

RESOLUTION NUMBER: 2020-14

Kiowa County Coronavirus Relief Fund Resolution

WHEREAS, securing the health, safety, and economic well-being of our residents is this Board of Kiowa County, Kansas Commissioner's top priority;

WHEREAS, KIOWA COUNTY is facing both a public health and economic crisis – the pandemic and public health emergency of COVID-19 – which has resulted in illness, quarantines, school closures, and temporary closure of businesses resulting in lost wages and financial hardship to Kansas citizens;

WHEREAS, the World Health Organization declared a pandemic on March 11, 2020;

WHEREAS, on March 13, 2020, the President of the United States pursuant to Sections 201 and 301 of the National Emergencies Act, 50 U.S.C. § 1601, et seq. and consistent with Section 1135 of the Social Security Act, as amended (42 U.S.C. § 1320b-5), declared a national emergency that the COVID-19 outbreak in the United States constitutes a national emergency beginning March 1, 2020;

WHEREAS, as of this date, in KIOWA COUNTY there have been 3 reported positive cases of COVID-19, zero deaths with a likely second wave of COVID-19 cases expected in the Fall;

WHEREAS, the Board of Kiowa County, Kansas Commissioners must remain flexible to account for the evolving nature and scope of the unprecedented public health emergency posed by COVID-19, while also simultaneously beginning the process of safely, strategically, and incrementally reopening business and facilitating economic recovery and revitalization;

WHEREAS, for the aforementioned and other reasons, and in recognition and furtherance of my responsibility to provide for and ensure the health, safety, security, and welfare of the people of the Board of Kiowa County, Kansas Commissioners, KIOWA COUNTY has determined that the evolving public health and economic threats posed by COVID-19 require a proactive approach to provide immediate financial relief and long-term economic investment to communities within KIOWA COUNTY;

WHEREAS, in these challenging times, this Board of Kiowa County, Kansas Commissioners will do whatever it can to avoid immediate dangers to the health, safety, and welfare of our constituents and prepare for future waves of COVID-19, including providing guidance and support for local municipal and educational entities who are making difficult and important decisions to protect the health and safety of their populations and facing significant economic challenges;

WHEREAS, on June 16, 2020, the State Finance Council approved the Strengthening People and Revitalizing Kansas (SPARK) Taskforce's proposal to distribute \$493,984.00 to KIOWA COUNTY help address the health and economic challenges inflicted by COVID-19 based on KIOWA COUNTY's population and impact from COVID-19 with funds provided for reimbursement of COVID-19 related costs and as direct aid unless otherwise approved by the

SPARK Taskforce.

Be it resolved that, pursuant to the authority vested in the Board of County Commissioners of Kiowa County, Kansas, including the authority granted to this body by K.S.A. 19-101, *et seq.* in order to begin the process of safely, strategically, and proactively providing communities within KIOWA COUNTY the resources they need to both mitigating the spread of COVID-19 and invest in long-term economic recovery, Board of County Commissioners of Kiowa County, Kansas, accepts any funds appropriated to KIOWA COUNTY by the State of Kansas through the State’s Coronavirus Relief Fund pursuant to the following terms designed to ensure the lawful use of funds and transparency, equity, and accountability:

1. Section 5001 of the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act, as codified in 42 U.S.C. § 801, provides the eligible purposes for which Coronavirus Relief Fund (“CRF”) payments may be used. Under 42 U.S.C. § 801(d) funds may be used for:
 - a. necessary expenditures incurred due to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19);
 - b. not accounted for in the budget most recently approved for the county as of March 27, 2020; and
 - c. incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.
2. The following are examples of public health expenditures allowed pursuant to paragraph 1.a. above and 42 U.S.C. § 801(d):
 - COVID-19 related expenses of public hospitals or clinics
 - COVID-19 testing and quarantine costs
 - Payroll of employees substantially dedicated to COVID-19 mitigation or response
 - Expenses for establishing and operating public telemedicine capabilities
 - Technological improvements to facilitate distance learning
 - Improving telework capabilities
 - Grants to small businesses to reimburse the costs of business interruption caused by required closures
 - Government payroll support program
 - Unemployment insurance costs related to COVID-19

