

June 24, 2024

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CASA of South
Mississippi
serving
Hancock, Harrison &
Stone Counties
(Ph) 228.344.0419

City of Bay St. Louis
C/O Mayor Mike Favre & City Council
688 Highway 90
Bay St. Louis, Mississippi 39520

Dear Mayor Favre & City Council:

Thank you for the opportunity to submit a request for in-kind support for fiscal year 2024-2025. As you know the CASA organization serves both foster children and the Youth Court through the assignment of trained, capable community volunteers.

While we continue to be appointed judicially to every foster child's case in the county, we prioritize the assignment of a CASA volunteer for these children. **To date 60 volunteers have advocated for 141 children with 50 of them residing in Incorporated Bay St. Louis homes at the time of their victimization.** Additionally, CASA continues to serve children with in-home cases. These cases involve substantiated allegations of abuse or neglect and have judicial oversight; however, the children are allowed to remain in their homes while the families access services.

Maintaining an advocate for every child and serving in-home cases requires our program to continue recruiting, training, and supporting volunteers. Additionally, our work with Remi, Mississippi's only courthouse facility dog and with training others in the Trust Based Relational Intervention or "TBRI" model, we are helping to decrease placement instability for our children who have experienced significant early childhood trauma.

In the past year, our volunteer board of directors made the decision to expand our work into Harrison and Stone Counties. That decision affords the program the ability to combine resources and share administrative costs, which are often challenging expenses for a nonprofit. We remain ever committed to high quality service to Hancock County as we develop a volunteer and a funding base for our neighboring counties.

Working alongside families with complex issues, coupled with a child welfare system that is most often reactionary, underfunded and overly taxed presents daily challenges, however, I can assure you that the volunteers assigned to these children's cases are keeping the focus on the safety of the children and report factual information to the Court at each stage of the process.

Supporting CASA remains a great return on investment. Since CASA Advocates are volunteers, an entire year of CASA advocacy costs less than a single month of foster care. Children with CASA Advocates tend to spend less time in foster care and are half as likely to re-enter the foster care system. As wards of the State of Mississippi, the state is obligated to pay for all costs associated with their care. By reducing the time spent in foster care, CASA saves the state and the county money. **CASA is requesting your thoughtful consideration of including support for our work on behalf of Bay St. Louis' child victims through an in-kind donation of the Bay St. Louis Community Center on January 25, 2025.**

By financially supporting our efforts, the city becomes a partner with us and the other cities and counties across our service area. I have included the Mississippi state statute that authorizes local government funding for CASA along with a full outcomes report for you to review.

We exist to advocate for abused and neglected children and to support the Hancock County Youth Court. Our advocates strive to be the "eyes and ears" of the Judge, to give fact-based information, and to help bring about the best outcomes for the child victims that come before the Judge.

I look forward to speaking with you and answering any questions you may have. Now more than ever our children need the advocacy services the CASA program provides. Bay St. Louis' abused and neglected children are our collective responsibility to serve. I thank each of you for your thoughtful review of this request.

Respectfully submitted,



Cynthia Chauvin, Executive Director

*Note: In November 2023 CASA's name was changed to reflect our expanded service area. Our legal name is now Court Appointed Special Advocates of South Mississippi or CASA of South Mississippi. Attached you will find a W9 reflecting that name change.

Cc: City Manager, Mike Reso
City Councilman, Ward 1, Doug Seal
City Councilman, Ward 2, Gene Hoffman
City Councilman, Ward 3, Jeffrey Reed
City Councilman, Ward 4, Kyle Lewis
City Councilman, Ward 5, Buddy Zimmerman
City Councilman, Ward 6, Josh DeSalvo
City Councilman-At-Large, Gary Knoblock



Board President: Myron Labat, Sr.
Executive Director: Cynthia Chauvin
644 Dunbar Avenue, Bay St. Louis MS 39520
(228) 344-0419
cynthia@casasouthms.org

CASA of South Mississippi Program Information and Statistics

Prepared for City of Bay St. Louis, June 2024

2024 (Year-To-Date) Program Information:

- **141** Hancock County children have been served by **60** CASA advocates
- Geographical Area Where Abuse/Neglect Occurred:
 - Incorporated Areas
 - Bay St. Louis: **50 children**
 - Diamondhead: **8 children**
 - Waveland: **17 children**
 - Hancock County
 - Unincorporated Bay St. Louis: **17 children**
 - Kiln: **27 children**
 - Picayune: **12 children**
 - Pearlington: **5 children**
 - Perkinston: **5 children**
- Volunteer time in the State of Mississippi is currently valued at **\$25.42** per hour according to the Independent Sector.
- In 2023 Hancock County volunteers donated 4,280 hours of volunteer time
- **5,500 hours** of volunteer time are projected for the current fiscal year.

