

**Town of Taylor Minutes of the Mayor and Board of Aldermen
Regular Monthly Meeting on December 3, 2013**

Be it remembered that the Mayor and Board of Aldermen of the Town of Taylor, Mississippi, met in a Regular Meeting at the Town Hall on this the first Tuesday, the third day of December, 2013, at 7:00 p.m., with the following officers and members present, constituting a legal quorum to-wit:

Mayor Jim Hamilton; Aldermen: Tim Bridges; Betty Kisner; Courtney Covington-Nichols; Ellen Meacham; Jimmie Willingham; and Clerk Richard Williams.

The meeting was called to order by Mayor Hamilton, and the following business was had and done to-wit:

Adopt Agenda: Alderman Covington-Nichols moved to adopt the meeting agenda; the motion was duly seconded by Alderman Bridges and passed unanimously.

Approve Prior Meeting Minutes: Alderman Bridges moved that the minutes for the November 5, 2013, meeting be approved; the motion was seconded by Alderman Kisner, and passed unanimously.

Approve Current Claims Docket: Alderman Willingham moved to approve the Docket of Claims dated December 3, 2013; the motion was duly seconded by Alderman Kisner and passed unanimously.

Town Clerk's Report:

Lafayette County Road Report: None

Planning Commission Report: Clerk Williams submitted the following report:

Taylor Planning Commission
Report to the Mayor and Board of Aldermen
December 3, 2013

The Taylor Planning Commission met on October 29, 2013 for a scheduled quarterly meeting and handled the items summarized below and therefore submits the following report to the Mayor and Board of Aldermen of Taylor, Mississippi:

Update on Plein Air/Montessori School issue: The commission discussed the property at 8 Main Street being used as a school. The unanimous opinion of the commission was that schools are not allowed in the Village Center zoning district and that the owner, Campbell McCool should be officially notified that this is a violation of the ordinance.

David Hodge development on Cotton Road (Flood Plain): Mr. Hodge is preparing the land for building of a residence. The property is in the flood plain and he is raising the elevation of the house site to be above the base flood elevation. He has been made aware that he must first obtain the Flood Plain Development Permit based on an engineer's report of elevation, then apply for a building permit. He has place a small portable shed on the property and said he plans to erect a shop/barn structure to work out of while building the house. The shop/barn will meet the flood zone requirements but does not require any building permits.

It was reported that the owners of the property at 39 First Street are planning to burn the old house structure.

The Planning Commission set its next meeting for January 28, 2014 at 7:30 p.m.

Respectfully submitted,
Richard Williams, Assistant Administrator
Taylor Planning Commission

Audit Exemption Report from CPA: Clerk Williams presented the following four (4) page annual Audit Exemption Report prepared by The Dwight Young Group CPA firm. He circulated it among the aldermen for their review and signatures. All aldermen signed the form and it is to be mailed to the Office of the State Auditor tomorrow, December 4, 2013:

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

NAME OF GOVERNMENT:	Town of Taylor	For the Fiscal Year Ended September 30, 2013
ADDRESS:	P. O. Box 6 Taylor, MS 38673	
CONTACT PERSON:	Richard Williams	
TELEPHONE:	662-236-4478	
E-MAIL:		
FAX:		

Return to: State of Mississippi
Office of the State Auditor
Technicians Assistance Division
P.O. Box 555
Jackson, MS 39205
Fax: (601) 576-2750
Email: tech@osa.ms.gov
Call (800) 321-1275 if you need help completing this form.

*Accepted
12/4/13
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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 90 days 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 for 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:	Katherine Warren	Title:	Accountant
1-2 Firm name (if applicable):	The Dwight L. Young Group		
1-3 Address:	504 South 15th St., Oxford, MS 38655		
1-4 Date prepared:	10/21/2013	Telephone number:	662-234-1251
1-5 Signature:	<i>Katherine Warren</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?		X	
If no, this exemption will be rejected.			

