PEARLINGTON WATER & SEWER DISTRICT

REGULAR MEETING OF THE BOARD OF COMMISSIONERS

JULY 15, 2026

AGENDA

1. ***Call to Order, Pledge of Allegiance and Moment of Silence***
   - 1A Roll Call. Commissioners Must Sign Sheet.
   - 1B Amendments to Agenda
   - 1C **MOTION** to accept agenda as presented and/or amended.
   - 1D Announcements:
     - Date of the next regularly scheduled meeting: August 19, 2026 at 4 PM
2. ***Guest Presentation***
   - 2A None
3. ***Public Comments on Agenda Items***
4. ***Old Business***
   - 4A **MOTION** to approve the June 2026 regular meeting minutes.
5. ***Engineer Report***
6. ***Operations Report***
7. ***Management and Business Report*** – *NONE*
8. ***Attorney Report***
9. ***Board Members' Reports***
   - 9A HCUA Report
10. ***New Business***
    - 10A **MOTION** to approve the July 2026 Docket of Claims.
    - 10B **MOTION** to approve the July 2026 Payroll Docket.
    - 10C **MOTION** to approve the June 2026 Treasurer's Report.
    - 10D **MOTION** to approve leak adjustment:
      None
    - 10E **MOTION** to approve pool adjustment (sewer only):
      Acct # 2793: $8.70
      Acct # 448: $2.29
    - 10F **MOTION** to approve new policy, 1.3.1 "Store Account" Use Policy.
11. ***Requests to Speak on Non-Agenda Items***
12. ***Executive Session***
13. ***Adjournment***
    - 13A **MOTION** to adjourn the meeting at _______ PM.

PEARLINGTON WATER & SEWER DISTRICT
MINUTES OF THE REGULAR MEETING OF THE BOARD OF COMMISSIONERS
JUNE 17, 2026

The Board of Commissioners of the Pearlington Water and Sewer District met in official session at 4:00 P.M. on Wednesday, June 17, 2026, in the Pearlington Recovery Center.

In Attendance:
John Pavlovich, Vice Chairperson
Rosa Jackson, Treasurer
Debra Sonnier, Secretary
Cheryl Bennett, Chairperson
Ben Taylor, Board Member
Ty Necaise, Accountant
Scott Burge, Engineer
Derek Cusick Board Attorney
Kodie Koenenn, Contract Operator

Absent:

Chairperson Bennett called the official meeting to order at 4:00 pm. The Pledge of Allegiance was recited, followed by a moment of silence.

APPROVAL TO THE AGENDA

1C Motion to accept agenda as presented.

Moved: Jackson
Seconded: Sonnier
Ayes: All
Results: PASSED

ANNOUNCEMENTS

The date of the next regular meeting is July 15, 2026 at 4 PM

GUEST PRESENTATIONS

2A. David Pitalo – HCUA update on projects

REQUESTS TO SPEAK

See Attached.

OLD BUSINESS

4A Motion to approve the May 2026 regular meeting minutes.

Moved: Pavlovich
Seconded: Taylor
Ayes: All
Results: Passed

Engineer Report – presented by Scott Burge

Operations Report – presented by Kodie Koenenn

Management and Business Report – presented by Ty Necaise

7A Motion to accept Rate Study and Spread Same on Minutes. No recommended rate increase for the next fiscal year.

Moved: Jackson
Seconded: Taylor
Ayes: All
Results: PASSED

Attorney Report – presented by Derek Cusick

Board Member's Report – HCUA update presented by Cheryl Bennett

NEW BUSINESS

10A Motion to approve the June 2026 Docket of Claims.

Moved: Pavlovich
Seconded: Jackson
Ayes: All
Results: PASSED

10B Motion to approve the June 2026 Payroll Docket.

Moved: Sonnier
Seconded: Pavlovich
Ayes: All
Results: PASSED

10C Motion to approve the May 2026 Treasurer's Report.