Hancock County Youth Court:

- Number of children currently in foster care in Hancock County: **78 children**
- % Children in foster care currently served by CASA: **95%**
- Number of additional children served by CASA in Hancock County with open in-home cases: **29 children**
- Through the assignment of trained Court Appointed Special Advocate volunteers (CASA's) Judge Favre receives comprehensive fact-based reports on each child in foster care
- CASA advocates submit a written in advance of each court proceeding and provide oral testimony to ensure that the child's best interest is conveyed at each stage of the court process.

CASA of South Mississippi's Goals:

- (1) CASA has a goal of training 35 new advocates in 2024
 - *New volunteer training was conducted in February 2024 and May 2024 resulting in 11 new volunteers being sworn in. The program is on target to reach the annual goal by the end of 2024.*

National CASA mandates that for every 30 active volunteers, a dedicated staff person will be retained on staff. CASA's program staff include (2) Advocate Supervisors in Hancock County who currently support 51 volunteers serving 102 children. There are (2) additional Advocate Supervisors on staff who support the volunteers in Harrison/Stone Counties. 100% of these positions' duties are direct service and activities involve the recruitment/screening, training, and support of volunteers. Due to the specialized nature of the volunteer's role, they require ongoing support to work within the Youth Court system as well as the local Child Protection system since volunteers are lay people.

Recruitment, training, and support of volunteers is the responsibility of the Program Director; this position is also responsible for the direct supervision of the Advocate Supervisors in Hancock, Harrison and Stone Counties and is responsible for adherence to National CASA Standards, compliance with state statute and local court rules.

- (2) In 2024, CASA volunteers will advocate for at least 85% of South Mississippi's adjudicated foster children.
 - *In the first six months of 2024, CASA volunteers served 95% of the adjudicated child victims in Hancock County.*
- (3) To provide quality and effective advocacy at least 85% of recommendations made by CASA volunteers shall become orders of the Youth Court
 - *94% of the recommendations made by CASA volunteers became orders of the Hancock County Youth Court in the first six months of 2024.*
- (4) In 2024, 85% of CASA children will achieve a safe and permanent placement upon case closure.
 - *In the first six months of 2024, 93% of the CASA children in Hancock County whose cases closed achieved a safe and permanent placement.*

Expansion Projects:

CASA has continued implementing (2) projects that allow the organization to better serve Hancock County's foster children and to help prevent child abuse and neglect; these initiatives will lessen the number of children who suffer victimization and ultimately end the cycle of abuse. Both of these initiatives fall under CASA's Victim Services Coordinator scope of work. attends court hearings with the state's only courthouse facility dog to provide children in court with felt safety during court testimony. Additionally, this position provides training and support to volunteers, child welfare employees and other stakeholders in Trust-Based Relational Intervention (TBRI).

Kids in the Court: CASA works closely with the Youth Court to ensure that child victims of abuse and neglect can participate in their Youth Court proceedings. In conjunction with this initiative, CASA is the host agency to Mississippi's only Courthouse Facility dog, Remi. Her role along with her handler is to provide children in court with felt safety during court testimony.

- *In the first six months of 2024 Remi provided support to 16 children while in court.*

Trust-Based Relational Intervention (TBRI): TBRI is evidence-based curriculum specifically geared at supporting and nurturing children that have experienced trauma. CASA's Victim Services Coordinator is a TBRI practitioner and offers caregiver training to foster parents, CASA, CPS, etc. with the end goal of children experiencing less frequent placement moves while in foster care thus reducing child trauma.

