

NDF110222SV08

**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: City Of Strathmoor Village/Radar unit
Applicant Requested Amount: 2,050.00
Appropriation Request Amount: 2,050.00

Executive Summary of Request
\$2,050 to City of Strathmoor Village for a radar unit

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

8 District #  Primary Sponsor Signature 2,050.00 Amount 10/5/2022 Date

Primary Sponsor Disclosure
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Approved by:

Appropriations Committee Chairman Date
Final Appropriations Amount: _____

Applicant/Program:

City of Strathmoor Village/Radar Unit

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Council Member Signature and Amount

District 1	_____	\$	_____
District 2	_____	\$	_____
District 3	_____	\$	_____
District 4	_____	\$	_____
District 5	_____	\$	_____
District 6	_____	\$	_____
District 7	_____	\$	_____
District 8	_____	\$	_____
District 9	_____	\$	_____
District 10	_____	\$	_____
District 11	_____	\$	_____
District 12	_____	\$	_____
District 13	_____	\$	_____
District 14	_____	\$	_____
District 15	_____	\$	_____

Applicant/Program:

City of Strathmoor Village/Radar Unit

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

Legal Name of Applicant Organization City of Strathmoor Village

Program Name and Request Amount Radar Unit **\$2,050**

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> N/A
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> N/A
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> N/A
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> Yes
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	Yes No
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> Yes
Is the most recent annual audit (if required by organization) included?	N/A Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> N/A
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> N/A
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	N/A No

Prepared by: **Megan Metcalf**

Date: 10/19/2022

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 - APPLICANT INFORMATION

Legal Name of Applicant Organization:
 (as listed on: <http://www.sos.ky.gov/business/records>) City of Strathmoor Village

Main Office Street & Mailing Address: PO 5253 Louisville KY 40205

Website: <http://cityofstrathmoorvillage.com/>

Applicant Contact:	Chief Michael Lamey	Title:	Chief of Police
Phone:	(502) 821-6655	Email:	chiefmikelamey@gmail.com
Financial Contact:	Betty Manek	Title:	Treasurer
Phone:		Email:	svbookkeeper@twc.com

Organization's Representative who attended NDF Training: Elizabeth Manek

GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED

Program Facility Location(s): Strathmoor Village, Strathmoor Manor, Seneca Gardens, Wellington, King

Council District(s): 8 **Zip Code(s):** 40205

SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION

PROGRAM/PROJECT NAME: Radar Unit

Total Request (\$)	2,050.00	Total Metro Award (this program) in previous year: (\$)	0
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Purpose of Request (check all that apply):

- Operating Funds (generally cannot exceed 33% of agency's total operating budget)
- Programming/services/events for direct benefit to community or qualified individuals
- Capital Project of the organization (equipment, furnishing, building, etc)

The Following are Required Attachments:

<input type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input type="checkbox"/> Most recent IRS Form 990 or 1120-H <input type="checkbox"/> Articles of Incorporation (current & signed) <input checked="" type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense	<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if applicable
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For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.

Source:		Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	

Has the applicant contacted the BBB Charity Review for participation? Yes No

Has the applicant met the BBB Charity Review Standards? Yes No

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 - AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

The Strathmoor Village Police Department works under the authority of the City of Strathmoor Village and by inter-local agreement also patrols the cities of Strathmoor Manor, Seneca Gardens, Kingsley. The patrol area is located within one of the nation's largest metropolitan cities; Louisville, KY. Despite the size of the surrounding metropolitan area, these communities proudly maintain a small town charm and warmth.

Mission Statement- The Strathmoor Village Police Department strives to be a team of dedicated individuals with a common goal at heart: To provide an environment within the City of Strathmoor Village that is both safe for residents and visitors to our city. This goal can only be achieved by maintaining a high level of professionalism within our agency so that the public, as a whole, has complete confidence in our ability to enforce laws in an impartial and courteous manner. The officers of the Strathmoor Village Police Department strive to provide the highest level of protection and challenge ourselves to educate our officers to the highest level. Furthermore, we must constantly update our training and tools not only to enforce laws and ordinances, but also to educate our citizens in the protection of one's self and property. We further realize that we represent not only the citizens of Strathmoor Village, but also the law enforcement profession nationwide.

City of Strathmoor Village

The City of Strathmoor Village is a home rule city with a mayor and four commissioners. The mayor serves a four-year term and commissioners serve a two-year term. There are no term limits.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 -- PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

This funding will purchase a radar unit for traffic enforcement and driver education for the City of Strathmoor Village, City of Strathmoor Manor, City of Seneca Gardens, City of Kingsley, City of Wellington, including Bardstown Road and Taylorsville Road.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

The funding will be to purchase a radar unit for use by the City of Strathmoor Village Police

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

N/A

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

There is a public safety need for traffic enforcement, especially on the main thoroughfares of Taylorsville and Bardstown Roads. In each of the home-rule cities that the Strathmoor Village police department patrols, there is a large population of elderly residents and children for whom it is more dangerous to walk near speeding vehicles.

This radar unit, as used by the Strathmoor Village police department will help to reduce speed, increase driver education and enhance traffic enforcement.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

The City of Strathmoor Village contracts with the cities of Wellington, Kingsley, Seneca Gardens, and Strathmoor Manor to provide police services. This radar unit will be used in all the municipalities.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 - PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
A: Personnel Costs Including Benefits			\$ 0.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)			\$ 0.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project	2,050.00	0	\$ 2050.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 2050.00	\$ 0.00	\$ 2050.00
% of Program Budget	100 %	0.00%	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	\$ 0.00

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor / Type of Contribution	Value of Contribution	Method of Verification
<p align="center">Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</p>	<p align="center">\$ 0.00</p>	

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: 07/01/2022

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

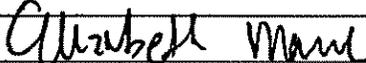
Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	09/25/2022
Legal Signatory: (please print):	Elizabeth Manek	Title:	Commissioner
Phone:	(502) 396-6880	Extension:	
Email:	svbookkeeper@twc.com		



Louisville Metro Government
Office of Management and Budget

Neighborhood Development Fund Training Attestation

Grantee Organization Name: City of Strathmoor Village

Grantee Representative Name: Elizabeth Manek

I agree that I am an authorized representative and/or signatory of the organization named above and attest to having viewed the Neighborhood Development Fund training presentation. I understand the reporting requirements of the Neighborhood Development Fund grant. Additionally, after viewing the presentation, I have correctly answered the below questions.

