



The following document was not prepared by the Office of the State Auditor, but was prepared by and submitted to the Office of the State Auditor by a private CPA firm. The document was placed on this web page as it was submitted. The Office of the State Auditor assumes no responsibility for its content or for any errors located in the document. Any questions of accuracy or authenticity concerning this document should be submitted to the CPA firm that prepared the document. The name and address of the CPA firm appears in the document.

268 Eden Main Street  
Yazoo City, MS 39194



Telephone: 662-528-2257  
E-mail: hoganlekisha@yahoo.com

# Village of Eden

**Lekisha Hogan**  
Mayor of Eden

April 14, 2018

Office of the State Auditor

P.O. Box 956

Jackson, MS 39205

Re: Village of Eden's annual applications for exemption from audit

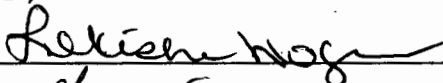
Accompanying this letter is a copy of the annual applications for exemption from audit of the Village of Eden, Yazoo City, Mississippi, for the fiscal years ending September 2013, 14, 15, and 16. We could not complete fiscal year 2017 due to the retirement of our CPA, Artis Russel. The submission of said applications for audit exemption are in accordance with state directive issued in correspondence dated February 13, 2012 to Village of Eden's former City Clerk, Shirely Vickers, referencing Code Annotated Section 21-35-31.

We are submitting the applications for audit exemption to bring Village of Eden current. We are in the process of securing a new Certified Public Accounting Firm to complete the FY 17 application for audit exemption. The accounting firm of JD CPA, PLLC Firm#7508 have been selected. We will forward FY 17 application for exemption from audit as soon as it is completed.

We are submitting the applications for audit exemption because Eden generate less than \$100,000 in revenue and a single audit would cause the Village of Eden a tremendous hardship. If you should have questions or need additional clarification, please do not hesitate to contact our newly appointed municipal clerk, Walter Jones at 601-201-6843. Thank you for your time and attention to this correspondence and submission of applications for audit exemption.

SINCERELY,


MAYOR




ALDERMAN



ALDERMAN



ALDERMAN



ALDERMAN



ALDERMAN



CLERK





**APPLICATION FOR EXEMPTION FROM AUDIT - FOR MUNICIPALITIES WITH REVENUES OR EXPENDITURES OF \$100,000 OR LESS**

NAME OF GOVERNMENT:	VILLAGE OF EDEN	For the Fiscal Year Ended September 30, <u>2016</u>
ADDRESS:	40 LEKESHA HOGAN MAYOR 465 EDEN MAIN STREET YAZOO CITY MS, 39194	
CONTACT PERSON:	LEKESHA HOGAN MAYOR	
TELEPHONE:	662-746-7966	
E-MAIL:		
FAX:		

Return to: State of Mississippi  
Office of the State Auditor  
Technical Assistance Division  
P. O. Box 956  
Jackson, MS 39205  
FAX: (601) 576-2750  
Email: tech@osa.ms.gov  
Call (800) 321-1275 if you need help completing this form.

**RECEIVED**  
**APR 20 2018**

Regulations issued by the Office of the State Auditor explain the requirement to apply for an exemption from audit.

If total revenues or expenditures are \$100,000 or less you may use this form.

**Instructions:**

In order to ensure that your government's application will be accepted by the Office of the State Auditor, you must do the following:

1. Prepare this form completely and accurately. Please note that there are seven parts to this form and all questions must be answered for the application to be considered complete.
2. File this form with the Office of the State Auditor within **3 months** after the end of the fiscal year. For years ended September 30, the form **must** be in the Office of the State Auditor by December 31.
3. The form **must** be completed by a person skilled in governmental accounting.
4. The application may be **mailed, faxed, or emailed** as indicated above. If faxed or emailed, a resolution of the governing board **must** accompany the application from exemption from audit in a format that includes the signatures of a majority of the governing body (see sample resolution). If mailed, an original plus one copy should be sent.
5. The **preparer must sign** the application that is submitted in order for it to be accepted.
6. Additional information may be attached to the exemption at the preparer's discretion.

**PART 1 - CERTIFICATION OF PREPARER**

1-1	Name:	ARON D. RUSSELL	Title:	CPA
1-2	Firm name (if applicable):	ARON RUSSELL CPA		
1-3	Address:	PO BOX 1105, YAZOO CITY MS, 39194		
1-4	Date prepared:	1/13/16	Telephone number:	662-746-4900
1-5	<b>Signature:</b> <i>Aron D. Russell</i>			
The person that completes this form must be skilled in governmental accounting. (Skilled means possessing sufficient knowledge of governmental accounting to complete the exemption form.)			Check One	
			Yes	No
1-6	Are you a person skilled in governmental accounting?			<input checked="" type="checkbox"/>
If no, this exemption will be rejected.				

