ZOOLOGICAL SOCIETY OF SAN DIEGO
Exempt Organization Income Tax Returns
For The Year Ended January 1, 2006

PUBLIC INSPECTION COPY

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning 01/03 , 2005, and ending 01/01/2006

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return ☐ Amended return ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: ZOOLOGICAL SOCIETY OF SAN DIEGO

Number and street (or P.O. box if mail is not delivered to street address): POST OFFICE BOX 120551 — Room/suite:

City or town, state or country, and ZIP + 4: SAN DIEGO, CA 92112-0551

D Employer identification number 95-1648219

E Telephone number (619)231-1515

F Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No (If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

G Website: ▶ WWW.SANDIEGOZOO.ORG

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

I Group Exemption Number ▶

M Check ▶ ☐ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 226,385,641.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances *(See the instructions.)*

Revenue

1	Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a	26,913,130.		
b	Indirect public support	1b			
c	Government contributions (grants)	1c	35,000.		
d	Total (add lines 1a through 1c) (cash $ 26,893,344. noncash $ 54,786.)			1d	26,948,130.
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	106,173,222.
3	Membership dues and assessments			3	16,287,345.
4	Interest on savings and temporary cash investments			4	776,748.
5	Dividends and interest from securities			5	2,101,079.
6 a	Gross rents	6a	19,817.		
b	Less: rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	19,817.
7	Other investment income (describe ▶)			7	

		(A) Securities		(B) Other
8 a	Gross amount from sales of assets other than inventory	47,617,680.	8a	6,207.
b	Less: cost or other basis and sales expenses	39,503,888.	8b	
c	Gain or (loss) (attach schedule)	8,113,792.	8c	6,207.

d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	8,119,999.
9	Special events and activities (attach schedule). If any amount is from **gaming**, check here ▶ ☐				
a	Gross revenue (not including $ 1,030,114. of STMT 5 contributions reported on line 1a) STMT. 6.	9a	193,085.		
b	Less: direct expenses other than fundraising expenses	9b	561,878.		
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	-368,793.
10 a	Gross sales of inventory, less returns and allowances STMT. 7.	10a	26,203,000.		
b	Less: cost of goods sold STMT. 8.	10b	8,558,000.		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	17,645,000.
11	Other revenue (from Part VII, line 103)			11	59,328.
12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	177,761,875.

Expenses

13	Program services (from line 44, column (B))	13	139,378,904.
14	Management and general (from line 44, column (C))	14	13,888,199.
15	Fundraising (from line 44, column (D))	15	4,357,607.
16	Payments to affiliates (attach schedule)	16	
17	**Total expenses** (add lines 16 and 44, column (A))	17	157,624,710.

Net Assets

18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	20,137,165.
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	207,433,388.
20	Other changes in net assets or fund balances (attach explanation) STMT. 9.	20	-5,416,654.
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	222,153,899.

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. *(See the instructions.)*

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ ______ noncash $ ______) If this amount includes foreign grants, check here ▶ ☐	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				STMT 10
25 Compensation of officers, directors, etc.	25	679,252.	NONE	679,252.	NONE
26 Other salaries and wages	26	54,266,826.	49,751,759.	3,363,477.	1,151,590.
27 Pension plan contributions	27	3,342,866.	2,893,405.	377,997.	71,464.
28 Other employee benefits	28	19,637,893.	18,192,197.	1,090,157.	355,539.
29 Payroll taxes	29	4,979,034.	4,562,461.	318,014.	98,559.
30 Professional fundraising fees	30				
31 Accounting fees	31	200,200.		200,200.	
32 Legal fees	32	650,830.		650,717.	113.
33 Supplies	33	5,088,522.	4,789,131.	263,416.	35,975.
34 Telephone	34	636,281.	607,503.	16,471.	12,307.
35 Postage and shipping	35	693,530.	628,888.	16,463.	48,179.
36 Occupancy	36				
37 Equipment rental and maintenance	37	2,395,515.	2,090,399.	304,958.	158.
38 Printing and publications	38	3,895,287.	2,696,062.	58,094.	1,141,131.
39 Travel	39	703,062.	635,774.	57,171.	10,117.
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	12,372,057.	12,372,057.		
43 Other expenses not covered above (itemize): a STMT 11	43a	48,083,555.	40,159,268.	6,491,812.	1,432,475.
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g	43g				
44 **Total functional expenses.** Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	157,624,710.	139,378,904.	13,888,199.	4,357,607.

Joint Costs. Check ▶ ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ▶ ☐ Yes ☒ No

If "Yes," enter **(i)** the aggregate amount of these joint costs $ ______ ; **(ii)** the amount allocated to Program services $ ______ ;
(iii) the amount allocated to Management and general $ ______ ; and **(iv)** the amount allocated to Fundraising $ ______

Part III Statement of Program Service Accomplishments *(See the instructions.)*

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶SEE STATEMENT 13 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	**Program Service Expenses** (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a OPERATION OF 2 ANIMAL EXHIBITON FACILITIES; THE SD ZOO AND THE SD ZOO'S WILD ANIMAL PARK. THE 100-ACRE ZOO IS HOME TO 4,000 RARE AND ENDANGERED ANIMALS AND CONTAINS A PROMINENT BOTANICAL COLLECTION WITH MORE THAN 700,000 PLANTS. THE WILD ANIMAL PARK IS AN 1800-ACRE WILDLIFE SANCTUARY, WITH OVER HALF OF THE PARK BEING SET ASIDE AS PROTECTED HABITATS. (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	121,561,904.
b CONSERVATION PROGRAMS THROUGH THE ZSSD'S CENTER FOR CONSERVATION AND REARCH FOR ENDANGERED SPECIES (CRES) WHICH IS THE LARGEST ZOO-BASED MULTIDISCIPLINARY RESEARCH TEAM IN THE WORLD. CRES HAS GROWN TO INCLUDE INTERNATIONAL FIELD CONSERVATION PROGRAMS IN MORE THAN 20 COUNTRIES WORLDWIDE. (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	15,325,000.
c EDUCATIONAL PROGRAMS SUCH AS SCHOOL FIELD TRIPS, ASSEMBLY & CLASSROOM PROGRAMS, CLASSROOM KITS, CURRICULUM & ACTIVITIES, TEACHER WORKSHOPS, VIDEOCONFERENCING AND THE CANS FOR CRITTERS PROGRAM, WHICH IS A STUDENT CONSERVATION PROJECT. (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	2,492,000.
d (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
e Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
f Total of Program Service Expenses (should equal line 44, column (B), Program services). . . . . . . ▶	139,378,904.