Please check:



I viewed the NDF training material on the website

Answer the following questions before signing (Circle or write in the correct answer).

1. The NDF funding your agency received is a gift from LMG? True or False
2. Name the three budget categories that require a detail list.
Client Assistance, Community Events and Other Expenses
3. If your agency charged gross pay to NDF, you are required to provide additional documentation to satisfy reporting requirements. True or False
4. Which four questions should your financial support documentation answer at all times?
Who, What, When and Where
5. Your agency is considered noncompliant if you do not account for funds received and/or your financial report is missing support documentation? True or False
6. Canceled check, bank statement, invoice and receipt are considered proof of payment. True or False.

Elizabeth Manek
Grantee Representative Signature

9-26-22
Date

NOTE: Please return to Roxanne Steele

E-mail address: Roxanne.Steele@louisvilleky.gov

Fax: 502-574-3219

Mailing Address: Louisville Metro Government
ATTN: NDF Coordinator
611 West Jefferson St.
Louisville, KY 40202

CITY OF STRATHMOOR VILLAGE
Ordinance Series 2022, Number 4

AN ORDINANCE establishing an annual budget for the City of Strathmoor Village
for the Fiscal Year July 1, 2022 through June 30, 2023.

BE IT ORDAINED BY THE CITY OF STRATHMOOR VILLAGE that

SECTION 1. The annual budget for the City of Strathmoor Village, Kentucky is hereby
adopted as follows:

	<u>General Fund</u>	<u>Road Fund</u>
RESOURCES AVAILABLE:		
Beginning Fund Balance	\$ 585,000	\$ 28,500
ESTIMATED REVENUES:		
Property Taxes	\$ 170,737	-
Insurance premium taxes	58,000	-
Bank deposit tax	35,000	-
Police protection	83,760	-
Police protection grants	9,000	-
Municipal aid	-	12,600
Interest earned	280	2
Other	6,669	-
Total Estimated Revenue	<u>\$ 363,446</u>	<u>\$ 12,602</u>
TOTAL RESOURCES AVAILABLE	\$ 948,446	\$ 41,102
APPROPRIATIONS:		
General government	50,413	-
Police and public safety	171,975	-
Public Works	59,300	5,000
Sanitation	56,786	-
Capital Outlays	136,000	-
Total Appropriations	<u>\$ 474,474</u>	<u>\$ 5,000</u>
Cash Transfers	\$ -	\$ -
ESTIMATED FUND BALANCE END OF YEAR	<u>\$ 473,973</u>	<u>\$ 36,102</u>

SECTION 2: This ordinance shall take effect upon passage and publication.
Enacted this 13th day of June, 2022.

First Reading: May 9, 2022

Second Reading: June 13, 2022

Strathmoor Village, Inc.
Profit & Loss
 July 2021 through June 2022

	Jul '21 - Jun '22
Ordinary Income/Expense	
Income	
Insurance - Municipal Tax	58,060.31
Interest Income	342.01
Interest Income - Road Fund	8.55
KLEFPF Reimbursement	4,000.00
Law Enforcement Grant - HB 413	5,717.49
Local Franchise Bk Deposit Tax	35,208.92
Miscellaneous Income	3,299.63
Police Protection - Kingsley	14,280.00
Police Protection - Manor	30,000.00
Police Protection - Seneca Gdns	25,200.00
Police Protection - Wellington	13,720.00
Police Tickets	150.00
Road fund Income	13,227.85
Tax Assessment Discount	-17,840.82
Tax Assessment Penalties	373.59
Tax Assessment Refunds	-209.33
Tax Assessments	189,626.24
Telecommunication Tax	1,215.06
Tree reimbursement	862.50
Total Income	377,242.00
Expense	
Attorney Fees - Other	7,040.00
Auditing Fees	5,650.00
Automobile Expense	6,506.96
Dues and Subscriptions	2,365.28
Fire Protection	56,881.00
Flag pole	3,873.50
Garbage Collection	52,701.04
Insurance - Police	15,512.36
Insurance Expense	4,606.00
Island Maintenance	7,416.35
Islands Upgrade	17,999.27
Labor - Road Maintenance	11,000.00
Miscellaneous Expense	300.24
Newsletter/Flyers	1,419.83
Office Supplies	596.62
Payroll Expenses	5,488.91
Police Miscellaneous	963.32
Police Uniforms	847.42
Salaries - Commissioners	17,400.00
Salaries and Wages	56,033.91
Sidewalk Repairs/Replacements	30,000.00
Signs	1,098.48
Snow Removal	7,950.00
Street Lighting	17,014.29
Tax Collection Fees - PVA	4,485.61
Telephone and Police Pager	1,339.60
Tree and Shrub Maintenance	4,203.69
Utilities	317.37
Total Expense	341,011.05
Net Ordinary Income	36,230.95
Net Income	36,230.95

Strathmoor Village, Inc.

