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**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, 2017 |
| | LeKisha Hogan, Mayor | |
| | 268 Eden Main Street | |
| ADDRESS: | Yazoo City, Mississippi 39194 | |
| CONTACT PERSON: | LeKisha Hogan, Mayor | |
| TELEPHONE: | 662-746-7966 | |
| E-MAIL: | edencity.village@yahoo.com | |
| FAX: | 662-746-7966 | |

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.

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.

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PART 1 - CERTIFICATION OF PREPARER

| 1-1 | Name: Joseph A. Akanji, CPA | Title: Partner | | | | |
|-----------|--|---|-----------|--|-----|----|
| 1-2 | Firm name (if applicable): Bruno & Tervalon LLP, CPAs | | | | | |
| 1-3 | Address: 909 North President Street, Jackson, MS 39202 | | | | | |
| 1-4 | Date prepared: 3/27/2019 | Telephone number: 601-714-0306 | | | | |
| 1-5 | Signature: <i>Bruno & Tervalon LLP, CPAs</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.) | <table border="1"> <tr> <th colspan="2">Check One</th> </tr> <tr> <td>Yes</td> <td>No</td> </tr> </table> | Check One | | Yes | No |
| Check One | | | | | | |
| Yes | No | | | | | |
| 1-6 | Are you a person skilled in governmental accounting? | X | | | | |
| | If no, this exemption will be rejected. | | | | | |

PART 2 - REVENUE(Receipts-Cash Basis)

| | | |
|-----|-------------|--------------|
| | Description | (Omit cents) |
| 2-1 | Taxes: | |
| 2-2 | Property | \$ 1,211 |
| 2-3 | Sales | \$ |
| 2-4 | Franchise | \$ 573 |

| | | | |
|------|--------------------------------------|----|--------|
| 2-5 | Licenses and permits | \$ | |
| 2-6 | Intergovernmental | | |
| 2-7 | Fines | \$ | |
| 2-8 | Investment earnings | \$ | |
| 2-9 | Payments in lieu of tax | \$ | 142 |
| 2-10 | Drug forfeitures | \$ | |
| 2-11 | Charges for utility services | \$ | 42,234 |
| 2-12 | Debt proceeds | \$ | |
| 2-13 | Lease proceeds | \$ | |
| 2-14 | Proceeds from sale of capital assets | | |
| 2-15 | Other (specify): | \$ | |
| 2-16 | Nuclear plant | \$ | 629 |
| 2-17 | Municipal aid | \$ | 161 |
| 2-18 | Grants | \$ | 212 |
| 2-19 | | \$ | |
| 2-20 | | \$ | |
| 2-21 | TOTAL REVENUE all sources | \$ | 45,162 |

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 | \$ 17,837 |
| 3-3 | Payroll taxes | \$ |
| 3-4 | Contract services | \$ |
| 3-5 | Employee benefits | \$ |
| 3-6 | Insurance | \$ 2,013 |
| 3-7 | Accounting and legal fees | \$ 1,034 |
| 3-8 | Repair and maintenance | \$ 5,951 |
| 3-9 | Supplies | \$ 758 |
| 3-10 | Utilities and telephone | \$ 5,799 |
| 3-11 | Police | |
| 3-12 | Fire | \$ |
| 3-13 | Streets and highways | \$ |
| 3-14 | Public health | \$ |
| 3-15 | Culture and recreation | \$ |
| 3-16 | Utility operations | \$ 6,580 |
| 3-17 | Capital outlay | \$ |
| 3-18 | Debt service principal | \$ |
| 3-19 | Debt service interest | \$ |
| 3-20 | Contribution to pension plan | |
| 3-21 | Other (specify): Election registration | \$ 342 |
| 3-22 | Miscellaneous | \$ 932 |
| 3-23 | Travels | \$ 3,699 |
| 3-24 | | \$ |
| 3-25 | TOTAL EXPENDITURES all categories | \$ 44,945 |