Part IV Balance Sheets *(See the instructions.)*

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*			(A) Beginning of year		(B) End of year
Assets					
45 Cash - non-interest-bearing			10,578,334.	45	11,956,820.
46 Savings and temporary cash investments			27,860,564.	46	31,550,842.
47a Accounts receivable	47a	3,210,369.			
b Less: allowance for doubtful accounts	47b	19,707.	2,051,983.	47c	3,190,662.
48a Pledges receivable	48a	23,629,011.			
b Less: allowance for doubtful accounts	48b	250,000.	19,863,469.	48c	23,379,011.
49 Grants receivable				49	
50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
51a Other notes and loans receivable (attach schedule)	51a				
b Less: allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use			2,902,693.	52	3,040,230.
53 Prepaid expenses and deferred charges			4,170,913.	53	3,594,946.
54 Investments - securities (attach schedule) STMT 14 ▶ [X] Cost [ ] FMV			80,382,065.	54	85,149,698.
55a Investments - land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b			55c	
56 Investments - other (attach schedule)				56	
57a Land, buildings, and equipment: basis	57a	282,558,593.			
b Less: accumulated depreciation (attach schedule)	57b	144,270,244.	133,937,708.	57c	138,288,349.
58 Other assets (describe ▶ STMT 15)			30,442,114.	58	29,220,951.
59 **Total assets** (must equal line 74). Add lines 45 through 58			312,189,843.	59	329,371,509.
Liabilities					
60 Accounts payable and accrued expenses			37,293,796.	60	41,069,594.
61 Grants payable				61	
62 Deferred revenue			12,826,000.	62	13,373,016.
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule) STMT. 16			45,000,000.	64a	45,000,000.
b Mortgages and other notes payable (attach schedule) STMT. 17			1,611,659.	64b	1,250,000.
65 Other liabilities (describe ▶ STMT 18)			8,025,000.	65	6,525,000.
66 **Total liabilities.** Add lines 60 through 65			104,756,455.	66	107,217,610.
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ [X] and complete lines 67 through 69 and lines 73 and 74.					
67 Unrestricted			164,770,299.	67	174,482,736.
68 Temporarily restricted			27,095,706.	68	31,009,997.
69 Permanently restricted			15,567,383.	69	16,661,166.
Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 70 through 74.					
70 Capital stock, trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings, endowment, accumulated income, or other funds				72	
73 **Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72; column (A) **must** equal line 19; column (B) **must** equal line 21)			207,433,388.	73	222,153,899.
74 **Total liabilities and net assets/fund balances.** Add lines 66 and 73			312,189,843.	74	329,371,509.

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return *(See the instructions.)*

a	Total revenue, gains, and other support per audited financial statements			a	180,896,956.
b	Amounts included on line **a** but not on Part I, line 12:				
1	Net unrealized gains on investments	b1	-2,731,641.		
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify): SEE STATEMENT 19	b4	9,119,878.		
	Add lines **b1** through **b4**			b	6,388,237.
c	Subtract line **b** from line **a**			c	174,508,719.
d	Amounts included on Part I, line 12, but not on line **a**:				
1	Investment expenses not included on Part I, line 6b	d1	829,941.		
2	Other (specify): SEE STATEMENT 20	d2	2,423,215.		
	Add lines **d1** and **d2**			d	3,253,156.
e	**Total revenue** (Part I, line 12). Add lines **c** and **d** ▶			e	177,761,875.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements			a	163,491,432.
b	Amounts included on line **a** but not on Part I, line 17:				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify): SEE STATEMENT 21	b4	9,119,878.		
	Add lines **b1** through **b4**			b	9,119,878.
c	Subtract line **b** from line **a**			c	154,371,554.
d	Amounts included on Part I, line 17, but not on line **a**:				
1	Investment expenses not included on Part I, line 6b	d1	829,941.		
2	Other (specify): SEE STATEMENT 22	d2	2,423,215.		
	Add lines **d1** and **d2**			d	3,253,156.
e	**Total expenses** (Part I, line 17). Add lines **c** and **d** ▶			e	157,624,710.

Part V Current Officers, Directors, Trustees, and Key Employees

(List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See the instructions.)*

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 23		561,974.	101,010.	16,268.

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*

			Yes	No
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 12			
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b		X
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? **Note.** Related organizations include section 509(a)(3) supporting organizations.	75c		X
	If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.			
d	Does the organization have a written conflict of interest policy?	75d		X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
	-0-	-0-	-0-	-0-

Part VI Other Information *(See the instructions.)*

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a	X	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization ▶ ______ and check whether it is ☐ exempt or ☐ nonexempt			
81a	Enter direct and indirect political expenditures. (See line 81 instructions.) 81a NONE			
b	Did the organization file **Form 1120-POL** for this year?	81b		X

Part VI Other Information *(continued)*

				Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		82a	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b 26,000.			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?		83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		84b	N/A	
85	*501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members?		85a	N/A	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		85b	N/A	
c	Dues, assessments, and similar amounts from members	85c N/A			
d	Section 162(e) lobbying and political expenditures	85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		85h	N/A	
86	*501(c)(7) orgs.* Enter: a Initiation fees and capital contributions included on line 12	86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities	86b N/A			
87	*501(c)(12) orgs.* Enter: a Gross income from members or shareholders	87a N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		88		X
89a	*501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ NONE ; section 4912 ▶ NONE ; section 4955 ▶ NONE				
b	*501(c)(3) and 501(c)(4) orgs.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶ N/A			
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	▶ N/A			