Moved: Jackson
Seconded: Pavlovich
Ayes: All
Results: PASSED

10D Motion to approve leak adjustment:

None

PEARLINGTON WATER & SEWER DISTRICT
MINUTES OF THE REGULAR MEETING OF THE BOARD OF COMMISSIONERS
JUNE 17, 2026

10E Motion to approve pool adjustment:

Acct# 36502 – Sewer Only: $9.75

Moved: Pavlovich
Second: Taylor
Ayes: All
Results: PASSED

REQUESTS TO SPEAK – NON-ADGENA ITEMS

None

EXECUTIVE SESSION – None

ADJOURNMENT/RECESS

13A Motion to adjourn the meeting at 4:48 PM.

Moved: Jackson
Seconded: Sonnier
Ayes: All
Results: PASSED

Debra Sonnier, Secretary

Date

8:03 AM
07/14/26
Cash Basis

Pearlington Water & Sewer District
Profit & Loss Budget vs. Actual
October 2025 through June 2026

	Oct '25 - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · Operating Revenues	466,643.44	616,590.00	-149,946.56	75.7%
Total Income	466,643.44	616,590.00	-149,946.56	75.7%
Gross Profit	466,643.44	616,590.00	-149,946.56	75.7%
Expense				
66000 · Salary Budget Items	97,297.56	130,459.00	-33,161.44	74.6%
62890 · Utilities Budget Items	7,259.49	12,000.00	-4,740.51	60.5%
65125 · Insurance Expense	25,584.64	27,000.00	-1,415.36	94.8%
65000 · Office Budget Items	10,491.82	18,000.00	-7,508.18	58.3%
62800 · Repairs and Maintenance	49,864.69	94,000.00	-44,135.31	53.0%
62160 · Outside Services	28,776.89	34,000.00	-5,223.11	84.6%
68000 · Vehicle Expense	6,060.14	8,500.00	-2,439.86	71.3%
62170 · Water Quality Fee	2,006.25	2,500.00	-493.75	80.3%
62180 · Commissioner's Fees	3,612.00	7,200.00	-3,588.00	50.2%
62100 · Professional Fees	105,232.80	150,000.00	-44,767.20	70.2%
51000 · Water Purchase	22,524.15	30,500.00	-7,975.85	73.8%
51100 · Sewer Treatment Costs	56,920.58	78,000.00	-21,079.42	73.0%
51200 · Sewer Collection Costs	0.00	10,000.00	-10,000.00	0.0%
Total Expense	415,631.01	602,159.00	-186,527.99	69.0%
Net Ordinary Income	51,012.43	14,431.00	36,581.43	353.5%
Other Income/Expense				
Other Income				
82010 · Sales Tax Discount	4.09			
82020 · Other Income	847.50			
82110 · Interest Income	3,100.31	16,500.00	-13,399.69	18.8%
Total Other Income	3,951.90	16,500.00	-12,548.10	24.0%
Other Expense				
91100 · Interest / Debt Service	20,565.00	28,000.00	-7,435.00	73.4%
Total Other Expense	20,565.00	28,000.00	-7,435.00	73.4%
Net Other Income	-16,613.10	-11,500.00	-5,113.10	144.5%
Net Income	**34,399.33**	**2,931.00**	**31,468.33**	**1,173.6%**

8:04 AM
07/14/26
Cash Basis

Pearlington Water & Sewer District
Profit & Loss Prev Year Comparison
October 2025 through June 2026

