

**Strathmoor Manorisms**  
**City of Strathmoor Manor Newsletter**  
**Summer 2018: Part Deux!**

**Audit Report**

The biennial audit was completed for fiscal year ended June 30, 2017 by McIntyre & Wooldridge, PSC. Any citizen may obtain a copy of the audit report by contacting the Manor Mayor or a Commissioner. The report will also be posted to the Manor website. The auditor's opinion letter and summary statement from the report can be found later in this newsletter.

**Manor City Taxes**

Please pay the taxes owed on your property if you haven't already done so! If you or your mortgage company has questions regarding your Manor property taxes, please contact City Bookkeeper, Pat Colgate, at (502) 451-9800. Please mail tax payments to:

City of Strathmoor Manor  
P.O. Box 5459  
Louisville, KY 40255-0459

**Exterior Property Changes**

This is a friendly reminder that any exterior property changes residents wish to make are to be reviewed and approved by the City Council at its monthly meeting. Please contact the City Clerk to be placed on the agenda.

**Manor Ice Cream Social**

Our ice cream social will be taking place Sunday, September 9th at 3:00 P.M. in the park! The Cookie Cabin will be serving cookies, ice cream, and cookie 'n' ice cream sandwiches! Yum! Hope to see lots of you there! :-)

**Proselytizing and the Solicitation Ordinances: a Note from City Attorney John Harrison**

Several Manor residents have recently raised concerns about door-to-door proselytizing in the Manor by religious groups. Those concerns revolve around the City's solicitation ordinances and why they are not being enforced against those groups.

The City's solicitation ordinances (Strathmoor Manor Code of Ordinances Chapter 400) prevent anyone from making door-to-door calls on our residents except from 8:00 A.M. to 8:00 P.M. for any purpose. Calls made on residents outside those hours should be reported to the Strathmoor Police.

The remainder of the City's solicitation ordinances apply only to persons selling certain goods and services door-to-door in the Manor. Persons who are not selling those specified goods or services are not restricted by the City's ordinances.

Some religions require that their adherents engage in proselytizing as a matter of faith. Any effort by the City to restrict those persons from exercising their religious faith and beliefs would be a violation of the First Amendment to the United States Constitution. That amendment guarantees all persons the right to freely exercise their faith without unreasonable interference from the government. Any effort by the Manor to stop or unreasonably restrict persons from exercising their religious faith would be improper.

So long as religious groups make their calls between 8:00 A.M. and 8:00 P.M., and so long as they do not attempt to sell any goods or services to our residents, the City cannot lawfully restrict their activities.

#### **Parking and Driving in the Manor**

Parking in the Manor can be challenging. Many homes have short or narrow driveways, and the Manor streets are on the narrow side as well. Increased on-street parking due to Lakeside Swim Club makes the situation even more challenging in the summer.

Please observe the speed limit and watch out for pedestrians and bicyclists, and please be a considerate neighbor by parking in your driveway when possible; this makes it easier for other vehicles to navigate our streets safely!

#### **Lock Those Doors!**

The Strathmoor Village Police Department reminds all residents to lock up - both your home and your vehicles. We all have a personal responsibility to safeguard our own property. Please be observant as you walk and bike in the Manor and report any suspicious vehicles or persons to Strathmoor Police at (502) 432-8900.

### Contact Information for Strathmoor Manor

Mayor	Brian Cobb	(502) 396-3968	cobbbrianw@hotmail.com
City Clerk	Susan Stopher	(502) 456-6319	sgstopher@gmail.com
Communications	Brooke Heitz	(502) 797-5102	bcwillinger@gmail.com
Maintenance	Kathy Zandona	(502) 238-4279	kmzandona@gmail.com
Treasurer	Bob Peterson	(502) 749-6331	<a href="mailto:rpeter8582@gmail.com">rpeter8582@gmail.com</a>

**[www.cityofstrathmoormanor.com](http://www.cityofstrathmoormanor.com)**

Strathmoor Village Police Dept. (502) 432-8900 [strathmoorvillagepolice@gmail.com](mailto:strathmoorvillagepolice@gmail.com)

### Miscellaneous Information

- Downed tree or limb blocking a road in the Manor? Please call the Strathmoor Police Department at (502) 432-8900 or the Louisville Metro Police Department at 911. A police officer will secure the scene and call for a maintenance crew. This is considered an emergency situation because trees blocking the road also block emergency vehicles.
- Please call MSD at (502) 587-0603 if you have standing water in your easement or are experiencing a problem with the stormwater drain in your easement.
- Street light out? Please call LG&E at (502) 589-1444.
- Please make sure your house number is visible during both daylight and darkness so that guests, emergency vehicles, and vendors can find your home.
- The City of Strathmoor Manor has a Facebook page. Please join us!
- Please be a considerate dog owner and pick up after your pet, and if he or she is outside barking in the early morning or late at night, please let him or her in!

