



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.

**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, 2018
	LeKisha Hogan, Mayor	
ADDRESS:	268 Eden Main Street	
	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.

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: 9/22/20	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.)	Check One Yes No
1-6	Are you a person skilled in governmental accounting?	☒ Yes ☐ No
	If no, this exemption will be rejected.	

PART 2 - REVENUE(Receipts-Cash Basis)

	Description	(Omit cents)
2-1	Taxes:	
2-2	Property	\$ 2,768
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 taxes	\$	-
2-10	Drug forfeitures	\$	-
2-11	Charges for utility services	\$	42,559
2-12	Debt proceeds	\$	-
2-13	Lease proceeds	\$	-
2-14	Proceeds from sale of capital assets		
2-15	Other (specify):	\$	-
2-16	Nuclear plant	\$	-
2-17	Municipal aid	\$	51
2-18	Grants	\$	1,871
2-19		\$	-
2-20		\$	-
2-21	TOTAL REVENUE all sources	\$	47,249

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	\$	17,690
3-3	Payroll taxes	\$	-
3-4	Contract services	\$	-
3-5	Employee benefits	\$	-
3-6	Insurance	\$	3,261
3-7	Accounting and legal fees	\$	998
3-8	Repair and maintenance	\$	2,095
3-9	Supplies	\$	1,682
3-10	Utilities and telephone	\$	6,611
3-11	Police	\$	-
3-12	Fire	\$	-
3-13	Streets and highways	\$	-
3-14	Public health	\$	-
3-15	Culture and recreation	\$	-
3-16	Utility operations	\$	6,528
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	\$	-
3-22	Miscellaneous	\$	1,760
3-23	Travels	\$	3,180
3-24		\$	-
3-25	TOTAL EXPENDITURES all categories	\$	43,805

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?	\$ -			
	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	\$ 6,818	\$ -	\$ -	\$ 6,818
5-2	Investments:				\$ -
5-3					\$ -
5-4					\$ -
5-5					\$ -
5-6					\$ -
5-7	Total Investments				\$ -
5-8	Total Cash and Investments				\$ 6,818

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:				
	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	\$ 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	\$ 44,945.00	
		\$ -	
		\$ -	

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	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	Lisa Easterlin	2021	<i>Lisa Easterlin</i>
9-5	Demetrice Brown	2021	<i>Demetrice L. Brown</i>
9-6			
9-7			
9-8			