Balance Sheet

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
CD	10,000.00
First Financial Money Market	395,601.50
First Financial Road Fund	28,592.99
General Fund	38,987.24
Insurance Liability CD	12,547.96
Money Market - Republic	239,019.60
Total Checking/Savings	<u>724,749.49</u>
Accounts Receivable	
Accounts Receivable	20,982.38
Total Accounts Receivable	<u>20,982.38</u>
Other Current Assets	
Property Taxes Receivable	1,799.77
Total Other Current Assets	<u>1,799.77</u>
Total Current Assets	<u>747,531.64</u>
Fixed Assets	
Acc Deprec - Police Equipment	-9,617.07
Acc Deprec - Sidewalks	-52,070.45
Acc Deprec - Signs	-29,737.50
Acc Deprec - Streets	-127,894.98
Acc Depreciation - Vehicles	-30,782.19
Police Automobiles	48,421.00
Police Equipment	12,153.90
Sidewalks	129,186.30
Signs - Fixed assets	62,051.83
Streets	244,362.08
Total Fixed Assets	<u>246,072.92</u>
TOTAL ASSETS	<u><u>993,604.56</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	13,989.10
Total Accounts Payable	<u>13,989.10</u>
Other Current Liabilities	
Accrued Salaries	7,054.41
City Tax Payable	426.20
Payroll Liabilities	1,762.70
State Tax Withheld	240.95
SUTA Payable	1.20
Total Other Current Liabilities	<u>9,485.46</u>
Total Current Liabilities	<u>23,474.56</u>
Long Term Liabilities	
American Rescue Funds	173,899.67
Total Long Term Liabilities	<u>173,899.67</u>
Total Liabilities	<u>197,374.23</u>

8:44 PM

09/25/22

Accrual Basis

Strathmoor Village, Inc.

Balance Sheet

As of June 30, 2022

	<u>Jun 30, 22</u>
Equity	
Operating Balance Equity	264,770.97
Retained Earnings	495,228.41
Net Income	36,230.95
Total Equity	<u>796,230.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>993,604.56</u></u>

LASER TECH —Quotation—

6912 South Quentin Street, Suite A
Centennial, CO 80112

Today's Date: 10/06/22
Expiration Date: 11/06/22

To: City Of Strathmoor Village Police
Department (Louisville, US)
2811 Bardstown Rd Ste 1
Louisville Kentucky 40205
United States

LTI Rep: Nick Ackerson
Phone: 303.705.0008
Email: nackerson@lasertech.com

Attn: Chief Mike Lamey
Phone: 502-821-6655
Email: chiefmikelamey@gmail.com

Shipping Method	FOB Point	Payment Terms
FEDEX GROUND	DESTINATION	NET 30

Special Instructions: North Carolina Sheriff's Association Cooperative Contract NCSA 23-02-0222., Due to component availability constraints & shipping delays ETA is approx 8-10 weeks.

Qty	Item	Description	Unit Price	Total
1	7007051	TRUSPEED SX BT	\$2,050.00	\$2,050.00
TERMS AND CONDITIONS: <ul style="list-style-type: none"> Prices noted above are not valid with any other quotes or offers. Pricing does not include applicable sales tax. A 15% restocking fee will be added to all cancelled or returned orders. Shipping charges are estimated and subject to change. Please allow 3-4 weeks for delivery, unless otherwise specified. These commodities, technology and/or software are subject to export control laws, including the U.S. Export Administration Regulations. Exports and re-exports may require an export license from the U.S. and/or other governments. Diversion contrary to U.S. or other export control laws is prohibited. 			Subtotal	\$2,050.00
			Sales Tax@0.00%	\$0.00
			Freight	\$0.00
			Total(USD)	\$2,050.00

Amy Tibljas
Digitally signed by Amy Tibljas
DN: cn=Amy Tibljas, o=Lasertech Technology Inc, ou=Inside Sales Manager, email=atibljas@lasertech.com, c=US
Date: 2022.10.06 15:53:49 -0500
 Authorized By _____ Date _____

Cheri Miller
Digitally signed by Cheri Miller
DN: cn=Cheri Miller, o, ou, email=CMiller@lasertech.com, c=US
Date: 2022.10.06 15:56:36 -0500
 Authorized By _____ Date _____

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Strathmoor Village, Inc

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ **Municipality**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
 Exempt payee code (if any) 3
 Exemption from FATCA reporting code (if any) _____
(Apply to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
P.O. Box 5253

6 City, state, and ZIP code
Louisville, KY 40255

7 List account number(s) here (optional)

Requester's name and address (optional)

See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
			-			-			
OR									
Employer identification number									
6	1	-	6	0	3	2	2	9	5

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ *[Handwritten Signature]* Date ▶ 9/26/22

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

JEFFERSON CIRCUIT COURT
CHANCERY BRANCH,
FIRST DIVISION

#179-515.

C. B. Jenkins, et al,

petitioners,

-vs.-

JUDGMENT.

On Petition,

This cause coming on to be heard and it appearing to the court from the record herein that due notice of the filing of the petition herein and the object thereof has been published in two issues of the Herald-Post on May 18th and May 19th, 1928, said newspaper being of general circulation and published in Jefferson County, Kentucky, and it further appearing to the court and the court being satisfied from the verified petition herein that the population within the boundary insufficient to meet the requirements of law in such cases, and no defense having been interposed herein, it is now ORDERED, ADJUDGED AND DECREED:

1. That a town by name "STRATHMOOR VILLAGE" be and is hereby established as a municipal corporation of the sixth class within the following described boundary, as shown by the map filed with the petition herein, to wit:

"In Jefferson County, Kentucky, beginning at a point in the northeast line of Bardstown Road corner to Kaelins' Subdivision and Strathmoor No.1;

thence with the said northeast line of Bardstown Road S. 46 degrees 50' E.908.09 feet to a corner of Strathmoor Addition; thence with the line common to Strathmoor Addition and Strathmoor No.1, N.55 degrees 50' E.1351.42 feet to a point in the southwesterly line of Kingsley; thence with the southwesterly line of Kingsley N.33 degrees 58' W.833.70 feet to the south line of the Taylorsville Road; thence with the south line of said road N.84 degrees 55' W.1083.58 feet; thence continuing with the south line of said road S.85 degrees 59' W.110.04 feet to a corner of Kaelins' Subdivision; thence with a line of said Subdivision S.33 degrees 48' E.685.40 feet to another corner of said Kaelins' Subdivision; thence with another line of said Kaelins' Subdivision S. 55 degrees 36' W.594.73 feet to the beginning containing 36.09 acres. Being the same area recorded as Strathmoor No.1, Plat Book 2, page 292, Jefferson County Court Clerk's Office."

