

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED-UPON PROCEDURES**

**METROPOLITAN ZOOLOGICAL PARK  
AND MUSEUM DISTRICT**

**December 31, 2014**

## **Independent Accountants' Report On Applying Agreed-Upon Procedures**

Board of Directors  
Metropolitan Zoological Park and Museum District

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and management of the Metropolitan Zoological Park and Museum District (the "District"), solely to assist you with respect to the drawing of funds for payment of expenditures by the Subdistricts for the year ended December 31, 2014. The District's management is responsible for its accounting records and accounts payable system. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- With regard to the Art Museum Subdistrict, we confirmed, directly with its independent auditors in connection with their examination of the financial statements for the year ended December 31, 2014, that nothing came to their attention in the course of their audit of the financial statements to cause them to believe that funds received by the Subdistrict were not properly drawn and did not represent lawful expenditures of public funds duly authorized by the Subdistrict..
- With regard to the St. Louis Science Center Subdistrict, we confirmed, directly with its independent auditors in connection with their examination of the financial statements for the year ended December 31, 2014, that nothing came to their attention in the course of their audit of the financial statements to cause them to believe that funds received by the Subdistrict were not properly drawn and did not represent lawful expenditures of public funds duly authorized by the Subdistrict.

- With regard to the Missouri History Museum Subdistrict, we confirmed, directly with its independent auditors in connection with their examination of the financial statements for the year ended December 31, 2014, that nothing came to their attention in the course of their audit of the financial statements to cause them to believe that funds received by the Subdistrict were not properly drawn and did not represent lawful expenditures of public funds duly authorized by the Subdistrict.
- With regard to the Botanical Garden Subdistrict, we confirmed, directly with its independent auditors in connection with their audit of the financial statements for the year ended December 31, 2014, that nothing came to their attention in the course of their audit of the financial statements to cause them to believe that funds received by the Subdistrict were not properly drawn and did not represent lawful expenditures of public funds duly authorized by the Subdistrict.
- With regard to the Zoological Park Subdistrict, we confirmed, directly with its independent auditors in connection with their audit of the financial statements for the year ended December 31, 2014, that nothing came to their attention in the course of their audit of the financial statements to cause them to believe that funds received by the Subdistrict were not properly drawn and did not represent lawful expenditures of public funds duly authorized by the Subdistrict.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the propriety of the funds drawn by the Subdistricts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Directors and management of the District and should not be used by anyone other than those specified parties.

TBD  
St. Louis, Missouri