- *During the first six months of 2024, CASA trained 76 caregivers (caregivers include biological parents, foster parents, and relative placements) and 236 professionals.*

Budget History:

- The Hancock County Board of Supervisors and the City of Diamondhead provide annual contributions to CASA at \$20,200.
- Previously, the City of Bay St. Louis authorized in-kind use of the community center for CASA's annual fundraiser.
- In the last year, Hancock County's CASA program has expanded to include Harrison and Stone Counties. Historically, Harrison County, Biloxi, and Gulfport have all included financial support for CASA in their budgets. The opportunity to combine resources and share administrative costs will put CASA in the best position to continue serving the counties current population of child victims and grow to meet the needs of unserved communities in the region.
- CASA is submitting funding requests to each city and county that the agency serves (Hancock, Harrison and Stone)

- CASA maintains 3-4 fundraisers per year and depends on these events to bring in approximately \$100,000 per year. These events will continue in 2025 and at least 1 new event will be added in Harrison County.
- CASA is currently receiving a \$42,500 community impact grant through the United Way of South Mississippi to cover one Advocate Supervisor position whose activities are 100% direct service.
- Victims of Crime Act (VOCA) federal funds are also awarded to CASA annually based on availability and outcomes to child victims; this grant covers the salary of one Advocate Supervisor position which is 100% direct service. This grant is administered through Mississippi's Office Against Interpersonal Violence.
- State Victims Services grant funds are legislatively appropriated, and the program is currently utilizing funds to cover a portion of the operations and administrative expenses. The Office Against Interpersonal Violence also administers this grant.
- Donations from individuals, businesses and foundations are also critical to the program's sustainability.
- Substantial in-kind donations of volunteer time, professional services such as legal counsel, veterinary care, lawn care, and child well-being projects (school supplies, toy drive/Christmas party donations, etc.) support the organization's mission without adding impacting the agency budget.

2024-2025 Bay St. Louis Funding Request:

CASA of South Mississippi is requesting funding an in-kind donation of the use of the Bay St. Louis Community Center to hold its annual Krewe of CASA Mardi Gras Gala on January 25, 2025.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

1 (Name as shown on your income tax return). Name is required on this line; do not leave this line blank.
Court Appointed Special Advocates of South Mississippi

2 (Address, including apartment or suite number, if different from above)
CASA of South Mississippi

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes:

<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate
<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____				

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) ▶ **501(c)3 nonprofit**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 (City, state, and ZIP code) See instructions.
644 Dunbar Avenue
Bay St. Louis, Mississippi 39520

6 (City, state, and ZIP code) See instructions.

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.


Social security number									
			-			-			
or									
Employer identification number									
2	7	-	0	2	7	8	3	9	0

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here  Date **5/6/2024**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (Interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

West's Annotated Mississippi Code

Title 19. Counties and County Officers

Chapter 5. Health, Safety and Public Welfare

in General

Miss. Code Ann. § 19-5-93

§ 19-5-93. County board of supervisors; patriotic and charitable **donations**

Currentness

The board of supervisors of each county is authorized, in its discretion, to **donate** money for the objects and purposes following, to wit:

(a) **Confederate graves.** For the location, marking, care and maintenance of the grave or graves and graveyard of Confederate soldiers or sailors who died in the Confederate service, and the purchase, if necessary, of the land on which any of the said graveyards may be situated, and the erection and maintenance of appropriate monuments and appropriate inscriptions thereon. In the exercise of this power the board is fully authorized to accept **donations** of land on which any of said graveyards may be situated and also money or funds to be used for any of the purposes in this section expressed.

Any board of supervisors may, in its discretion, contribute money to be used for the upkeep of graves of the Confederate dead in its county.

(b) **Care of the aged.** For the support and maintenance of such residents of the county who are worthy, indigent aged inmates of the Old Ladies' Home of Jackson, Mississippi, or of the Golden Age Nursing Home and Hospital for North Mississippi of Greenwood, Mississippi, and not exceeding Five Hundred Dollars (\$500.00) per annum for the support of the county's inmates of the Old Men's Home, located near Jackson, Mississippi, and in addition thereto a sum not exceeding Two Hundred Dollars (\$200.00) per annum to each of said institutions for their support and maintenance in the care of the aged.

(c) **King's Daughters.** To the King's Daughters in their respective counties for charities under their supervision.

(d) **Travelers Aid Society.** A sum of money not exceeding Fifteen Dollars (\$15.00) per month for the support of the organization known as the Travelers Aid Society, provided the same is nonsectarian.

(e) **Hospitals for pellagra sufferers.** For the establishment and maintenance of a hospital for the treatment of persons afflicted with pellagra. For this purpose the board may issue bonds and incur such indebtedness within the limits now authorized by law.

