

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# 2024

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

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

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

## A For the 2024 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization ZOOLOGICAL SOCIETY OF PITTSBURGH				<b>D</b> Employer identification number 25-1418766	
	Doing business as PITTSBURGH ZOO & AQUARIUM				<b>E</b> Telephone number (412) 365-2510	
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite			
	ONE WILD PLACE				<b>G</b> Gross receipts \$ 31,601,076.	
	City or town, state or province, country, and ZIP or foreign postal code PITTSBURGH, PA 15206-1178					
<b>F</b> Name and address of principal officer: JEREMY GOODWIN ONE WILD PLACE, PITTSBURGH, PA 15206-1178				<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
				<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
				If "No," attach a list. See instructions.		
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				<b>H(c)</b> Group exemption number		
<b>J</b> Website: WWW.PITTSBURGHZOO.ORG						
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other				<b>L</b> Year of formation: 1994 <b>M</b> State of legal domicile: PA		

## Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: TO BE A LEADER AND CONTRIBUTOR TO THE CONSERVATION OF ENDANGERED AND THREATENED SPECIES.		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	32
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	32
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	461
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	503
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>		
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	11,842,533.	14,956,958.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15,417,909.	14,855,072.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	267,037.	619,921.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,886.	27,654.
		27,553,365.	30,459,605.
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	90,300.	113,694.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	NONE	NONE
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	13,493,664.	15,322,494.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	NONE	NONE
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	1,446,473.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	14,046,487.	14,250,335.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	27,630,451.	29,686,523.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-77,086.	773,082.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	77,472,689.	79,080,484.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	3,372,050.	3,918,644.
	74,100,639.	75,161,840.	

## Part II Signature Block

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

<b>Sign Here</b>	Signature of officer	08/31/2024
	JEREMY GOODWIN	PRESIDENT/CEO
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ERIN WOOD	ERIN WOOD	09/26/2025		P01710275
	Firm's name	SCHNEIDER DOWNS & CO., INC.		Firm's EIN	25-1408703
	Firm's address	1 PPG PLACE, STE 1700 PITTSBURGH, PA 15222		Phone no.	412-261-3644

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2024)

4E1065 2.000

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III  Yes  No

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

SEE SCHEDULE O

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

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

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

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

**4** Describe the 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 \$ 13,546,461. including grants of \$ 113,694. ) (Revenue \$ 1,296,252. )

SEE SCHEDULE O

**4b** (Code: ) (Expenses \$ 9,851,972. including grants of \$ ) (Revenue \$ )

SEE SCHEDULE O

**4c** (Code: ) (Expenses \$ 1,231,496. including grants of \$ ) (Revenue \$ 13,558,820. )

SEE SCHEDULE O

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

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

**4e** Total program service expenses 24,629,929.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows 1-21 with various questions about organizational activities and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and reporting obligations.

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, Yes, No. Rows 1a-1c regarding Form 1096, W-2G forms, and backup withholding rules.

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued)		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return <span style="float:right">2a 461</span>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> . . . . .		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		X
<b>b</b>	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	X	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	X	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span> . . . . .		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">10a</span> . . . . .		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span> . . . . .		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders <span style="float:right">11a</span> . . . . .		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span> . . . . .		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">12b</span> . . . . .		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans <span style="float:right">13b</span> . . . . .		
<b>c</b>	Enter the amount of reserves on hand <span style="float:right">13c</span> . . . . .		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> . . . . .		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.		

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (32), 1b (32), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed PA,
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.
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.

JSA 412-365-2510

**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  X

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>(1)</b> JEREMY GOODMAN PRESIDENT/CEO	40.00 NONE			X				363,296.	NONE	44,115.
<b>(2)</b> RON GRUCA CHIEF ADVANCEMENT OFFICER	40.00 NONE				X			226,462.	NONE	38,983.
<b>(3)</b> RACHEL ASKEY CHIEF FINANCIAL OFFICER	40.00 NONE			X				190,628.	NONE	37,403.
<b>(4)</b> ALYSSA DELUCA VP OF DEVELOPMENT	40.00 NONE					X		178,734.	NONE	36,391.
<b>(5)</b> DARYL HOFFMAN VP OF LIVING CONDITIONS	40.00 NONE					X		144,714.	NONE	35,182.
<b>(6)</b> AYESHAH AL-HUAIDHI ICC DIRECTOR	40.00 NONE					X		111,782.	NONE	25,863.
<b>(7)</b> ALLAN MARSHALL VP OF INTERNAL RELATIONS	40.00 NONE					X		106,660.	NONE	24,686.
<b>(8)</b> DONNA K. HUDSON CHAIR	8.00 NONE	X		X				NONE	NONE	NONE
<b>(9)</b> MORTON D. STANFIELD, JR. VICE CHAIR	8.00 NONE	X		X				NONE	NONE	NONE
<b>(10)</b> ROBERT KRIZNER TREASURER	8.00 NONE	X		X				NONE	NONE	NONE
<b>(11)</b> DAVID GRUBMAN SECRETARY	8.00 NONE	X		X				NONE	NONE	NONE
<b>(12)</b> JUDY BACCHUS DIRECTOR	1.00 NONE	X						NONE	NONE	NONE
<b>(13)</b> JAMES BALOURIS DIRECTOR	1.00 NONE	X						NONE	NONE	NONE
<b>(14)</b> ANTHONY BENEVENTO DIRECTOR	1.00 NONE	X						NONE	NONE	NONE

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 15) DOROTHY BOYER DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 16) HOWARD BRUSCHI DIRECTOR	3.00 NONE	X					NONE	NONE	NONE	
( 17) KENNETH P. CHENG, MD DIRECTOR (EXIT 3/24)	1.00 NONE	X					NONE	NONE	NONE	
( 18) MICHAEL CLARK DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 19) G. HENRY COOK DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 20) JACK DEMOS DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 21) SUZY DONAHUE DIRECTOR (ENTER 9/24)	1.00 NONE	X					NONE	NONE	NONE	
( 22) BEVERLYNN ELLIOTT DIRECTOR	3.00 NONE	X					NONE	NONE	NONE	
( 23) MICHAEL FETSKO DIRECTOR (ENTER 5/24)	1.00 NONE	X					NONE	NONE	NONE	
( 24) AMANDA GREEN-HAWKINS DIRECTOR (EXIT 6/24)	1.00 NONE	X					NONE	NONE	NONE	
( 25) THOMAS M. KUBLACK DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
<b>1b Sub-total</b> . . . . .							1,322,276.	NONE	242,623.	
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .							NONE	NONE	NONE	
<b>d Total (add lines 1b and 1c)</b> . . . . .							1,322,276.	NONE	242,623.	

**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 **▶** 7

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

**Section B. Independent Contractors**

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 26 ) MICHAEL C. LAROCCO DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 27 ) MARIAN LIEN DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 28 ) DARCEL MADKINS DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 29 ) DAN MAHON DIRECTOR (ENTER 5/24)	1.00 NONE	X					NONE	NONE	NONE	
( 30 ) ANTHONY MARTINI DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 31 ) JOHN MICLOT DIRECTOR	3.00 NONE	X					NONE	NONE	NONE	
( 32 ) JENNIFER TIS MIHOK DIRECTOR	3.00 NONE	X					NONE	NONE	NONE	
( 33 ) JEANNE MINNICKS DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 34 ) RYAN NEUPAVER DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 35 ) JOHN T. PAYNE DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
( 36 ) DIANA MRVOS RATH DIRECTOR	1.00 NONE	X					NONE	NONE	NONE	
<b>1b Sub-total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .										

**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 ▶

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

**Section B. Independent Contractors**

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 37) PETER RUSS ----- DIRECTOR	1.00 ----- NONE	X					NONE	NONE	NONE	
( 38) JANEL SKELLEY ----- DIRECTOR (EXIT 1/24)	1.00 ----- NONE	X					NONE	NONE	NONE	
( 39) DOUGLAS STIRLING ----- DIRECTOR	1.00 ----- NONE	X					NONE	NONE	NONE	
( 40) KIM WARD ----- DIRECTOR (ENTER 5/24)	1.00 ----- NONE	X					NONE	NONE	NONE	
( 41) SALLY WIGGIN ----- DIRECTOR	1.00 ----- NONE	X					NONE	NONE	NONE	
( 42) KIMBERLY ZYNN ----- DIRECTOR	1.00 ----- NONE	X					NONE	NONE	NONE	
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<b>1b Sub-total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .										

**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 ▶

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

**Section B. Independent Contractors**

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

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

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ **3**

**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514			
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>	42,000.						
	<b>b</b>	Membership dues . . . . .	<b>1b</b>	3,820,438.						
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>	249,870.						
	<b>d</b>	Related organizations . . . . .	<b>1d</b>							
	<b>e</b>	Government grants (contributions) . .	<b>1e</b>	7,063,875.						
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above .	<b>1f</b>	3,780,775.						
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 34,516.						
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .			14,956,958.					
	<b>Program Service Revenue</b>	<b>2a</b>	ADMISSIONS	Business Code	900099	11,715,420.	11,715,420.			
<b>b</b>		VISITOR SERVICES		900099	1,843,400.	1,843,400.				
<b>c</b>		EDUCATION		900099	1,296,252.	1,296,252.				
<b>d</b>										
<b>e</b>										
<b>f</b>		All other program service revenue . . . . .								
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . .			14,855,072.					
<b>Other Revenue</b>		<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .			646,775.		646,775.		
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . .			NONE					
	<b>5</b>	Royalties . . . . .			NONE					
	<b>6a</b>	Gross rents . . . . .	<b>6a</b>	(i) Real	(ii) Personal					
	<b>b</b>	Less: rental expenses	<b>6b</b>							
	<b>c</b>	Rental income or (loss)	<b>6c</b>	NONE	NONE					
	<b>d</b>	Net rental income or (loss) . . . . .				24,026.	24,026.			
	<b>7a</b>	Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	(ii) Other					
						968,407.				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>7b</b>			995,261.				
	<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>			-26,854.				
<b>d</b>	Net gain or (loss) . . . . .				-26,854.	-26,854.				
<b>8a</b>	Gross income from fundraising events (not including \$ 249,870. of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>								
					149,838.					
			<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>			146,210.		
			<b>c</b>	Net income or (loss) from fundraising events . . . . .				3,628.	3,628.	
			<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>					
								NONE		
						<b>b</b>	Less: direct expenses . . . . .	<b>9b</b>		
			<b>c</b>	Net income or (loss) from gaming activities . . . . .				NONE		
			<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>					
								NONE		
<b>b</b>	Less: cost of goods sold . . . . .	<b>10b</b>						NONE		
<b>c</b>	Net income or (loss) from sales of inventory . . . . .				NONE					
<b>Miscellaneous Revenue</b>	<b>11a</b>		Business Code							
	<b>b</b>									
	<b>c</b>									
	<b>d</b>	All other revenue . . . . .								
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .				NONE				
	<b>12</b>	<b>Total revenue.</b> See instructions . . . . .			30,459,605.	14,855,072.	647,575.			