	Oct '25 - Jun 26	Oct '24 - Jun 25	$ Change	% Change
Ordinary Income/Expense				
Income				
41000 · Operating Revenues	466,643.44	423,863.35	42,780.09	10.1%
Total Income	466,643.44	423,863.35	42,780.09	10.1%
Gross Profit	466,643.44	423,863.35	42,780.09	10.1%
Expense				
66000 · Salary Budget Items	97,297.56	128,168.74	-30,871.18	-24.1%
62890 · Utilities Budget Items	7,259.49	14,196.15	-6,936.66	-48.9%
65125 · Insurance Expense	25,584.64	24,599.09	985.55	4.0%
65000 · Office Budget Items	10,491.82	11,879.07	-1,387.25	-11.7%
62800 · Repairs and Maintenance	49,864.69	72,654.77	-22,790.08	-31.4%
62160 · Outside Services	28,776.89	21,825.78	6,951.11	31.9%
68000 · Vehicle Expense	6,060.14	11,579.28	-5,519.14	-47.7%
62170 · Water Quality Fee	2,006.25	1,643.38	362.87	22.1%
62180 · Commissioner's Fees	3,612.00	5,376.00	-1,764.00	-32.8%
62100 · Professional Fees	105,232.80	74,669.39	30,563.41	40.9%
51000 · Water Purchase	22,524.15	21,054.36	1,469.79	7.0%
51100 · Sewer Treatment Costs	56,920.58	56,697.70	222.88	0.4%
51200 · Sewer Collection Costs	0.00	9,951.00	-9,951.00	-100.0%
Total Expense	415,631.01	454,294.71	-38,663.70	-8.5%
Net Ordinary Income	51,012.43	-30,431.36	81,443.79	267.6%
Other Income/Expense				
Other Income				
82010 · Sales Tax Discount	4.09	11.16	-7.07	-63.4%
82020 · Other Income	847.50	0.00	847.50	100.0%
82110 · Interest Income	3,100.31	10,961.82	-7,861.51	-71.7%
Total Other Income	3,951.90	10,972.98	-7,021.08	-64.0%
Other Expense				
91100 · Interest / Debt Service	20,565.00	20,565.00	0.00	0.0%
91300 · Capital Expenditures	0.00	599.99	-599.99	-100.0%
Total Other Expense	20,565.00	21,164.99	-599.99	-2.8%
Net Other Income	-16,613.10	-10,192.01	-6,421.09	-63.0%
Net Income	**34,399.33**	**-40,623.37**	**75,022.70**	**184.7%**

Pearlington Water Sewer District

Docket of Claims

July 15, 2026

Date	Num	Name	Memo	Paid Amount
11000 · Renasant 7275 - Operating				
07/15/2026	ACH	Cheryl Bennett	June 17th Board Meeting	-84.00
06/30/2026	ACH	Coast Electric Power Association	Electric, Oak Harbor	-319.67
07/15/2026	ACH	Coast Electric Power Association	Electric, Shop	-178.00
07/15/2026	ACH	Derek Cusick	June Retainer Fee	-825.00
07/15/2026	ACH	John Pavlovich	June 17th Board Meeting	-84.00
07/15/2026	ACH	Kodie Koenenn	Operator Services	-2,835.00
06/19/2026	ACH	MS Dept of Revenue	Sales Tax - May	-68.30
07/10/2026	ACH	MS Dept of Revenue	Sales Tax - June	-66.05
06/23/2026	ACH	RUS Rural Developement (USDA)	Debt Service	-2,285.00
06/29/2026	ACH	US Bank	Credit Card Payment	-1,440.09
06/30/2026	ACH	US Postal Service (USPS)	Postage	-278.93
07/15/2026	TBP	AnSer	Answering Service 6/3-6/30	-372.75
07/15/2026	TBP	B & J Pit Stop	Oil Change Ram Truck	-82.05
07/15/2026	TBP	Bay Motor Winding	Fuses	-35.00
07/15/2026	TBP	Ben Taylor	June 17th Board Meeting	-84.00
07/15/2026	TBP	Brown, Mitchell & Alexander, Inc	General Engineer Services	-3,744.00
07/15/2026	TBP	Canon U.S.A., Inc	Canon U.S.A., Inc	-45.84
07/15/2026	TBP	Coburn's Supply Company, Inc	Field Supplies	-40.44
07/15/2026	TBP	Consolidated Pipe & Supply Co.,Inc	Field Supplies	-2,080.75
07/15/2026	TBP	Debra Sonnier	June 17th Board Meeting	-84.00
07/15/2026	TBP	FLI LLC	1 load of fill dirt	-125.00
07/15/2026	TBP	Hancock County Utility Authority	Water wholesale, sewer treatment	-6,399.86
07/15/2026	TBP	Lowes	Field Supplies	-435.45
07/15/2026	TBP	Mississippi Rural Water Association	CCR Report	-305.00
07/15/2026	TBP	Necaise & Company, PLLC	June Accounting Fees	-2,412.48
07/15/2026	TBP	Point One Strategies LLC	June 2026	-2,083.33
07/15/2026	TBP	Rosa Jackson	June 17th Board Meeting	-84.00
07/15/2026	TBP	S and L Office Supplies	Binder clips, pen, tape, rubberbands, copy paper	-71.18
07/15/2026	TBP	Wright National Flood Insurance Co	Flood Renewal Policy 23 1151655245 08	-2,107.00
Total 11000 · Renasant 7275 - Operating				-29,056.17
11010 · Renasant 5886- DFA Account				
07/15/2026		Brown, Mitchell & Alexander, Inc	Engineering for Oak Harbor Improvements (1hr)	-384.00
Total 11010 · Renasant 5886- DFA Account				-384.00
11020 · Renasant 7267 - SLAR Reserve				
Total 11020 · Renasant 7267 - SLAR Reserve				
11030 · Renasant 7317 - RD Debt Service				
Total 11030 · Renasant 7317 - RD Debt Service				
11040 · Renasant 7309 - Emergency Opera				
Total 11040 · Renasant 7309 - Emergency Opera				
11050 · Renasant 7283 - Customer Dep				
Total 11050 · Renasant 7283 - Customer Dep				
11060 · Renasant 7291 - Bond & Interest				
Total 11060 · Renasant 7291 - Bond & Interest				
TOTAL				**-29,440.17**