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? | | | | | X |
| 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 | Outstanding at fiscal | |
| | 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? | | | | | X |
| If yes: | If yes, how much? | | | | \$ - | |

| | | | |
|---------|---|------|---|
| 4-2 | If yes, what is the authorization date? | | |
| 4-3 | Does the municipality intend to issue debt within the next fiscal year? | | X |
| 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 | 3,375 | \$ - | \$ - | 3,375 |
| 5-2 | Investments: | | | | |
| 5-3 | | | | | \$ |
| 5-4 | | | | | \$ |
| 5-5 | | | | | \$ |
| 5-6 | | | | | \$ |
| 5-7 | Total Investments | | | | \$ |
| 5-8 | Total Cash and Investments | | | | \$3,375 |

| | 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) | X | |
| 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? | X | |
| 6-2 | Have you prepared an inventory of your land, buildings, and/or equipment | X | |
| If yes: | If no, please explain: | | |

| | Balance - Beginning of the Year | Additions | Deletions | Balance - End of the Year |
|-------------------------------|---------------------------------|-----------|-----------|---------------------------|
| Complete the following table: | | | | |
| Land | \$ 15,000 | \$ - | \$ - | \$ 15,000 |
| Buildings | \$ 110,000 | \$ - | \$ - | \$ 110,000 |
| Machinery and equipment | \$ 130,000 | \$ - | \$ - | \$ 130,000 |
| 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? | X | |
| 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 Fund |
| | \$ 39,849 |
| | \$ - |
| | \$ - |

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.

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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 | Doyle Berry | 2021 | <i>Doyle Berry</i> |
| 9-2 | Tavarius Clark | 2021 | <i>Tavarius Clark</i> |
| 9-3 | David Banks | 2021 | <i>David Banks</i> |
| 9-4 | Christina Easterlin | 2021 | <i>Christina Easterlin</i> |
| 9-5 | Demetrice Brown | 2021 | <i>Demetrice Brown</i> |
| 9-6 | | | |
| 9-7 | | | |
| 9-8 | | | |



Municipal Compliance Questionnaire

As part of the municipality's audit, the governing authorities of the municipality must make certain assertions with regard to legal compliance. The municipal compliance questionnaire was developed for this purpose.

The following questionnaire and related certification must be completed at the end of the municipality's fiscal year and entered into the official minutes of the governing authorities at their next regular meeting.

The governing authorities should take care to answer these questions accurately. Incorrect answers could reduce the auditor's reliance on the questionnaire responses, resulting in the need to perform additional audit procedures at added cost.

Information

Note: Due to the size of some municipalities, some of the questions may not be applicable. If so, mark N/A in answer blanks. Answers to other questions may require more than "yes" or "no," and, as a result, more information on this questionnaire may be required and/or separate work papers may be needed.

1. Name and address of municipality:

VILLAGE OF EDEN, MS
465 EDEN MAIN STREET, YAZOO CITY, MS 39177

2. List the date and population of the latest official U.S. Census or most recent official census:

2010 US CENSUS. Village of Eden population 103

3. Names, addresses and telephone numbers of officials (include elected officials, chief administrative officer, and attorney).