(f) **Tubercular hospitals.** For the establishment and maintenance of a hospital for the care and treatment of persons suffering from tuberculosis. In the execution of this power the board may select trustees to establish and operate said hospital. In counties having a population of more than forty thousand (40,000) people, as shown by the latest United States census, the board may set aside, appropriate and expend monies from the general fund for the purpose of aiding in the maintenance and support of hospitals maintained and operated in such county for the care and treatment of persons suffering from tuberculosis. The monies shall be expended by the board through such trustees, not less than three (3) and not more than five (5), to be elected by the board of supervisors annually. The trustees shall file reports with the board at least once every six (6) months showing in detail all expenditures made by them and the number of patients which have been for the preceding period aided or cared for by the institution, and the board may otherwise require a strict accounting of the administration of said funds.

(g) **Same--additional provisions.** The boards of supervisors of one or more counties are hereby authorized and empowered, in their discretion, separately or jointly, to acquire by gift, purchase or lease, real estate, for tubercular hospital purposes, and to own, erect, build, establish, maintain, regulate and support a tubercular hospital and to remodel buildings on such property to be used for such hospital purposes.

In the event the boards of supervisors of two (2) or more counties agree to cooperate in establishing and maintaining such hospital, the board of supervisors of each of said counties shall adopt a resolution agreeing to the proportionate part each county will contribute to the establishment and maintaining of such hospital.

Each county operating under the provisions of this subsection is hereby authorized and empowered to set aside, appropriate and expend monies from the general fund for the purpose of erecting, maintaining and operating such hospital.

(h) **Charity wards in hospitals.** A sum of money not exceeding One Hundred Dollars (\$100.00) per month to maintain a charity ward or wards in any hospital in their respective counties, or in the event there shall be no hospital in such county, then a like sum, in their discretion, to maintain a charity ward or wards in any hospital in any adjoining county receiving and treating patients from such county having no hospital.

(i) **Same--coast counties.** The several counties of this state bordering on the tidewater of the Gulf of Mexico are hereby authorized and empowered, in the discretion of the proper authorities thereof, to appropriate such a sum of money as said authorities shall deem reasonable, to provide and maintain a charity ward or wards, in any of the hospitals in said counties, or, in the discretion of said authorities, to make and enter into contracts with any such hospitals for the treatment and care in such hospitals of the indigent sick of said counties, and to pay therefor out of the general fund of such counties such sum or sums as shall be a reasonable and just compensation to said hospital. However, the board of supervisors of any county mentioned herein may, in its discretion, make and enter into contracts with any hospital in any adjoining county receiving and treating patients from the respective counties mentioned herein in such hospitals of the indigent sick of said counties, mentioned herein, and to pay therefor out of the general fund of such county, such sum or sums that shall be reasonable and just to said hospitals.

(j) **Public libraries.** A sum not to exceed One Thousand Dollars (\$1,000.00) per annum toward the support and maintenance of one or more public libraries situated in the county. In any county whose total assessed valuation, including railroads and all public utilities, is more than Eighteen Million Dollars (\$18,000,000.00) the board, in its discretion, may appropriate a sum not to exceed Three Thousand Dollars (\$3,000.00) per annum for public libraries.

The board may also give or **donate** any legislative journals, constitutional convention journals, printed official reports of any state or county officers, official reports of departments, bureaus or officers of the United States, and copies of the acts of the Legislature or laws of Mississippi now or hereafter in the county library of such county and not needed, in the opinion of the board in the county library (but not including any Mississippi reports and not including any acts of the Legislature or laws of the state, unless such acts or laws be more than twenty (20) years old) to any library or library association or foundation or organization maintaining a free public library for reference or otherwise, provided such library, association, foundation or organization owns free from encumbrance a fireproof library building located in this state, in which building said journals, reports, acts and laws may be and shall be deposited where received under this subsection and made accessible under reasonable regulations to the general public. Such library, association, foundation or organization shall not have the right to sell or otherwise dispose of said journals, reports, acts and laws. Said journals, reports, acts and laws may be returned to the county library from which received without expense to the county, or to the state library, without expense to the state, at any time by the library, association, foundation or organization receiving the same.

Any gift or **donation** made by the board of supervisors of any county under the authority of this subsection shall be evidenced by an order spread upon the minutes of said board. The county shall bear no expense in connection with any **donation**. The sheriff of the county, or the custodian of the county library, shall deliver to the representative of the library, association, foundation or organization entitled to receive the same any of said journals, reports, acts, laws and official publications in accordance with the directions contained in any order of the board of supervisors for the delivery of the same, and shall take proper receipt from the party receiving the same, and shall deliver such receipt to the clerk of the board of supervisors of the county, and the board of supervisors shall have the said receipt entered in full on the minutes of the board.