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	62,650.	62,650.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	NONE			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	51,044.	51,044.		
<b>4</b> Benefits paid to or for members . . . . .	NONE			
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	900,888.	540,532.	225,222.	135,134.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	NONE			
<b>7</b> Other salaries and wages . . . . .	11,017,318.	9,841,097.	570,676.	605,545.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	763,179.		763,179.	
<b>9</b> Other employee benefits . . . . .	1,719,933.	1,399,166.	248,530.	72,237.
<b>10</b> Payroll taxes . . . . .	921,176.	749,377.	133,110.	38,689.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .	NONE			
<b>b</b> Legal . . . . .	20,163.		20,163.	
<b>c</b> Accounting . . . . .	135,707.		135,707.	
<b>d</b> Lobbying . . . . .	81,070.			81,070.
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .	NONE			
<b>f</b> Investment management fees . . . . .	16,365.		16,365.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	1,460,341.	652,995.	498,497.	308,849.
<b>12</b> Advertising and promotion . . . . .	743,493.	743,493.		
<b>13</b> Office expenses . . . . .	571,065.	109,312.	452,443.	9,310.
<b>14</b> Information technology . . . . .	154,730.		154,730.	
<b>15</b> Royalties . . . . .	NONE			
<b>16</b> Occupancy . . . . .	4,112,861.	4,112,861.		
<b>17</b> Travel . . . . .	117,917.	88,327.	29,590.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	NONE			
<b>19</b> Conferences, conventions, and meetings . . . . .	90,952.	51,123.	23,027.	16,802.
<b>20</b> Interest . . . . .	3,373.		3,373.	
<b>21</b> Payments to affiliates . . . . .	NONE			
<b>22</b> Depreciation, depletion, and amortization . . . . .	3,473,026.	3,319,457.	138,212.	15,357.
<b>23</b> Insurance . . . . .	541,662.	541,662.		
<b>24</b> 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.)				
<b>a</b> ANIMAL EXPENSES . . . . .	1,255,648.	1,255,648.		
<b>b</b> SUPPLIES . . . . .	573,508.	520,574.	8,064.	44,870.
<b>c</b> EQUIPMENT . . . . .	257,942.	153,758.	96,775.	7,409.
<b>d</b> REFUSE EXPENSES . . . . .	124,926.	124,926.		
<b>e</b> All other expenses . . . . .	515,586.	311,927.	92,458.	111,201.
<b>25</b> Total functional expenses. Add lines 1 through 24e . . . . .	29,686,523.	24,629,929.	3,610,121.	1,446,473.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing . . . . .	7,440,612.	<b>1</b>	8,095,313.
	<b>2</b> Savings and temporary cash investments . . . . .	6,960,175.	<b>2</b>	8,638,286.
	<b>3</b> Pledges and grants receivable, net . . . . .	1,772,718.	<b>3</b>	2,231,555.
	<b>4</b> Accounts receivable, net . . . . .	133,155.	<b>4</b>	306,903.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	NONE	<b>5</b>	NONE
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	NONE	<b>6</b>	NONE
	<b>7</b> Notes and loans receivable, net . . . . .	NONE	<b>7</b>	NONE
	<b>8</b> Inventories for sale or use . . . . .	NONE	<b>8</b>	NONE
	<b>9</b> Prepaid expenses and deferred charges . . . . .	252,594.	<b>9</b>	214,924.
	<b>10 a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 106,177,043.		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 50,026,116.	57,720,288.	<b>10c</b> 56,150,927.
	<b>11</b> Investments - publicly traded securities . . . . .	3,141,967.	<b>11</b>	3,419,241.
	<b>12</b> Investments - other securities. See Part IV, line 11 . . . . .	NONE	<b>12</b>	NONE
	<b>13</b> Investments - program-related. See Part IV, line 11 . . . . .	NONE	<b>13</b>	NONE
	<b>14</b> Intangible assets . . . . .	NONE	<b>14</b>	NONE
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	51,180.	<b>15</b>	23,335.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	77,472,689.	<b>16</b>	79,080,484.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	3,127,765.	<b>17</b>	3,680,884.
	<b>18</b> Grants payable . . . . .	NONE	<b>18</b>	NONE
	<b>19</b> Deferred revenue . . . . .	192,442.	<b>19</b>	213,899.
	<b>20</b> Tax-exempt bond liabilities . . . . .	NONE	<b>20</b>	NONE
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	NONE	<b>21</b>	NONE
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	NONE	<b>22</b>	NONE
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	NONE	<b>23</b>	NONE
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	NONE	<b>24</b>	NONE
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .	51,843.	<b>25</b>	23,861.
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	3,372,050.	<b>26</b>	3,918,644.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.</b> <input checked="" type="checkbox"/>			
	<b>27</b> Net assets without donor restrictions . . . . .	63,796,149.	<b>27</b>	63,053,520.
	<b>28</b> Net assets with donor restrictions . . . . .	10,304,490.	<b>28</b>	12,108,320.
	<b>Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.</b> <input type="checkbox"/>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>	
	<b>32</b> Total net assets or fund balances . . . . .	74,100,639.	<b>32</b>	75,161,840.
<b>33</b> Total liabilities and net assets/fund balances . . . . .	77,472,689.	<b>33</b>	79,080,484.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	30,459,605.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	29,686,523.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	773,082.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	74,100,639.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	288,119.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	75,161,840.

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . .  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? . . . . .
- 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 . . .

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

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

Name of the organization ZOOLOGICAL SOCIETY OF PITTSBURGH	Employer identification number 25-1418766
--	--

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

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

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

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

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

Schedule A (Form 990) 2024

JSA  
4E1210 1.000

**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	13,375,243.	13,673,137.	15,514,595.	11,842,533.	14,956,958.	69,362,466.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						NONE
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	1.	1.	1.	1.	1.	5.
<b>4 Total.</b> Add lines 1 through 3 . . . . .	13,375,244.	13,673,138.	15,514,596.	11,842,534.	14,956,959.	69,362,471.
<b>5</b> 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). . . . .						2,079,459.
<b>6 Public support.</b> Subtract line 5 from line 4						67,283,012.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 . . . . .	13,375,244.	13,673,138.	15,514,596.	11,842,534.	14,956,959.	69,362,471.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	44,907.	74,816.	176,983.	466,597.	670,801.	1,434,104.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	156,197.	NONE	68,434.	2,196.	3,628.	230,455.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						NONE
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						71,027,030.
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	63,153,642.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	94.73 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 . . . . .	<b>15</b>	91.37 %
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

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

(Complete only if you checked the box on line 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)), . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2023</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests - 2024.** 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 - 2023.** 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
<b>1</b> 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>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <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>		
<b>3a</b> 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>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> 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>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</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)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

	Yes	No
<b>1</b> 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?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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

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

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

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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3.	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	

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

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>	
<b>2</b>	Enter 0.85 of line 1.	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3.	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>	
<b>7</b>	<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)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)		<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
<b>1</b>	Distributable amount for 2024 from Section C, line 6			
<b>2</b>	Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b>	Excess distributions carryover, if any, to 2024			
<b>a</b>	From 2019 . . . . .			
<b>b</b>	From 2020 . . . . .			
<b>c</b>	From 2021 . . . . .			
<b>d</b>	From 2022 . . . . .			
<b>e</b>	From 2023 . . . . .			
<b>f</b>	<b>Total</b> of lines 3a through 3e			
<b>g</b>	Applied to underdistributions of prior years			
<b>h</b>	Applied to 2024 distributable amount			
<b>i</b>	Carryover from 2019 not applied (see instructions)			
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b>	Distributions for 2024 from Section D, line 7: \$			
<b>a</b>	Applied to underdistributions of prior years			
<b>b</b>	Applied to 2024 distributable amount			
<b>c</b>	Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b>	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b>	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b>	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b>	Breakdown of line 7:			
<b>a</b>	Excess from 2020 . . . . .			
<b>b</b>	Excess from 2021 . . . . .			
<b>c</b>	Excess from 2022 . . . . .			
<b>d</b>	Excess from 2023 . . . . .			
<b>e</b>	Excess from 2024 . . . . .			

**Schedule B  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

Name of the organization

Employer identification number

ZOOLOGICAL SOCIETY OF PITTSBURGH

25-1418766

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 <p style="text-align: center;">ZOOLOGICAL SOCIETY OF PITTSBURGH</p>	Employer identification number <p style="text-align: center;">25-1418766</p>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A <hr/> <hr/>	\$ 5,278,699.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A <hr/> <hr/>	\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A <hr/> <hr/>	\$ 921,299.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	N/A <hr/> <hr/>	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	N/A <hr/> <hr/>	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

ZOOLOGICAL SOCIETY OF PITTSBURGH

Employer identification number

25-1418766

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

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

Name of organization <p style="text-align:center;">ZOOLOGICAL SOCIETY OF PITTSBURGH</p>	Employer identification number <p style="text-align:center;">25-1418766</p>
--	--

**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 information once. See instructions.) \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
_____ _____ _____		_____ _____ _____	

**SCHEDULE C  
(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

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

**2024**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

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 I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-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 ZOOLOGICAL SOCIETY OF PITTSBURGH	Employer identification number (EIN) 25-1418766
--	--

**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. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions . . . . . \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities. See instructions . . . . . \_\_\_\_\_

**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 EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

Schedule C (Form 990) 2024

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

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .	NONE	
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	81,070.	
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) . . . . .	81,070.	
<b>d</b> Other exempt purpose expenditures . . . . .	29,605,453.	
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) . . . . .	29,686,523.	
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.	
<b>IF the amount on line 1e, column (a) or (b), is: THEN the lobbying nontaxable amount is:</b>		
not over \$500,000,	20% of the amount on line 1e.	
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	
over \$17,000,000	\$1,000,000.	
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) . . . . .	250,000.	
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .		
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .		
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .		<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**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.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					6,000,000.
<b>c</b> Total lobbying expenditures	29,028.	29,328.	23,019.	81,070.	162,445.
<b>d</b> Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
<b>f</b> Grassroots lobbying expenditures				NONE	NONE

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

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to not be 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).

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

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

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

Part IV Supplemental Information

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

Multiple horizontal lines provided for entering supplemental information.

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

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PART II-A, LINE 1B

THE SOCIETY ENGAGED ALLEGHENY STRATEGY PARTNERS TO PROVIDE ASSISTANCE  
WITH STATE GOVERNMENT FUNDING.

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.

Department of the Treasury Internal Revenue Service

Attach to Form 990.

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

Open to Public Inspection

Name of the organization

Employer identification number

ZOOLOGICAL SOCIETY OF PITTSBURGH

25-1418766

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor informed consent.

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include purpose(s) of conservation easements, total number of easements, acreage, and number of easements on historic structures.

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.

Table with 2 columns: Description, Amount. Rows include questions about reporting art, historical treasures, or other similar assets held for public exhibition, education, or research.

**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 CONSERVATION

**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
<b>1c</b> Beginning balance . . . . .	
<b>1d</b> Additions during the year . . . . .	
<b>1e</b> Distributions during the year . . . . .	
<b>1f</b> Ending balance . . . . .	

**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 in 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
<b>1a</b> Beginning of year balance . . . . .	3,003,686.	2,626,540.	3,315,201.	3,090,015.	54,490.
<b>b</b> Contributions . . . . .					3,000,000.
<b>c</b> Net investment earnings, gains, and losses . . . . .	326,842.	437,146.	-622,186.	225,186.	35,525.
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	60,000.	60,000.	66,475.		
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	3,270,528.	3,003,686.	2,626,540.	3,315,201.	3,090,015.

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

- a** Board designated or quasi-endowment \_\_\_\_\_ %
- b** Permanent endowment 100.0000 %
- c** Term endowment \_\_\_\_\_ %

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:

- (i)** Unrelated organizations? . . . . .
- (ii)** Related organizations? . . . . .

	Yes	No
<b>3a(i)</b>		X
<b>3a(ii)</b>		X
<b>3b</b>		

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

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

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

Complete if the organization answered "Yes" 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
<b>1a</b> Land . . . . .	NONE	2,281,143.		2,281,143.
<b>b</b> Buildings . . . . .	NONE	74,569,006.	35,626,875.	38,942,131.
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .	NONE	11,352,945.	6,945,796.	4,407,149.
<b>e</b> Other . . . . .	NONE	17,973,949.	7,453,445.	10,520,504.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) . . . . .				56,150,927.

**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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .		

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

**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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)) . . . . .	

**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) ST LEASE LIABILITY	23,861.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) . . . . .	

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 30,459,605.

**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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 29,686,523.

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE SUPPLEMENTAL PAGE

**Part XIII** Supplemental Information (continued)

PART II, LINE 5:

THE PITTSBURGH ZOO & AQUARIUM CURRENTLY DOES NOT HAVE A WRITTEN POLICY REGARDING THE PERIODIC MONITORING, INSPECTION, VIOLATIONS, AND ENFORCEMENT OF THE CONSERVATION EASEMENTS IT HOLDS. ON AN AS NEEDED BASIS, THE ORGANIZATION DOES REVIEW ANY PROGRAM CHANGE OR DEVELOPMENT ON THE PROPERTY DIRECTLY AND IMMEDIATELY WITH THE HOLDER OF THE CONSERVATION EASEMENT. THE PROPERTY IS COMPLETELY ENCLOSED BY A PERIMETER FENCE AND IS USED EXCLUSIVELY BY THE ZOO TO CONDUCT CONSERVATION ORIENTED PROGRAMMING.

PART II, LINE 9:

THE ZOOLOGICAL SOCIETY OF PITTSBURGH WITH AN ADDRESS AT ONE WILD PLACE, PITTSBURGH, PENNSYLVANIA 15206-1178 WAS GRANTED A RESTRICTIVE COVENANT AGAINST THE PROPERTY (PARCEL OF LAND IN SOMERSET COUNTY) IN THE FORM OF A PERPETUAL CONSERVATION EASEMENT. THIS PROPERTY IS LOCATED IN SOMERSET COUNTY, COMMONWEALTH OF PENNSYLVANIA AND CONTAINS APPROXIMATELY 724 ACRES. THERE IS ONLY ONE CONSERVATION EASEMENT WHICH WAS HELD AT THE BEGINNING OF THE YEAR AND THERE WERE NO ADDITIONS DURING THE COURSE OF 2024. THERE WERE MINIMAL STAFF HOURS AND NO LEGAL EXPENSES DEVOTED TO MONITORING AND ENFORCING THE EXISTING EASEMENT DURING THE TAX YEAR. EXPENSES ARE CAPTURED UNDER ADMINISTRATIVE EXPENSES. THE LAND THAT IS THE SUBJECT OF THE CONSERVATION EASEMENT IS RECORDED ON THE BALANCE SHEET OF THE ORGANIZATION'S FINANCIAL STATEMENTS.