2. There are hereby appointed as the Board of Trustees of said town the following named persons, residents therein, to wit:

G. B. Jenkins,
L. A. Powell
J. F. Shouse,

W. J. Rehm, and
A. A. Oberle;

as the Police Judge thereof, Joseph H. Scales; as the Marshal, thereof, J. P. Kehl, and as the Assessor thereof, Eugene Schwab, each of which said Trustees and officers shall hold their respective offices until the next election at which officers for cities and towns may be elected.

The qualification of said officers shall be in the manner provided by law by taking the respective oaths of office and executing the respective bonds and obligations as may be prescribed by law, a record of which shall be entered upon the records of said town and copies thereof certified to the court and filed in this proceeding.

W. J. Rehm
Judge.

CITY OF STRATHMOOR VILLAGE, KENTUCKY

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

**CITY OF STRATHMOOR VILLAGE, KENTUCKY
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2021**

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	1-2
REQUIRED SUPPLEMENTARY INFORMATION:	
Management's Discussion and Analysis	3
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements:	
Balance Sheet-Governmental Funds and Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	6
Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
NOTES TO THE FINANCIAL STATEMENTS	9-18
REQUIRED SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Schedule	19
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	20-22

McIntyre & Wooldridge, PSC
Certified Public Accountants

3103 Breckenridge Lane, Suite 3
Louisville, Kentucky 40220
502/493-9373 or 493-9374 (fax)

Independent Auditor's Report

The Honorable Mayor and
Commissioners of the City of
Strathmoor Village, Kentucky

We have audited the accompanying financial statements of the governmental activities, and each major fund of the City of Strathmoor Village, Kentucky as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City of Strathmoor Village, Kentucky at June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 3 and budgetary comparison information on page 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. In applying our limited procedures, we determined not all of the components required by the prescribed guidelines were included in management's discussion and analysis. Our opinion on the financial statements is not affected by this missing information. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2021 on our consideration of the City of Strathmoor Village, Kentucky's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

McIntyre & Wooldridge, PSC
McIntyre & Wooldridge, PSC
Louisville, Kentucky
October 5, 2021

**REQUIRED SUPPLEMENTARY
INFORMATION**

CITY OF STRATHMOOR VILLAGE KENTUCKY
MANAGEMENT'S DISCUSSION AND ANALYSIS

Our analysis and discussion of the City of Strathmoor Village's financial performance provides an overview of the City's activities for the year ended June 30, 2021.

The management's discussion and analysis is an element of the reporting model adopted by the Government Accounting Standards Board (GASB) in their Statement No. 34.

Our auditors, McIntyre and Wooldridge PSC have issued an unqualified opinion on the financial statements of our City.

Financial Highlights

The financial statements included in this report provide insight into the financial operations for the year ended June 30, 2021. Based on the results of operations through June 30, 2021, the City's net position increased \$94,735 resulting in total net position of \$ 771,325 at June 30, 2021. The City has no long-term debt. The largest expense for the City continues to be public safety (which includes a police vehicle), representing 56% of our total expenses for the year ended June 30, 2021, as presented in the statement of activities. Public works (which includes sidewalks) accounted for approximately 16% of total expenses and sanitation accounted for approximately 17%.

For the year ended June 30, 2021, the tax rate was .25 per \$100 of assessed property value, no change from the previous year. The City was under budget for expenditures by \$55,388 for the general and road funds combined.

As your elected officials, we continue to closely monitor both the sources and uses of funds by the City. We are very proud of the City in which we live and take our jobs as your representatives seriously.

This report is designed to provide a general overview of the City's general financial accountability and status. Request for further information can be directed to: City of Strathmoor Village, Attn: Betty Manek, P.O. Box 5253, Louisville, KY 40255.

BASIC FINANCIAL STATEMENTS

CITY OF STRATHMOOR VILLAGE, KENTUCKY
STATEMENT OF NET POSITION
JUNE 30, 2021

ASSETS	
Current Assets	
Cash and cash equivalents	\$ 468,840
Property taxes receivable	-
Insurance premium taxes receivable	14,581
Other receivables	7,003
Short-term investment	10,000
Prepaid expense	<u>584</u>
Total Current Assets	= 501,008
Non-Current Assets	
Cash and cash equivalents, restricted	23,034
Municipal aid receivable	1,211
Capital assets, net of depreciation of \$250,112	<u>246,073</u>
Total Non-Current Assets	<u>270,318</u>
TOTAL ASSETS	771,326
LIABILITIES	
Current Liabilities	
Accounts payable	822
Payroll taxes withheld and accrued	2,277
Accrued expenses	<u>8,227</u>
Total Current Liabilities	11,326
NET POSITION	
Net investment in capital assets	246,073
Restricted for roads	24,245
Unrestricted	<u>489,682</u>
TOTAL NET POSITION	<u>\$ 760,000</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF STRATHMOOR VILLAGE, KENTUCKY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