90a List the states with which a copy of this return is filed ▶ CA,HI,NJ,NY,

b Number of employees employed in the pay period that includes March 12, 2005 (See instructions.) 90b 1928

91a The books are in care of ▶ DAVID PAGE Telephone no. ▶ 619-744-3323

Located at ▶ PO BOX 120551 SAN DIEGO, CA ZIP + 4 ▶ 92112

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts.	91b		X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c		X

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041** - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A

Part VII Analysis of Income-Producing Activities *(See the instructions.)*

Note: *Enter gross amounts unless otherwise indicated.*

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a STMT 27		181,129.			105,992,093.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					16,287,345.
95 Interest on savings and temporary cash investments			14	776,748.	
96 Dividends and interest from securities			14	2,101,079.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	19,817.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	8,119,999.	
101 Net income or (loss) from special events			01	-368,793.	
102 Gross profit or (loss) from sales of inventory	453220	11,399,059.			6,245,941.
103 Other revenue: a					
b HOTEL COMMISSIONS	561500	55,328.			
c REFUND US GOVT			01	4,000.	
d					
e					
104 Subtotal (add columns (B), (D), and (E))		11,635,516.		10,652,850.	128,525,379.

105 **Total** (add line 104, columns (B), (D), and (E)) ▶ 150,813,745.

Note: *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes *(See the instructions.)*

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	STMT 28

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities *(See the instructions.)*

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts *(See the instructions.)*

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: *If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).*

COPY

Please Sign Here

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.

▶ Signature of officer Date

▶ Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶ Ku Al	Date 12-3-06	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen. Inst. W) P00023315
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ ERNST & YOUNG LLP			EIN ▶ 34-6565596
18111 VON KARMAN AVENUE, SUITE 1000 IRVINE, CA 92612			Phone no. ▶ 949-794-2300

• If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box . . . . ▶ [X]

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy.

Type or print

File by the extended due date for filing the return. See instructions.

Name of Exempt Organization: ZOOLOGICAL SOCIETY OF SAN DIEGO	Employer identification number: 95-1648219
Number, street, and room or suite no. If a P.O. box, see instructions.: POST OFFICE BOX 120551	For IRS use only
City, town or post office, state, and ZIP code. For a foreign address, see instructions.: SAN DIEGO, CA 92112-0551	

Check type of return to be filed (File a separate application for each return):

- [X] Form 990
- [ ] Form 990-BL
- [ ] Form 990-EZ
- [ ] Form 990-PF
- [ ] Form 990-T(sec. 401(a) or 408(a) trust)
- [ ] Form 990-T (trust other than above)
- [ ] Form 1041-A
- [ ] Form 4720
- [ ] Form 5227
- [ ] Form 6069
- [ ] Form 8870

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

• The books are in the care of ▶ DAVID PAGE

Telephone No. ▶ 619 231-1515 FAX No. ▶ 619 231-0249

• If the organization does **not** have an office or place of business in the United States, check this box . . . . ▶ [ ]

• If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the **whole** group, check this box ▶ [ ]. If it is for **part** of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until 11/15/2006

5 For calendar year ______, or other tax year beginning 01/03/2005 and ending 01/01/2006.

6 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO COLLECT ALL THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions . . . . $

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 . . . . $

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions . . . . $

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Ku Ad Title ▶ CPA OF ERNST & YOUNG Date ▶ 7-21-06

Notice to Applicant - To Be Completed by the IRS

- [✓] We have approved this application. Please attach this form to the organization's return.
- [ ] We have **not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- [ ] We have **not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- [ ] We **cannot consider** this application because it was filed after the extended due date of the return for which an extension was requested.
- [ ] Other ______

Director ______ By: ______ Date ______

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print

Name: ERNST & YOUNG LLP - ATTN: KARA ADAMS

Number and street (include suite, room, or apt. no.) or a P.O. box number: 18111 VON KARMAN AVENUE, SUITE 1000

City or town, province or state, and country (including postal or ZIP code): IRVINE, CA 92612-1007

RECEIVED AUG 01 2006 OGDEN, UT 068 OSC

Form **8868**
(Rev. December 2004)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

File a separate application for each return.

OMB No. 1545-1709

If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box [X]

If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only [ ]

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile*.

Type or print		
File by the due date for filing your return. See instructions.	Name of Exempt Organization ZOOLOGICAL SOCIETY OF SAN DIEGO	**Employer identification number** 95-1648219
	Number, street, and room or suite no. If a P.O. box, see instructions. POST OFFICE BOX 120551	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN DIEGO, CA 92112-0551	

Check type of return to be filed (file a separate application for each return):

- [X] Form 990
- [ ] Form 990-BL
- [ ] Form 990-EZ
- [ ] Form 990-PF
- [ ] Form 990-T (corporation)
- [ ] Form 990-T(sec. 401(a) or 408(a) trust)
- [ ] Form 990-T (trust other than above)
- [ ] Form 1041-A
- [ ] Form 4720
- [ ] Form 5227
- [ ] Form 6069
- [ ] Form 8870

The books are in the care of DAVID PAGE

Telephone No. 619 231-1515 FAX No. 619 231-0249

If the organization does **not** have an office or place of business in the United States, check this box [ ]

If this is for a **Group Return,** enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the **whole** group, check this box [ ] . If it is for part of the group, check this box [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until 08/15 , 2006 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- [ ] calendar year ______ or
- [X] tax year beginning 01/03 , 2005 , and ending 01/01 , 2006 .