**Part XIII** Supplemental Information (continued)

PART III, LINE 1A:

ANIMAL AND HORTICULTURAL COLLECTION - COLLECTIONS ARE OWNED BY THE SOCIETY AND ARE NOT CAPITALIZED. COSTS OF PURCHASING COLLECTION ITEMS AND PROCEEDS FROM SALES ARE RECOGNIZED IN THE YEAR OF ACQUISITION OR SALE.

PART V, LINE 4:

THE \$50,000 PERMANENTLY RESTRICTED GRANT CAME FROM A DONOR IN MARCH OF 2005 AS A START UP GRANT TO FUND AN ENDOWMENT TO SUPPORT GENERAL OPERATIONS SPENDING.

THE \$3,000,000 PERMANENTLY RESTRICTED GRANT CAME FROM A DONOR IN FEBRUARY 2020 TO SUPPORT MAINTENANCE AND REPAIR OF PHYSICAL ASSETS. ENDOWMENT DRAWS MAY NOT BE USED FOR NEW CONSTRUCTION PROJECTS.

PART X, LINE 2:

THE SOCIETY HAS RECEIVED A DETERMINATION FROM THE INTERNAL REVENUE SERVICE STATING THAT IT IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION FOR INCOME TAXES IS RECORDED IN THESE FINANCIAL STATEMENTS. THE SOCIETY HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS REQUIRING AN ACCRUAL OR DISCLOSURE IN FINANCIAL STATEMENTS. THE SOCIETY IS NO LONGER SUBJECT TO EXAMINATIONS BY TAXING AUTHORITIES IN ANY MAJOR TAX JURISDICTION FOR YEARS BEFORE DECEMBER 31, 2021.

**Part XIII** Supplemental Information *(continued)*

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PART XI, LINE 2D:

FUNDRAISING EXPENSE            \$146,210

PART XII, LINE 2D:

FUNDRAISING EXPENSE            \$146,210

**SCHEDULE F  
(Form 990)**

(Rev. December 2024)

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

ZOOLOGICAL SOCIETY OF PITTSBURGH

Employer identification number

25-1418766

**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
(1) SUB-SAHARAN AFRICA	NONE	NONE	GRANTMAKING		42,884.
(2) SOUTH AMERICA	NONE	NONE	GRANTMAKING		8,160.
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a</b> Subtotal . . . . .	NONE	NONE			51,044.
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c</b> <b>Totals</b> (add lines 3a and 3b)	NONE	NONE			51,044.

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

Schedule F (Form 990) (Rev. 12-2024)

JSA  
4E1274 1.000

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

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			SUB-SAHARAN AFRICA	SEE PART V	24,864.	WIRE			
(2)			SUB-SAHARAN AFRICA	CONSERVATION EDUCATION	18,020.	WIRE			
(3)			SOUTH AMERICA	SEE PART V	8,160.	WIRE			
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

**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 . . . . . 3

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

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

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

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the 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 the 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 the 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 the 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 the 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 the 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 CHIEF EXECUTIVE OFFICER AND RESEARCH DIRECTOR MONITOR AND OVERSEE THE USE OF SUPPORT PROVIDED VIA EMAIL AND OTHER CORRESPONDENCE WITH THE RECIPIENT ORGANIZATIONS AND INDIVIDUALS LOCATED INSIDE THE UNITED STATES. IN ADDITION, A TEAM OF STAFF MEMBERS ARE ASSIGNED TO REVIEW AND AWARD ANNUAL GRANTS. AS PART OF THE ANNUAL PROCESS, THE TEAM AND DIRECTOR OF RESEARCH REQUESTS FOLLOW UP PROGRESS REPORTS ON THE PROJECTS THAT RECEIVED FUNDING.

PART II, LINE (1) (D):

PURPOSE OF GRANT: SNARE REMOVAL, FUEL, ARTISAN TRAINING AND WORKSHOP RENTAL

**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 II, LINE (3) (D):

LOBBYING, INTERNET, START-UP COSTS, CAMERA TRAPS, RESEARCH EXPEDITION,  
AND AN ADDITIONAL LAPTOP

SCHEDULE G

(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

ZOOLOGICAL SOCIETY OF PITTSBURGH

Employer identification number

25-1418766

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 nongovernment grants
f Solicitation of government grants
g Special fundraising events

- 2a Did the organization have a written or oral agreement with any individual... or key employees...?
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (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. Rows 1-10 and 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
		SUMMER SAFARI (event type)	ZOO BREW (event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .	272,011.	127,697.		399,708.
	<b>2</b> Less: Contributions . . . . .	203,085.	46,785.		249,870.
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	68,926.	80,912.		149,838.
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .	30,034.	6,829.		36,863.
	<b>7</b> Food and beverages . . . . .	37,791.	35,668.		73,459.
	<b>8</b> Entertainment . . . . .	10,750.	3,700.		14,450.
	<b>9</b> Other direct expenses . . . . .	9,138.	12,300.		21,438.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				146,210.
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . .				3,628.	

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

**9** Enter the state(s) in which the organization 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	<b>13a</b>	%
b An outside facility	<b>13b</b>	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

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

Description of services provided ▶ \_\_\_\_\_

- Director/officer       Employee       Independent contractor

17 Mandatory distributions:

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

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

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**SCHEDULE I  
(Form 990)**

Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

ZOOLOGICAL SOCIETY OF PITTSBURGH

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

- 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
- 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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) INTERNATIONAL ELEPHANT FOUNDATION PO BOX 366 AZLE, TX 76098	75-2815706	501 (C) (3)	25,000.		N/A	N/A	GENERAL SUPPORT
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

Schedule I (Form 990) (Rev. 12-2024)

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

OMB No. 1545-0047

**Open to Public Inspection**

Employer identification number

25-1418766

**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 non-cash assistance
1						
2						
3						
4						
5						
6						
7						

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

PART I DESCRIPTION OF PROCEDURE FOR MONITORING USE OF FUNDS

THE ORGANIZATION'S CHIEF EXECUTIVE OFFICER AND RESEARCH DIRECTOR MONITOR AND OVERSEE THE USE OF SUPPORT PROVIDED VIA EMAIL AND OTHER CORRESPONDENCE WITH THE RECIPIENT ORGANIZATIONS AND INDIVIDUALS LOCATED INSIDE THE UNITED STATES. IN ADDITION, A TEAM OF STAFF MEMBERS ARE ASSIGNED TO REVIEW AND AWARD ANNUAL GRANTS. AS PART OF THE ANNUAL PROCESS, THE TEAM AND DIRECTOR OF RESEARCH REQUESTS FOLLOW UP PROGRESS REPORTS ON THE PROJECTS THAT RECEIVED FUNDING.

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

ZOOLOGICAL SOCIETY OF PITTSBURGH

Employer identification number

25-1418766

**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 checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" 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? **4a**  Yes  No
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**  Yes  No
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**  Yes  No
- 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? **5a**  Yes  No
- b** Any related organization? **5b**  Yes  No
- 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? **6a**  Yes  No
- b** Any related organization? **6b**  Yes  No
- 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 **7**  Yes  No

**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 **8**  Yes  No

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**  Yes  No

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>		<input checked="" type="checkbox"/>
<b>4b</b>		<input checked="" type="checkbox"/>
<b>4c</b>		<input checked="" type="checkbox"/>
<b>5a</b>		<input checked="" type="checkbox"/>
<b>5b</b>		<input checked="" type="checkbox"/>
<b>6a</b>		<input checked="" type="checkbox"/>
<b>6b</b>		<input checked="" type="checkbox"/>
<b>7</b>	<input checked="" type="checkbox"/>	
<b>8</b>		<input checked="" type="checkbox"/>
<b>9</b>		<input checked="" type="checkbox"/>

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

Schedule J (Form 990) (Rev. 12-2024)

**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				
	JEREMY GOODMAN	310,544.	45,000.	7,752.	14,804.	29,311.	407,411.	NONE
<b>1</b>	PRESIDENT/CEO	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	RON GRUCA	216,917.	3,000.	6,545.	8,252.	30,731.	265,445.	NONE
<b>2</b>	CHIEF ADVANCEMENT OFFICER	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	DARYL HOFFMAN	140,255.	4,000.	459.	5,936.	29,246.	179,896.	NONE
<b>3</b>	VP OF LIVING CONDITIONS	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	RACHEL ASKEY	186,273.	4,000.	355.	6,672.	30,731.	228,031.	NONE
<b>4</b>	CHIEF FINANCIAL OFFICER	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	ALYSSA DELUCA	176,878.	1,500.	356.	5,660.	30,731.	215,125.	NONE
<b>5</b>	VP OF DEVELOPMENT	NONE	NONE	NONE	NONE	NONE	NONE	NONE
<b>6</b>								
<b>7</b>								
<b>8</b>								
<b>9</b>								
<b>10</b>								
<b>11</b>								
<b>12</b>								
<b>13</b>								
<b>14</b>								
<b>15</b>								
<b>16</b>								

**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:

THE PRESIDENT/CEO RECEIVED A BONUS OF \$45,000, CHIEF ADVANCEMENT OFFICER RECEIVED A BONUS OF \$3,000, CHIEF FINANCIAL OFFICER AND VP OF LIVING COLLECTIONS RECEIVED A BONUS OF \$4,000, VP OF DEVELOPMENT RECEIVED A BONUS OF \$1,500, ICC DIRECTOR RECEIVED A BONUS OF \$2,500, AND VP OF INTERNAL RELATIONS RECEIVED A BONUS OF \$2,000 DURING CALENDAR YEAR 2024.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2024**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Attach to Form 990.

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

Name of the organization

ZOOLOGICAL SOCIETY OF PITTSBURGH

Employer identification number

25-1418766

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .				
2 Art - Historical treasures . . . . .				
3 Art - Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .	X	6	34,516.	FMV
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 ( _____ )				
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** NONE

	Yes	No
30a During the year, did the organization receive by contribution any property reported on 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? . . . . .		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2024

JSA

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10604Y A9D7 09/26/2025 08:35:21

18106-24000

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

ZOOLOGICAL SOCIETY OF PITTSBURGH

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2024**

**Open to Public  
Inspection**

Employer identification number

25-1418766

**FORM 990, PART VI, SECTION A, LINE 1A:**

THE EXECUTIVE COMMITTEE SHALL HAVE AND EXERCISE ALL OF THE POWERS AND AUTHORITY OF THE BOARD OF DIRECTORS IN THE MANAGEMENT OF THE BUSINESS AND AFFAIRS OF THE SOCIETY INCLUDING, FOR AVOIDANCE OF DOUBT, THE POWER TO (A) APPOINT A PRESIDENT, (B) ACT UPON THE RECOMMENDATION OF THE CHAIR FIXING THE SALARY AND COMPENSATION OF THE PRESIDENT AND (C) REMOVE A MEMBER OF ANY COMMITTEE, AND (D) TAKE ACTION ON BEHALF OF THE BOARD, EXCEPT THAT THE EXECUTIVE COMMITTEE SHALL NOT HAVE ANY POWER OR AUTHORITY TO (A) CREATE OR FILL VACANCIES IN THE BOARD OF DIRECTORS; (B) ADOPT, AMEND OR REPEAL THE BYLAWS; (C) AMEND OR REPEAL ANY RESOLUTION OF THE BOARD THAT BY ITS TERMS IS AMENDABLE OR REPEALABLE ONLY BY THE BOARD; (D) ADOPT AND APPROVE THE ANNUAL BUDGET OF THE SOCIETY; OR (E) ADOPT AND APPROVE THE AUDITED ANNUAL FINANCIAL REPORT TO THE BOARD OF DIRECTORS.

THE EXECUTIVE COMMITTEE WILL SERVE AS A CLEARINGHOUSE TO ASSESS THE RISKS THAT OTHER COMMITTEES IDENTIFY IN THEIR OVERSIGHT OF THE PITTSBURGH ZOO'S ACTIVITIES, INCLUDING THE IMPLEMENTATION OF MITIGATION STRATEGIES FOR SUCH RISKS, IF AVAILABLE.