4. Period of time covered by this questionnaire:

From: OCT. 1, 20 To: SEPT. 30, 20

5. Expiration date of current elected officials' term: 9/30/17

IV-B5



MUNICIPAL COMPLIANCE QUESTIONNAIRE

Year Ended September 30, 20__

Answer All Questions: Y - YES, N - NO, N/A - NOT APPLICABLE

PART I - General

1. Have all ordinances been entered into the ordinance book and included in the minutes? (Section 21-13-13) Y
2. Do all municipal vehicles have public license plates and proper markings? (Sections 25-1-87 and 27-19-27) Y
3. Are municipal records open to the public? (Section 25-61-5) Y
4. Are meetings of the board open to the public? (Section 25-41-5) Y
5. Are notices of special or recess meetings posted? (Section 25-41-13) Y
5. Are all required personnel covered by appropriate surety bonds?
 - Board or council members (Sec. 21-17-5) Y
 - Appointed officers and those handling money, see statutes governing the form of government (i.e., Section 21-3-5 for Code Charter) Y
 - Municipal clerk (Section 21-15-38) Y
 - Deputy clerk (Section 21-15-23) Y
 - Chief of police (Section 21-21-1) N/A
 - Deputy police (Section 45-5-9) (if hired under this law) N/A
7. Are minutes of board meetings prepared to properly reflect the actions of the board? (Sections 21-15-17 and 21-15-19) Y
8. Are minutes of board meetings signed by the mayor or majority of the board within 30 days of the meeting? (Section 21-15-33) Y
9. Has the municipality complied with the nepotism law in its employment practices? (Section 25-1-53) Y
10. Did all officers, employees of the municipality, or their relatives avoid any personal interest in any contracts with the municipality during their term or within one year after their terms of office or employment? (Section 25-4-105) Y
11. Does the municipality contract with a Certified Public Accountant or an auditor approved by the State Auditor for its annual audit within twelve months of the end of each fiscal year? (Section 21-35-31) N/A

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12. Has the municipality published a synopsis or notice of the annual audit within 30 days of acceptance?
(Section 21-35-31 or 21-17-19)

N/A

PART II - Cash and Related Records

1. Where required, is a claims docket maintained?
(Section 21-39-7)
2. Are all claims paid in the order of their entry in the claims docket? (Section 21-39-9)
3. Does the claims docket identify the claimant, claim number, amount and fund from which each warrant will be issued?
(Section 21-39-7)
4. Are all warrants approved by the board, signed by the mayor or majority of the board, attested to by the clerk, and bearing the municipal seal? (Section 21-39-13)
5. Are warrants for approved claims held until sufficient cash is available in the fund from which it is drawn?
(Section 21-39-13)
6. Has the municipality adopted and entered on its minutes a budget in the format prescribed by the Office of the State Auditor? (Sections 21-35-5, 21-35-7 and 21-35-9)
7. Does the municipality operate on a cash basis budget, except for expenditures paid within 30 days of fiscal year end or for construction in progress? (Section 21-35-23)
8. Has the municipality held a public hearing and published its adopted budget? (Sections 21-35-5, 27-39-203, & 27-39-205)
9. Has the municipality complied with legal publication requirements when budgetary changes of 10% or more are made to a department's budget? (Section 21-35-25)
10. If revenues are less than estimated and a deficit is anticipated, did the board revise the budget by its regular July meeting? (Section 21-35-25)

y

y

y

y

y

y

y

y

y

y

IV-B7

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11. Have financial records been maintained in accordance with the chart of accounts prescribed by the State Auditor? (Section 21-35-11)

y

12. Does the municipal clerk submit to the board a monthly report of expenditures against each budget item for the preceding month and fiscal year to date and the unexpended balances of each budget item? (Section 21-35-13)

y

13. Does the board avoid approving claims and the city clerk not issue any warrants which would be in excess of budgeted amounts, except for court-ordered or emergency expenditures? (Section 21-35-17)

y

14. Has the municipality commissioned municipal depositories? (Sections 27-105-353 and 27-105-363)

y

15. Have investments of funds been restricted to those instruments authorized by law? (Section 21-33-323)

y

16. Are donations restricted to those specifically authorized by law? [Section 21-17-5 (Section 66, Miss. Constitution) -- Sections 21-19-45 through 21-19-59, etc.]

y

17. Are fixed assets properly tagged and accounted for? (Section II - Municipal Audit and Accounting Guide)

y

18. Is all travel authorized in advance and reimbursements made in accordance with Section 25-3-41?

y

19. Are all travel advances made in accordance with the State Auditor's regulations? (Section 25-3-41)

y

PART III - Purchasing and Receiving

1. Are bids solicited for purchases, when required by law (written bids and advertising)? [Section 31-7-13(b) and (c)]

y

2. Are all lowest and best bid decisions properly documented? [Section 31-7-13(d)]

y

3. Are all one-source item and emergency purchases documented on the board's minutes? [Section 31-7-13(m) and (k)]

y

4. Do all officers and employees understand and refrain from accepting gifts or kickbacks from suppliers? (Section 31-7-23)

y

IV-B8..