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions $

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit $

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions $

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions. Form **8868** (Rev. 12-2004)

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2005

Name of the organization: ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number: 95-1648219

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 29				
Total number of other employees paid over $50,000 . . ▶	192			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
SEE STATEMENT 30		
Total number of others receiving over $50,000 for professional services . . . . ▶ 47		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
SEE STATEMENT 31		
Total number of other contractors receiving over $50,000 for other services . . . . ▶ 16		

Part III **Statements About Activities** (See page 2 of the instructions.)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ 600. (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.)	1	X	
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)*			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? FORM 990, PART V-A	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) STMT 32	3a	X	
b	Do you have a section 403(b) annuity plan for your employees?	3b	X	
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		X
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X	
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		X

Part IV **Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ ____________

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 ☒ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ▶ ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	**(b)** Line number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) ***Use cash method of accounting.***

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	30,037,993.	21,168,115.	18,716,495.	24,195,545.	94,118,148.
16 Membership fees received	24,349,420.	16,584,028.	17,219,027.	16,439,581.	74,592,056.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	121388846.	102448639.	102096918.	104231554.	430165957.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,544,087.	1,005,035.	2,136,536.	2,070,119.	6,755,777.
19 Net income from unrelated business activities not included in line 18	NONE	NONE	NONE	-3,428,045.	-3,428,045.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	6,372,929.	6,000,000.	4,817,802.	4,736,646.	21,927,377.
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	183693275.	147205817.	144986778.	148245400.	624131270.
24 Line 23 minus line 17	62,304,429.	44,757,178.	42,889,860.	44,013,846.	193965313.
25 Enter 1% of line 23	1,836,933.	1,472,058.	1,449,868.	1,482,454.	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 NOT APPLICABLE ▶ 26a

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ 26c

d Add: Amounts from column (e) for lines: 18 ______ 19 ______ 22 ______ 26b ______ ▶ 26d

e Public support (line 26c minus line 26d total) ▶ 26e

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f %

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year:

(2004) 1,533,000. (2003) 12,198,758. (2002) 689,139. (2001) 1,076,361.

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year:

(2004) NONE (2003) NONE (2002) NONE (2001) NONE

c Add: Amounts from column (e) for lines: 15 94,118,148. 16 74,592,056. 17 430,165,957. 20 21,927,377. 21 ______ ▶ 27c 620,803,538.

d Add: Line 27a total. 15,497,258. and line 27b total NONE ▶ 27d 15,497,258.

e Public support (line 27c total minus line 27d total) ▶ 27e 605,306,280.

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ 27f 624,131,270.

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g 96.9838 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h 1.0824 %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15.

Part V **Private School Questionnaire** (See page 7 of the instructions.) NOT APPLICABLE
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768) NOT APPLICABLE

Check ▶ **a** ☐ if the organization belongs to an affiliated group. Check ▶ **b** ☐ if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table -	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

If the amount on line 40 is -	**The lobbying nontaxable amount is -**
Not over $500,000	20% of the amount on line 40
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

Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720.*

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)	X		
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body	X		600.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines **c** through **h**.)			600.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities. STMT 33

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 12 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Schedule of Contributors

Supplementary Information for line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2005

Name of organization
ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number
95-1648219

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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 organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

[X] For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of $5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

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

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

Caution: *Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they* **must** *check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).*

Name of organization ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number 95-1648219

Part I **Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		1,731,397.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2		1,512,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3		821,096.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4		807,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5		542,308.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
6		660,926.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

FORM 990 - GENERAL EXPLANATION ATTACHMENT

FORM 990 - SCHEDULE A
PART III - QUESTION 4A - DISTRIBUTION OF FUNDS

EMILY HUNTE BLACK ESTATE DONATION FOR EDUCATIONAL PURPOSES IS KEPT IN A SEPARATE ACCOUNT. THE SURVIVING FAMILY MEMBERS ADVISE ON, AND APPROVE THE USE OF FUNDS.

FORM 990 - GENERAL EXPLANATION ATTACHMENT

FORM 990, FIXED ASSETS & DEPRECIATION
PART IV - LINE 57 FIXED ASSEST AND PART II - LINE 42 DEPRECIATION EXP

PART IV LINE 57

DESCRIPTION	BALANCE AT 12/31/2005
BUILDINGS	64,734,025
MAJOR MOVABLE EQUIPMENT	39,525,025
EXHIBITS AND IMPROVEMENTS	143,256,491
ROADS, FENCES & LANDSCAPING	15,592,152
CHILDREN'S ZOO IMPROVEMENTS	817,179
BALBOA PARK BUSES	2,100,065
TRAINS AND EQUIPMENT	4,308,849
CIP	10,149,776
MITIGATION CREDITS	2,075,031
	282,558,593

DESCRIPTION	BALANCE AT 12/31/2005
ACCUM DEPRECIATION BUILDINGS	24,401,738
ACCUM DEPRECIATION MAJOR MOVABLE EQUIPMENT	28,687,169
ACCUM DEPRECIATION EXHIBITS AND IMPROVEMENTS	70,468,837
ACCUM DEPRECIATION ROADS, FENCES & LANDSCAPING	13,756,415
ACCUM DEPRECIATION CHILDREN'S ZOO IMPROVEMENTS	759,554
ACCUM DEPRECIATION BALBOA PARK BUSES	2,029,888
ACCUM DEPRECIATION TRAINS AND EQUIPMENT	4,166,643
ACCUM DEPRECIATION MITEGATION CREDITS	-
	144,270,244