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

THE SOCIETY WILL SUBMIT A DRAFT TO THE MEMBERS OF THE FINANCE AND AUDIT COMMITTEE FOR THEIR REVIEW AND APPROVAL. THE CFO PARTICIPATES IN THIS REVIEW. THE BOARD PASSES A RESOLUTION TO APPROVE THE FORM 990 BASED ON THE FINANCE AND AUDIT COMMITTEE'S REVIEW AND APPROVAL. COPIES ARE MADE AVAILABLE TO ALL MEMBERS OF THE BOARD OF DIRECTORS BEFORE THE RETURN IS FILED WITH THE INTERNAL REVENUE SERVICE.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2024**

**Open to Public  
Inspection**

Employer identification number

**ZOOLOGICAL SOCIETY OF PITTSBURGH**

**25-1418766**

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

THE BOARD OF DIRECTORS REVIEWS THE CONFLICT OF INTEREST POLICY AT THE FIRST MEETING OF EACH YEAR. BOARD MEMBERS ARE TO DISCLOSE TO THE BOARD CHAIR POTENTIAL OR ACTUAL CONFLICTS. THE FINANCE DEPARTMENT IDENTIFIES POTENTIAL CONFLICTS BY REVIEWING VENDOR LISTS AND SUBMITS THE RESULTS OF THEIR REVIEW TO THE CHAIR OF THE FINANCE AND AUDIT COMMITTEE FOR FURTHER REVIEW. UPON REVIEW BY THE FINANCE CHAIR, POTENTIAL CONFLICTS ARE DISCLOSED TO THE BOARD CHAIR. THE CHAIR WILL DETERMINE WHETHER TO: (A) TAKE NO ACTION; (B) ASSURE FULL DISCLOSURE; (C) ASK THE PERSON TO RECUSE HIMSELF OR HERSELF FROM PARTICIPATION IN RELATED DISCUSSIONS OR DECISIONS; OR (D) ASK THE PERSON TO RESIGN FROM HIS OR HER POSITION.

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

A SPECIAL INDEPENDENT AD HOC EXECUTIVE COMPENSATION REVIEW COMMITTEE MEETS TO REVIEW THE PERFORMANCE AND APPROVE COMPENSATION FOR THE ZOO'S CEO. THE COMMITTEE UTILIZES COMPARABLE COMPENSATION DATA FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. THEY ALSO USE COMPENSATION SURVEY DATA. THE COMMITTEE DOCUMENTS DECISIONS REGARDING THE COMPENSATION AND REPORTS THEIR RESULTS TO THE EXECUTIVE COMMITTEE, HUMAN RESOURCES AND THE CFO. THE EXECUTIVE COMMITTEE AND THE BOARD CHAIR APPROVE THE CEO'S COMPENSATION AFTER REVIEW AND RECOMMENDATION FROM THE AD HOC EXECUTIVE COMPENSATION REVIEW COMMITTEE.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

ZOOLOGICAL SOCIETY OF PITTSBURGH

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

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OMB No. 1545-0047

**2024**

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THE PRESIDENT & CEO MEETS WITH HUMAN RESOURCES AND THE CFO TO REVIEW PERFORMANCE AND APPROVE COMPENSATION FOR THE ZOO'S OFFICERS AND KEY EMPLOYEES. THEY REVIEW COMPARABLE COMPENSATION DATA FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. THEY ALSO USE COMPENSATION SURVEY DATA.

**FORM 990, PART VI, SECTION C, LINE 19:**

THE SOCIETY MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC THROUGH SUBMISSION TO THE ALLEGHENY REGIONAL ASSET DISTRICT IN ANNUAL REPORTS AND OTHERWISE UPON REQUEST.

**FORM 990, PART VII:**

DEBORAH GROSS AND MAYOR ED GAINNEY ARE EX-OFFICIO DIRECTORS OF THE BOARD WITH NO VOTING RIGHTS.

**FORM 990, PART XII, LINE 2C:**

THE FINANCE COMMITTEE IS APPOINTED BY THE BOARD OF DIRECTORS AND REVIEWS THE FINANCIAL STATEMENTS REGULARLY THROUGHOUT THE YEAR, AT BOARD MEETINGS AND AT EACH OF 5 COMMITTEE MEETINGS PER YEAR. ONE OF THESE MEETINGS IS DEDICATED TO AUDIT REVIEW WHERE THE COMMITTEE MEETS WITH THE AUDITORS WITHOUT MANAGEMENT PRESENT. THE SELECTION OF THE INDEPENDENT AUDITORS IS REVIEWED BY THE FINANCE/AUDIT COMMITTEE AS NEEDED. THIS PROCESS DID NOT CHANGE FROM THE PRIOR YEAR.

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FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

=====

THE ZOOLOGICAL SOCIETY OF PITTSBURGH IS DEDICATED TO BEING A LEADER IN, AND SIGNIFICANT CONTRIBUTOR TO, THE CONSERVATION OF ENDANGERED AND THREATENED SPECIES. THE SOCIETY PROVIDES AN ENJOYABLE FAMILY EXPERIENCE THAT FOSTERS UNDERSTANDING, RESPECT AND APPRECIATION FOR WILDLIFE. THE SOCIETY'S SUPPORT COMES PRIMARILY FROM INDIVIDUALS, CORPORATIONS, FOUNDATION GRANTS, REGIONAL SUPPORT AND OPERATIONS.

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FORM 990, PART III - PROGRAM SERVICE  
=====

LINE 4A, PROGRAM SERVICE  
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EDUCATION

ANNUALLY, HUNDREDS OF THOUSANDS OF LEARNERS OF ALL AGES ENJOY THE ZOO'S POPULAR EDUCATION PROGRAMS, CLASSES, AND TEACHER WORKSHOPS. THESE PROGRAMS ALLOW PARTICIPANTS TO CLOSELY IDENTIFY WITH WILDLIFE, PLANTS, AND NATURAL HABITATS, PROVIDING A FIRM UNDERSTANDING OF THE INTERCONNECTEDNESS OF ALL LIVING THINGS.

ZOO PROGRAMS IMPACT MEMBERS OF THE COMMUNITY WHO VISIT THE ZOO, AND ALSO WHO CANNOT MAKE IT TO THE PARK ITSELF. ZOOMOBILES MADE NUMEROUS APPEARANCES AT SCHOOLS, ELDER FACILITIES, AND COMMUNITIES ACROSS THE COUNTY AND STATE. PARTNERING WITH LOCAL SPONSORS HAS ALLOWED THE ZOO TO OFFER MANY ASSEMBLY PROGRAMS FREE OF CHARGE AND CREATE MORE WAYS TO SERVE MORE STUDENTS. THESE OPPORTUNITIES ALLOW THE ZOO TO CONNECT WITH WIDE AUDIENCES FROM VARYING SOCIO-ECONOMIC BACKGROUNDS AND GENERATE INTEREST IN AND PROVIDE ACCESS TO STEM FIELDS.

OUR POPULAR ZOO CAMP SUMMER PROGRAM FOR CHILDREN AGES 2 TO 13 CONTINUES AS ONE OF OUR MOST POPULAR ACTIVITIES FOR THE COMMUNITY, AND THE ZOO IS COMMITTED TO PROVIDING SUPPORT FOR THE CONTINUED GROWTH OF THIS PROGRAM AND REMOVING FINANCIAL BARRIERS THROUGH ITS CAMPERSHIP OPPORTUNITY LAUNCHED THIS YEAR. THE CAMPERSHIPS OFFER A ZOO CAMP EXPERIENCE WITH A TRAVEL STIPEND, BEFORE AND AFTER CARE, AND LUNCHES AT NO CHARGE FOR THOSE SUCCESSFUL APPLICANTS WHO MEET THE FINANCIAL ELIGIBILITY REQUIREMENTS. THE ZOO U PROGRAM OFFERS SEMESTER-BASED COURSES THAT ALLOW HIGH SCHOOL STUDENTS TO EXPLORE NEW AREAS OF SCIENCE AND CONSERVATION IN A FUN AND EXCITING WAY. STUDENTS TAKE AN IN-DEPTH LOOK AT CURRENT RESEARCH AND TOPICS IN ZOOLOGY, BIOLOGY, ECOLOGY, AND MORE. CLASSES ARE DESIGNED TO BE INTERACTIVE AND CHALLENGING FOR STUDENTS IN GRADES 9 TO 12. A SIMILAR PROGRAM TARGETING GRADES 6 TO 8, JUNIOR CONSERVATIONISTS, IS HELD ON THE SAME SCHEDULE. FOR MANY DECADES, THE ZOO TEEN PROGRAM HAS BEEN PROVIDING OPPORTUNITIES FOR TEENS AGES 14 TO 17 TO WORK AT THE ZOO DURING THE SUMMER AND LEARN MORE ABOUT ANIMALS WHILE GAINING THEIR FIRST WORK EXPERIENCES. PROGRAMS SUCH AS PIZZA WITH THE KEEPERS AND ENRICHMENT EXERCISES INTRODUCE HIGH SCHOOL-AGED YOUTH TO WHAT WORKING AT A ZOO AND WITH ANIMALS IS REALLY LIKE, POTENTIALLY SPRING-BOARDING THEM INTO REWARDING LIFELONG CAREERS.

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FORM 990, PART III - PROGRAM SERVICE  
=====

EDUCATION AT THE ZOO REACHES BEYOND WHAT CAN BE TAUGHT IN A CLASSROOM SETTING. OUR ENTIRE ZOO CAMPUS IS A LIVING CLASSROOM. AS ONE OF THE LARGEST YOUTH EMPLOYERS IN THE REGION, THE ZOO WORKS WITH A HOST OF COMMUNITY PARTNERS AND LOCAL SCHOOLS TO PROVIDE AT-RISK YOUTH AN OPPORTUNITY TO GAIN FIRSTHAND KNOWLEDGE AND ON-THE-JOB LEARNING IN VIABLE POSITIONS AT THE ZOO. IN ADDITION, THE ZOO OFFERS INTERNSHIPS IN ALL AREAS OF THE FACILITY, INCLUDING THE MARKETING, ANIMAL HUSBANDRY, EDUCATION, CONSERVATION RESEARCH, VETERINARY, AND HORTICULTURE DEPARTMENTS.

THE ZOO OFFERS ENGAGING PROGRAMMING ONSITE, PROVIDING FUN EDUCATIONAL EXPERIENCES FOR AUDIENCES OF ALL AGES. OPEN NEARLY EVERY DAY OF THE YEAR, THE ZOO WELCOMES MORE THAN 900,000 PEOPLE ANNUALLY AND CONSERVATION EDUCATION REMAINS A TOP PRIORITY. THE ZOO CREATES INFORMAL LEARNING OPPORTUNITIES THROUGH ANIMAL EXHIBITRY, INTERPRETIVE MATERIALS, HANDS ON LEARNING OPPORTUNITIES, ANIMAL MEET AND GREETINGS, AND ENGAGING ENCOUNTERS WITH STAFF AND VOLUNTEER EDUCATORS FOR ALL VISITORS, FREE WITH ADMISSION.

LINE 4B, PROGRAM SERVICE  
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CONSERVATION & RESEARCH

THE PITTSBURGH ZOO & AQUARIUM HAS A HISTORY OF CHAMPIONING WILDLIFE AND CONSERVATION IN WESTERN PENNSYLVANIA AND ACROSS THE GLOBE. THE MISSION OF THE ORGANIZATION ORIENTS OUR CONSERVATION WORK TOWARDS LONG TERM IMPACT BY WORKING WITH OUR COMMUNITIES. SIMILARLY, THE VISION FOR THE ORGANIZATION IS TO PROVIDE EFFECTIVE CONSERVATION LEADERSHIP BY BRINGING COLLABORATORS TOGETHER. IN BOTH ITS MISSION AND VISION, THE ZOO COMMITS ITSELF TO TRANSFORMATIVE AND EXEMPLARY CONSERVATION PROGRAMS.

THERE'S MORE GOING ON AT THE PITTSBURGH ZOO & AQUARIUM THAN MEETS THE EYE, ESPECIALLY WHEN IT COMES TO ANIMAL CONSERVATION. THE INTERNATIONAL CONSERVATION CENTER IS OPERATED UNDER THE AUSPICES OF THE ZOO. IT SITS ON 1,000 ACRES OF ROLLING HILLS IN SOMERSET COUNTY, PENNSYLVANIA. THE CONSERVATION CENTER IS DEDICATED TO AFRICAN ELEPHANT CONSERVATION, EDUCATION, TRAINING, BREEDING, AND RESEARCH. IN 2024, WE EXPANDED OUR COLLECTION TO INCLUDE REINDEER, BISON, AND BACTRIAN CAMEL AND WELCOMED VISITORS AND EDUCATIONAL GROUPS TO THROUGH PROGRAMS AND TOURS TO LEARN MORE ABOUT ALL OUR SPECIES.