<u>PROGRAM ACTIVITIES</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		<u>NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION</u>
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS</u>	
Primary Government				
Governmental Activities:				
General government	\$ (33,793)	\$ -	\$ -	\$ (33,793)
Public safety	(163,256)	74,113	70,625	(18,518)
Public works	(73,028)		12,793	(60,235)
Sanitation	<u>(56,786)</u>	<u>-</u>	<u>-</u>	<u>(56,786)</u>
 Total Government Activities	 <u>\$ (326,863)</u>	 <u>\$ 74,113</u>	 <u>\$ 83,418</u>	 <u>\$ (169,332)</u>
 General Revenues:				
Taxes:				
Property				170,737
Insurance premium				53,887
Bank deposit and other				34,441
Investment income				342
Miscellaneous income				<u>3,660</u>
Total General Revenues				<u>263,067</u>
 Change in Net Position				 93,735
 Net Position, Beginning of Year				 <u>666,265</u>
 Net Position, End of Year				 <u>\$ 760,000</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF STRATHMOOR VILLAGE, KENTUCKY
BALANCE SHEET - GOVERNMENTAL FUNDS AND
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2021**

	<u>GENERAL FUND</u>	<u>ROAD FUND</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS			
Cash and cash equivalents	\$ 468,840	\$ 23,034	\$ 491,874
Property taxes receivable	-		-
Insurance premium taxes receivable	14,581		14,581
Municipal aid receivable	-	1,211	1,211
Other receivables	7,003		7,003
Short-term investment	10,000		10,000
Prepaid expense	<u>584</u>	<u>-</u>	<u>584</u>
TOTAL ASSETS	<u>\$ 501,008</u>	<u>\$ 24,245</u>	<u>\$ 525,253</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 822		\$ 822
Payroll taxes withheld and accrued	2,277		2,277
Accrued expenses	<u>8,227</u>	<u>-</u>	<u>8,227</u>
Total Liabilities	11,326		11,326
FUND BALANCES			
Fund Balances:			
Nonspendable	584		584
Restricted		24,245	24,245
Unassigned	<u>489,098</u>	<u>-</u>	<u>489,098</u>
Total Fund Balances	<u>489,682</u>	<u>24,245</u>	<u>513,927</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 501,008</u>	<u>\$ 24,245</u>	<u>\$ 525,253</u>
TOTAL GOVERNMENTAL FUND BALANCES			\$ 513,927
<p>Property taxes and receivables in the statement of net position are reported on the accrual basis of accounting whereas the balance sheet - governmental funds reflects the modified accrual basis. This is the difference between the two methods.</p>			
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>			
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. This is the amount by which capital assets exceeded depreciation.</p>			
			<u>246,073</u>
NET POSITION			<u>\$ 760,000</u>

The accompanying notes are an integral part of these financial statements.

CITY OF STRATHMOOR VILLAGE, KENTUCKY
STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>GENERAL FUND</u>	<u>ROAD FUND</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
REVENUES			
Property taxes	\$ 170,737	\$	\$ 170,737
Insurance premium taxes	53,887		53,887
Bank deposit and other taxes	34,441		34,441
Investment income	337	5	342
Municipal aid	-	12,793	12,793
Police protection revenue	74,113		74,113
Police protection grants	7,878		7,878
Grant revenue	62,747		62,747
Miscellaneous income	3,660	-	3,660
	<u>407,800</u>	<u>12,798</u>	<u>420,598</u>
Total Revenues	407,800	12,798	420,598
EXPENDITURES			
General government	33,793		33,793
Police and public safety	158,826		158,826
Public works	40,008		40,008
Sanitation	56,786		56,786
Capital outlays	38,885		38,885
	<u>328,298</u>	<u>-</u>	<u>328,298</u>
Total Expenditures	328,298	-	328,298
NET CHANGE IN FUND BALANCES	79,502	12,798	92,300
FUND BALANCES, BEGINNING OF YEAR	410,180	11,447	421,627
FUND BALANCES, END OF YEAR	\$ 489,682	\$ 24,245	\$ 513,927

The accompanying notes are an integral part of these financial statements.

**CITY OF STRATHMOOR VILLAGE, KENTUCKY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds \$ 92,300

Amounts reported for governmental activities in the statement
of activities are different because:

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets
are allocated over their estimated useful lives as depreciation
expense:

This is the amount by which capital outlays exceeded
depreciation in the current period

1,435

Revenues in the statement of activities that do not provide current
financial resources are not reported as revenue in the funds:

This is the amount of the difference in the change in accounts
receivable from the two methods of accounting

-

Change in net position as reflected on Statement of Activities

\$ 93,735

The accompanying notes are an integral part of these financial statements.

CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

9

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Strathmoor Village, Kentucky (City) was incorporated under the provisions of the Commonwealth of Kentucky. The City operates under a mayor/commissioner form of government and provides the following services as authorized by its charter: streets, sanitation, public improvements, police and fire protection and general administrative services.

Basis of Presentation

The basic financial statements of the City of Strathmoor Village, Kentucky have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies of the City are described below.

Government-wide Financial Statements

The City has elected to apply all applicable GASB pronouncements as well as Financial Accounting Standards Board pronouncements and Accounting Principles Board opinions, issued on or before November 30, 1989 unless those pronouncements conflict with or contradict GASB pronouncements.

These financial statements follow the provisions of GASB Statement No. 34 - Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. However as noted in independent auditor's report, management's discussion and analysis did not include all of the components required by the prescribed guidelines. GASB Statement No. 34 established standards for external financial reporting for all state and local governmental entities, which include a statement of net position; a statement of revenues and expenses and changes in net assets and a statement of cash flows, if applicable. It requires the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

Invested in capital assets, net of related debt – This component of net positions consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net positions consists of constraints placed on net assets use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

10

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

The City's policy is to use restricted assets first when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

Unrestricted net assets – This component of net position consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

The Statement of Net Positions and Statement of Activities reflect financial information of the City as a whole. These statements include the primary government and its component units if applicable. Government-wide statements distinguish between governmental and business-type activities. Currently, the City does not engage in any business-type activities.