PART II - LINE 42 DEPRECIATION EXPENSE	12,372,057

FORM 990 - GENERAL EXPLANATION ATTACHMENT

FORM 990, TAX EXEMPT BONDS
PART IV - LINE 64A

LINE 64A - TAX EXEMPT BOND LIABILITIES

IN JUNE 2004, THE SOCIETY ISSUED $45 MILLION IN TAX-EXEPMT BONDS THROUGH THE ASSOCIATION OF BAY AREA GOVERNMENTS IN THE STATE OF CALIFORNIA THE CURRENT TAX-EXEMPT BOND MARKET. THE BONDS ARE SECURED BY A STANDBY LETTER OF CREDIT FOR THE CONSTRUCTION OF IMPROVEMENTS OF ITS FACILITIES AT THE WILD ANIMAL PARK AND FOR THE REPAYMENT OF SHORT-TERM DEBT. INTEREST ON THE BONDS (3.3% AT 2005 YEAR END), IS ADJUSTED THROUGH A REMARKETING PROCESS WEEKLY, BASED UPON THAT IS GUARANTEED BY THE SOCIETY, COLLATERALIZED BY THE ASSETS OF THE SOCIETY AND SUBJECT TO CERTAIN RESTRICTIVE COVENANTS. AT 2005 YEAR END, THE SOCIETY WAS IN COMPLIANCE WITH ALL PAYABLE MONTHLY. PRINCIPAL PAYMENTS ARE PAYABLE BASED ON AN AMORTIZATION SCHEDULE BEGINNING OCTOBER 1, 2007. AT YEAR END 2005, THE SOCIETY HOLDS APPROXIMATELY $29,221 MILLION IN A BOND CONSTRUCTION FUND RESTRICTED FOR IMPROVEMENTS OF IS FACILITIES AT THE WILD ANIMAL PARK.

FORM 990 - GENERAL EXPLANATION ATTACHMENT
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FORM 990, SCHEDULE A
PART IV-A SUPPORT SCHEDULE

LINE 17, GROSS RECEIPTS FROM ADMISSIONS, MRECHANDISE SOLD OR SERVICES PERFORMED, OR FURNISHING OF FACILITIES IN ANY ACTIVITY THAT IS RELATED TO THE ORGANIZATIONS CHARITABLE PURPOSE, FOR YEARS 2001, 2002 AND 2003 HAS BEEN CORRECTED FOR A MISTAKE IN THE AMOUNTS PREVIOUSLY REPORTED.

FORM 990, PART I - EXCLUDED CONTRIBUTIONS

DESCRIPTION	AMOUNT
RITZ GALA	617,582.
CELEBRATION FOR THE CRITTERS	412,532.
TOTAL	1,030,114.

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES

DESCRIPTION	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
RITZ GALA	150,660.	383,439.	-232,779.
CELEBRATION FOR THE CRITTERS	42,425.	178,439.	-136,014.
TOTALS	193,085.	561,878.	-368,793.

FORM 990, PART I - GROSS SALES LESS RETURNS AND ALLOWANCES

DESCRIPTION	AMOUNT
SALE OF INVENTORY	26,203,000.
TOTAL	26,203,000.

FORM 990, PART I - COST OF GOODS SOLD

INVENTORY AT BEGINNING OF YEAR	2,902,693.
PURCHASES	8,695,537.
SALARIES AND WAGES	
OTHER COSTS	
SUBTOTAL	11,598,230.
MINUS ENDING INVENTORY	3,040,230.
COST OF GOODS SOLD	8,558,000.

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

DESCRIPTION	AMOUNT
UNREALIZED LOSS ON INVESTMENTS	2,731,641.
UNREALIZED LOSS ON SWAP AGREEMENT	132,013.
ADDITIONAL MINIMUM PENSION LIABILITY	2,553,000.
TOTAL	5,416,654.

FORM 990, PART II, LINE 25 - OFFICER COMPENSATION SCHEDULE

OFFICER NAME AND TYPE OF COMPENSATION	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
DOULGAS MYERS			
COMPENSATION:	NONE	243,399.	NONE
PENSION PLAN CONTRIBUTIONS:	NONE	39,239.	NONE
EXPENSE ACCOUNT:	NONE	8,376.	NONE
PAULA BROCK			
COMPENSATION:	NONE	143,403.	NONE
PENSION PLAN CONTRIBUTIONS:	NONE	24,224.	NONE
EXPENSE ACCOUNT:	NONE	1,625.	NONE
MATTHEW MUSELLA			
COMPENSATION:	NONE	175,172.	NONE
PENSION PLAN CONTRIBUTIONS:	NONE	37,547.	NONE
EXPENSE ACCOUNT:	NONE	6,267.	NONE
TOTALS	NONE	679,252.	NONE

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
LAUNDRY	1,083,807.	1,083,807.		
SMALL EQUIPMENT	893,564.	789,839.	83,321.	20,404.
PERMITS - LICENSES & TAXES	199,268.	194,597.	4,671.	
FORAGE	2,139,441.	2,139,441.		
OUTSIDE CONTRACTS	896,212.	742,735.	71,332.	82,145.
OPERATING FUELS	845,849.	845,849.		
GRAPHICS	21,197.	21,197.		
FREIGHT OUT	129,622.	116,659.	10,929.	2,034.
MISC RENTAL	1,694,460.	1,191,213.	405,409.	97,838.
ADVERTISING	7,019,798.	6,643,465.		376,333.
ENTERTAINMENT	1,932,432.	1,558,400.	31,251.	342,781.
FULFILMENT PROCESSING	65,377.	54,911.		10,466.
ACQUISTION MEDIA & POSTAGE	2,571,529.	2,308,376.		263,153.
RENEWAL MEDIA & POSTAGE	478,974.	393,656.		85,318.
DATA PROCESSING	633,514.	268,110.	354,858.	10,546.
SUBSCRIPTIONS	84,917.	69,898.	10,578.	4,441.
DUES & MEMBERSHIPS	215,361.	154,886.	55,188.	5,287.
BOOKS	29,776.	24,923.	1,905.	2,948.
ONSITE MEDICAL SERVICES	478,209.	478,209.		
CONSULTANTS	3,221,449.	2,580,192.	553,833.	87,424.
SHARED REVENUE EXPENSE	1,912,583.	1,912,583.		
TEMP HELP	282,484.	248,777.	27,094.	6,613.
INSURANCE	1,683,237.	1,490,202.	192,435.	600.
UTILITIES & WATER EXPENSE	5,071,658.	5,071,658.		
BANK FEES	2,132,202.	1,444,027.	682,374.	5,801.
CONTINUING EDUCATION	407,823.	272,708.	122,736.	12,379.
OVER SHORTS	25,197.	23,370.	1,827.	
MISC EXPENSES	102,272.	86,308.		15,964.
COGS	6,041,471.	6,041,471.		
BAD DEBT	13,100.	13,000.	100.	
PANDA LOAN	2,909,087.	1,874,087.	1,035,000.	
GAIN LOSS ON FIXED ASSETS	299,129.	20,714.	278,415.	