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FORM 990, PART III - PROGRAM SERVICE  
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THROUGH THE SEA TURTLE SECOND CHANCE PROGRAM (STSCP), THE ZOO ACCEPTS INJURED SEA TURTLES AND HATCHLINGS WHO DIDN'T MAKE IT INTO GULF STREAM WATERS AND CARES FOR THEM UNTIL THEY ARE HEALTHY ENOUGH TO BE RELEASED BACK INTO THE WILD. THE ZOO IS AN IMPORTANT PARTICIPANT IN THIS PROGRAM BECAUSE IT IS AN INLAND INSTITUTION. MOST OF THE AQUARIUMS PARTICIPATING IN THE STSCP ARE LOCATED ALONG THE COAST, WHICH ALLOWS THEM TO TAKE IN TURTLES WHO CAN MAKE A SPEEDY RECOVERY. SOME HATCHLINGS AND INJURED TURTLES NEED LONG-TERM REHABILITATION. THESE ANIMALS ARE TRANSPORTED TO THE PITTSBURGH ZOO & AQUARIUM FOR THEIR EXTENDED RECOVERY TIME, FREEING UP SPACE FOR FASTER RECOVERING TURTLES AT THE INSTITUTIONS ALONG THE COAST AND ALLOWING MANY MORE TURTLES TO BE REHABILITATED IN THE PROGRAM. THROUGH EDUCATIONAL DISPLAYS AND MEET-THE-KEEPER SESSIONS, VISITORS HAVE THE OPPORTUNITY TO LEARN ABOUT SEA TURTLES, AND HOW THEY CAN IMPACT THEIR CARE AND SURVIVAL IN THE WILD. THE RELEASE HAS BEEN BROADCAST ON THE ZOO'S SOCIAL MEDIA TO PROMOTE AND RAISE AWARENESS OF THIS IMPORTANT CONSERVATION PROGRAM.

BEYOND SPECIES-SPECIFIC PROGRAMS, SEVERAL ZOO RESIDENTS OFFER VALUABLE OPPORTUNITIES FOR RESEARCH THAT CAN BE APPLIED TO THEIR WILD COUNTERPARTS. THE ZOO & AQUARIUM RAISES, OFTEN REHABILITATES, AND CARES FOR ANIMALS IN OUR PARK ENVIRONMENT ALLOWING THE OPPORTUNITY TO RESEARCH THEIR BEHAVIOR. THIS ALLOWS FOR VALUABLE INFORMATION TO BE COLLECTED THAT MAY NOT BE AVAILABLE THROUGH RESEARCH IN THE WILD ALONE.

THE ZOO'S OPERATIONS ALSO SUPPORT CONSERVATION AT A LOCAL LEVEL. SINCE 1995, VOLUNTEERS FROM THE PITTSBURGH ZOO & AQUARIUM HAVE ADOPTED TWO MILES OF BUTLER STREET FROM THE RD FLEMING BRIDGE TO SLIGHTLY BEYOND THE HIGHLAND PARK BRIDGE. AS A RESULT OF EVERY SCHEDULED CLEANING, ZOO EMPLOYEES FILL APPROXIMATELY 50 TRASH BAGS WITH GARBAGE SUCH AS CIGARETTE BUTTS, SODA BOTTLES, AND FOOD WRAPPERS. CLEANING THIS ROADWAY JUST TWICE EACH YEAR, WE REMOVE APPROXIMATELY 1.5 TONS OF TRASH.

THE PITTSBURGH ZOO & AQUARIUM'S GREEN TEAM COMMITTEE TAKES CONSERVATION AND ENVIRONMENTALLY FRIENDLY PRACTICES TO A NEW LEVEL. THE GREEN TEAM'S MISSION IS TO RESEARCH AND RECOMMEND HOW TO USE RESOURCES AND MANAGE WASTE EFFICIENTLY AND SUSTAINABLY WHILE OPERATING THE ZOO. THE TEAM STRIVES TO CREATE A CULTURE OF CONSERVATION FOR ZOO STAFF AND FOR THE VISITING PUBLIC.

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FORM 990, PART III - PROGRAM SERVICE

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IMPROVEMENTS MADE BY THE GREEN TEAM INCLUDE UPGRADING TO ALL GREEN CLEANING PRACTICES IN ZOO FACILITIES, ADVOCATING FOR ENERGY-EFFICIENT INFRASTRUCTURE AND GREEN BUILDING DESIGN, IMPLEMENTING ADDITIONAL COMPOSTING AND RECYCLING OPTIONS, AND ESTABLISHING GREEN PARTNERSHIPS WITH OTHER CULTURAL AND ENTERTAINMENT INSTITUTIONS INCLUDING PHIPPS CONSERVATORY AND BOTANICAL GARDENS, THE NATIONAL AVIARY, PPG PAINTS ARENA, AND THE CHILDREN'S MUSEUM OF PITTSBURGH.

AT THE ZOO, MOST OF THE ORGANIC WASTE IS RECYCLED INTO COMPOST AND USED IN LANDSCAPING THROUGHOUT THE PARK. THIS KEEPS THE WASTE OUT OF LANDFILLS AND IT ALSO HELPS US TO PLANT AND MAINTAIN A BEAUTIFUL LANDSCAPE. THE COMPOST-ENRICHED SOIL REDUCES EROSION, ALLEVIATES SOIL COMPACTION, PROVIDES NUTRIENTS THAT HELP PLANTS GROW, AND CONTROLS DISEASE AND PEST INFESTATION IN PLANTS. THE COMPOSTING PROGRAM COMPLIMENTS OTHER RECYCLING PROGRAMS AT THE ZOO, INCLUDING WATER, CARDBOARD, BATTERIES, CANS, BOTTLES, PAPER, AND CELL PHONES. THE ZOO HOSTED ELECTRONIC APRIL WITH OVERWHELMING SUCCESS THIS PAST YEAR WHERE DISCOUNTED ADMISSION WAS GRANTED FOR GUESTS WHO DONATED SMALL ELECTRONICS TO THE ZOO TO RECYCLE. THIS PROGRAM WAS OFFERED IN COOPERATION WITH THE AZA'S GORILLA SAFE CONSERVATION PROGRAM. THE ZOO ACCEPTED DEVICES (IN ANY CONDITION) WHICH INCLUDED: CELL PHONES; TABLETS AND EREADERS; SMART WATCHES; DIGITAL CAMERAS; MP3 PLAYERS; GPS DEVICES; AND HANDHELD GAMING DEVICES.

WHETHER FUNDING OR PARTICIPATING IN PROJECTS IN THE WILD, CONDUCTING RESEARCH WITH OUR RESIDENT ANIMALS, OR IMPLEMENTING ECO-FRIENDLY PRACTICES THAT MAKE AN ENVIRONMENTAL IMPACT, CONSERVATION AND RESEARCH IS AN ESSENTIAL PIECE OF EVERYTHING WE DO AT THE ZOO.

LINE 4C, PROGRAM SERVICE

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RECREATION

OPEN THROUGHOUT THE YEAR WITH THE EXCEPTIONS OF THANKSGIVING DAY, CHRISTMAS DAY, AND NEW YEAR'S DAY, THE ZOO HOSTS NUMEROUS EVENTS FOR COMMUNITY AND REGIONAL GROUPS. WITH FULLY ADA-ACCESSIBLE FACILITIES, THE PROVISION OF OPEN SPACE FOR PUBLIC RECREATION, SEVERAL HISTORICALLY PRESERVED PUBLIC LANDMARKS, AND 8,000 ANIMALS REPRESENTING MORE THAN 900 SPECIES ALONG WITH FOLIAGE FROM EVERY CORNER OF THE EARTH, THE ZOO OFFERS SOMETHING SPECIAL FOR EVERY

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FORM 990, PART III - PROGRAM SERVICE  
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UNIQUE INTEREST OF EACH OF THE HUNDREDS OF THOUSANDS OF VISITORS FROM ALL BACKGROUNDS WHO ENJOY TRIPS TO THE ZOO ANNUALLY.

TO INCREASE COMMUNITY INVOLVEMENT, HUNDREDS OF SPECIAL EVENTS AND PROMOTIONS GEARED TOWARDS THE GENERAL PUBLIC, FAMILIES, SPECIAL NEEDS GROUPS, COMMUNITY AND REGIONAL GROUPS, AND ZOO MEMBERS ARE CONDUCTED THROUGHOUT THE YEAR. SPECIAL EVENTS HELD DURING THE DAYTIME AND EVENING ARE DESIGNED TO ENGAGE VISITORS OF VARYING LEVELS AND INTERESTS. THESE EVENTS INCLUDE VARIED THEMES SUCH AS NEW BABY CELEBRATIONS, ANIMAL-CENTRIC EVENTS THAT FOCUS ON INDIVIDUAL SPECIES, ADULT-ONLY EVENING ENGAGEMENTS, A JACK-O-LANTERN EXTRAVAGANZA, AND OTHER HOLIDAY-THEMED FESTIVALS, INCLUDING ZOOBOO AND WILD ILLUMINATIONS, FEATURING ASIAN LANTERNS. DREAM NIGHT, AN INVITE-ONLY SPECIAL EVENT, WAS STARTED IN 2006 THROUGH A PARTNERSHIP WITH CHILDREN'S HOSPITAL OF PITTSBURGH. THIS EVENT INVITES CHILDREN WITH DISABILITIES AND CHRONIC HEALTHCARE NEEDS ALONG WITH THEIR FAMILIES ENJOY A PRIVATE ZOO VISIT AFTER HOURS FREE OF CHARGE. THE PLETHORA OF PROGRAMS CURRENTLY OFFERED IS EXPECTED TO CONTINUE AND GROW IN THE COMING YEARS.

IN ORDER TO ENSURE ACCESS FOR EVERYONE REGARDLESS OF FINANCIAL MEANS, THE ZOO DESIGNATES OPPORTUNITIES FOR FREE VISITS THROUGHOUT THE YEAR, INCLUDING A PARTNERSHIP WITH THE ALLEGHENY REGIONAL ASSET DISTRICT FOR ITS STAYCATION PROGRAM WHERE APPROXIMATELY 15,000 ALLEGHENY COUNTY RESIDENTS ENJOYED THE ZOO AT NO CHARGE. THERE ARE VARIOUS OTHER SPECIAL PROMOTIONS OFFERING DISCOUNTED ADMISSION AS WELL. SCHOLARSHIP PROGRAMS ARE AVAILABLE FOR GROUPS FOCUSED ON SUPPORTING PHYSICALLY, MENTALLY, OR EMOTIONALLY CHALLENGED PERSONS AND THOSE SERVING THE DISADVANTAGED. THE ZOO HAS EXPANDED ITS EFFORTS TO REACH UNDERSERVED COMMUNITY MEMBERS BY REMOVING FINANCIAL BARRIERS THROUGH ITS MUSEUMS FOR ALL PROGRAM. THE MUSEUMS FOR ALL PROGRAM RECOGNIZES THE COST OF ADMISSION CAN BE A BARRIER FOR MANY LOW-INCOME FAMILIES OR INDIVIDUALS AND IN APRIL 2023, THE ZOO BEGAN OFFERING \$3 EACH GENERAL DAYTIME ADMISSION FOR GROUPS OF UP TO FOUR PEOPLE WHEN A SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM EBT OR ACCESS CARD IS PRESENTED ALONG WITH IDENTIFICATION. OVER 65,000 INDIVIDUALS CAME THROUGH THIS PROGRAM WITH MORE THAN HALF FROM ALLEGHENY COUNTY IN 2024.

THE ZOO DONATES A SUBSTANTIAL PORTION OF ITS SERVICES TO BENEFIT THE LOCAL AND REGIONAL COMMUNITY, WHERE THE VAST MAJORITY OF ITS VISITORS RESIDE. OPERATIONS ARE ENTIRELY FREE FROM PROFIT MOTIVE, WHICH ALLOWS THE ZOO TO CONTINUE TO EXPAND THE POSITIVE

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FORM 990, PART III - PROGRAM SERVICE

=====

INITIATIVES IT FACILITATES WHILE EXPLORING NEW WAYS TO SUPPORT AND ENRICH THE COMMUNITY THAT IT SERVES.

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FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
HHR CONSTRUCTION & EXCAVATION 204 SPARTZ DRIVE JEFFERSON HILLS, PA 15025	CONSTRUCTION	195,365.
MERIT ELECTRICAL GROUP, INC 204 PENNSYLVANIA AVENUE OAKMONT, PA 15139	ELECTRICAL	162,769.
D&C CUSTOMS 3216 CUMBERLAND AVE WICHITA FALLS, TX 76309	ICC FENCING	121,912.

