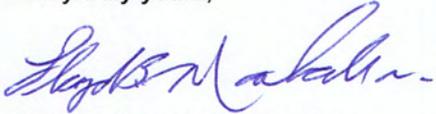


I appreciate the opportunity to be of service to the City of Gautier and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign both originals and return one to me; retain one for your records.

Very truly yours,



Lloyd B. Marshall, JR., CPA

RESPONSE:

This letter correctly sets forth the understanding of the City of Gautier.

By: ✓ \_\_\_\_\_

Title: ✓ \_\_\_\_\_

Date: ✓ \_\_\_\_\_

System Review Report

To the Owner of  
Lloyd B. Marshall, Jr. CPA  
and the Peer Review Committee of the Mississippi Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Lloyd B. Marshall, Jr. CPA (the firm) in effect for the year ended December 31, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

In our opinion, the system of quality control for the accounting and auditing practice of Lloyd B. Marshall, Jr. CPA in effect for the year ended December 31, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lloyd B. Marshall, Jr. CPA has received a peer review rating of *pass*.

Jackson, Mississippi  
September 23, 2011

*Breazeale, Saunders & O'Neil, Ltd.*

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

**ORDER NUMBER 240-2013**

**IT IS HEREBY ORDERED** by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City is hereby authorized to submit an application to the Mississippi Department of Environmental Quality (MDEQ) for a Local Government Solid Waste Assistance grant in the amount of \$25,000.00

**IT IS FURTHER ORDERED** that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by Councilman Guillotte, seconded by Councilwoman Martin and the following vote was recorded:

AYES:           Gordon Gollott  
                  Mary Martin  
                  Johnny Jones  
                  Hurley Ray Guillotte  
                  Casey Vaughan  
                  Rusty Anderson  
                  Adam Colledge

NAYS:           None

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

**PASSED AND ADOPTED** by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 1, 2013.

**CITY OF GAUTIER  
MEMORANDUM**

**To:** Samantha Abell, City Manager  
**From:** Patty Huffman, Grants and Projects Manager  
**Through:** Chandra Nicholson, Director of Economic Development and Planning  
**Date:** September 20, 2013  
**Subject:** Submission of an Application to the Mississippi Department of Environmental Quality for a Local Government Solid Waste Assistance Grant

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**REQUEST:**

The Economic Development and Planning Department requests City Council authorization to submit an application to the Mississippi Department of Environmental Quality (MDEQ) for a Local Government Solid Waste Assistance grant in the amount of \$25,000.00.

**BACKGROUND:**

Municipalities with populations between 10,000 and 25,000 are eligible for a maximum of \$25,000.00. The Department of Environmental Quality accepts applications twice each year for the Solid Waste Assistance Program (April 1<sup>st</sup> and October 1<sup>st</sup>).

**DISCUSSION:**

The Economic Development and Planning Department proposes to apply for funding for the clean-up of existing and future unauthorized dumps on public or private property, subject to the limitation of Section 17-17-65(3), Mississippi Code, Annotated and Paragraph A.9 of these regulations. Code Enforcement has identified several potential sites for clean-up. If funding for clean-up funds is approved, the City will be required to make a reasonable effort to determine if a responsible party or person can be identified, and, if so, to require that party or person to clean up the property.

**RECOMMENDATION:**

The Economic Development and Planning Department staff recommends that City Council authorize submission of a grant application to MDEQ for Local Government Solid Waste Assistance funding for clean-up of existing and future unauthorized dumps in the City of Gautier.

City Council may

1. authorize submission of an application to MDEQ for the Local Government Solid Waste Assistance Grant as outlined above; or
1. authorize submission of a grant application to MDEQ with changes; or
2. disapprove submission of a grant application to MDEQ as described above..

**ATTACHMENT(S):**

N/A

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

**ORDER NUMBER 241-2013**

**IT IS HEREBY ORDERED** by the Mayor and Members of the Council of the City of Gautier, Mississippi, that a contribution in the amount of \$5,000.00 to the 23<sup>rd</sup> Annual Gautier Mullet & Music Fest from the City's Cultural Support Fund is hereby approved.

**IT IS FURTHER ORDERED** that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by Councilman Guillotte, seconded by Councilman Jones and the following vote was recorded:

AYES:            Gordon Gollott  
                      Mary Martin  
                      Johnny Jones  
                      Hurley Ray Guillotte  
                      Casey Vaughan  
                      Rusty Anderson  
                      Adam Colledge

NAYS:            None

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

**PASSED AND ADOPTED** by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 1, 2013.

**CITY OF GAUTIER  
MEMORANDUM**

**To:** Samantha Abell, City Manager  
**From:** Patty Huffman, Grants & Projects Manager  
**Through:** Chandra Nicholson, Director of Economic Development and Planning Dept.  
**Date:** September 20, 2013  
**Subject:** 2013 Gautier Mullet & Music Fest Contribution- Cultural Support Fund

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**REQUEST:**

The Economic Development and Planning Department requests City Council authorization for a contribution in the amount of \$5,000.00 to the 2013 Gautier Mullet & Music Fest for support of the annual festival.

**BACKGROUND:**

The 23rd Annual Gautier Mullet and Music Fest will be held on Saturday, October 19th and Sunday, October 20th. The free event features arts and craft vendors, live entertainment, heritage and educational displays, a children's area, classic cars, food booths, and the Mullet Toss. The City of Gautier also provides in-kind support services through the Cultural Services Division and the Police Department for security, traffic control, set-up, and logistics.