**PART 2 - REVENUE(Receipts-Cash Basis)**

REVENUE: All revenues for all funds must be reflected in this section including proceeds from the sale of the government's land, building, and equipment and proceeds from debt or lease transactions.		
	Description	(Omit cents)
2-1	Taxes:	\$ -
2-2	Property	\$ -
2-3	Sales	\$ -
2-4	Franchise	\$ -
2-5	Licenses and permits	\$ -
2-6	Intergovernmental	\$ 3,517
2-7	Fines	\$ -
2-8	Investment earnings	\$ -
2-9	Payments in lieu of tax	\$ 200
2-10	Drug forfeitures	\$ -
2-11	Charges for utility services	\$ 37,500
2-12	Debt proceeds	\$ -
2-13	Lease proceeds	\$ -
2-14	Proceeds from sale of capital assets	\$ -
2-15	Other (specify):	\$ -
2-16	Bond reimbursement	\$ 400
2-17	other	\$ 2500
2-18		\$ -
2-19		\$ -
2-20		\$ -
2-21	<b>TOTAL REVENUE</b> all sources	\$ 44,117

PART 3 - EXPENDITURES(Disbursements-Cash Basis)		
EXPENDITURES: All expenditures for all funds must be reflected in this section including the purchase of fixed and movable assets and principal and interest payments on long-term debt:		
	Description	(Omit cents)
3-1	Administrative	\$ -
3-2	Salaries	\$ 13200
3-3	Payroll taxes	\$ -
3-4	Contract services	\$ -
3-5	Employee benefits	\$ -
3-6	Insurance	\$ 1475
3-7	Accounting and legal fees	\$ 175
3-8	Repair and maintenance	\$ 1,000
3-9	Supplies	\$ 695
3-10	Utilities and telephone	\$ 6637
3-11	Police	\$ -
3-12	Fire	\$ -
3-13	Streets and highways	\$ -
3-14	Public health	\$ -
3-15	Culture and recreation	\$ -
3-16	Utility operations	\$ 8400
3-17	Capital outlay	\$ -
3-18	Debt service principal	\$ -
3-19	Debt service interest	\$ -
3-20	Contribution to pension plan	\$ -
3-21	Other (specify): TRAVEL	\$ 2300
3-22	MISCELLANEOUS	\$ 1,000
3-23	CONFERENCE	\$ 740
3-24		\$ -
3-25	<b>TOTAL EXPENDITURES</b> all categories	\$ 3872

PART 4 - DEBT OUTSTANDING, ISSUED AND RETIRED		
Please answer the following questions by marking the appropriate box		
Yes	No	

REVENUE: All revenues for all funds must be reflected in this section including proceeds from the sale of the government's land, building, and equipment and proceeds from debt or lease transactions.		
	Description	(Omit cents)
2-1	Taxes:	\$ -
2-2	Property	\$ -
2-3	Sales	\$ -
2-4	Franchise	\$ -
2-5	Licenses and permits	\$ -
2-6	Intergovernmental	\$ -
2-7	Fines	\$ -
2-8	Investment earnings	\$ -
2-9	Payments in lieu of tax	\$ -
2-10	Drug forfeitures	\$ -
2-11	Charges for utility services	\$ -
2-12	Debt proceeds	\$ -
2-13	Lease proceeds	\$ -
2-14	Proceeds from sale of capital assets	\$ -
2-15	Other (specify):	\$ -
2-16		\$ -
2-17		\$ -
2-18		\$ -
2-19		\$ -
2-20		\$ -
2-21	<b>TOTAL REVENUE</b> all sources	\$ -

PART 3 - EXPENDITURES(Disbursements-Cash Basis)		
EXPENDITURES: All expenditures for all funds must be reflected in this section including the purchase of fixed and movable assets and principal and interest payments on long-term debt.		
	Description	(Omit cents)
3-1	Administrative	\$ -
3-2	Salaries	\$ -
3-3	Payroll taxes	\$ -
3-4	Contract services	\$ -
3-5	Employee benefits	\$ -
3-6	Insurance	\$ 1475 -
3-7	Accounting and legal fees	\$ 45 -
3-8	Repair and maintenance	\$ 100 -
3-9	Supplies	\$ 195 -
3-10	Utilities and telephone	\$ 6631 -
3-11	Police	\$ -
3-12	Fire	\$ -
3-13	Streets and highways	\$ -
3-14	Public health	\$ -
3-15	Culture and recreation	\$ -
3-16	Utility operations	\$ -
3-17	Capital outlay	\$ -
3-18	Debt service principal	\$ -
3-19	Debt service interest	\$ -
3-20	Contribution to pension plan	\$ -
3-21	Other (specify): <i>Water service refund</i>	\$ 200 -
3-22	<i>Adm fire mark</i>	\$ 100 -
3-23		\$ -
3-24		\$ -
3-25	<b>TOTAL EXPENDITURES</b> all categories	\$ 300 -