The statement of activities presents direct expenses, which are clearly identifiable with a specific function or segment. Taxes and other revenue items are reported as general revenues.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure in the funds financial statements.

Fund Financial Statements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Commissioners.

CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

11

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

The City uses funds to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the City are classified as governmental, which account for all or most of the City's general activities including the collection of legally restricted monies, administrative expense and the acquisition or construction of capital assets.

The government reports the following funds of the financial reporting entity: The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund. The *road fund* is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The City accounts for Kentucky Municipal Aid receipts in this fund. The road fund is restricted to road construction, repairs and maintenance.

The City considers all of its funds to be major funds.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues are recognized in the year for which they are due. This method differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements of governmental funds. Expenses are classified by function.

The government-wide Statement of Activities presents a comparison between expenses and program revenues for each segment of the business-type activities of the City and for each governmental program. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

12

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the City.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when they are “measurable and available”. Measurable means the amount can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes, insurance premium taxes, occupational taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the city.

Budgetary Accounting

The budget information reflected in the supplementary information is the annual budget adopted by the City in accordance with the provisions of Kentucky law. It is presented to the Commission in the form of an ordinance and may be amended by subsequent ordinance or by municipal order.

Budgetary Comparison Schedule

As required by generally accepted governmental accounting principles, this schedule has been prepared in the same form as the legally adopted budget; therefore its form varies somewhat from the statement of revenues, expenditures and changes in fund balances on page 7. The budgetary comparison schedule is reflected on page 19.

Component Units

There are no governmental component units incorporated in the basic government-wide financial statements. A *component unit* is a legally separate entity that is included in the primary government’s financial reporting entity using the criteria of the Government Standards Accounting Board.

CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

13

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Cash and Cash Equivalents and Short-Term Investments

Cash and cash equivalents includes amounts in checking and money market accounts. For purposes of these financial statements, the City considers as cash equivalents all highly liquid investments with a maturity of three months or less when purchased and are readily convertible to cash.

Generally, the City's investing activities are managed under the custody of the City Treasurer. Investing is performed in accordance with investment policies complying with state statutes and the City Charter. City funds may be invested in: (1) obligations of the United States and its agencies and instrumentalities, (2) obligations of any corporation of the United States government, (3) certificates of deposits in institutions insured by the Federal Deposit Insurance Corporation (FDIC), and (4) bonds or certificates of indebtedness of the Commonwealth of Kentucky.

State statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, certificates of deposit, money market saving accounts, repurchase agreements, passbooks and other available bank investment provided that such financial institutions are insured by an agency of the U.S. Government. Investments in excess of the insured amount must be secured with approved securities pledged by the financial institutions.

As of June 30, 2021, \$ 23,034 was restricted for road construction and related repairs and maintenance.

Capital Assets

The accounting and reporting treatment applied to capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the City as a whole. When purchased, such assets are recorded as expenditures in the governmental fund statements and capitalized (recorded and accounted for) in the government-wide statements of net assets at cost.

Effective for the years ended 2004 and after, the City implemented GASB Statement Number 34. One of the requirements of GASB 34 is to capitalize and depreciate infrastructure expenditures and other capital assets. The City elected to implement this standard prospectively, as it related to the capitalization of infrastructure and land expenditures. The valuation basis for general capital assets are historical costs, or where historical cost is not available, estimated historical cost based on replacement cost. The minimum capitalization threshold is any individual item with a total cost greater than \$1,000.

CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

14

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Repairs and maintenance are recorded as expenditures; renewals and betterments are capitalized.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the respective balance sheet.

The estimated useful lives of various classes of capital assets are as follow:

Vehicles	4 years
Road improvements	12 years
Sidewalk improvements	15 years
Signage	15 years

Impairment of Capital Assets

In accordance with GASB Statement No. 42 "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries" the City's management evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A capital asset is generally considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. No impairment losses were identified or recognized for the year ended June 30, 2021.

Fund Equity

Net positions is the difference between assets and liabilities. Net positions invested in capital assets, net of related debt are capital assets, less accumulated depreciation.

In the fund financial statements, government funds report reservation of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, governmental funds are classified by character and function. In the fund financial statements, governmental funds report expenditures of financial resources.

**CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Compensated Absences

The City provides benefits to certain employees. The liability for compensated absences in the financial statements at June 30, 2021 amounted to \$3,720.

Fair Value of Financial Investments

The carrying amount of cash and cash equivalents, short-term investments, receivables, and payables approximates their fair market values as of June 30, 2021.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires City's 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 receipts and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 – CASH AND CASH EQUIVALENTS AND SHORT-TERM INVESTMENT

Cash and cash equivalents and short-term investment are recorded at cost (which equals market value) and consist of the following at June 30, 2021:

General Fund	
Checking account yielding interest of .02% per annum	\$ 19,992
Money market yielding interest at .02% per annum	238,963
Money market CD yielding interest of .01% (insurance liability account)	12,554
Escrow checking account	2,000
Money market yielding .10%	<u>195,341</u>
Total General Fund	468,840
Road Fund	
Municipal Road Aid money market account yielding Interest at .03% per annum	<u>23,034</u>
Total Cash and Cash Equivalents	<u>\$ 491,874</u>

CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2 – CASH AND CASH EQUIVALENTS AND SHORT-TERM INVESTMENT (CONTINUED)

Short-term investment is recorded at cost (which approximates market value) and consists of the following at June 30, 2021:

General fund six month certificate of deposit, which matures on August 7, 2021, yielding interest of .25% per annum	\$10,000
---	----------

The aforementioned yields reflect the interest rates at June 30, 2021.

The City's bank deposits with one of its banks exceeded the FDIC threshold of \$250,000 by \$47,869.