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
INTEREST EXPENSE	1,738,615.		1,738,615.	
RECLASS INVESTMENT FEES	829,941.		829,941.	
TOTALS	48,083,555.	40,159,268.	6,491,812.	1,432,475.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE
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ANIMAL EXHIBITION AND EDUCATIONAL PURPOSES.

THE ZOOLOGICAL SOCIETY OF SAN DIEGO IS A NOT-FOR-PROFIT ORGANIZATION THAT OPERATES THE SAN DIEGO ZOO, THE SAN DIEGO ZOO'S WILD ANIMAL PARK, AND THE DEPARTMENT OF CONSERVATION AND RESEARCH FOR ENDANGERED SPECIES (CRES).

THE ZOOLOGICAL SOCIETY OF SAN DIEGO IS A CONSERVATION, EDUCATION, AND RECREATION ORGANIZATION DEDICATED TO THE REPRODUCTION, PROTECTION, AND EXHIBITION OF ANIMALS, PLANTS, AND THEIR HABITATS.

SAN DIEGO ZOO - THE 100-ACRE (40-HECTARE) ZOO IS HOME TO OVER 4,000 RARE AND ENDANGERED ANIMALS REPRESENTING MORE THAN 800 SPECIES AND SUBSPECIES, AND A PROMINENT BOTANICAL COLLECTION WITH MORE THAN 700,000 EXOTIC PLANTS. IT IS LOCATED JUST NORTH OF DOWNTOWN SAN DIEGO IN BALBOA PARK.

WILD ANINAL PARK - THE WILD ANIMAL PARK IS AN EXPANSIVE WILDLIFE SANCTUARY THAT IS HOME TO MORE THAN 3,500 ANIMALS REPRESENTING MORE THAN 400 SPECIES. ITS RENOWNED BOTANICAL COLLECTION REPRESENTS 3,500 SPECIES AND 1.5 MILLION SPECIMENS. OVER HALF OF THE PARK'S 1,800 ACRES (730 HECTARES) HAVE BEEN SET ASIDE AS PROTECTED NATIVE SPECIES HABITAT. IT IS LOCATED 35 MILES (56 KILOMETERS) NORTH OF DOWNTOWN SAN DIEGO IN THE SAN PASQUAL VALLEY NEAR ESCONDIDO, CALIFORNIA.

CONSERVATION & RESEARCH FOR ENDANGERED SPECIES (CRES) - CRES IS ONE OF THE LARGEST ZOO-BASED RESEARCH CENTERS IN THE WORLD. FOUNDED IN 1975, CRES IS DEDICATED TO PRESERVING AND PROTECTING RARE AND ENDANGERED WILDLIFE AND HABITATS. CRES RESEARCHERS DEVELOP, GATHER, AND INCREASE KNOWLEDGE VITAL FOR THE ESTABLISHMENT OF SELF-SUSTAINING POPULATIONS OF WILDLIFE.

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	ENDING BOOK VALUE
EQUITY SECURITIES	85,149,698.
TOTALS	85,149,698.

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	ENDING BOOK VALUE
BOND CONSTRUCTION FUND	29,220,951.
TOTALS	29,220,951.

FORM 990, PART IV - TAX-EXEMPT BOND LIABILITIES

DESCRIPTION		ENDING BOOK VALUE
BAY AREA GOV STATE OF CA BONDS		45,000,000.
UNEXPENDED PROCEEDS:	29,220,951.	
TOTALS		45,000,000.

FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE

LENDER: SAN DIEGO STATE UNIVERSITY
ORIGINAL AMOUNT: 2,000,000.
INTEREST RATE: 7.000000
DATE OF NOTE: 08/08/2003
MATURITY DATE: 02/06/2010
REPAYMENT TERMS: $250,000 PLUS INTEREST DUE ANNUALLY IN FEB
SECURITY PROVIDED: NONE
PURPOSE OF LOAN: PURCHASE OF MITIGATION CREDIT

BEGINNING BALANCE DUE	1,500,000.
ENDING BALANCE DUE	1,250,000.
TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	1,500,000.
TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	1,250,000.

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION	ENDING BOOK VALUE
LINE OF CREDIT B OF A	6,525,000.
TOTALS	6,525,000.

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
COST OF GOODS SOLD	8,558,000.
SPECIAL EVENT EXPENSE	561,878.
TOTAL	9,119,878.

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

DESCRIPTION		AMOUNT
FUNDRAISING EXPENSE		2,423,215.
	TOTAL	2,423,215.