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PART IV - Bonds and Other Debt

1. Has the municipality complied with the percentage of taxable property limitation on bonds and other debt issued during the year? (Section 21-33-303)
2. Has the municipality levied and collected taxes, in a sufficient amount for the retirement of general obligation debt principal and interest? (Section 21-33-87)
3. Have the required trust funds been established for utility revenue bonds? (Section 21-27-65)
4. Have expenditures of bond proceeds been strictly limited to the purposes for which the bonds were issued? (Section 21-33-317)
5. Has the municipality refrained from borrowing, except where it had specific authority? (Section 21-17-5)

Y

N/A

N/A

N/A

Y

PART V - Taxes and Other Receipts

1. Has the municipality adopted the county ad valorem tax rolls? (Section 27-35-167)
2. Are interest and penalties being collected on delinquent ad valorem taxes? (Section 21-33-53)
3. Has the municipality conducted an annual land sale for delinquent ad valorem taxes? (Section 21-33-63)
4. Have the various ad valorem tax collections been deposited into the appropriate funds? (Separate Funds for Each Tax Levy) (Section 21-33-53)
5. Has the increase in ad valorem taxes, if any, been limited to amounts allowed by law? (Sections 27-39-320 and 27-39-321)
6. Are local privilege taxes collected from all businesses located within the municipality, except those exempted? (Section 27-17-5)
7. Are transient vendor taxes collected from all transient vendors within the municipality, except those exempted? (Section 75-85-1)
8. Is money received from the state's "Municipal Fire Protection Fund" spent only to improve municipal fire departments? (Section 83-1-37)
9. Has the municipality levied or appropriated not less than 1/4

N/A

N/A

N/A

N/A

N/A

Y

Y

Y

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mill for fire protection and certified to the county it provides its own fire protection or allowed the county to levy such tax? (Sections 83-1-37 and 83-1-39)

N/A

10. Are state-imposed court assessments collected and settled monthly? (Section 99-19-73, 83-39-31, etc.)

N/A

11. Are all fines and forfeitures collected when due and settled immediately to the municipal treasury? (Section 21-15-21)

N/A

12. Are bids solicited by advertisement or, under special circumstances, three appraisals obtained when real property is sold? (Section 21-17-1)

N/A

13. Has the municipality determined the full and complete cost for solid waste for the previous fiscal year? (Section 17-17-347)

N/A

14. Has the municipality published an itemized report of all revenues, costs and expenses incurred by the municipality during the immediately preceding fiscal year in operating the garbage or rubbish collection or disposal system? (Section 17-17-348)

N/A

15. Has the municipality conducted an annual inventory of its assets in accordance with guidelines established by the Office of the State Auditor? (MMAAG)

Y

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(MUNICIPAL NAME)

Certification to Municipal Compliance Questionnaire

Year Ended September 30, 2017

We have reviewed all questions and responses as contained in this Municipal Compliance Questionnaire for the Municipality of Eden, MS, and, to the best of our knowledge and belief, all responses are accurate.

Walter Jones
(City Clerk's Signature)

Reisha Hogen
(Mayor's Signature)

3-28-19
(Date)

3-28-2019
(Date)

Minute Book References:

Book Number Approved 3-7-2017

Page by the Village of Eden's Board of Alderman.

(Clerk is to enter minute book references when questionnaire is accepted by board.)

IV-B11



Village of Eden Elected official and Administrative Officers

- 1) Mayor – Lekisha Hogan
802 Eden Lane Drive
Yazoo City, MS 39194
PH: 662-528-2257
- 2) City Clerk – Walter C. Jones
509 Dobson Avenue
Canton, Ms. 39046
PH: 601-201-6843
- 3) Alderman – David Banks
318 Church Street
Yazoo City 39194
769-610-9282
- 4) Alderwoman – Christina Easterlin
112 Wilson Street
Yazoo City, MS 39194
662-590-6984
- 5) Alderman Doyle Berry
53 Robinson Road
Yazoo City, MS 39194
662-571-8833
- 6) Demetrice L. Brown
90 Eden Main Street
Yazoo City, MS 39194
214-486-9912
- 7) Tavarious Clark
805 Eden Lane Drive
Yazoo City, MS 39194
662-763-9099