Per Policy 4.3.1 Authorization of Digital Signatures on Docket Payments

Pearlington Water Sewer District

Docket of Claims

July 15, 2026

The District's administration has prepared the above docket list for each payment made or pending payments to be made since the last board meeting. Two signatories must sign below to evidence approval. Signatures shall serve as formal authorization to process payments via printed checks with digital signatures and/or ACH Treasury Services.

Authorized signers include:

- [x] Cheryl Bennett, Chairman
- [ ] Rosa Jackson, Treasurer
- [ ] Debra Sonnier, Secretary

** Please sign within the box.

Cheryl Bennett	Rosa Jackson

TBP = To Be Printed

Per Policy 4.3.1 Authorization of Digital Signatures on Docket Payments

4:23 PM

07/13/26

Pearlington Water & Sewer District
Payroll Docket
June 18 through July 15, 2026

	Jun 18 - Jul 15, 26
Employee Wages, Taxes and Adjustments	
Gross Pay	
Holiday Pay	292.00
Hourly	7,543.00
Overtime (x1.5)	351.75
Overtime (x1.5) hourly	171.38
Vacation Time	209.00
Weather Pay	396.00
Total Gross Pay	8,963.13
Deductions from Gross Pay	
Pre-AFLAC Sup	-21.36
Total Deductions from Gross Pay	-21.36
Adjusted Gross Pay	8,941.77
Taxes Withheld	
Federal Withholding	-650.00
Medicare Employee	-129.65
Social Security Employee	-554.40
MS - Withholding	-236.00
Medicare Employee Addl Tax	0.00
Total Taxes Withheld	-1,570.05
Deductions from Net Pay	
Post- AFLAC	-55.80
Total Deductions from Net Pay	-55.80
Net Pay	**7,315.92**
Employer Taxes and Contributions	
Federal Unemployment	0.00
Medicare Company	129.65
Social Security Company	554.40
MS - Unemployment Company	0.00
AFLAC-Supplemental	77.16
Qualified OT Tracking	174.38
MS - Training Contribution	0.00
Total Employer Taxes and Contributions	**935.59**