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
DOULGAS MYERS PO BOX 120551 SAN DIEGO, CA 92112	CEO / EXEC. DIRECTOR 40	243,399.	39,239.	8,376.
PAULA BROCK PO BOX 120551 SAN DIEGO, CA 92112	CFO 40	143,403.	24,224.	1,625.
MATTHEW MUSELLA PO BOX 120551 SAN DIEGO, CA 92112	DEPUTY EXEC DIRECTOR 40	175,172.	37,547.	6,267.
YVONNE W. LARSEN PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - PRESIDENT 3	NONE	NONE	NONE
BERIT N. DURLER PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - VICE PRES. 3	NONE	NONE	NONE
DAVID WOODRUFF, PH.D., D.SC PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - SECRETARY 3	NONE	NONE	NONE
FRANK ALEXANDER PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - TREASURER 3	NONE	NONE	NONE
WELDON DONALDSON PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE 3	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
THOMPSON FETTER PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE 3	NONE	NONE	NONE
GEORGE GILDRED PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE 3	NONE	NONE	NONE
RICHARD GULLEY PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE 3	NONE	NONE	NONE
NAN KATONA PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE 3	NONE	NONE	NONE
WILLIAM H. MAY PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE 3	NONE	NONE	NONE
JOSIAH L. NEEPER PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE 3	NONE	NONE	NONE
FREDERICK A. FRYE, M.D. PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE 3	NONE	NONE	NONE
SAM RIDGEWAY PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE 3	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
KURT BENIRSCHKE, M.D. PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - EMERITI 3	NONE	NONE	NONE
BILL L. FOX PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - EMERITI 3	NONE	NONE	NONE
V.H. KRULAK, LTG, USMC (RET.) PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - EMERITI 3	NONE	NONE	NONE
LEE S. MONROE, M.D. PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - EMERITI 3	NONE	NONE	NONE
JOHN M. THORNTON PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - EMERITI 3	NONE	NONE	NONE
A. EUGENE TREPTE PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - EMERITI 3	NONE	NONE	NONE
BETTY JO F. WILLIAMS PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - EMERITI 3	NONE	NONE	NONE
DALLAS CLARK PO BOX 120551 SAN DIEGO, CA 92112	TRUSTEE - EMERITI 3	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
	GRAND TOTALS	561,974.	101,010.	16,268.

FORM 990, PART VII - PROGRAM SERVICE REVENUE

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
ZOO ADMISSIONS					26,605,017.
WILD ANIMAL PARK					16,583,268.
TRANSPORTATION					12,553,222.
TOURS & PROGRAM	511120	113,100.			4,376,096.
EDUCATION					1,962,817.
FOOD CONCESSIONS	453220	68,029.			29,776,883.
CITY TAX REVENUE					7,202,404.
PARKING REVENUE					2,630,752.
EXOTIC FORAGE					132,666.
OTHER REVENUE					41,968.
GRANT REV FOR SVC					4,127,000.
TOTALS		181,129.			105,992,093.

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
93-A-E	THE INCOME REPORTED IN COLUMN (E) OF PART VII ALLOWED FOR THE OPERATION OF THE ZOO AND WILD ANIMAL PARK WHICH SUPPORTS THE EXEMPT PURPOSE OF CONSERVATION OF ENDANGERED SPECIES AND THE HABITATS IN WHICH THEY LIVE. THE REVENUES INCLUDE MONIES FROM THE SALE OF CONCESSIONS, TOURS, TRANSPORTATION, PARKING AND EDUCATION.
102	REVENUES INCLUDE MONIES FROM THE SALE OF MERCHANDISE AND GIFTS.

SCHEDULE A, PART I - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCOUNT
ALAN DIXSON PO BOX 120551 SAN DIEGO, CA 92112	RESEARCH DIRECTOR 40	286,451.	19,587.	310.
ROBERT MCCLURE PO BOX 120551 SAN DEIGO, CA 92112	WILD ANIMAL PARK DIR 40	137,323.	33,127.	6,863.
ROBERT ERHARDT PO BOX 120551 SAN DEIGO, CA 92112	CHIEF TECHNOLOGY OFF 40	162,107.	17,833.	515.
RICHARD FARRAR PO BOX 120551 SAN DEIGO, CA 92112	ZOO DIRECTOR 40	127,766.	27,803.	7,484.
ARTHUR RISSER PO BOX 120551 SAN DEIGO, CA 92112	CONSERVATION SPECIAL 40	133,416.	3,241.	8,591.
	TOTAL COMPENSATION	847,063.	101,591.	23,763.

SCH. A, PART II-A COMPENSATION OF THE 5 HIGHEST PAID FOR PROF. SERV.

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
TEAMSTERS EMPLOYRES P.O. BOX 507406 SAN DIEGO, CA 92150	UNION ADMINISTRATOR	4,921,484.
BLUE CROSS OF CALIFORNIA DEPT. 5812 LOS ANGELES, CA 90074	HEALTH CARE PROVIDER	2,190,121.
AICCO, INC. DEPT. 7615 LOS ANGELES, CA 90064	INSURANCE PROVIDER	1,162,932.
TRANSPORTATION INNOVATION 2025 N. GLENOAKS BLVD., STE 201 BURBANK, CA 91504	ARCHITECTURE DESIGN	988,096.
JOHN BURNHAM & CO P.O. BOX 51793 LOS ANGELES, CA 90051	INSURANCE PROVIDER	1,162,932.
TOTAL COMPENSATION		10,425,565.

SCH. A, PART II-B COMPENSATION OF THE 5 HIGHEST PAID FOR OTHER SERV.

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
STEVEN WORLEY CONSTRUCTION 15131 PICTURESQUE EL CAJON, CA 92021	CONSTRUCTION	6,040,925.
ROUND2 COMMUNICATIONS 10866 WILSHIRE BLVD., STE 900 LOS ANGELES, CA 90024	MEDIA / PR	5,036,186.
EPSILON DATA MANAGEMENT P.O. BOX 31001-0731 PASADENA, CA 91110	MAILING HOUSE	3,108,065.
M&C SAATCHI, INC. 2032 BROADWAY SANTA MONICA, CA 90404	ADVERTISING	1,535,338.
TURNER CONSTRUCTION 9330 SCRANTON RD SAN DIEGO, CA 92121	CONSTRUCTION	1,454,244.
TOTAL COMPENSATION		17,174,758.