### Highlands Happenings

*Every Saturday from 8 A.M. - Noon* -- Bardstown Road Farmers' Market, held in the Bardstown Road Presbyterian Church parking lot next to Deer Park Ave.

*Every Saturday from 10 A.M. - 2 P.M.* -- Douglass Loop Farmers' Market, held in the Douglass Boulevard Christian Church parking lot

*Every Sunday from 7 - 9 P.M., Jun. 3rd - Sep. 9th* -- Cherokee Triangle Summer Concert Series in Willow Park. The event is free, but please bring canned goods, soap, toothpaste, toothbrushes, paper towels, dishwashing liquid, deodorant, or school supplies to support the Highland Community Ministries' Dare to Care Food Pantry.

*Through Monday, Sep. 3rd* -- NATURE CONNECTS® Art with LEGO BRICKS® at the Louisville Zoo

*Saturday, Sep. 8th at 1 P.M.* -- 14th annual Highlands Festival, held along the 900 block of Baxter Ave. from Highland Ave. to Broadway. The event is free, but a \$1 donation to The Arrow Fund is suggested.

*Through Sunday, Sep. 23rd* -- Butterflies 'n' Blooms at the Louisville Zoo

**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 Manor, Kentucky

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Strathmoor Manor, Kentucky as of and for the year ended June 30, 2017, 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 accounting 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 of America. 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.

**Independent Auditor's Report (continued)****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 Manor, Kentucky at June 30, 2017, 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 budgetary comparison information on pages 18 and 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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. 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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. Our opinion on the basic financial statements is not affected by this missing information.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2018, on our consideration of the City of Strathmoor Manor, 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 in considering the City's internal control over financial reporting and compliance.

  
Louisville, Kentucky  
July 18, 2018

**CITY OF STRATHMOOR MANOR, KENTUCKY**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget (Favorable Unfavorable)</u>
<b>Revenues:</b>			
Property Tax (after discounts and exemptions)	\$ 120,500	\$ 121,746	\$ 1,246
Insurance Premium Tax	46,000	50,368	4,368
Kentucky Intergovernmental Revenue	4,850	4,402	(448)
Telecommunications Tax	1,365	1,365	-
Other	-	179	179
Interest	90	103	13
<b>Total General Fund Budgeted Revenues</b>	<b>172,805</b>	<b>178,163</b>	<b>5,358</b>
Carry Forward Unassigned balance year ended 6/30/2016	<u>172,855</u>	<u>186,676</u>	<u>13,821</u>
General Fund revenues available for appropriation	345,660	364,839	19,179
<b>Expenditures:</b>			
Landscaping, and Lawn and Tree Maintenance	46,000	22,679	23,321
Garbage Collection	28,000	27,918	82
Fire Protection	27,600	25,039	2,561
Police Protection	26,700	26,700	-
Sidewalks and Curbs	20,000	-	20,000
Park Enhancements and Signage	10,500	7,835	2,665
Street Lights-Electric	9,500	9,086	414
Insurance	5,600	5,510	90
Attorney Fees	8,000	6,045	1,955
Bookkeeping	5,100	5,100	-
Audit	4,500	-	4,500
Manor Board and Clerk	3,600	3,600	-
Snow Removal	3,500	600	2,900
General Government	2,700	1,206	1,494
PVA fee	2,100	1,947	153
City Events	1,200	778	422
<b>Total General Fund Budgeted Expenditures</b>	<b>204,600</b>	<b>144,043</b>	<b>60,557</b>
Transfer to Road Fund	<u>2,380</u>	<u>2,348</u>	<u>32</u>
Ending Balance Unappropriated	\$ <u>138,680</u>	\$ <u>218,448</u>	\$ <u>79,768</u>

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

**CITY OF STRATHMOOR MANOR, KENTUCKY**  
**BUDGETARY COMPARISON SCHEDULE**  
**ROAD FUND**  
**YEAR ENDED JUNE 30, 2017**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Kentucky Municipal Road Aid	\$ 7,800	\$ 6,771	\$ (1,029)
Interest	-	10	10
	7,800	6,781	(1,019)
<b>Total Revenues</b>	7,800	6,781	(1,019)
<b>Transfer from General Fund</b>	2,380	2,348	(32)
<b>Carry forward for Road fund balance year ended June 30, 2016</b>	18,320	17,703	(617)
<b>Road Fund revenues available for appropriation</b>	28,500	26,832	(1,668)
<b>Expenditures:</b>			
Road Repair and Maintenance	(1,000)	-	1,000
Total Road Fund Budgeted Expenditures	(1,000)	-	1,000
<b>Ending Restricted for Road fund balance</b>	\$ 27,500	\$ 26,832	\$ (668)

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