

Mississippi Association of Supervisors

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MEMORANDUM

To: Supervisors

From: Derrick Surette, MAS Executive Director

Date: April 29, 2020

Re: COVID-19 – Documenting Unbudgeted Expenses

On Tuesday, April 28, 2020, MAS hosted a third conference call for Governor Tate Reeves to address county supervisors. After providing brief comments, Governor Reeves answered questions submitted by supervisors. One question dealt with funds to be provided to Mississippi under the CARES Act.

ACTION REQUIRED:

Counties should track all expenses incurred as a result of the COVID-19 pandemic.

Expense examples include but are not limited to the following: overtime pay for first responders, personal protection equipment (PPE), etc.

1. Documentation should include name of payor, date, amount and reason for the expense. MAS recommends that expenses be categorized by department/type (such as, general county, law enforcement, hospital (if applicable), emergency management, etc.)
2. Only include expenses that were not budgeted for this fiscal year.
3. Do not include expenses eligible for reimbursement from MEMA (through FEMA) or other means.

Governor Reeves stated during the call that he and his staff felt that Congress did not intend for CARES Act funds to be used to make up for lost revenue. He also stated that, under the Stafford Act, CARES Act funds cannot be used for expenses that might be paid or reimbursed by another governmental entity (for example, expenses reimbursed by FEMA through MEMA).

WHY IS THIS IMPORTANT?

Governor Reeves said that it is his intention to create a reimbursement program, to be funded by a portion of the \$1.2 Billion CARES Act funds, through which local governments could apply for reimbursement of eligible expenses. Applications for reimbursement would need to include documentation of expenses incurred.

It is important to note that the CARES Act does not mandate the state to pass on all or part of the funds it receives to local governments. Thus, there is no guarantee that counties will receive any of the \$1.2 Billion.

