION PACKAGES FOR OFFICERS AND OTHER EXECUTIVE TEAM

MEMBERS ARE PERIODICALLY REVIEWED AND APPROVED BY A COMPENSATION COMMITTEE

Name of the organization ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number 95-1648219
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CHARTERED BY THE BOARD OF TRUSTEES. THE COMPENSATION COMMITTEE PERIODICALLY
ENGAGES AN INDEPENDENT FIRM TO PERFORM SALARY ANALYSIS FOR COMPARABLE
POSITIONS TO ENSURE COMPENSATION PACKAGES ARE COMPETITIVE. 2022 INCREASES
FOLLOWED A STANDARDIZED POLICY FOR NON-UNION EMPLOYEES.

FORM 990, PART VI, SECTION C, LINE 19:
AVAILABILITY OF GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS TO THE GENERAL PUBLIC: BYLAWS, ARTICLES OF
INCORPORATION, THE CONFLICT OF INTEREST POLICY AND AUDITED FINANCIAL
STATEMENTS ARE AVAILABLE UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS AND
FORM 990 ARE ALSO AVAILABLE ON SDZWA'S WEBSITE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF SPLIT INTEREST	-12,506,466.
PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION	
COST	36,046,200.
TOTAL TO FORM 990, PART XI, LINE 9	23,539,734.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization <p align="center">ZOOLOGICAL SOCIETY OF SAN DIEGO</p>	Employer identification number <p align="center">95-1648219</p>
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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
2116 RETAIL, LLC 2920 ZOO DRIVE SAN DIEGO, CA 92101	INVESTMENTS	CALIFORNIA	0.	0.	ZSSD
2116 HOLDINGS, INC. 2920 ZOO DRIVE SAN DIEGO, CA 92101	INVESTMENTS	CALIFORNIA	0.	0.	ZSSD

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
SDZG-PERU AVENIDA PERU F-10 URBANIZACION QUISPICANCHIS, CUSCO, PERU	CONSERVATION	PERU	N/A	N/A	ZSSD	X	
FOUNDATION OF ZOOLOGICAL SOCIETY OF SAN DIEGO - 20-8456251, PO BOX 120551, SAN DIEGO, CA 92122-0551	SUPPORTING	CALIFORNIA	501(C)(3)	12A	ZSSD	X	

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

Schedule R (Form 990) 2022

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(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	

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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
(1) SDZG-PERU	B	568,188.	FAIR MARKET VALUE
(2)			
(3)			
(4)			
(5)			
(6)			

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 sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate 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	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for supplemental information.