PART 4 - DEBT OUTSTANDING, ISSUED AND RETIRED		
Please answer the following questions by marking the appropriate box	Yes	No

4-1	Do you have outstanding debt?					<b>X</b>
If yes:	Is the debt repayment schedule attached?					
	Please complete the following debt schedule, if applicable:	Outstanding at start of fiscal year	Total issued during fiscal year (add)	Total retired during fiscal year (less)	Outstanding at fiscal year end	
	General obligation bonds	\$ -	\$ -	\$ -	\$ -	
	Revenue bonds	\$ -	\$ -	\$ -	\$ -	
	Notes/loans	\$ -	\$ -	\$ -	\$ -	
	Leases	\$ -	\$ -	\$ -	\$ -	
	Other (specify):	\$ -	\$ -	\$ -	\$ -	

Please answer the following questions by marking the appropriate box				Yes	No	
4-2	Does the municipality have any authorized, but unissued debt?					<b>X</b>
If yes:	If yes, how much?	\$ -				
	If yes, what is the authorization date?					
4-3	Does the municipality intend to issue debt within the next fiscal year?					
If yes:	If yes, how much?	\$ -				

PART 5 - CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR					
	Please provide the entity's cash deposit and investment balances.	Checking Accounts	Savings Accounts	Certificates of Deposit	Total
5-1	Cash deposits	\$ 1283 -	\$ -	\$ -	\$ 1283 -
5-2	Investments:				
5-3					\$ -
5-4					\$ -
5-5					\$ -
5-6					\$ -
5-7	Total Investments				\$ -
5-8	Total Cash and Investments				\$ 1283 -

Please answer the following question by marking in the appropriate box				Yes	No	
5-9	Are your deposits in an eligible public depository (Sec 27-105-5 & 27-105-353)				<b>X</b>	
5-10	If no, please explain:					

PART 6 - CAPITAL ASSETS						
Please answer the following questions by marking in the appropriate boxes				Yes	No	
6-1	Do you have land, buildings, and/or equipment?				<b>X</b>	
6-2	Have you prepared an inventory of your land, buildings, and/or equipment				<b>X</b>	
If yes:	If no, please explain:					
Complete the following table:		Balance - Beginning of the Year	Additions	Deletions	Balance - End of the Year	
Land		\$ 15,000 -	\$ -	\$ -	\$ 15,000 -	
Buildings		\$ 110,000 -	\$ -	\$ -	\$ 110,000 -	
Machinery and equipment		\$ 239,000 -	\$ -	\$ -	\$ 239,000 -	
Furniture and fixtures		\$ 5,000 -	\$ -	\$ -	\$ 5,000 -	
Other (explain):		\$ -	\$ -	\$ -	\$ -	

PART 7 - BUDGET INFORMATION					
Please answer the following question by marking in the appropriate boxes			Yes	No	
7-1	Did the municipality approve a budget for the next fiscal year end?			<b>X</b>	
7-2	If no, please explain:				

If yes:	Please indicate the amount appropriated for each of your funds for the next fiscal year end?		
	Fund Name	Budgeted fiscal year end Expenditures	
	GENERAL	\$ 37,925.00	-
		\$	-

#### PART 8 - GENERAL INFORMATION

	Please answer the following question by marking in the appropriate boxes	Yes	No
8-1	Has the Municipal Compliance Questionnaire been completed, adopted by your board and now part of your minutes? If no please explain:	X	

#### PART 9 - GOVERNING BODY APPROVAL

We, the undersigned, certify that this Application for Exemption from Audit has been:

Prepared consistent with regulations by OSA, which states that an Application with revenues or expenditures of \$100,000 or less **must** be prepared by a person skilled in governmental accounting;

Completed to the best of our knowledge and is **accurate and true**;

Reviewed and approved by a **majority** of the governing body.

**Note:** Please list all current members of the governing body. In addition, original signatures must be provided for a majority of those listed.

	Name (please print or type all current members of the governing body)	Date Term Expires	Signature
9-1	David Banks	9/30/17	DAVID BANKS
9-2	Christine Easterh	9/30/17	
9-3	Ernestine Bho	9/30/17	
9-4	Kathy Early	3/7/17	
9-5	Henry Frankman	2/10/17	
9-6	Doyle Berry	9/30/17	DOYLE BERRY
9-7	D		Doyle Berry
9-8			

