

**MINUTES OF THE REGULAR MEETING OF THE BOARD OF THE  
METROPOLITAN ZOOLOGICAL PARK AND MUSEUM DISTRICT**

St. Louis, Missouri  
April 21, 2020

A regular meeting of the Board of Directors of the Metropolitan Zoological Park and Museum District was held via GoToMeeting at 7733 Forsyth Boulevard, Suite 550, on Tuesday, April 21, 2020 at 12:00 p.m.

Robert E. Eggmann, Chair of the Metropolitan Zoological Park and Museum District ("District"), called the meeting to order. Upon roll call, the following Board members were present:

Robert E. Eggmann	Thomas J. Campbell
Christine A. Chadwick	Darnetta Clinkscale
Pat Coleman	Michelle Harris
Thomas C. Mummert	Jill Nowak

Other persons attending the meeting included Michael Chivell from Armstrong Teasdale LLP, the District's legal counsel; Brian Wuertz and Rick Gratza from Kerber, Eck & Braeckel LLP; and District employees: J. Patrick Dougherty, Matthew Pollock and LaQuana Dilworth.

Public Comments: The Chair asked for public comments from those in attendance. No comments resulted.

The Chair announced that Ms. Dilworth tendered her resignation and her last day will be on April 24, 2020. Ms. Dilworth has taken a position with the Department of Veteran Affairs, which will allow her to better take advantage of her recently completed college education and degree. Ms. Dilworth joined the District in 2012. The Chair expressed that during her 8 years of services, she was a valuable team member with a can-do attitude and will be deeply missed.

Approval of Minutes: The Chair called for the approval of the minutes from the March 31, 2020 regular Board meeting. Mr. Campbell moved that the minutes be approved with the following revisions when discussing the Preliminary Tax Rates Resolution:

- The monetary value should be stated the same as in the resolution; and
- Remove the hyphen before the monetary value.

Ms. Clinkscale seconded the motion. The Chair asked for a discussion; none resulted. The minutes were approved with all members voting "Aye".

Executive Director's Report: Mr. Dougherty discussed the January and February 2020 internal financial reports.

Finance/Audit Committee Report: Mr. Mummert reported that the committee met on April 6, 2020, reviewed and approved the 2019 Financial Statements prepared by KEB.

Brian Wuertz provided the Board with an overview of the District's December 31, 2019 Financial Statements. Mr. Wuertz, also, presented a summary of Auditors' Results.

- The Financial Statements only include the financial data of the District and do not include the Subdistrict's (component units) data.
- No material weaknesses in internal controls were identified.
- No material noncompliance with laws, regulations, grants or contracts were identified.
- Significant accounting policies are described in Note 1 of the financial statements.
- There were no changes in the ZMD's accounting procedures.
- There were no transactions that lacked authoritative guidance or consensus.
- The most sensitive estimate affecting the financial statements was the allowance for uncollected property taxes. The allowance is based on historical collection rates.
- The adverse finding is due to the ZMD not having the Subdistricts' financial statements during the audit. This is because the ZMD's financial statements are required to be delivered to the County Executive and City Mayor by the second Monday in April. The Subdistricts are still completing their audits at this time.

The Chair moved that the December 31, 2019 Financial Statements be approved by the full Board. The motion did not require a second. The Chair asked for a discussion; none resulted. The December 31, 2019 Financial Statements were approved with all members voting "Aye".

Communications Committee: Ms. Harris had no report.

Report of Legal Counsel: Mr. Chivell had no report, but informed the Board of the difficulties behind the protested taxes.

Old Business: Mr. Dougherty discussed moving the Science Center's budget meeting to sometime in August 2020. Board members agreed. Mr. Dougherty will choose a date that all members are available and notify Science Center personnel.

New Business: Mr. Dougherty discussed the possibility of moving the summer budget meeting to a virtual meeting room in the event that the region is still under the "stay at home" order. A discussion ensued.

Mr. Dougherty discussed the potential distribution of the District's 2019 "excess administrative revenue" to the Subdistricts. The distribution factors and distribution amounts are displayed below:

	Distribution Factor	Resulting Distribution
Zoological Park Subdistrict	28.523366%	\$1,030,909.46
Art Museum Subdistrict	28.523366%	\$1,030,909.46
Science Center Subdistrict	14.317756%	\$517,481.36
Botanical Garden Subdistrict	14.317756%	\$517,481.36
Missouri History Museum Subdistrict	14.317756%	\$517,481.36

The Chair called for a motion to approve the distribution of the District's 2019 "excess administrative revenue". Mr. Campbell moved to approve the distribution of the 2019 "excess administrative revenue". Ms. Clinkscale seconded the motion. The motion was approved with all members voting 'Aye'.

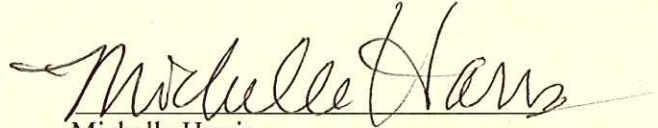
The Chair asked for a motion to go into Closed Session; pursuant to RSMo. Sections 610.021 (12) to discuss the negotiation of contracts. Mr. Campbell moved to close the meeting. Ms. Harris seconded the motion. A roll call vote to approve the motion was taken. The motion passed with all members voting "Aye".



The closed session of the meeting adjourned, and the regular meeting was reopened to the public at 1:25 p.m. Minutes from the closed session of the meeting will be prepared by Mr. Chivell and filed at the office of Armstrong Teasdale LLP.

There being no further business of the Board, Mr. Mummert moved to adjourn the meeting. Ms. Coleman seconded the motion which was unanimously approved.

Respectfully submitted,

A handwritten signature in cursive script that reads "Michelle Harris". The signature is written in black ink and is positioned above the printed name and title.

Michelle Harris  
Secretary