

**STARKE COUNTY COMMISSIONERS
ORDINANCE 2020- 023
USE OF CARES ACT FUNDS:
REIMBURSEMENT OF
PUBLIC HEALTH AND SAFETY COSTS**

THE BOARD OF COMMISSIONERS OF STARKE COUNTY, INDIANA (the "COMMISSIONERS"), after consultation with the Auditor of Starke County and the County Attorney and reference to written guidance from the Indiana State Board of Account ("ISBOA") has determined that an Ordinance providing a framework for handling of Coronavirus Aid, Relief and Economic Security ("CARES") Act funds would be beneficial to the efficient and appropriate use of those funds; and,

WHEREAS the Board of Commissioners of Starke County (the "Commissioners") submitted requests for reimbursement of public health and public safety payroll as allowed through CARES Act funding, which has been received by Starke County from the Indiana Finance Authority ("IFA"); and,

WHEREAS the payroll expenditures for public health and public safety shall be captured in the CARES Act grant fund by transferring the expenditures from the fund from which the expenditures were originally made; and,

WHEREAS due to the public health emergency declarations from the Office of the Governor, an alternative process is being implemented to allow transfer of all or a portion of the reimbursed CARES Act funds specified for public health and safety payroll into the general fund to promote optimal use of these funds to respond to the emergency rapidly and effectively; and,

WHEREAS, pursuant to Indiana State Board of Account ("ISBOA") Memorandum of Paul D. Joyce, CPA, State Examiner dated September 30, 2020, an alternative procedure for the handling CARES Act funds as described below was approved by the ISBOA,

WHEREAS, the Commissioners hereby express their intention to adopt and comply with such written guidance.

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED that CARES Act funds for public health and safety payroll costs shall be managed as follows:

The CARES Act reimbursement for public health and safety payrolls shall be receipted into the Starke County CARES Act fund designated as Fund 9166.

Thereafter, instead of moving expenditures from the county general fund to the CARES Act fund for the remaining public safety payroll costs totaling \$395,365.04, the Commissioners will

follow the alternative process outlined in the State Board of Accounts' Memorandum of September 30, 2020 whereby a claim shall be created against the CARES Act fund for the public safety payroll expenditures totaling \$395,365.04 and receipted into the county general fund. Once receipted into the general fund, normal procedures for appropriations will apply.

This Ordinance shall become effective on passage. The fund so created shall be perpetual until amended or revoked by future action of the Commissioners.

Adopted by the COMMISSIONERS, and approved on this 21 day of December 2020, by the following vote:

Board of Commissioners of Starke County, Indiana


VOTE

Yes



Charles Chesak, President

Yes



Kathryn Norem, Vice President

YES



Bryan Cavender,

ATTEST:



Rachel Osterreich, Auditor
Of Starke County Indiana