Pearlington Water & Sewer District
Treasurer Report
As of June 30, 2026

	Jun 30, 26	Sep 30, 25	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
11000 · Renasant 7275 - Operating	169,854.44	133,927.59	35,926.85	26.8%
11010 · Renasant 5886- DFA Account	115,247.21	257,983.21	-142,736.00	-55.3%
11020 · Renasant 7267 - SLAR Reserve	4,201.04	4,199.99	1.05	0.0%
11030 · Renasant 7317 - RD Debt Service	29,433.29	29,427.21	6.08	0.0%
11040 · Renasant 7309 - Emergency Opera	101,221.80	138,675.22	-37,453.42	-27.0%
11050 · Renasant 7283 - Customer Dep	26,605.45	26,161.08	444.37	1.7%
11060 · Renasant 7291 - Bond & Interest	27,426.81	27,421.13	5.68	0.0%
11101 · HWB CD x5258	111,361.33	111,361.33	0.00	0.0%
11102 · HWB CD x5260	111,361.33	111,361.33	0.00	0.0%
11103 · HWB CD x9629	111,459.46	111,459.46	0.00	0.0%
11104 · HWB CD x9630	111,459.46	111,459.46	0.00	0.0%
11105 · HWB CD x2113	114,954.48	111,992.43	2,962.05	2.6%
11106 · HWB CD x0004	110,867.74	110,867.74	0.00	0.0%
Total Checking/Savings	1,145,453.84	1,286,297.18	-140,843.34	-11.0%
Total Current Assets	1,145,453.84	1,286,297.18	-140,843.34	-11.0%
TOTAL ASSETS	**1,145,453.84**	**1,286,297.18**	**-140,843.34**	**-11.0%**
LIABILITIES & EQUITY	0.00	0.00	0.00	0.0%

Pearlington Water & Sewer District
Policy Manual

TITLE: "STORE ACCOUNT" USE POLICY

POLICY NUMBER: 1.3.1

Date Adopted: July 15, 2026
Applies To: All District Field Staff and Personnel, Including Independent Contractors

1. Purpose

This policy establishes strict internal controls for purchasing supplies using the District's Store Accounts, e.g. Lowe's (and similar) store accounts. It ensures absolute compliance with Mississippi public purchasing laws (§ 31-7-13) and safeguards public funds.

2. General Restrictions & Prior Approval

All employee purchases on the District's Store accounts are subject to immediate budget caps and category restrictions.

- **The $500 Supply Limit:** Staff may purchase routine "supplies only" up to **$500.00 per single transaction** without obtaining prior management approval.
- **Prior Approval Requirement:** Any transaction totaling **$500.01 or more** requires approval from the Lead Operator or Management *before* the charge is made.
- **Artificial Splitting Prohibited:** Staff are strictly prohibited from splitting a single order into multiple transactions under $500 to bypass this approval threshold. This is a violation of both District policy and Mississippi state law.

3. Prohibitions

Staff **do not** have authorization to purchase any item in the following categories without explicit, documented management approval, **regardless of the dollar amount:**

- **Tools:** Hand tools, power tools, diagnostic instruments, and specialized trade tools (e.g., drills, saws, wrenches, meters).
- **Equipment:** Mechanical or motorized machinery, generators, pumps, safety apparatuses, or lawn equipment.
- **Assets:** Any durable property, hardware, or electronics that would be classified as a fixed asset or tracked inventory item for the District.

4. Required Documentation and Sales Tax

- **Itemized Receipts:** A detailed, itemized store receipt must be obtained for every single transaction. Summary credit slips or signature slips are not acceptable.
- **Sales Tax Exemption:** Staff must verify at the register that the store has applied the District's Mississippi Sales Tax Exempt status to the purchase. Employees must never pay state or local sales tax using District funds.

- **Submission Deadline:** All signed, itemized receipts must be turned in to the Office within twenty-four (24) hours of the purchase.

5. Policy Enforcement and Personal Liability

Failure to follow these guidelines, including purchasing unapproved tools/equipment or exceeding the $500 limit without consent, will result in immediate suspension of account privileges and disciplinary action.

Under Mississippi law, any employee making unauthorized or undocumented purchases may be held personally liable for reimbursing the District for those funds.