PART 2 - REVENUE (Receipts-Cash Basis)

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REVENUE: All revenues for all funds must be reflected in this section including proceeds from the sale of the government's land, buildings, and equipment and proceeds from state or local bonds.		
Description		(Omit cents)
2-1	Taxes	\$
2-2	Property	\$ 15,459 -
2-2	Sales	\$ 22,328 -
2-4	Franchise	\$ 6,635 -
2-6	Licenses and permits	\$ 1,050 -
2-6	Intergovernmental	\$ 2,99 -
2-7	Fines	\$ -
2-8	Investment earnings	\$ 68 -
2-9	Payments in lieu of tax	\$ 3,307 -
2-10	Drug forfeitures	\$ -
2-11	Charges for utility services	\$ -
2-12	Debt proceeds	\$ -
2-13	Logee 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	TOTAL REVENUE all sources	\$ 51,822 -

PART 3 - EXPENDITURES (Disbursements-Cash Basis)		
EXPLANATIONS: 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	\$ 12,927 -
3-2	Payroll taxes	\$ 1,913 -
3-4	Contract services	\$ 4,275 -
3-5	Employee benefits	\$ -
3-6	Insurance	\$ 1,483 -
3-7	Accounting and legal fees	\$ 2,194 -
3-8	Repair and maintenance	\$ 86 -
3-9	Supplies	\$ 1,165 -
3-10	Utilities and telephone	\$ 11,589 -
3-11	Police	\$ -
3-12	Fire	\$ -
3-13	Streets and highways	\$ 1,216 -
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): Waste Disposal	\$ 1,044 -
3-22	Travel	\$ 250 -
3-23	Training	\$ 350 -
3-24	Debt (Per Dipa) Special Events	\$ 1,131 -
3-25	TOTAL EXPENDITURES all categories	\$ 39,743 -

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

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4-1	Do you have outstanding debt?				X	
4-2	Is the debt repayment schedule attached?				X	
Please complete the following table. 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?				X	
	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 (2014)?				X	
	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	\$ 66,256 -	\$ -	\$ -	\$ 66,256 -	
5-2	Investments:					
5-3					\$ -	
5-4					\$ -	
5-5					\$ -	
5-6					\$ -	
5-7	Total Investments				\$ -	
5-8	Total Cash and Investments				\$ -	
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 & 27-105-333)?					
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?					
6-2	Have you prepared an inventory of your land, buildings, and/or equipment?					
7-yes:	If no, please explain:					
Complete the following table:						
		Balance - Beginning of the Year	Additions	Deletions	Balance - End of the Year	
	Land	\$ -	\$ -	\$ -	\$ -	
	Buildings	\$ 2,830 -	\$ -	\$ -	\$ 2,830 -	
	Machinery and equipment	\$ 12,681 -	\$ -	\$ -	\$ 12,681 -	
	Furniture and fixtures	\$ 1,814 -	\$ -	\$ -	\$ 1,814 -	
	Other equipment	\$ -	\$ -	\$ -	\$ -	

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 fiscal year end 2014?	X	
7-2	If no, please explain:		

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If yes:	Please indicate the amount appropriated for each of your funds for fiscal year end 2014:		
	Fund Name	Budgeted fiscal year end 2014 Expenditures	
	General Fund	\$ 66,600	
		\$	
		\$	

PART 8 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate boxes		Yes	No
2-1	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	Dorothy "Betty" Risner	06/2017	<i>Dorothy & Kincaid (Betty)</i>
9-2	Tim Bridges	06/2017	<i>Tim Bridges</i>
9-3	Ellen B. Meacham	06/2017	<i>Ellen B. Meacham</i>
9-4	Jimmie Willingham	06/2017	<i>Jimmie Willingham</i>
9-5	Courtney Covington-Nichols	06/2017	<i>Courtney Covington-Nichols</i>
9-6			
9-7			
9-8			

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Mayor's Report: None

Old Business: None

New Business: None

Public Comment: Citizen Jane Burdine came before the Board to request approval of the placement of a driveway culvert providing access to her farm field on the eastern portion of her property on the north side Cutoff Road, just west of the Taylor Creek bridge. She said the County had directed her to obtain approval from the Town before they would install one. Clerk Williams reported that he had talked to County Supervisor Chad McLarty who verified that the County would install an owner supplied culvert if the Board of Aldermen approved the installation on a Town road. Alderman Bridges moved to approved the installation of the culvert on Cutoff Road. Alderman Willingham seconded the motion which was approved unanimously.

Mayor Hamilton commented that the Town should consider instituting a procedure for approving driveways and include specifications on the limiting of drainage from a new driveway into the roadway. Details for such a procedure will be presented at a future meeting.

There being no further business, the meeting was adjourned until the next meeting, scheduled for Tuesday, January 7, at 7:00 p.m.

Jim Hamilton, Mayor
(Seal)

Richard Williams, Clerk