Any library, association, foundation or organization receiving any gift or **donation** from any county under this subsection shall report in writing to the board of supervisors, from which such gifts or **donations** have been received every two (2) years, that the gifts and **donations** so received are still in the possession of the donee and are accessible to the general public. If any of the gifts or **donations** so received have been lost, destroyed or have otherwise disappeared, report thereof shall be made.

If any library, association, foundation or organization receiving gifts or **donations** under this subsection shall cease operating as a free public library or shall cease to be the owner of a fireproof building in which it keeps and maintains a free public library, for reference or otherwise, the said library, association, foundation or organization shall thereupon immediately return to the county library, without expense to the county, or to the state library, without expense to the state, any gifts or **donations** it may have received under this subsection.

(k) **Patriotic organizations and memorials.** A sum not to exceed Five Thousand Dollars (\$5,000.00) to build or aid any post of the American Legion, any chapter of the Daughters of the American Revolution, any chapter of the United Daughters of the Confederacy, or any post, unit or chapter of any patriotic organization within the county in building a memorial to the veterans of World War I and World War II; and a sum not to exceed Five Thousand Dollars (\$5,000.00) to aid in defraying the cost of the erection of suitable memorials to deceased soldiers, sailors and marines of the late world wars. Such appropriation may be made, even though no provision has been made therefor in the county budget.

(l) **American Red Cross.** Any board of supervisors of any county in this state is hereby authorized and empowered, in its discretion, to **donate** annually, out of any monies in its respective treasury, to be drawn by warrant thereon, a sum not exceeding One Hundred Dollars (\$100.00) per million of assessed valuation to the support of a local chapter of the American Red Cross.

(m) **St. Jude Hospital.** For the payment of mileage expense for transporting persons to St. Jude Hospital in Memphis,

Tennessee, for treatment. The mileage shall be based on a round-trip basis from the patient's place of residence to St. Jude Hospital at the mileage rate set forth in Section 25-3-41.

(n) **Public museums.** For the support and maintenance of such public museums located in the county constituted under the provisions of Chapter 9, Title 39, Mississippi Code of 1972.

(o) **Domestic violence shelters.** The board of supervisors of any county in this state is hereby authorized and empowered, in its discretion, to **donate** annually out of any money in the county treasury, such sums as the board deems advisable to support any domestic violence shelter or rape crisis center operating within or serving its area. For the purposes of this section, "rape crisis center" means a place established to provide care, counseling and related services to victims of rape, attempted rape, sexual battery or attempted sexual battery.

(p) **Literacy programs.** The board of supervisors of any county in this state is hereby authorized and empowered, in its discretion, to **donate** out of the general fund of the county such sum of money as the board deems reasonable to any literacy program being conducted within the county.

(q) **Care of neglected children.** The board of supervisors of any county in this state, in its discretion, may **donate** annually out of any money in the county treasury such sums as the board deems advisable to support any residential group home for the abused, abandoned or neglected children which operates within or serves the county. For the purposes of this paragraph the term "residential group home" means a group residence established to provide care and counseling, and to serve as a home, for children who are the victims of abuse, neglect or abandonment.

(r) **Boys and Girls Club.** To any chartered chapter of the Boys and Girls Clubs of America located within the county, out of any funds in the county treasury, provided that the cumulative sum of **donations** to all chapters within the county does not exceed the amount generated in the county by one-fourth ($\frac{1}{4}$) mill on all of the taxable property within the county, during the fiscal year in which the **donations** are made. Nothing in this paragraph authorizes the imposition of additional tax.

(s) **Mississippi Burn Care Fund.** To the Mississippi Burn Care Fund, subject to the limitations specified in Section 21-19-58.

(t) **Court Appointed Special Advocates.** To any chapter of the Court Appointed Special Advocates (CASA), out of any funds in the county treasury, provided that the cumulative sum of **donations** to a chapter does not exceed the amount generated in the county by one-fourth ($\frac{1}{4}$) mill on all of the taxable property within the county, during the fiscal year in which the **donations** are made. Nothing in this paragraph authorizes the imposition of additional tax.

