

**THE TOLEDO ZOOLOGICAL SOCIETY AND
THE TOLEDO ZOOLOGICAL SOCIETY FOUNDATION
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**
December 31, 2009 and 2008

ASSETS

Cash and cash equivalents	2009	200
Investment securities		
Tax levy Hinds held by Lucas County	\$ 2,888,773	\$ 3,114,531
Contributions receivable	10,527,441	8,897,283
Accounts receivable	89,084 722,226	667,687
Inventory	199,884	1,681,160
Prepaid expenses and deposits	522,925	240,264
Bond origination costs, net of amortization	542,654 82,173	538,649
Property and equipment: Land	14,907,662	240,982 85,236
and improvements Buildings	119,980,715	15,276,971
and structures Equipment	6,992,862	110,455,370
Construction in progress	6,941,746	6,221,264
		7,986,225
Less allowance for depreciation		
Net property and equipment	148,822,985	139,939,830
Perpetual trust agreements	48,830,445	45,247,484
	99,992,540	94,692,346
TOTAL ASSETS	444,924	371,634
	\$ 116,012,624	\$ 110,529,772
LIABILITIES		
Accounts payable		
Accrued payroll, vacation pay and payroll taxes		
Accrued interest and bond fees		
Deferred revenue		
Fair value of interest rate swap agreements		\$ 1,919,882
Charitable gift annuity payable	\$ 790,638	728,291
Note payable	718,824 71,565	120,202
Bonds payable	1,407,463	1,003,749
	594,400 5,833	897,061 8,682
Total liabilities	15,000	30,000
NET ASSETS	9,565,000	msm000
Unrestricted:	13,168,723	15,517,867
General operating		
Board designated		
Property and equipment		
Total unrestricted	2,578,929	3,084,411
	6,677,076	4,729,427
Temporarily restricted-	89,732,525	82,359,104
Permanently restricted	98,788,530	90,172,942
	2,959,263	4,031,469
Total net assets TOTAL	896,108	807,494
LIABILITIES AND NET ASSETS	102,843,901	95,011,905
	\$ 116,012,624	\$ 110,529,772

The accompanying notes are an integral part of the consolidated financial statements.

REVENUES, GAINS AND OTHER SUPPORT Tax
levies Park operations Admissions
Memberships
Special events and programs
Zoo Pals Net unrealized gains
(losses) on
investment securities Investment Income
(loss) Contributions and bequests Grants and
other revenue Change in value of perpetual
trust agreements Net assets released from
restriction

THE TOLEDO ZOOLOGICAL SOCIETY AND
THE TOLEDO ZOOLOGICAL SOCIETY FOUNDATION
CONSOLIDATED STATEMENT OF ACTIVITIES
Year Ended December 31, 2009 (Comparative
total for year ended December 31, 2008)

	Unrestricted				Temporarily restricted	Permanently restricted	2009 Total	2008 Total
	General operating	Board designated	Property and equipment	Total				
	\$ 7,355,877 ^ \$	-		\$ 16,069,397	\$	\$	\$ 16,069,397	\$ 16,046,476
	6,531,344/			6,531,344			6,531,344	3,388,882
	3,388,882 /			3,388,882			3,445,794	563,424
	3,445,794 S		\$• 8,713,520	3,445,794			130,087	
	558,174	130,087"		563,424				621,703
				130,087				135,022
			5,260					
	25,859	1,221,357	2,904	1,221,357	540,238	5,324	1,761,595	(1,980,942
	465,808	(39,965)	41,473	(11,202)	(91,425)	10,000	(97,303)	(329,502'
	23,107	318,483	1,656,755	825,764	845,483	73,290	1,681,247	4,089,362
	23,745			23,107	195,213		218,320	342,980
				1,680.600	(1,680,500)		73,290	
EXPENSES								
Program services Management, general, and other supporting activities								
Total expenses								
Change in net assets before transfers								
TRANSFERS AND OTHER								
Refunded contribution Transfer								
Operating fund transfer authorized by Board of Directors Operating jcontingency fund Current purchases of property and equipment paid from operating fund	21,948,677	1,489,875	10,419,902	33,868,454	(190,991)	88,614	33,786,077	31,590,025
	18,660,819	-	3,782,604	22,443,423	-	-	22,443,423	22,770,237
	2,577,217	32,226	-	2,609,443	"	-	2,609,443	2,472,673
CHANGE IN NET ASSETS	21,238,036	32,226	3,782,604	25*052,866	.	-	25,052,886	25,242,910
NET ASSETS AT BEGINNING OF YEAR	710,641	1,467,849	6,637,298	8,815,588	(190,991)	88,614	8,713,211	6,347,115
NET ASSETS AT END OF YEAR	(400,000)	80,000	320,000	-	(881,215)	-	(881,215)	.
			300,000					
	(300,000)							
	(400,000)	400,000		-	-	-	-	-
	(116,123)	-	116,123	-	..	-	-	-
	(505,482)	1,947,649	7,373,421	8,815,588	(1,072,206)	88,014	7,831,996	6,347,115

3,084,411	4,729,427	82,359,104	\$ 2,678,929	\$ 6,677,076	\$ 89,732,525	\$ 98,988,530	\$ 2,959,263	\$ 896,108	\$ 102,843,901	\$ 95,011,905
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The accompanying notes are an integral part of the consolidated financial statements.