NOTE 3 – CAPITAL ASSETS AND DEPRECIATION

Capital assets activity for the year ended June 30, 2021 consists of the following:

	BALANCE 6-30-20	2021 ADDITIONS	2021 DISPOSALS	BALANCE 6-30-21
Vehicles	\$ 30,134	\$ 21,697	\$ 3,410	\$ 48,421
Road improvements	244,362	-		244,362
Sidewalk improvements	115,191	13,995		129,186
Signage	61,768	294		62,062
Police equipment	<u>9,255</u>	<u>2,899</u>	-	<u>12,154</u>
Total	\$460,710	\$ 38,885	3,410	\$496,185
Less accumulated depreciation	<u>216,072</u>	<u>37,450</u>	<u>3,410</u>	<u>250,112</u>
 Total Capital Assets, Net of Depreciation	 <u>\$244,638</u>	 <u>\$ 1,435</u>	 <u>\$ -</u>	 <u>\$ 246,073</u>

The cost and related accumulated depreciation for each capital asset category at June 30, 2021 is as follows:

	COST	ACCUMULATED DEPRECIATION	NET
Vehicles	\$ 48,421	\$ 30,792	\$ 17,629
Road improvements	244,362	127,895	116,467
Sidewalk improvements	129,186	52,070	77,116
Signage	62,062	29,738	32,324
Police equipment	<u>12,154</u>	<u>9,617</u>	<u>2,537</u>
Total	<u>\$ 496,185</u>	<u>\$ 250,112</u>	<u>\$ 246,073</u>

CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 3 – CAPITAL ASSETS AND DEPRECIATION (CONTINUED)

Depreciation for the year ended June 30, 2021 was charged to function in the Statement of Activities as follows:

Public Works	\$33,020
Public Safety	<u>4,430</u>
Total	<u>\$37,450</u>

NOTE 4 - PROPERTY TAXES AND INSURANCE PREMIUM TAXES

For the year ended June 30, 2021, the City adopted a general tax rate of \$.25 per \$100 of assessed valuation of real property with an assessment date of January 1, 2020. The total assessed value of the property for the year ended June 30, 2021 amounted to \$74,678,170, which resulted in gross taxes of \$186,695.

The property tax payment calendar is as follows:

- Levy date – October 14, 2020
- If paid by February 28, 2021–Property tax gross less 10% discount
- If paid by March 31, 2021 – Property tax gross
- If paid by April 30, 2021 – Property tax gross plus 10% penalty
- If paid after April 30, 2021 – Property tax gross plus 10% penalty and 3% interest per month.

Property tax revenues are reflected in the financial statements, net of discounts of \$17,518.

The City's tax rate assessed on insurance premiums is 5%.

NOTE 5- RISK MANAGEMENT

The City is subject to normal insurance risks as other cities of its size. The City has general liability law enforcement, public official liability and auto liability coverage through Louisville Area Governmental Self Insurance Trust. The coverage is subject to a \$10,000 deductible and has a \$1,000,000 limit of liability per occurrence. The City has not had any significant reduction in coverage in the past two years.

NOTE 6-COMMITMENTS

In May 2018, the City entered into a five-year contract with its sanitation provider for \$4,732 per month beginning July 2018 and ending June 2023.

The City also has other agreements with road, lawn and tree maintenance contractors.

CITY OF STRATHMOOR VILLAGE, KENTUCKY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

18

NOTE 7-OTHER CONTRACTS

The City has entered into inter-local agreements to provide police protection for four neighboring cities which generated \$74,113 of revenues for the City during the fiscal year. These revenues are reflected on the Statement of Activities on page 5 under Public Safety Charges for Services.

NOTE 8-PUBLIC SAFETY PROGRAM REVENUES (OPERATING GRANTS)

Public safety program operating grants, which is reflected on the Statement of Activities on page 5 of financial statements, consist of the following:

Public KLEFPF Grant	\$ 4,000
Law Enforcement-HB 413 Grant	3,878
Covid-19 Relief Grant	<u>62,747</u>
Total	<u>\$70,625</u>

NOTE 9-CONTINGENCIES

Presently, there is no known pending litigation nor any asserted legal claims against the City.

NOTE 10-RISKS AND UNCERTAINTIES

On January 30, 2020 the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wahun, China (the COVID-19 outbreak) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

To date the City has not experienced a significant unfavorable impact as a result of the COVID-19 outbreak. The full impact of COVID-19 continues to evolve as the date of this report. As such, it is uncertain as to the full magnitude that the pandemic may have on the City's financial condition, liquidity and future results of operations. Although the City cannot estimate the length or gravity of the COVID-19 outbreak at this time, the City continues to actively monitor any impacts that the COVID-19 outbreak may have on its business operations.

NOTE 11-MANAGEMENT REVIEW OF SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 5, 2021, which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

**CITY OF STRATHMOOR VILLAGE, KENTUCKY
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	GENERAL FUND			VARIANCE WITH BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
Fund Balance, Beginning of Year	\$ 375,000	\$ 375,000	\$ 410,180	\$ 35,180
Revenues:				
Property taxes	\$ 168,203	\$ 168,203	170,737	2,534
Insurance premium taxes	57,000	57,000	53,887	(3,113)
Bank deposit and other taxes	29,000	29,000	34,441	5,441
Investment income	298	298	337	39
Police protection revenue	49,600	49,600	74,113	24,513
Police protection grants	10,200	10,200	7,878	(2,322)
Grant revenues (restricted)			62,747	62,747
Miscellaneous income	3,966	3,966	3,660	(306)
Total Estimated Revenues	<u>318,267</u>	<u>318,267</u>	<u>407,800</u>	<u>89,533</u>
Total Resources Available	<u>693,267</u>	<u>693,267</u>	<u>817,980</u>	<u>124,713</u>
Expenditures Appropriations:				
General government	42,750	42,750	33,793	8,957
Police and public safety	160,750	160,750	158,826	1,924
Sanitation	56,786	56,786	56,786	-
Public works	66,800	66,800	40,008	26,792
Capital outlays	30,000	31,600	38,885	(7,285)
Total Appropriations	<u>357,086</u>	<u>358,686</u>	<u>328,298</u>	<u>30,388</u>
Fund Balance, End of Year	<u>\$ 336,181</u>	<u>\$ 334,581</u>	<u>\$ 489,682</u>	<u>\$ 155,101</u>
	ROAD FUND			
		ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE
Fund Balance, Beginning of year		\$ 13,950	\$ 11,447	\$ (2,503)
Estimated revenues:				
Municipal aid		12,600	12,793	193
Investment income		2	5	3
Total Estimated Revenues		<u>12,602</u>	<u>12,798</u>	<u>196</u>
Total Resources Available		<u>26,552</u>	<u>24,245</u>	<u>(2,307)</u>
Appropriations				
Capital outlays		<u>25,000</u>	-	<u>25,000</u>
Total Appropriations		<u>25,000</u>	-	<u>25,000</u>
Fund Balance, End of year		<u>\$ 1,552</u>	<u>24,245</u>	<u>\$ 22,693</u>