(u) **National Voluntary Organizations Active in Disaster (NVOAD).** To a local chapter of NVOAD, whether in-kind contributions or out of any funds in the county treasury, provided that the cumulative sum of **donations** to a local NVOAD does not exceed the amount generated in the county by one-fourth ($\frac{1}{4}$) mill on all of the taxable property within the county during the fiscal year in which the **donations** are made. Nothing in this paragraph authorizes the imposition of

additional tax.

(v) **Farmers' markets.** The board of supervisors of any county in this state, in its discretion, may **donate** annually out of any money in the county treasury, such sums as the board deems advisable to support any farmers' market that is certified by the Mississippi Department of Agriculture and Commerce and operating within the county, not to exceed the amount that would be generated from the levy of a one-fourth ($\frac{1}{4}$) mill ad valorem tax upon all taxable property in the county.

(w) **Young Men's Christian Association (YMCA).** To any chartered chapter of the YMCA located within the county, out of any funds in the county treasury, provided that the cumulative sum of **donations** to all chapters within the county does not exceed the amount generated in the county by one-fourth ($\frac{1}{4}$) mill on all of the taxable property within the county, during the fiscal year in which the **donations** are made. Nothing in this paragraph authorizes the imposition of additional tax.

Credits

Laws 1938, Ch. 299, § 1; Laws 1956, Ch. 181, § 1; Laws 1958, Ch. 212, § 1; Laws 1962, Ch. 251, § 1; Laws 1976, Ch. 373, § 1; Laws 1983, Ch. 331, § 1; Laws 1983, Ch. 502, § 8; Laws 1986, Ch. 400, § 8; Laws 1990, Ch. 318, § 1; Laws 1990, Ch. 539, § 2; Laws 1995, Ch. 358, § 1, eff. October 1, 1995. Amended by Laws 2009, Ch. 415, § 2, eff. July 1, 2009; Laws 2011, Ch. 461, § 2, eff. July 1, 2011; Laws 2012, Ch. 467, § 3, eff. July 1, 2012; Laws 2013, Ch. 396 (H.B. No. 1515), § 1, eff. July 1, 2013.

Relevant Notes of Decisions (27)

View all 36

Notes of Decisions listed below contain your search terms.

Construction and application

The Board of Supervisors of Lowndes County cannot grant any **donations** of public funds or county office and parking space to private non-sectarian charities that are not expressly enumerated in § 19-5-93(a) through (p). Op.Atty.Gen. Walters, March 18, 1992.

In-kind donations

Section 19-5-93(q) specifically authorizes counties to make **donations** to any residential group home for abused, abandoned, or neglected children, and the authority to **donate** includes the authority to perform and **donate** in-kind services, thus, a board of supervisors who contracted with a Mississippi nonprofit corporation to provide professional services as a residential group home may use its equipment and labor to construct a private drive on the property of that nonprofit corporation, which would provide ingress/egress to said nonprofit entity from a public street. Op.Atty.Gen. No. 2002-0143, Barry, March 29, 2002.

Section 19-5-93(q) specifically authorizes counties to make **donations** to any residential group home for abused, abandoned, or neglected children. The authority to **donate** includes the authority to perform and **donate** the value of in-kind services, such as an erosion control measure to protect a children's shelter's property from the threat of erosion. Op.Atty.Gen. No. 2001-0121, Smith, March 9, 2001.

Prohibited donations, generally

The county board of supervisors may not grant a **donation** for the maintenance of the grounds and building owned by the local VFW chapter. Op.Atty.Gen. No. 2018-000341, O'Donnell, October 12, 2018, 2018 WL 6074335.

Removal of property

The board of supervisors for Sunflower County cannot assist the Mississippi Home Corporation in the removal of existing concrete slab foundations on their property, even though it would not be costly and would result in new housing and related benefits for Doddsville. The Mississippi Home Corporation is not among the patriotic and charitable organizations listed under Section 19-5-93 to which a board of supervisors may make a **donation**. Op.Atty.Gen. No. 2003-0370, McWilliams, August 22, 2003.

Homeless shelters

Although Y-CAP, a division of the YMCA, is not a residential group home as defined by Section 19-5-93(q), and therefore not a recipient of a county **donation** under that section, under Sections 43-21-109 and 43-21-123, the board of supervisors has authority to assign office space in county buildings and may assign such to the youth court, which may, with the concurrence of the county, enter into an agreement with a designated organization providing space to the organization which will assist the court in carrying out its statutory duties. Op.Atty.Gen. No. 2003-0206, Jewell, May 9, 2003.