3. The following are examples of public health expenditures NOT allowed pursuant to paragraph 1.a. above and 42 U.S.C. § 801(d):
 - Damages covered by insurance
 - Payroll or benefits for employees not substantially dedicated to mitigating or responding to COVID-19
 - Expenses that will be reimbursed under any federal program
 - Reimbursement to donors for donating items or services
 - Workforce bonuses other than hazard pay or overtime
 - Severance pay
 - Legal settlements
4. Additionally, as outlined in guidance issued by the Congressional Research Service on April 14, 2020, “Coronavirus Relief Fund payments may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak. Such funds, however, may indirectly assist with revenue shortfalls in cases where expenses paid for by the Coronavirus Relief Fund would otherwise widen the gap between government outlays and receipts.”
5. To ensure the effective and timely oversight of local and state spending, and pursuant to a motion passed by the SPARK Taskforce on June 2, 2020, KIOWA COUNTY will comply with the following reporting and recoupment structure:
 - a. On August 15, 2020, counties will provide a first reconciliation of CRF funds. This reconciliation will constitute any additional receipts to be reimbursed through the CRF and a plan for spending the flexible direct aid and any unused funds provided to the county pursuant to the allowable expenditures outlined in 42 U.S.C. § 801(d). The SPARK Taskforce will approve the submitted direct aid spending plan in a timely manner upon receipt.
 - i. Additionally, any funds held by a county that have not been appropriated through the county’s direct aid plan by August 15, 2020, for expenditures to occur prior to December 30, 2020, must be returned to the State for recoupment by September 15, 2020.
 - b. On September 15, 2020, counties will provide a second reconciliation of CRF funds. This reconciliation will constitute any additional receipts to be reimbursed through the CRF and an accounting of all additional spending as approved through their respective direct aid plan.
 - c. On November 1, 2020, counties will provide a third reconciliation of CRF funds. This reconciliation will constitute any additional receipts to be reimbursed through

the CRF and an accounting of all additional spending as approved through their respective direct aid plan.

- d. On December 1, 2020, counties will provide a fourth reconciliation of CRF funds. This reconciliation will constitute any additional receipts to be reimbursed through the CRF and an accounting of all additional spending as approved through their respective direct aid plan.
 - e. On February 1, 2021, counties will provide a fifth and final reconciliation of CRF funds. This date may be subject to change based on updated federal guidance for final federal reconciliation and recoupment deadlines. This reconciliation will constitute any additional receipts to be reimbursed through the CRF and an accounting of all additional spending as approved through their respective direct aid plan.
 - f. Any unspent funds not accounted for in the county's direct aid plan or otherwise unspent by December 30, 2020 must be returned to the State for recoupment. All reconciliation documents submitted to the SPARK Taskforce will be made publicly available by the Governor's Office of Recovery.
6. To ensure transparency and accountability in the deliberation, expenditure, and oversight processes associated with CRF funds, KIOWA COUNTY, in conjunction with the SPARK Taskforce and the Office of Recovery, will:
- a. Make publicly accessible all meetings or hearings in which CRF expenditures are considered.
 - b. Make publicly accessible any meeting materials associated with the expenditure of CRF funds, including but not limited to agendas, presentations, and minutes.
 - c. Make publicly accessible a detailed and timely accounting of CRF spending, including any financial reconciliation materials.
 - d. Create, publicize, and manage a process for non-governmental organizations, businesses, and KIOWA COUNTY residents to provide comments on spending decisions, submit requests for new programs, and ask questions regarding CRF spending or administration.
 - e. Create, publicize, and manage a process for any local entities receiving CRF funds to report spending and outcomes.
7. To ensure that all educational and municipal entities within counties receive CRF funds to meet their respective health and economic challenges, the SPARK Taskforce Executive Committee passed a motion on June 2, 2020, to direct counties to allocate and share CRF funding to public educational and municipal entities within their counties. Pursuant to this motion, KIOWA COUNTY, will develop and implement a process to share, allocate, account for, and recoup funds appropriated to public educational and municipal entities within their counties for reimbursement of COVID-19 related expenses and provide

reasonable consideration of flexible direct aid spending requests made to the county by public educational and municipal entities pursuant to the provisions of 42 U.S.C. § 801.

- a. If a public educational or municipal entity has locations in more than one county, the entity should be treated as located in the county in which the entity's principal office or headquarters is located.
8. The COVID-19 pandemic has disproportionately impacted racial minorities within the State of Kansas, illustrating long-standing health disparities for African-American, Latino, and other racial minority populations in the United States. Accordingly, KIOWA COUNTY will consider and incorporate efforts to address such disproportionate impacts on racial minorities in its direct aid plan.
9. As provided in 42 U.S.C. § 801(f), the Inspector General of the Department of the Treasury determines whether CRF payments have been used for eligible purposes. Fund payments that are deemed to have been used for ineligible purposes are treated as a debt owed by the implementing government to Treasury. This resolution signifies that, upon approval, KIOWA COUNTY agrees to cooperate with any audits or inquiries by the Department of the Treasury concerning CRF funds and agrees to pay any debt incurred to the Department of the Treasury due to ineligible expenditures of appropriated CRF funds.
10. KIOWA COUNTY understands that the United States Department of the Treasury or the Governor's Office of Recovery may issue guidance regarding the transfer, expenditure, reimbursement, or other use of CRF funds.

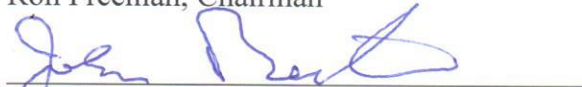
This document shall be filed with Kiowa County Clerk. It shall become effective as of June 30, 2020.

Passed and Adopted this 30th day of June, 2020

BOARD OF COUNTY COMMISSIONERS
KIOWA COUNTY, KANSAS:



Ron Freeman, Chairman



John Bertram, Vice-Chairman



Bert Lowery

Attest 

Kristi Cooper, County Clerk