McIntyre & Wooldridge, PSC
Certified Public Accountants

3103 Breckenridge Lane, Suite 3
Louisville, Kentucky 40220
502/493-9373 or 493-9374 (fax)

John M. McIntyre, CPA

Paula E. Wooldridge, CPA

The Honorable Mayor and
Commissioners of the City Of
Strathmoor Village, Kentucky

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

We have audited the financial statements of the governmental activities and major funds as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise the City of Strathmoor Village's (the City) basic financial statements and have issued our report thereon dated October 5, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

No A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be, significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of finding(s). (Finding 2021-1 and Finding 2021-2)

The city of Strathmoor Village, Kentucky's response to the findings identified in our audit is described in the accompanying schedule of findings. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McIntyre & Wooldridge, PSC
McIntyre & Wooldridge, PSC
Louisville, Kentucky
October 5, 2021

COMPLIANCE WITH LAWS AND REGULATIONS

FINDING 2021-1

We noted the City had bank deposits in one of its banks which exceeded the \$250,000 FDIC threshold by \$47,869. Also the City did not have a collateralization agreement with the bank whereby the bank would pledge securities in the City's name to cover the excess funds, which State law requires.

RECOMMENDATION – FINDING 2021-1

We recommend the City comply with the law with regard to collateralizing the funds in excess of FDIC coverage.

CITY MANAGEMENT RESPONSE- FINDING 2021-1

City management agrees with the above finding within this audit report and will abide by the said audit recommendation

FINDING 2021-2

We noted that the City's actual expenditures exceeded its budget in the budget line of "Capital Outlays" by \$7,285. For the year ended June 30, 2021, the City did not amend its budget by the end of the fiscal year.

RECOMMENDATION-FINDING 2021-2

We recommend the City monitor its expenditures to ensure compliance with budget; if expenditures exceeded budget, the City should amend its budget for overspent expenditures by the end of the fiscal year.

CITY MANAGEMENT RESPONSE-FINDING 2021-2

City management agrees with the above finding and plans on implementing the auditor's recommendation.



Kentucky Secretary of State Michael G. Adams

Strathmoor Village, Kentucky

[Search Again](#)

Class (effective Jan 1, 2015)	Home Rule
Class (ending Dec 31, 2014)	6
Status	Active
Incorporated	1929-00-00
County	Jefferson
Area Development District	Kentuckiana Regional Planning & Development Agency
County Seat	No
Merger Date	1991-10-02
Merged / Dissolved	Merged
Form of Government	Mayor - Commission
Type of Election (City officials)	Non-Partisan
City Waives Primary Election (City officials)	Yes
Time Zone	Eastern

No images were found for Strathmoor Village

Submit a picture of Strathmoor Village

Interactive Map (Division of Geographic Information/COT)

Notes: Specific Date of Incorporation Unknown. Merged with Strathmoor Gardens. No Filing Received. Advised of Merger by Local Govt. Declaration of Reclassification states year of incorporation as 1928.

City Links

County Links

Strathmoor Village	Jefferson
City History	Area Development District
City Website	Chamber of Commerce Website
	Historic Louisville
	History & Genealogy
	Jefferson County Clerk
	Jefferson County Genealogy
	Jefferson County PVA
	Jefferson County Sheriff
	LOJIC
	Louisville Free Public Library
	Louisville Genealogical Society
	Metro Louisville Website
	National Sons of the American Revolution
	Records Management & Archives
	The Filson Historical Society

Mayor	Vicki Bell	
Meeting Times	2nd Tue 6:30pm	
Office Hours	No Regular Hours	
		Eastern Time
For more information about Strathmoor Village contact the Department for Local Government		

Population Estimates

2003: 621	2002: 621	2001: 623	2000: 624	1999: 659
1998: 645	1997: 647	1996: 650	1995: 655	1994: 657
1993: 660	1992: 659	1991: 646	1990: 638	

U.S. Decennial Census

2010: 648	2000: 625	1990: 661	1980: 758	1970: 877
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Current Filings (KRS 81.045 to present date)

Records returned: 8

Date Filed	Type	Ordinance	Map Status	Notes
2020-05-21	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2019: 660
2019-05-23	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2018: 666

2018-05-24	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2017: 666
2016-05-19	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2015: 663
2015-05-21	Population (2010)			Population Total per 2010 U.S. Decennial Census: 648
2014-12-11	Declaration (TIFF) (PDF)	pursuant to HB 331 (2014)		Acknowledgment of Reclassification (Home Rule), Statement of Form of Government (Mayor-Commission), Name of City & Year of Incorporation
1998-08-14	Merger	#251	MAPPABLE	Forwarded by Local Government
1981-06-15	KRS 81.045 Filing		MAPPABLE	