Donations to patriotic organizations or private charities are governed by Section 19-5-93 which expressly enumerates those organizations and charities authorized to receive county funds. A homeless shelter and food pantry that does not restrict its use to children, or children who have been abused, neglected or abandoned, is not a "residential group home" as defined by Section 19-5-93(q), and therefore the Board of Supervisors does not have the authority to provide financial assistance to these operations. Op.Atty.Gen. No. 2003-0307, O'Donnell, July 18, 2003.

Domestic violence shelters

Although a Drug Task Force may not make a **donation** of funds or property, the counties and cities making up the Task Force may contribute funds to a domestic violence shelter as they see fit under Sections 19-5-93 and 93-21-115. Op.Atty.Gen. No. 95-0329, Pacific, June 28, 1995.

Group home for children

Section 19-5-93(q) specifically authorizes counties to make **donations** to any residential group home for abused, abandoned, or neglected children. The authority to **donate** includes the authority to perform and **donate** the value of in-kind services, such as an erosion control measure to protect a children's shelter's property from the threat of erosion. Op.Atty.Gen. No. 2001-0121, Smith, March 9, 2001.

Literacy programs

Section 21-19-65 only applies to municipalities. However, a board of supervisors of each county is authorized, in its discretion, to **donate** money for literacy programs pursuant to Miss. Code Ann. Section 19-5-93. Op.Atty.Gen. No.

2016-00062, Farese, March 4, 2016, 2016 WL 1566501.

Annexed property

The Board of Supervisors does not have the authority to make a **donation** to a group promoting an initiative to place the issue of allowing those citizens lying in an area proposed to be annexed to vote on the issue prior to such annexation being initiated. Op.Atty.Gen. No. 95-0534, Meadows, Aug. 2, 1995.

Monuments

While **donations** are generally prohibited under state law, a county board of supervisors may itself make expenditures towards the construction of civil rights monuments, if certain factual determinations are first made by the board. Op.Atty.Gen. 2008-00169, Brown, April 11, 2008, 2008 WL 2043271.

Pursuant to its authority under Section 19-3-40 to adopt orders and resolutions so long as they are not in direct conflict with other statutory provisions or the constitution, a county board of supervisors is authorized to expend county funds for the erection of a monument honoring those county citizens who have been or will be the recipient of the Purple Heart (i.e., those wounded or killed in armed combat.) However, the board of supervisors would not be authorized to make a **donation** to a patriotic organization not specifically enumerated in the statutes for the purpose of erecting the monument. Op.Atty.Gen. No. (Not provided), Sherard, June 5, 2009, 2009 WL 2184217.

Red Cross

Pursuant to Section 19-5-93, the Oktibbeha County Board of Supervisors is authorized in its discretion to **donate** to the newly designated Oktibbeha County Branch of the Central Mississippi Chapter of the Red Cross. Op.Atty.Gen. No. 2010-00520, Ellis, September 17, 2010, 2010 WL 4105482.

Since § 19-5-93(1) authorizes annual county **donations** to the American Red Cross of a sum not to exceed One Hundred Dollars (\$100.00) per million of assessed valuation to the support of a local chapter of that charity, the county would be authorized to make an in-kind **donation** of office and parking space to this charity so long as the value of in-kind contribution does not exceed the annual monetary limit imposed by § 19-5-93(1). Op.Atty.Gen. Walters, March 18, 1992.

Yazoo County is authorized to enter into a use agreement which will allow an in-kind **donation** to the American Red Cross for the use of a county building so long as the value of the in-kind contribution does not exceed the annual monetary limit imposed by Section 19-5-93(l). Op.Atty.Gen. No. 2020-00015, Barbour, Jan. 31, 2020, 2020 WL 755926.

Salvation Army

If a Board of Supervisors makes a factual determination that the Salvation Army is a National Voluntary Organization Active in Disaster pursuant to Section 19-5-93(u), the Board may **donate** a cumulative sum not to exceed one-fourth (1/4) mill on all taxable property within the county during the fiscal year in which the **donations** are made. Op.Atty.Gen. No. 2016-00051, Carnathan, March 2, 2016, 2016 WL 1566499.

