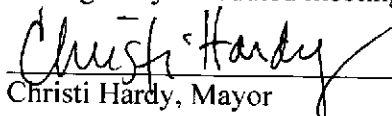
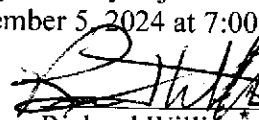
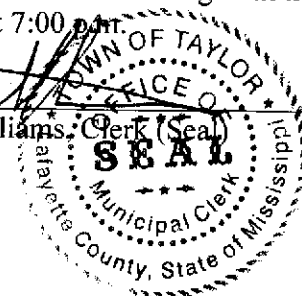


Town of Taylor Minutes for the Regular Monthly Meeting of the Mayor and Board of Aldermen

October 1, 2024

1. **CALL TO ORDER** The meeting of the Mayor and Board of Aldermen of the Town of Taylor, Mississippi, was called to order by Mayor Christi Hardy at 7:00 pm on Tuesday, the first day of October, 2024, with the following officers and members present, constituting a legal quorum to-wit: Mayor Christi Hardy; Aldermen: Shawn Edwards; Sarah Hewlett; Lyn Roberts; Bill Taylor; and Jimmie Willingham.
Board Attorney Chris Latimer, Clerk Richard Williams and Citizens Tim Carter and Zach Ford were also present.
2. **ADOPT AGENDA** Mayor Hardy presented the meeting agenda. Clerk Williams stated that the Agenda should include Board approval of the annual Municipal Compliance Questionnaire that is required by the Mississippi State Auditor's office to accompany the CPA's Compilation Report. Alderman Hewlett moved to adopt the amended agenda, Alderman Roberts duly seconded that motion which then carried unanimously.
3. Mayor Hardy opened the Regular Monthly Meeting of the Mayor and Board of Aldermen.
4. **APPROVE PREVIOUS MEETINGS MINUTES** Alderman Taylor moved to approve the minutes from the September 3, 2024, regular Board meeting. Alderman Willingham seconded his motion. All of the Aldermen present voting aye, Mayor Hardy declared the motion carried.
5. **APPROVE CURRENT CLAIMS DOCKET** Mayor Hardy presented the current Claims Docket. Alderman Taylor made a motion that the Claims Docket be approved and paid and Alderman Roberts seconded the motion. All of the Aldermen present voting aye, Mayor Hardy declared the motion carried.
6. **TOWN CLERK'S REPORT** Clerk Williams stated that he did not receive a Lafayette County Road Report. Mr. Williams reported a Commercial Building Permit had been issued for 509 Easel in Plein Air. He then presented the annual Municipal Compliance Questionnaire. Alderman Edwards moved that the nine (9) page Questionnaire which is attached to these minutes be approved for submission to the State Auditor with the CPA's compilation Report. Alderman Taylor duly seconded the motion which then carried unanimously.
7. **OLD BUSINESS** Mayor Hardy stated that the pending Interlocal Agreement between the Town and the Lafayette County Fire Department concerning the Fire Department's inspections of commercial buildings within the Town Limits was in its final form and awaiting signatures. She reported that quotes have been requested for replacement of the chain link fence surrounding the front portion of the Town Park with a decorative wrought iron fence. Mrs. Hardy is also seeking quotes for professional landscaping of the garden/yard area in front of the Town Hall porch.
8. **NEW BUSINESS** Clerk Williams asked that the Board and Mayor ask town citizens to volunteer to serve as Election Commissioners for the 2025 Municipal Elections.
9. **MAYOR'S REPORT** Mayor Hardy said that she is also seeking quotes for professional landscaping of the garden/yard area in front of the Town Hall porch.
10. **PUBLIC COMMENT** Citizen Carter asked if the Town had discussed the occurrences of the frequent power outages in town with North East Electric Power Association. He said that the Town should request an Infrastructure Audit be done to assess the reliability of the transformers and lines in town. Mayor Hardy said she would contact North East.
11. **ADJOURN** There being no further business Mayor Hardy adjourned the meeting until the next regularly scheduled meeting, set for Tuesday, November 5, 2024 at 7:00 pm.