SCHEDULE A, PART III - EXPLANATION FOR LINE 3A

EDUCATIONAL PROGRAM SCHOLARSHIPS ARE PROVIDED TO FAMILIES THAT APPLY BASED ON FINANCIAL NEED. THE APPLICATIONS ARE REVIEWED AND APPROVED BY THE ASSOCIATE DIRECTOR OF EDUCATION. INTERNAL POSTDOCTORAL FELLOWSHIPS ARE CONDUCTED THROUGH OUR CENTER FOR RESEARCH OF ENDANGERED SPECIES. A COMMITTEE OF RESEARCH DEPARTMENT HEADS MEET TO EVALUATE AND DECIDE ON WHICH RESEARCH PROGRAMS WILL BE CONDUCTED.

SCHEDULE A, PART VI-B - LOBBYING ACTIVITY EXPLANATION

FOUR STAFF MEMBERS TRAVELED TO SACRAMENTO, CA TO PARTICIPATE IN HEARINGS BILL AB 3027, WHICH WAS REGARDING ELEPHANT HABITAT REQUIREMENTS. THE TOTAL EXPENSE TO THE ZOOLOGICAL SOCIETY OF SAN DIEGO WAS $600.00.

SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2005

Name of estate or trust: ZOOLOGICAL SOCIETY OF SAN DIEGO

Employer identification number: 95-1648219

Note: *Form 5227 filers need to complete only Parts I and II.*

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 34)	(f) Gain or (Loss) for the entire year (col. (d) less col. (e))
1						

2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2004 Capital Loss Carryover Worksheet	4	( )
5	**Net short-term gain or (loss).** Combine lines 1 through 4 in column (f). Enter here and on line 13, column (3) below ▶	5	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 34)	(f) Gain or (Loss) for the entire year (col. (d) less col. (e))
6						
	SEE STATEMENT 1			47,623,887.	39,503,888.	8,119,999.

7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9	Capital gain distributions	9	
10	Gain from Form 4797, Part I	10	
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2004 Capital Loss Carryover Worksheet	11	( )
12	**Net long-term gain or (loss).** Combine lines 6 through 11 in column (f). Enter here and on line 14a, column (3) below ▶	12	8,119,999.

Part III Summary of Parts I and II

Caution: *Read the instructions* **before** *completing this part.*

			(1) Beneficiaries' (see page 36)	(2) Estate's or trust's	(3) Total
13	**Net short-term gain or (loss)**	13			
14	**Net long-term gain or (loss):**				
a	Total for year	14a			8,119,999.
b	Unrecaptured section 1250 gain (see line 18 of the worksheet on page 35)	14b			
c	28% rate gain or (loss)	14c			
15	**Total net gain or (loss).** Combine lines 13 and 14a ▶	15			8,119,999.

Note: *If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 14a and 15, column (2), are net gains, go to Part V, and* **do not** *complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the* **Capital Loss Carryover Worksheet,** *as necessary.*

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4, the **smaller** of: **a** The loss on line 15, column (3) **or** **b** $3,000	16	( )

If the loss on line 15, column (3), is more than $3,000, ***or*** *if Form 1041, page 1, line 22, is a loss, complete the* ***Capital Loss Carryover Worksheet*** *on page 37 of the instructions to determine your capital loss carryover.*

Part V Tax Computation Using Maximum Capital Gains Rates

(Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22 is more than zero.)

Note: *If line 14b, column (2) or line 14c, column (2) is more than zero, complete the worksheet on page 38 of the instructions and skip Part V. Otherwise, go to line 17.*

17 Enter taxable income from Form 1041, line 22			17			
18 Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18					
19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2)	19					
20 Add lines 18 and 19	20					
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21					
22 Subtract line 21 from line 20. If zero or less, enter -0-			22			
23 Subtract line 22 from line 17. If zero or less, enter -0-			23			
24 Enter the **smaller** of the amount on line 17 or $2,000			24			
25 Is the amount on line 23 equal to or more than the amount on line 24? ☐ **Yes.** Skip lines 25 through 27; go to line 28 and check the "No" box. ☐ **No.** Enter the amount from line 23			25			
26 Subtract line 25 from line 24			26			
27 Multiply line 26 by 5% (.05)					27	
28 Are the amounts on lines 22 and 26 the same? ☐ **Yes.** Skip lines 28 through 31; go to line 32. ☐ **No.** Enter the **smaller** of line 17 or line 22			28			
29 Enter the amount from line 26 (If line 26 is blank, enter -0-)			29			
30 Subtract line 29 from line 28			30			
31 Multiply line 30 by 15% (.15)					31	
32 Figure the tax on the amount on line 23. Use the 2005 Tax Rate Schedule on page 23 of the instructions					32	
33 Add lines 27, 31, and 32					33	
34 Figure the tax on the amount on line 17. Use the 2005 Tax Rate Schedule on page 23 of the instructions					34	
35 **Tax on all taxable income.** Enter the **smaller** of line 33 or line 34 here and on line 1a of Schedule G, Form 1041					35	

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Schedule D Detail of Long-term Capital Gains and Losses

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Long-term Gain/Loss
CAPITAL GAINS (LOSSES) FROM SECURITIES					
WP STEWART	VAR	VAR	22,255,531.	17,244,580.	5,010,951.
TWEEDY BROWN	VAR	VAR	17,528,360.	15,063,825.	2,464,535.
HARRIS ASSOCIATES	VAR	VAR	7,833,789.	7,210,825.	622,964.
FIDELITY ASSET MGR #1	VAR	VAR		-7,910.	7,910.
FIDELITY ASSET MGR #1	VAR	VAR		-7,432.	7,432.
TOTAL CAPITAL GAINS (LOSSES) FROM SECURITIES			47,617,680.	39,503,888.	8,113,792.
CAPITAL GAINS (LOSSES) FROM OTHER ASSETS					
DONATED STOCK	VAR	VAR	6,207.		6,207.
TOTAL CAPITAL GAINS (LOSSES) FROM OTHER ASSETS			6,207.		6,207.
Totals			47,623,887.	39,503,888.	8,119,999.