ZOOLOGICAL SOCIETY OF PITTSBURGH  
Pittsburgh, Pennsylvania

Financial Statements  
For the years ended December 31, 2024 and 2023  
and Independent Auditor's Report Thereon



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INDEPENDENT AUDITOR’S REPORT

To the Board of Directors  
Zoological Society of Pittsburgh  
Pittsburgh, Pennsylvania

**Opinion**

We have audited the accompanying financial statements of the Zoological Society of Pittsburgh (Society) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Society as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

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

**Responsibilities of Management for the Financial Statements**

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern for a reasonable period of time.

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

*Schneider Downs & Co., Inc.*

Pittsburgh, Pennsylvania  
May 22, 2025

ZOOLOGICAL SOCIETY OF PITTSBURGH

STATEMENTS OF FINANCIAL POSITION

	December 31	
	2024	2023
<b>ASSETS</b>		
CASH AND CASH EQUIVALENTS	\$ 7,427,652	\$ 6,482,770
CASH AND CASH EQUIVALENTS WITH DONOR AND BOARD RESTRICTIONS	9,305,947	7,918,017
	16,733,599	14,400,787
ACCOUNTS RECEIVABLE	306,903	133,155
CONTRIBUTIONS RECEIVABLE	2,231,555	1,772,718
INVESTMENTS	3,270,528	3,003,686
INTEREST IN CHARITABLE TRUST	148,713	138,281
OTHER ASSETS	214,924	252,594
PROPERTY AND EQUIPMENT, net	56,150,927	57,720,288
FINANCE LEASE RIGHT-OF-USE ASSET, net	23,335	51,180
Total Assets	<u>\$ 79,080,484</u>	<u>\$ 77,472,689</u>
<b>LIABILITIES</b>		
ACCOUNTS PAYABLE	\$ 1,564,567	\$ 1,204,139
ACCRUED PAYROLL	875,244	755,696
ACCRUED LIABILITIES	1,454,972	1,360,372
FINANCE LEASE LIABILITY	23,861	51,843
Total Liabilities	3,918,644	3,372,050
<b>NET ASSETS</b>		
<b>WITHOUT DONOR RESTRICTIONS</b>		
Undesignated	61,053,520	61,796,149
Board-designated for maintenance	2,000,000	2,000,000
Total Net Assets Without Donor Restrictions	63,053,520	63,796,149
<b>WITH DONOR RESTRICTIONS</b>		
Purpose restricted	8,837,792	7,300,804
Perpetual in nature	3,270,528	3,003,686
Total Net Assets With Donor Restrictions	12,108,320	10,304,490
Total Net Assets	75,161,840	74,100,639
Total Liabilities And Net Assets	<u>\$ 79,080,484</u>	<u>\$ 77,472,689</u>

See notes to financial statements.

ZOOLOGICAL SOCIETY OF PITTSBURGH

STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES			
Operations	\$ 12,140,633	-	\$ 12,140,633
Development and special events	2,983,595	\$ 2,238,888	5,222,483
Allegheny Regional Asset District	5,278,699	785,176	6,063,875
Membership	3,820,438	-	3,820,438
Education	1,296,252	-	1,296,252
Marketing, group sales and events	1,442,213	-	1,442,213
Net investment return	-	326,842	326,842
Increase in interest in charitable trust	-	10,433	10,433
Interest	570,765	-	570,765
	<u>27,532,595</u>	<u>3,361,339</u>	<u>30,893,934</u>
NET ASSETS RELEASED FROM RESTRICTIONS			
Satisfaction of program restrictions	577,165	(577,165)	-
Satisfaction of capital restrictions	980,344	(980,344)	-
	<u>1,557,509</u>	<u>(1,557,509)</u>	<u>-</u>
Total Revenues	29,090,104	1,803,830	30,893,934
EXPENSES			
Program services	24,629,929	-	24,629,929
Management and general	3,610,121	-	3,610,121
Fundraising	1,592,683	-	1,592,683
Total Expenses	<u>29,832,733</u>	<u>-</u>	<u>29,832,733</u>
Changes In Net Assets	(742,629)	1,803,830	1,061,201
NET ASSETS			
Beginning of year	<u>63,796,149</u>	<u>10,304,490</u>	<u>74,100,639</u>
End of year	<u>\$ 63,053,520</u>	<u>\$ 12,108,320</u>	<u>\$ 75,161,840</u>

2023		
Without Donor Restrictions	With Donor Restrictions	Total
\$ 12,093,072	-	\$ 12,093,072
990,633	\$ 2,087,585	3,078,218
4,278,699	1,038,000	5,316,699
3,636,995	-	3,636,995
1,057,647	-	1,057,647
2,271,110	-	2,271,110
-	437,146	437,146
-	10,528	10,528
374,395	-	374,395
24,702,551	3,573,259	28,275,810
503,709	(503,709)	-
2,132,850	(2,132,850)	-
2,636,559	(2,636,559)	-
27,339,110	936,700	28,275,810
22,852,928	-	22,852,928
3,527,952	-	3,527,952
1,436,754	-	1,436,754
27,817,634	-	27,817,634
(478,524)	936,700	458,176
64,274,673	9,367,790	73,642,463
\$ 63,796,149	\$ 10,304,490	\$ 74,100,639

See notes to financial statements.

ZOOLOGICAL SOCIETY OF PITTSBURGH

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Expenses</u>
Wages and benefits	\$ 11,988,505	\$ 2,148,952	\$ 992,041	\$ 15,129,498
Administration and operations	2,232,537	1,061,098	-	3,293,635
Depreciation and amortization	3,382,857	81,152	9,017	3,473,026
Utilities	2,837,660	315,296	-	3,152,956
Animal	1,525,300	-	-	1,525,300
Marketing, group sales and events	973,604	250	142,431	1,116,285
Maintenance	553,961	-	-	553,961
Horticulture and grounds	462,367	-	-	462,367
Animal health and research	419,609	-	-	419,609
Development and special events	-	-	449,194	449,194
Membership	73,893	-	-	73,893
Education	179,636	-	-	179,636
Interest	-	3,373	-	3,373
	<u>\$ 24,629,929</u>	<u>\$ 3,610,121</u>	<u>\$ 1,592,683</u>	<u>\$ 29,832,733</u>

See notes to financial statements.

ZOOLOGICAL SOCIETY OF PITTSBURGH

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Expenses</u>
Wages and benefits	\$ 10,687,317	\$ 1,970,671	\$ 835,674	\$ 13,493,662
Administration and operations	2,194,212	1,170,977	-	3,365,189
Depreciation and amortization	2,990,723	95,043	10,560	3,096,326
Utilities	2,551,710	283,523	-	2,835,233
Animal	1,581,601	-	-	1,581,601
Marketing, group sales and events	1,334,776	-	266,188	1,600,964
Maintenance	516,470	-	-	516,470
Horticulture and grounds	509,154	-	-	509,154
Animal health and research	319,374	-	-	319,374
Development and special events	-	-	324,332	324,332
Membership	59,468	-	-	59,468
Education	108,123	-	-	108,123
Interest	-	7,738	-	7,738
	<u>\$ 22,852,928</u>	<u>\$ 3,527,952</u>	<u>\$ 1,436,754</u>	<u>\$ 27,817,634</u>

See notes to financial statements.

ZOOLOGICAL SOCIETY OF PITTSBURGH  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Changes in net assets	\$ 1,061,201	\$ 458,176
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Realized and unrealized gain on investments	(254,594)	(368,634)
Depreciation and amortization	3,473,026	3,096,326
Contributions restricted for capital projects	(2,323,016)	(2,470,765)
Beneficial interest in charitable remainder trust	10,432	10,529
Change in assets and liabilities:		
Accounts receivable	(173,748)	(76,401)
Contributions receivable	1,364,179	(1,818,616)
Other assets	37,670	(165,244)
Accounts payable and accrued liabilities	436,222	573,992
Accrued payroll	119,548	126,125
Net Cash Provided By (Used In) Operating Activities	3,750,920	(634,512)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of investments	968,407	2,145,759
Purchases of investments	(1,001,519)	(2,166,801)
Purchases of property and equipment	(1,857,014)	(2,746,017)
Proceeds from contributions restricted for capital projects	500,000	3,984,765
Net Cash (Used In) Provided By Investing Activities	(1,390,126)	1,217,706
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principal payments on finance lease liabilities	(27,982)	(27,670)
Net Cash Used In Financing Activities	(27,982)	(27,670)
Net Increase In Cash And Cash Equivalents	2,332,812	555,524
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of year	14,400,787	13,845,263
End of year	\$ 16,733,599	\$ 14,400,787

	<u>2024</u>	<u>2023</u>
Cash paid during the year for interest	<u>\$ 3,000</u>	<u>\$ 8,000</u>

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES

During 2024 and 2023, the Society purchased approximately \$19,000 and \$59,000, respectively, of property and equipment through accounts payable that remained outstanding at December 31, 2024 and 2023, respectively.

See notes to financial statements.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1 - ORGANIZATION

The Zoological Society of Pittsburgh (Society or Zoo) is a nonprofit corporation exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Society is located in Pittsburgh, Pennsylvania, and is dedicated to being a leader and significant contributor to the conservation of endangered and threatened species. It provides individuals and families with meaningful connections to wildlife and inspires its communities to conserve nature for future generations. The Society's support comes primarily from operations, community grants and private foundation grants.

The City of Pittsburgh (City) operated the Zoo from 1898 until 1994, at which time the City and the Society entered into a long-term lease agreement under which the Society would operate the Zoo. (See Note 14.) The financial statements reflect only asset additions (e.g., Aquarium, Kids Kingdom, Education Complex, Water's Edge, Animal Hospital, Jambo Grill, The Islands and Jungle Odyssey) and accumulated earnings from 1994 through the present, and exclude assets leased from the City (e.g., Asian Forest, African Savannah, Cheetah Valley and Tropical Forest).

In 2006, the Society acquired the International Conservation Center (ICC), a breeding and conservation center for threatened and endangered species located in Allegheny Township, Somerset County, Pennsylvania. This 921-acre ranch will help the Society to meet its objectives as a leader in conservation and education.

Allegheny Regional Asset District - The Society's agreement with the Allegheny Regional Asset District (ARAD) provides for annual funding of at least \$2,859,000 through December 2029. For the years ended December 31, 2024 and 2023, these funds represented approximately 20% and 19% of total revenue, respectively. Discretionary changes in operating grants from ARAD are subject to annual approvals. ARAD awarded the Society approximately \$1,500,000 and \$1,038,000 in capital grants for the periods ending December 31, 2024 and 2023, respectively, subject to the Society's satisfaction of certain conditions. As of December 31, 2024, the difference between \$1,500,000 of awarded capital grants and the approximately \$785,000 of recognized capital grants will be recognized in future years as certain conditions are satisfied by the Society. Revenue recognized related to the ARAD agreement approximated \$6,064,000 and \$5,317,000 for the years ended December 31, 2024 and 2023, respectively.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies consistently applied by management in the preparation of the accompanying financial statements follows:

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Basis - The Society classifies resources for accounting and reporting purposes into separate net asset classes based on the existence or absence of donor-imposed restrictions. In the accompanying financial statements, net assets that have similar characteristics have been combined into similar categories. A description of the Society's net asset categories is as follows:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions or stipulations as to purpose or use. The Board of Directors (Board) has designated, from net assets without donor restrictions, net assets for a capital reserve fund for deferred maintenance.

Net Assets With Donor Restrictions - Net assets that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, requiring that the principal is invested in perpetuity and the income is used only to support the Society's operations.

The Society reports gifts of cash and other assets as restricted if they are received with donor-imposed restrictions or stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Conditional grant funds that were received from ARAD and expended during the year were classified on the statement of activities as with donor restrictions. All other funds with donor restrictions that were received and expended during the year are classified on the statements of activities as without donor restrictions. Donated marketable equity securities are recorded at fair market value upon receipt and are carried at their aggregate market values in the accompanying statements of financial position. The Society has historically liquidated such donated investments upon receipt.

Cash and Cash Equivalents - The Society considers all interest-bearing money market funds, noninterest-bearing accounts and certificates of deposit with maturities of 90 days or less to be cash or cash equivalents. The Society maintains, at financial institutions, cash that may exceed federally insured amounts at times.

Cash and Cash Equivalents with Donor and Board Restrictions - The Society segregates highly liquid assets for which their use is restricted by donors or the Board until such time as those restrictions have been satisfied. These assets consist of cash or highly liquid securities with maturities less than 90 days, measured at fair value.