Christi Hardy, Mayor


Richard Williams, Clerk (Seal)


Town of Taylor Mississippi

Claim Docket

October, 2024

Account	Date	Name	Num	Memo/Description	Account	Amount
Disbursements						
Town of Taylor Checking	10/01/2024	AT&T	Online		194-604 Telephone and ISP	\$ 113.33
Town of Taylor Checking	10/01/2024	CenterPoint Energy Vendor	Online		192-625 Town Hall Utilities	\$ 41.94
Town of Taylor Checking	10/01/2024	North East Miss Electric Power Assn	Online		302-628 Street Lights	\$ 724.13
Town of Taylor Checking	10/01/2024	North East Miss Electric Power Assn	Online		192-625 Town Hall Utilities	\$ 142.28
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		110-410 Court Clerk Salary	\$ 50.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		110-470 FICA Taxes	\$ 3.83
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		110-490 Unemployemnt Contrib	\$ 0.50
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		140-410 Clerk's Salary	\$ 950.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		140-470 FICA Taxes	\$ 72.68
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		140-490 Unemployment Contrib	\$ 9.50
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		190-410 Planning Clerk	\$ 200.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		190-470 FICA Taxes	\$ 15.30
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		190-490 Unemployment Contrib	\$ 2.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		190-411 Building Official	\$ 800.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		190-470 FICA Taxes	\$ 61.20
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		190-490 Unemployment Contrib	\$ 8.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		110-430 Judge Salary	\$ 100.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		110-470 FICA Taxes	\$ 7.65
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		110-490 Unemployemnt Contrib	\$ 1.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		200-410 Town Marshal Salary	\$ 100.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		200-470 FICA Taxes	\$ 7.65
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		200-490 Unemployment Contrib	\$ 1.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		192-420 Custodial Salary	\$ 165.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		192-420 Custodial Salary	\$ 12.62
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		192-490 Unemployment Contrib	\$ 1.65
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		321-420 Street Cleaning Salariry	\$ 60.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		321-470 FICA Taxes	\$ 4.59
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		321-490 Unemployment Contrib	\$ 0.60
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		120-411Mayor Salary	\$ 500.00
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		120-470 Mayor - FICA	\$ 38.25
Town of Taylor Checking	10/01/2024	Payroll Clearing	5043		120-490 Mayor Unemp	\$ 5.00
Town of Taylor Checking	10/01/2024	Oxford Printing Company	5042	Signs	194-500 Office Supplies	\$ 58.24
Town of Taylor Checking	10/01/2024	Mitchell, McNutt & Sams	5041		160-600 Board Attorney	\$ 340.00
Total Disbursements						\$ 4,597.94

Town of Taylor Mississippi

Claim Docket

October, 2024

Receipts						
	10/01/2024	State of Mississippi			Fire Protection Allocation	\$ 8,037.41
	10/01/2024	State of Mississippi			Homestead Exemption Reimbursement	\$ 1,672.36
	10/01/2024	State of Mississippi			Sales Tax	\$ 2,416.04
	10/01/2024	Lafayette Co. Tax Assessor			Motor Vehicle Tax	\$ 475.15
	10/01/2024	Lafayette Co. Tax Assessor			Tax Penalties and Interest	\$ 0.08
	10/01/2024	Lafayette Co. Tax Assessor			Ad Valorem Tax	\$ 33.75
	10/01/2024	Lafayette Co. Tax Assessor			Tax Penalties and Interest	\$ 1.18
	10/01/2024	North East Miss Electric Power Assn			Franchise Tax	\$ 1,181.35
Total Receipts						\$ 13,817.32
					Net Cash Change for Period (Receipts minus Disbursements)	\$ 9,219.38
					Cash at Beginning of Period	\$ 35,749.88
					Cash at End of Period	\$ 44,969.26
					Money Market Account (3.5%)	\$ 350,000.00
					August Interest	\$ 431.50
					Total Operating Funds	\$ 395,400.76
					ARPA Fund	\$ 2,068.99

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:
Town of Teyler Mississippi, 12 Main St., PO Box 6, Teyler MS 38655
2. List the date and population of the latest official U.S. Census or most recent official census:
2020 355
3. Names, addresses and telephone numbers of officials (include elected officials, chief administrative officer, and attorney).
See Attached
4. Period of time covered by this questionnaire:
From: 10-1-2023 To: 9-30-2024
5. Expiration date of current elected officials' term: 6-30-2025

Officials and Staff

Mayor:

Christi Hardy

Address: PO Box 6, Taylor MS 38673

Telephone: 662-607-0873

Email: christihardy66@gmail.com

Board of Aldermen

Shawn Edwards (Vice Mayor)