**DISCUSSION:**

The City recognizes that family events provide a "special sense of place" and bring residents and a growing number of visitors to Gautier each year. The winning entry for the festival's annual poster contest will be used for the official festival t-shirt design and promotional materials. The theme of this year's event is *Celebrating Gautier as Nature's Playground*.

**RECOMMENDATION:**

The Economic Development and Planning Department recommends authorization to contribute funds to the Gautier Mullet & Music Fest in the amount of \$5,000.00 as budgeted in the Cultural Support Plan.

City Council may:

- 1) Approve the \$5,000.00 financial contribution for the 2013 Gautier Mullet & Music Fest as requested;
- 2) Approve a different amount of funding; or
- 3) May decline to contribute a cash donation to the festival this year.

**ATTACHMENT(S):**

N/A

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

**RESOLUTION NUMBER 029-2013**

**WHEREAS**, the Gautier Mullet & Music Fest Committee has requested the Mayor and Members of the Council of the City of Gautier, Mississippi to provide in-kind services from the Cultural Services Department, Human Resources Department and the Police Department, for the 23<sup>rd</sup> Annual Gautier Mullet & Music Fest to be held October 19<sup>th</sup> & 20<sup>th</sup>, 2013.

**WHEREAS**, the Mayor and Members of the Council have determined that this event is an economic development tool to bring favorable notice, opportunities, possibilities and resources to the City of Gautier.

**NOW, THEREFORE BE IT RESOLVED**, by the Mayor and Members of the Council of the City of Gautier, Mississippi, as follows to-wit:

**SECTION 1.** In-kind services are hereby authorized from the Police Department to provide four (4) full-time officers (total of 96 hours) for security and traffic direction; Estimated costs will equal \$2,393.00; and

**SECTION 2.** In-kind services are hereby authorized from the Cultural Services Division and Human Resource Department for barricades and set-up of barricades; clean-up during and after the event; bag meters and trash receptacles/bags; staging; and fencing; Estimated costs is approximately \$4,445.00; and

**SECTION 3.** The City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by Councilman Guillotte, seconded by Councilwoman Martin and the following vote was recorded:

AYES:            Gordon Gollott  
                     Mary Martin  
                     Johnny Jones  
                     Hurley Ray Guillotte  
                     Casey Vaughan  
                     Rusty Anderson  
                     Adam Colledge

NAYS:            None

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

**PASSED AND ADOPTED** by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 1, 2013.

**CITY OF GAUTIER  
MEMORANDUM**

**To:** Samantha Abell, City Manager  
**From:** Keith Young, Cultural Services Division Manager  
**Through:** Chandra Nicholson, Director of Economic Development and Planning Dept.  
Dante Elbin, Chief of Police  
Jason Pugh, Director of Human Resources  
**Date:** September 26, 2013  
**Subject:** 2013 Gautier Mullet & Music Fest In-kind Contribution Request

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**REQUEST:**

The Gautier Mullet & Music Fest Committee requests City Council authorization for in-kind support services to be provided by the City for the event scheduled for October 19 and 20, 2013.

**BACKGROUND:**

The 23<sup>rd</sup> Annual Gautier Mullet and Music Fest will be held on Saturday, October 19<sup>th</sup> and on Sunday, October 20<sup>th</sup>. The free event features arts and craft vendors, live entertainment, heritage and educational displays, a children's area, classic cars, food booths, and the Mullet Toss. The City has historically provided logistical support and security for this event.

**DISCUSSION:**

The Mullet Fest organizers have submitted a special event permit application requesting the following:

- Security and Traffic Direction
- Barricades and Set-up of Barricades
- Clean-up During and After the Event
- Bag Meters, Trash Receptacles/Bags
- Staging
- Fencing

The Police Department estimates that their in-kind contribution will equal \$2,393.00 based on four (4) full-time officers for a total of 96 hours. The Cultural Services Division along with the Human Resource Dept. estimates approximately \$4,445.00 in in-kind costs for the requested materials and labor.

**RECOMMENDATION:**

The Economic Development and Planning Department recommends that City Council authorize the in-kind services requested by the Mullet Fest Committee since the event attracts both locals and visitors to the City. City Council may:

- 1) approve the in-kind contributions for the 2013 Gautier Mullet & Music Fest as requested;
- 2) approve a different amount of in-kind support; or
- 3) may decline to authorize in-kind support to the festival this year.

**ATTACHMENT(S):**

Gautier Mullet & Music Fest Application for Special Event Permit  
Police Department In-kind Support Estimate  
Cultural Services Division/Human Resources In-kind Support Estimate

2013 Gautier Mullet & Music Fest

City of Gautier  
 Anticipated In-kind Services  
 (Cultural Services Division and Human Resources Dept.)

Materials:

Item Needed	Total Materials Cost
Can Liners	\$165.00
Paint	\$60.00
Orange Fencing	\$400.00
<b>Total:</b>	<b>\$625.00</b>

Labor:

Classification	Hours Needed (Reg. Hr.)	Hours Needed (OT Hr.)	Standard Hrly. Rate	OT Rate	Total Labor Cost (excl. benefits)
Mgr.	20		\$21.46		\$429.20
Supervisor	58	18	\$18.34	\$27.51	\$1,558.90
Equip. Oper.	58	18	\$11.24	\$16.86	\$955.40
Maintenance	20		\$18.87		\$377.40
<b>Totals:</b>	156	36			<b>\$3,320.90</b>

Equipment:

Equipment Needed:	Total Hours Used	Rate per Hour	Total Equipment Cost
Mowers	20	\$25.00	\$500.00
<b>Total:</b>			<b>\$500.00</b>

**Combined Estimated Total for In-kind Services: \$4,445.90**