

MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS
OF THE MEHLVILLE FIRE PROTECTION DISTRICT OF
ST. LOUIS COUNTY, MISSOURI, ON THE
28TH DAY OF JUNE, 2021

The Board of Directors of the Mehlville Fire Protection District of St. Louis County, Missouri, met at the Mehlville Conference Room, 11020 Mueller Road, St. Louis County, Missouri, on the 28th day of June, 2021.

Present at the meeting were:

Aaron Hilmer, Chairman and Director of the Board;

Bonnie C. Stegman, Treasurer and Director of the Board;

Edmond Ryan, Secretary and Director of the Board; and

Brian Hendricks, Fire Chief of the Mehlville Fire Protection District.

Mr. Hilmer called the meeting to order at 5:00 p.m. and announced the Board to be in session for the transaction of business.

Dr. Stegman made a motion to pay the bills of June 23, 2021. Mr. Ryan seconded the motion and it was unanimously approved.

Chief Financial Officer Brian Bond presented the May, 2021 Financial Statements. The District received \$66,000 of 2020 tax revenue, bringing the total to \$14.969 million, approximately 86.5% of calculated tax revenue for the year. Cash equivalents were \$25.585 million at the end of April, a \$2.013 million decrease from 2020, due to the construction of the burn tower as well as a slight lag in receipt of protested tax revenue. Capital expenditures in May included \$30,000 for a new defibrillator monitor. Both the General Fund and Pension Fund are on course with the 2021 budget. Dr. Stegman made a motion to approve the May, 2021 Financial Statement

and Treasurer's Report as presented. Mr. Ryan seconded the motion and it was unanimously approved.

Melissa Watson from Sikich LLP presented the District's 2020 Comprehensive Annual Financial Report. The District received an unmodified opinion that the financial statements were prepared within generally accepted accounting principles. This year, the Government Accounting Standards Board (GASB) adopted a statement, GASB 84, that impacts the undesignated pension trust. Under the new definitions, it no longer meets the definition of fiduciary activity, so it was moved into the pension revenue fund. The Management and Discussion Analysis letter summarizes 2020 and shows that the District's total net position decreased by \$515,000. Fund balances show a decrease but still show over \$9 million in unassigned fund balance for the General Fund. Capital assets included the new burn tower and three ambulances. The 2005 certificates of participation were paid off in 2020, so the District no longer has any debt except for paid vacation and sick leave payable to employees upon departure. Dr. Stegman made a motion to approve the 2020 Comprehensive Annual Financial Report as presented. Mr. Ryan seconded the motion and it was unanimously approved.

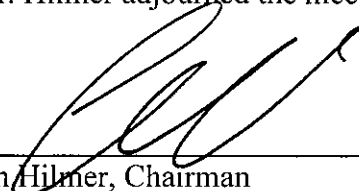
Mr. Hilmer made a motion that a closed meeting be held for the purpose of discussing legal matters immediately following the adjournment of the regular meeting. Mr. Hilmer, as part of said motion, moved that said closed meeting not be open to members of the general public under the provisions of Chapter 610 of the Missouri Revised Statutes, commonly referred to as the Sunshine Act. The motion was seconded by Mr. Ryan. A roll call vote on said motion was taken.

Director Hilmer yea.

Director Stegman yea.

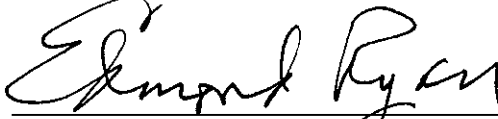
Director Ryan yea.

There being no further business, Mr. Hilmer adjourned the meeting at 5:15 p.m.




Aaron Hilmer, Chairman

ATTEST:



Edmond Ryan, Secretary

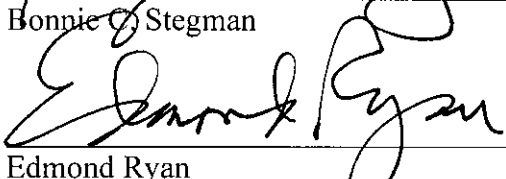
The undersigned, being all members of the Board of Directors of the Mehlville Fire Protection District, have affixed their names thereto in evidence of their consent to the meeting at the time and place indicated, and in evidence of their approval of the actions taken at the said meeting.



Aaron Hilmer



Bonnie C. Stegman



Edmond Ryan