Contributions Receivable - Contributions expected to be received over a period of greater than one year are recorded at the net present value of their estimated future cash flows discounted using a factor equal to the daily treasury yield curve rate as of December 31, 2024. No adjustment was recorded as of December 31, 2024 and 2023 because the amount is not material. The Society's evaluation of the need for an allowance is based on historical collection experience, a review of current status of contribution receivables and judgment. Decisions to charge off receivables are based on management's judgment after consideration of facts and circumstances surrounding potential uncollectible accounts. Based on management's assessment, the Society believes that realization losses on balances outstanding at year-end will be immaterial. Accordingly, no allowance is deemed necessary.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments - Investments in equity securities with readily determinable fair values are reported at fair value, with realized and unrealized gains and losses included in the statements of activities. Investment income, including interest and dividends, and realized and unrealized gains (losses) on investments, net of fees, are reported as increases or decreases in net assets with donor restriction. Investments received by gift are recorded at market value on the date of donation. Investment securities, in general, are exposed to various risks such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, changes in values of investment securities will occur in the near term, and it is reasonably possible that such changes could materially affect the amounts reported in the statements of financial position.

Interest in charitable trust is reported at the fair value of the Society's beneficial interest in the underlying trust assets. Management determines and monitors the fair value of the trust interest based on the fair value of underlying trust assets as provided by the trustee.

Net investment return is reported in the statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

Property and Equipment - Property and equipment are recorded at the lower of cost or fair value and depreciated or amortized on the straight-line basis over the estimated useful lives of the assets. Interest as a component of the cost of property and equipment constructed for its own use is capitalized. No interest was capitalized for the years ended December 31, 2024 and 2023. No provision for depreciation is made on construction-in-progress until such time as the assets are placed in service. Major improvements and betterments to property and equipment are capitalized. Repairs and maintenance that do not extend the lives of the applicable assets are charged to expense as incurred. Gain or loss from the retirement or other disposition of assets is included in income. The Society capitalizes all additions greater than \$5,000.

Impairment of Long-Lived Assets and Long-Lived Assets to Be Disposed of - Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset might not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the fair value, as defined, of the assets. Based on management's evaluation, there was no impairment at December 31, 2024 and 2023.

Animal and Horticultural Collection - Collections are owned by the Society and are not capitalized. Costs of purchasing collection items, primarily transportation, and proceeds from sales are recognized in the year of acquisition or sale.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions Revenue Recognition - Contributions are recognized when cash, securities or other assets or an unconditional promise to give is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. During the year ended December 31, 2024, the Society received conditional grants primarily for capital projects totaling \$3,275,000, of which approximately \$785,000 has been recognized as revenue in the accompanying statement of activities for the year ended December 31, 2024 due to the conditions being met. The remaining revenue from these grants will be recognized as the conditions are met.

Donated Goods and Services - The Society receives various types of in-kind contributions. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. No amounts for contributions received in-kind are reflected in the financial statements for the years ended December 31, 2024 and 2023, since the services received do not meet the criteria for recognition.

The Society receives substantial donated goods and services from a variety of unpaid vendors and volunteers who assist the Society in the delivery of program services. No amounts have been recognized in the accompanying statements of activities for these services, since the value for the years ended December 31, 2024 and 2023 was not material.

Advertising Costs - Advertising costs are expensed as incurred and approximated \$744,000 and \$651,000 for the years ended December 31, 2024 and 2023, respectively.

Functional Expenses - Expenses are summarized and categorized based on their functional classification as either program or supporting expenses. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. The expenses that are allocated include utilities, which are allocated on a square-footage basis, as well as wages and benefits, payroll taxes and interest, which are allocated on the basis of time and effort. All other expenses are allocated based on actual usage. These expenses are allocated on a reasonable basis that is consistently applied.

Income Taxes - The Society has received a determination from the Internal Revenue Service stating that it is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is recorded in these financial statements. The Society has not identified any material uncertain tax positions requiring an accrual or disclosure in the financial statements. The Society is no longer subject to examinations by taxing authorities in any major tax jurisdiction for years before December 31, 2021.

Leases - Leases are recognized under Accounting Standards Codification (ASC) 842, Leases (Topic 842). The Society determines whether a contract contains a lease at contract inception and classifies it as either finance or operating. A contract contains a lease if there is an identified asset and the Society has the right to control the asset.

Finance leases are generally those that allow the Society to substantially utilize or pay for the entire asset over its estimated useful life. Finance leases are recorded in finance lease right-of-use asset and finance lease liability on the statements of financial position. Finance lease right-of-use assets are amortized in operating expenses on a straight-line basis over the shorter of the estimated useful lives of the assets or the lease term, with the interest component for lease liabilities included in interest expense and recognized using the effective interest method over the lease term.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Topic 842 allows lessees an option to not recognize right-of-use assets and lease liabilities arising from short-term leases. A short-term lease is defined as a lease with an initial term of 12 months or less. The Society elected to not recognize short-term leases as right-of-use assets and lease liabilities on the statements of financial position. All short-term leases that are not included on the Society's statements of financial position will be recognized within lease expense. Leases that have an initial term of 12 months or less with an option for renewal will need to be assessed in order to determine if the lease qualifies for the short-term lease exception. If the option is reasonably certain to be exercised, the lease does not qualify as a short-term lease.

Finance lease right-of-use assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The Society's lease liabilities are recognized based on the present value of the remaining fixed lease payments, over the lease term, using a discount rate. For the purpose of lease liability measurement, the Society considers only payments that are fixed and determinable at the time of commencement. Some leasing arrangements require variable payments that are dependent upon usage or output, or may vary for other reasons, such as insurance or tax payments. Any variable payments are expensed as incurred. The Society uses its risk-free rate at the commencement date in determining the present value of the lease payments for all asset classes, unless the implicit rate is readily determinable. The Society's lease terms may include options to extend or terminate the lease and are recognized when it is reasonably certain that the Society will exercise that option. Lease assets are tested for impairment in the same manner as long-lived assets used in operations. See Note 10 for additional information.

Subsequent Events - Management has evaluated subsequent events through May 22, 2025, the date on which the financial statements were available to be issued.

NOTE 3 - REVENUE FROM CONTRACTS WITH CUSTOMERS

The Society's revenue streams consist primarily of admission and event revenues. Revenue is recognized when the Society satisfies its performance obligation under the contract by transferring the promised product or service to its customer who obtains control of the product or service. Revenue is measured as the amount of consideration the Society expects to receive in exchange for transferring the goods or providing the services to the customer. Payment terms are typically payment in advance or immediate payment.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 3 - REVENUE FROM CONTRACTS WITH CUSTOMERS (Continued)

The Society's major streams of revenue generated from contracts with customers include:

Operations: Revenues from the sales of admissions, visitor services rental, auxiliary income and other operations are recorded as revenue from contracts with customers. The Society recognizes the revenue when the customer uses the product or service, or at a point in time.

Education: Revenues from education group sales, summer camp, workshops and other educational programs are recorded as revenue from contracts with customers. The Society recognizes the revenue when the events occur, or at a point in time.

Marketing, group sales and events: The Society recognizes promotions and sponsorships, group sales, rental income and miscellaneous admissions in this category. It recognizes the revenue when the events occur, or at a point in time.

The Society has annual memberships and records revenue when payment is received because the Society has determined that the majority of the membership represents a donation.

The Society disaggregates revenue based on the type of good or service provided to the customer. Revenue categories disclosed on the statements of activities are those shown above.

Based on the nature of the Society's contracts, the Society did not have any contract assets recorded at December 31, 2024 and 2023. Contract liabilities consist of payments received before revenue is earned. Contract liabilities were approximately \$214,000, \$192,000 and \$224,000 and are included in accrued liabilities at December 31, 2024 and 2023 and January 1, 2023, respectively.

NOTE 4 - LIQUIDITY AND AVAILABILITY

The Society is substantially supported by earned revenue from admissions, memberships and programs. In addition, annual giving from foundations, corporations, the government and individuals supports Society operations. The Society also receives more than 15% of its annual operating revenue from ARAD. Attendance drives revenue, and approximately 67% of guests visit between April and September.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 4 - LIQUIDITY AND AVAILABILITY (Continued)

The table below presents financial assets available for general expenditures within one year at December 31:

	<u>2024</u>	<u>2023</u>
Total Financial Assets:		
Cash and cash equivalents	\$ 7,427,652	\$ 6,482,770
Cash and cash equivalents with donor and board restrictions	9,305,947	7,918,017
Accounts receivable	306,903	133,155
Contributions receivable	2,231,555	1,772,718
Investments	<u>3,270,528</u>	<u>3,003,686</u>
	22,542,585	19,310,346
Donor-Imposed and Other-Designated Restrictions:		
Funds subject to purpose restrictions	8,837,792	7,300,804
Net assets restricted in perpetuity	3,270,528	3,003,686
Board-designated reserve	<u>2,000,000</u>	<u>2,000,000</u>
Financial assets available to meet general expenditures	<u>\$ 8,434,265</u>	<u>\$ 7,005,856</u>

Due to the seasonality of the Society's business and the significant impact that weather may have on attendance, as part of the Society's liquidity management, the Society structures spending so that assets are available when general expenditures become due. In the event the need arises to utilize board-designated funds, the reserve could be drawn upon through approval by the Board. In addition, year-round ARAD funding of approximately \$2,859,000 and a \$2,500,000 line of credit, all of which was undrawn at December 31, 2024, are available during the off-peak months to help satisfy general expenditures and other obligations as they become due. The line of credit is with a bank and is drawn as needed during the off-peak months to manage cash flow and is then repaid in full. The line of credit has been undrawn since August 2020.

NOTE 5 - CAPITAL CAMPAIGN

The Society has raised approximately \$25,359,000 for the Wildlife Legacy Campaign through December 31, 2024. In prior years, the campaign supported the construction of exhibits to include The Islands and Jungle Odyssey, as well as the ICC Maternal Health Care Center. Current proceeds from the campaign will be used to fund the front entrance redesign, the construction of the new giraffe barn, and other new initiatives outlined in the Society's new master plan. New pledges in the amount of \$520,000 and \$1,528,000 were received in 2024 and 2023, respectively, for these new projects. In addition, the Society received a conditional pledge of \$1,775,000 towards the giraffe barn in 2024. At December 31, 2024 and 2023, approximately \$1,000,000 and \$1,450,000, respectively, of contributions receivable remained outstanding for these new projects.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 6 - CONTRIBUTIONS RECEIVABLE

The Society has received unconditional promises to give that are to be received as follows at December 31 (approximately):

	<u>2024</u>	<u>2023</u>
Due in less than one year	\$ <u>2,232,000</u>	\$ <u>1,773,000</u>

The donors' intended purpose of the contributions receivable at December 31 is as follows (approximately):

	<u>2024</u>	<u>2023</u>
Operations	\$ 196,000	\$ 259,000
Capital campaign	1,000,000	950,000
Other restricted	<u>1,036,000</u>	<u>564,000</u>
	<u>\$ 2,232,000</u>	<u>\$ 1,773,000</u>

NOTE 7 - INVESTMENTS AND FAIR VALUE MEASUREMENT

The Society measures its investments at fair value on a recurring basis in accordance with U.S. GAAP. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The framework that the authoritative guidance establishes for measuring fair value includes a hierarchy used to classify the inputs used in measuring fair value. The hierarchy prioritizes the inputs used in determining valuations into three levels. The level in the fair value hierarchy within which the fair value measurement falls is determined based on the lowest level input that is significant to the fair value measurement. The levels of fair value hierarchy are as follows:

Level 1 - Fair value is based on unadjusted quoted prices in active markets for identical assets or liabilities. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 - Fair value is based on significant inputs, other than Level 1 inputs, that are observable either directly or indirectly for substantially the same term of the asset or liability through corroboration with observable market data. Level 2 inputs include quoted market prices in active markets for similar assets, quoted market prices in markets that are not active for identical or similar assets, and other observable inputs.

Level 3 - Fair value is based on significant unobservable inputs. Examples of valuation methodologies that would result in Level 3 classification include option pricing models, discounted cash flows and other similar techniques.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 7 - INVESTMENTS AND FAIR VALUE MEASUREMENT (Continued)

The valuation of the Society's investments according to the fair value hierarchy as of December 31 is as follows:

		2024			
		Level 1	Level 2	Level 3	Total
Exchange traded funds	\$	1,831,515	-	-	\$ 1,831,515
Mutual funds		878,399	-	-	878,399
Stocks		558,354	\$ 2,260	-	560,614
		3,268,268	2,260	-	3,270,528
Interest in charitable trust (a)		-	-	\$ 148,713	148,713
		\$ 3,268,268	\$ 2,260	\$ 148,713	\$ 3,419,241
		2023			
		Level 1	Level 2	Level 3	Total
Exchange traded funds	\$	1,645,079	-	-	\$ 1,645,079
Mutual funds		809,810	-	-	809,810
Stocks		544,758	\$ 4,039	-	548,797
		2,999,647	4,039	-	3,003,686
Interest in charitable trust (a)		-	-	\$ 138,281	138,281
Total Fair Value		\$ 2,999,647	\$ 4,039	\$ 138,281	\$ 3,141,967

(a) The Society is a beneficiary of a charitable remainder trust. Under the trust agreement, the Society has the irrevocable right to receive its share of the principal and income earned on trust assets upon the deaths of all recipients but currently has no right or control over the corpus of the trusts. The beneficial interest in the trust was recorded originally as net assets with donor restrictions at the Society's share of fair market value of the assets in the trust. Changes in fair value of the trust assets are recorded in net assets with donor restrictions based on the Society's beneficial interest in the trust's underlying assets. The Zoo has less than a 100% share in interest, and as such, these funds are reported as a Level 3 measurement.