Retention of possession by donor or vendor

Where a company is making a **donation** of real property to the county but retaining possession for approximately eighteen months, until the company's new office complex elsewhere in the county is completed, this transfer of title followed by temporary retention of possession by the **donating** company may be viewed as a single transaction, with the value of the eighteen month possession of the building by the **donating** company presumably being far less than the building's \$650,000.00 appraisal value. Therefore, the eighteen month possession after transfer of title of the building to the county would not be an impermissible **donation**. If the board of supervisors finds that it is in the best interests of the county to accept **donation** of the building under these conditions, it may do so. Op.Atty.Gen. No. 2006-00583, Crow, December 8, 2006, 2006 WL 4038568.

Oversight of use of funds

A board of supervisors has the responsibility to insure that the funds **donated** are spent for the intended purpose. Therefore, the county board of supervisors may require further oversight of a historical society's use of the funds **donated** for a museum, such as requiring the historical society to provide periodic financial reports which fully account for their use of the **donated** public funds. You may wish to review. Section 19-5-93(j) contains possible guidelines to include as conditions for receiving lawful **donations**. Op.Atty.Gen. No. 2006-00669, Dobbins, January 26, 2007, 2007 WL 852304.

Museums

A board of supervisors, upon finding consistent with fact, and including such findings in an order spread upon its minutes, that a museum has been established pursuant to the provisions of Title 39, Chapter 9, such board may **donate** monies thereto. Op.Atty.Gen. No. 98-0123, Trapp, March 6, 1998.

County boards of supervisors are generally prohibited from making any **donation** pursuant to Section 19-3-40(2)(f). The primary exceptions are stated in Section 19-5-93 that authorizes limited **donations** to specifically described groups as well as to public museums "constituted under the provisions of Chapter 9, Title 39 of the Mississippi Code of 1972." Whether the a nonprofit museum such as the Greene County Museum and Historical Society is so constituted is a factual determination to be made by the board and if the museum satisfies those requirements, then the county may make the requested annual **donations**, after the board makes the required findings of fact, recorded in the minutes. Op.Atty.Gen. No. 2006-00669, Dobbins, January 26, 2007, 2007 WL 852304.

Non-profit foundations

Under Section 19-5-93, a county may make a **donation** to a patriotic organization, including a private, non-profit foundation for veterans, but the funds may only be utilized for defraying the costs of memorials for veterans. Op.Atty.Gen. No. 2014-00255, Slover, June 27, 2014.

There is no authority for the county board of supervisors to make a **donation** to a private nonprofit corporation. Op.Atty.Gen. No. 95-0644, Buchanan, Oct. 11, 1995.

Section 19-5-93 does not authorize the county to **donate** funds to a park owned by a private, non-profit corporation. Op.Atty.Gen. No. 2004-0318, Chamberlin, August 13, 2004.

Donations by a board of supervisors are generally prohibited pursuant to 19-3-40(2)(f) unless specifically authorized to

patriotic and charitable entities pursuant to Section 19-5-93. **Donations** to a private non-profit human services agency and a Head Start center to help in the demolition and clean up of part of an old school used for the Head Start program are prohibited. Such **donations** are not specifically authorized by statute and the purposes of the requested **donations** do not fall within the purview of Section 19-5-93(p) as a literacy program. Op.Atty.Gen. No. 2003-0323, Entrekin, July 18, 2003.

If a Board of Supervisors uses county employees and equipment to assist a nonprofit corporation without the statutory authority to do so, it would amount to an unlawful **donation**. Op.Atty.Gen. No. 2015-00072, White, April 10, 2015, 2015 WL 2412845.

Procedure to make donation

Generally, a board of supervisors is prohibited from making **donations** pursuant to Section 19-3-40. However, Section 19-5-93 provides the county authority to **donate** to specific patriotic and charitable institutions. If the board finds and recites in its minutes that the donee falls within the exceptions provided by Section 19-5-93, the board can make the appropriate **donation**. Further, if the board finds and spreads across its minutes that the fair market value of the personal property is zero, the personal property can be disposed of as deemed to best interest of the county pursuant to Section 19-7-5. Op.Atty.Gen. No. 2002-0424, Griffin, July 26, 2002.

Miss. Code Ann. § 19-5-93, MS ST § 19-5-93

The Statutes and Constitution are current with laws from the 2021 Regular Session effective through April 5, 2021. Some statute sections may be more current, see credits for details. The statutes are subject to changes provided by the Joint Legislative Committee on Compilation, Revision and Publication of Legislation.

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