Address: POBox 125, Taylor MS 38673

Telephone: 662-816-7841

Email: shawnedwards62@gmail.com

Sarah Margaret Hewlett

Address: PO Box 6, Taylor MS 38673

Telephone: 662-816-5448

Email: smhewlett@gmail.com

Lyn Roberts

Address: P.O. Box 39; Taylor, MS 38673

Telephone: 662-832-5026

Email: douglas.roberts@att.net

Bill Taylor

Address: P.O. Box 6; Taylor, MS 38673

Telephone: 662-473-6104

Email: btaylor@wftaylorca.com

Jimmie Willingham

Address: 31 Peddler Field Road; Taylor, MS 38673

Telephone: 662-832-1653

Email: jimmiew48@yahoo.com

Town Clerk

Richard Williams

Address: P.O. Box 6; Taylor, MS 38673

Telephone: 662-236-7551

Cell: 662-607-1042

Email: taylortownhall@att.net

Municipal Court Telephone: 662-236-7551

Michael Avent, Judge

645 Highway 6 East

Oxford MS 38655

Micah East, Marshal

81 CR 332

Taylor MS 38673

MUNICIPAL COMPLIANCE QUESTIONNAIRE
Year Ended September 30, 2024

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) | <u>Y</u> |
| 2. Do all municipal vehicles have public license plates and proper markings? (Sections 25-1-87 and 27-19-27) | <u>N/A</u> |
| 3. Are municipal records open to the public? (Section 25-61-5) | <u>Y</u> |
| 4. Are meetings of the board open to the public? (Section 25-41-5) | <u>Y</u> |
| 5. Are notices of special or recess meetings posted? (Section 25-41-13) | <u>Y</u> |
| 5. Are all required personnel covered by appropriate surety bonds? | |
| · Board or council members (Sec. 21-17-5) | <u>Y</u> |
| · Appointed officers and those handling money, see statutes governing the form of government (i.e., Section 21-3-5 for Code Charter) | <u>Y</u> |
| · Municipal clerk (Section 21-15-38) | <u>Y</u> |
| · Deputy clerk (Section 21-15-23) | <u>Y</u> |
| · Chief of police (Section 21-21-1) | <u>Y</u> |
| · Deputy police (Section 45-5-9) (if hired under this law) | <u>N/A</u> |
| 7. Are minutes of board meetings prepared to properly reflect the actions of the board? (Sections 21-15-17 and 21-15-19) | <u>Y</u> |
| 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) | <u>Y</u> |
| 9. Has the municipality complied with the nepotism law in its employment practices? (Section 25-1-53) | <u>Y</u> |
| 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) | <u>Y</u> |
| 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) | <u>Y</u> |

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

- 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

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) N/A
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) N/A
3. Have the required trust funds been established for utility revenue bonds? (Section 21-27-65) N/A
4. Have expenditures of bond proceeds been strictly limited to the purposes for which the bonds were issued? (Section 21-33-317) N/A
5. Has the municipality refrained from borrowing, except where it had specific authority? (Section 21-17-5) N/A

PART V - Taxes and Other Receipts

1. Has the municipality adopted the county ad valorem tax rolls? (Section 27-35-167) Y
2. Are interest and penalties being collected on delinquent ad valorem taxes? (Section 21-33-53) Y
3. Has the municipality conducted an annual land sale for delinquent ad valorem taxes? (Section 21-33-63) N/A
4. Have the various ad valorem tax collections been deposited into the appropriate funds? (Separate Funds for Each Tax Levy) (Section 21-33-53) Y
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) Y
6. Are local privilege taxes collected from all businesses located within the municipality, except those exempted? (Section 27-17-5) Y
7. Are transient vendor taxes collected from all transient vendors within the municipality, except those exempted? (Section 75-85-1) Y
8. Is money received from the state's "Municipal Fire Protection Fund" spent only to improve municipal fire departments? (Section 83-1-37) N/A

- 9. Has the municipality levied or appropriated not less than 1/4 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) Y
- 10. Are state-imposed court assessments collected and settled monthly? (Section 99-19-73, 83-39-31, etc.) Y
- 11. Are all fines and forfeitures collected when due and settled immediately to the municipal treasury? (Section 21-15-21) Y
- 12. Are bids solicited by advertisement or, under special circumstances, three appraisals obtained when real property is sold? (Section 21-17-1) Y
- 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

(MUNICIPAL NAME)

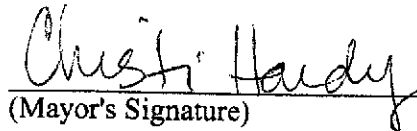
Certification to Municipal Compliance Questionnaire

Year Ended September 30, 2024

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



(City Clerk's Signature)



(Mayor's Signature)

10-1-2024

(Date)

10-1-2024

(Date)

Minute Book References:

Book Number _____

Page _____

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