The fair value of investments categorized as Level 1 includes investments in exchange traded funds, mutual funds and stocks, the fair values of which are based on quoted market prices for identical securities traded in active markets that are readily and regularly available to the Society.

The fair value of investments categorized as Level 2 includes investments in preferred income funds, the fair values of which are based on quoted market prices for similar securities traded in active markets that are readily and regularly available to the Society.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 8 - PROPERTY AND EQUIPMENT

Property and equipment at December 31 consist of the following (approximately):

	<u>2024</u>	<u>2023</u>
Buildings	\$ 74,569,000	\$ 74,377,000
Equipment and vehicles	10,844,000	10,121,000
Exhibits and land improvements	<u>17,510,000</u>	<u>16,985,000</u>
	102,923,000	101,483,000
Less - Accumulated depreciation	<u>50,026,000</u>	<u>46,594,000</u>
	52,897,000	54,889,000
Land	2,281,000	2,281,000
Construction in progress	<u>973,000</u>	<u>550,000</u>
	<u>\$ 56,151,000</u>	<u>\$ 57,720,000</u>

The above amounts do not reflect assets included in the lease agreement with the City. (See Note 1.)

NOTE 9 - LINES OF CREDIT

The Society has a \$2,500,000 revolving line of credit with a bank, which is utilized for working capital needs arising from the seasonality of cash flows. Borrowings on the line of credit bear interest based on the daily Secured Overnight Financing Rate (SOFR) (4.49% as of December 31, 2024) plus 1.25% and expire August 31, 2025. There were no outstanding borrowings for the years ended December 31, 2024 and 2023.

The Society has a committed revolving line-of-credit agreement, with maximum borrowing of \$1,000,000, with a bank as bridge financing for collections of committed capital campaign pledges for the construction of various new facilities and exhibits. Borrowings on the line of credit are collateralized by gross revenue and future capital campaign pledges, which are required to be deposited into a specific account only to be used to repay loan balances. This line of credit established an interest rate (daily SOFR plus 1.25%) based on the date of borrowing and expires August 31, 2025. There were no outstanding borrowings for the years ended December 31, 2024 and 2023. This line of credit contains financial and nonfinancial covenants.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 10 - LEASES

The Society has finance leases of equipment from third parties under long-term lease agreements. The Society also has a small number of short-term leases that fall outside of the scope of Topic 842 and are not material to the financial statements. These leases expired during 2023.

The components of the leases within the statement of financial position were as follows as of December 31:

	<u>2024</u>	<u>2023</u>
Finance lease right-of-use asset	\$ 105,890	\$ 105,890
Accumulated amortization	<u>82,555</u>	<u>54,710</u>
Finance lease right-of-use asset, net	\$ <u>23,335</u>	\$ <u>51,180</u>
Finance lease liability	\$ <u>23,861</u>	\$ <u>51,843</u>

The components of lease expense within the statements of activities were as follows for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Finance lease cost:		
Amortization of finance leases	\$ 27,845	\$ 27,844
Interest on lease liabilities	<u>516</u>	<u>828</u>
Total finance lease cost	\$ <u><u>28,361</u></u>	\$ <u><u>28,672</u></u>

The cash flow component of the finance leases included finance cash flows of \$27,982 and \$27,670 for the years ended December 31, 2024 and 2023, respectively.

The weighted-average remaining lease term (in years) and discount rate were 1.24 and 1.58%, respectively, for the year ended December 31, 2024. The weighted-average remaining lease term (in years) and discount rate were 2.01 and 1.34%, respectively, for the year ended December 31, 2023.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 10 - LEASES (Continued)

As of December 31, 2024, estimated annual maturities of lease liabilities for the year ending December 31, 2025 and thereafter were as follows:

<u>Year Ending December 31,</u>	<u>Finance Leases</u>
2025	\$ 19,694
2026	3,163
2027	<u>1,319</u>
Total minimum lease payments	24,176
Less: amounts representing interest	<u>(315)</u>
Present value of total lease liabilities	<u>\$ 23,861</u>

NOTE 11 - ENDOWMENT

The Society's endowment primarily consists of a donor-restricted gift to support maintenance and fund repair projects that preserve and protect the Zoo's physical plant assets in order to proactively extend their usable lives. Endowment draws may not be used for new construction projects. The intent is to hold the funds for a long-term period in order to generate sufficient income to elect a spending rate in future periods in accordance with applicable state laws.

Interpretation of Relevant Law - The Board of the Society has elected to be governed by the Commonwealth of Pennsylvania's Act 141 (Act 141) for the donor-restricted endowment funds. Act 141 is a total return policy that allows a nonprofit to choose to treat a percentage of the average market value of the endowment's donor restricted investments held in perpetuity as income each year. However, the long-term preservation of the real value of the assets must be taken into consideration when the Board elects the amount. The Society has elected a policy to allow the corpus of the donor-restricted net assets held in perpetuity to be sustained even if the investment is less than the corpus.

In accordance with Act 141, the Society has adopted a written investment policy, of which a section specifically relates to the endowment fund. The Society considers the following factors in making a determination to set a spending rate for the donor-restricted endowment fund:

1. Protecting the corpus of the endowment fund.
2. Preserving the spending power of the assets.
3. Obtaining maximum investment return with reasonable risk and operational consideration.
4. Complying with applicable laws.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 11 - ENDOWMENT (Continued)

The following represents the change in the donor-restricted endowment funds by net asset type for the years ended December 31:

Balance as of December 31, 2022	\$ 2,626,540
Investment gain, net	437,146
Appropriation of endowment assets pursuant to spending rate policy	<u>(60,000)</u>
Balance as of December 31, 2023	3,003,686
Investment gain, net	326,842
Appropriation of endowment assets pursuant to spending rate policy	<u>(60,000)</u>
Endowment net assets, December 31, 2024	\$ <u>3,270,528</u>

Return Objectives and Risk Parameters - The Society has adopted investment and spending policies for endowment assets that attempt to provide a reasonable level of funding to programs supported by its endowment while seeking to enhance the purchasing power of the fund's corpus by striving for long-term growth. Endowment assets include those assets of donor-restricted funds that the Society must hold in perpetuity or for a donor-specified period. Under this policy, as approved by the Board, the endowment assets are prudently invested in a manner that is intended to ensure the principal amount of the gift will generally not be spent, but will be maintained in perpetuity, for the purpose of providing capital distributions to fund activities and projects in support of the Society's mission.

Strategies Employed for Achieving Objectives - To satisfy its long-term rate-of-return objectives, the Society relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Society targets a diversified asset allocation to achieve its long-term return objectives within prudent risk constraints. Investment advisors, at the discretion of the Endowment Committee of the Board, are given guidelines to the percentage that can be committed to a particular investment or investment category.

Spending Policy and Investment Objectives Related to Spending Policy - In accordance with Act 141, the Society considers interest and dividend income and realized and unrealized gains and losses from net assets with donor restrictions as amounts that must be added to net assets with donor restrictions until such time as the Board allocates such amounts for spending. The Society believes that this spending policy is consistent with the Commonwealth of Pennsylvania's guidelines and with the Society's objective to maintain the purchasing power of the endowment assets held in perpetuity, as well as to provide additional real growth through new gifts and investment return.

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by the law (underwater endowments). The Society has interpreted Act 141 to permit spending from underwater endowments in accordance with prudent measures required under law. The Society had no underwater endowment funds at December 31, 2024.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 12 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at December 31 consist of the following (approximately):

	<u>2024</u>	<u>2023</u>
Subject to expenditure for specified purpose:		
Operations and construction	\$ 8,369,000	\$ 6,983,000
Educational and research programs	468,000	318,000
Perpetual in nature	<u>3,271,000</u>	<u>3,004,000</u>
	<u>\$ 12,108,000</u>	<u>\$ 10,305,000</u>

NOTE 13 - BENEFIT PLANS

The Society has a 403(b) tax-sheltered retirement plan covering substantially all employees. Employees may make voluntary contributions to the plan, and the Society may also make discretionary contributions from time to time. The Society made discretionary contributions to the plan of approximately \$158,000 and \$127,000 for the years ended December 31, 2024 and 2023, respectively.

The Society contributes to a union-sponsored multiemployer defined benefit pension plan under terms of collective bargaining agreements (CBA) that cover its union-represented employees. The risks of participating in multiemployer plans are different from single employer plans in the following aspects:

Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.

If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.

If the Society chooses to stop participating in some of its multiemployer plans, the Society may be required to pay those plans an amount based on the unfunded status of the plan, referred to as a withdrawal liability.

The Society's participation in these plans is outlined in the table below. The EIN/Pension Plan Number column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable.

Unless otherwise indicated, the most recent Pension Protection Act (PPA) zone status available in 2024 and 2023 is based on the plan's year-end. The zone status is based on information that was received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded.

The FIP/RP Status Pending/Implemented column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented. The last column lists the expiration dates of the CBAs to which the plans are subject.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 13 - BENEFIT PLANS (Continued)

There have been no significant changes that affect the comparability of the 2024 and 2023 contributions.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone		FIP/RP Status Pending/ Implemented	Contributions by the Society		Surcharge Imposed	Expiration Date of CBA
		2024	2023		2024	2023		
Laborers' District Council of Western Pennsylvania Pension Plan No. 1	25-6135576	Red	Red	RP Implemented	\$ 605,000	\$ 571,000	Yes	12/31/2024

The Society's contributions to the Laborers' District Council of Western Pennsylvania Pension Plan No. 1 do not represent more than 5% of total contributions to the Plan for 2024 or 2023.

This plan is administered through the union. Under U.S. legislation regarding such pension plans, a company is required to continue funding its proportionate share of a plan's unfunded vested benefits, if any, in the event of withdrawal from a plan or a plan termination. However, the Society has no present intention of withdrawing from the plan, nor has the Society been informed that there is any intention to terminate such plan.

At the date the Society's financial statements were issued, Form 5500 was not available for the above-mentioned plan for the plan year ended in 2024.

At December 31, 2024 and 2023, approximately 53% and 49%, respectively, of the Society's full-time employees were covered by the CBA. Included in the CBA is a commitment to fund the union's defined benefit pension plan at a specified rate per hour worked. While the current CBA agreement expired at the end of calendar year 2024, the Society and the union are negotiating in good faith with respect to their next contract. In the interim, both parties have mutually agreed to extend the expired agreement and are operating under the arrangement on a month-by-month basis while they come to a resolution on a new, multi-year contract.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

The Society leases its grounds and certain buildings from the City under an operating lease for annual rentals of \$1 through December 2022. The lease provides for renewal options of 21 and 25 years through December 2093, for which the Society has exercised its renewal option.

The Society has a sublease with a company to operate concession stands through 2034. Rent is based on a percentage of total sales. The Society earned rental income of approximately \$1,817,000 and \$2,015,000 for the years ended December 31, 2024 and 2023, respectively, which is recorded within operations revenues on the accompanying statements of activities.

The Society is involved in various disputes in the normal course of business, the ultimate outcome of which cannot presently be determined. Based on facts currently available, management does not believe that the outcome of these matters will have a material impact on the financial statements.

ZOOLOGICAL SOCIETY OF PITTSBURGH

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 15 - EMPLOYEE RETENTION CREDIT

The Employee Retention Credit (ERC), a credit against certain payroll taxes allowed to an eligible employer for qualifying wages, was established by the Coronavirus Aid, Relief and Economic Security Act and further amended by the Consolidated Appropriations Act and the American Rescue Plan Act. The ERC provided qualifying employers up to \$5,000 of credit for each employee based on certain wages paid after March 12, 2020, and before January 1, 2021. Subsequent legislation increased the credit for each employee to \$7,000 per calendar quarter after December 31, 2020, through September 30, 2021. The Society filed claims for ERCs of approximately \$1,784,000 during January 2024. No amounts have been recorded as of December 31, 2024.

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