Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

November 6, 2026

Kelvin Pulley, Esq.
Attorney, Leflore County Board of Supervisors
104 Cotton Street
Greenwood, Mississippi 38930

Re: Authority of Board of Supervisors to Accept Federal Grant Funds from Mississippi Valley State University National Alumni Association

Dear Mr. Pulley:

OFFICIAL OPINION

The Office of the Attorney General has received your request for an official opinion.

Background

According to your request, the Mississippi Valley State University National Alumni Association ("Alumni Association"), a private nonprofit organization, was awarded a grant of federal funds. The Alumni Association has requested that the Leflore County Board of Supervisors ("Board") (i) accept a transfer of the awarded federal grant funds from the Alumni Association, (ii) administer the grant, including the underlying project and its federal and state compliance obligations, and (iii) pay the local matching funds required under the grant using county funds.

Questions Presented

1. Does the Board have statutory authority to accept a transfer of federal Transportation Alternatives Program grant funds awarded to a private nonprofit organization, and to thereafter administer the grant and the underlying project on the organization's behalf?

2. If such authority exists, does the Board have statutory authority to expend county funds to pay the non-federal matching share associated with a grant awarded to a private nonprofit organization, rather than to the county?

3. If no such authority presently exists, what statutory mechanism, if any (including but not limited to an interlocal agreement, a subgrant or a pass-through arrangement approved by the granting agency, or other authorized form of cooperation), would permit the Board to lawfully assist in the completion of this federally funded project?

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4. Does the answer differ if the property being repaired is owned by the county?

Brief Response

1. Mississippi Code Annotated Section 19-3-40 provides broad authority to counties, including the authority to accept funds. MS AG. Op., *Guice* at *1 (Jan. 16, 2012). However, whether the county is authorized to accept federal grant funds from a private nonprofit as well as performing the attendant obligations of the grant is a determination of fact dependent upon the terms of the grant agreement between the private nonprofit and the granting entity and therefore, outside the scope of an official opinion.

2. Whether the Board has authority to expend county funds to pay the non-federal matching share associated with a grant awarded to a private nonprofit organization as described in your request is a determination of fact to be made by the Board.

3. Because a private nonprofit organization is not a local governmental unit, the Interlocal Cooperation Act of 1974 is not applicable. Beyond this, your third and fourth questions are speculative and too broad and therefore outside the scope of an official opinion.

4. Please see response to question three.

OFFICIAL OPINION

Applicable Law and Discussion

To begin, Section 7-5-25 authorizes the Attorney General to issue official opinions regarding prospective questions of state law only; we cannot opine upon contractual agreements or matters of federal law.

You first ask if the Board has statutory authority to accept a transfer of federal Transportation Alternatives Program grant funds awarded to a private nonprofit organization, and to thereafter administer the grant and the underlying project on the organization's behalf. While the "Home Rule" statute, Section 19-3-40, grants broad authority to counties, including the authority to accept funds, the transfer of a federal grant involves not only the transfer and acceptance of funds, but also the attendant obligations of the project funded by the grant.[1] *See* MS AG Op., *Guice* at *1 (authorizing county to accept funds from supervisor). Whether the county, by and through the Board, is authorized to accept a transfer of grant funds and perform the attendant obligations of the grant is a determination of fact to be made by the Board dependent upon the terms of the grant agreement made between the private nonprofit and the granting entity. This office is unable to interpret or opine on the terms of contractual agreements, and therefore, this question is outside the scope of an official opinion. MS AG Op., *Morris-Harris* at *1 (Feb. 19, 2025) (Attorney General "cannot by official opinion interpret the terms or provisions of an agreement or contract or infer facts that may be relevant to our opinion.").

[1] There are statutes addressing a board of supervisors' ability to accept grants for specific purposes. *See, e.g.*, Miss. Code Ann. §§ 69-13-11 (sea walls); 9-17-5 (court administrator); 19-7-31 (law library); 57-31-35(3)(c) (megasite project).

You next ask if the Board may expend county funds to pay the non-federal matching share associated with a grant awarded to a private nonprofit organization, rather than to the county. Pursuant to Section 19-3-40(3), county boards of supervisors are generally prohibited from using "any public funds, equipment, supplies or materials for any private purpose" and from granting "any donation . . . unless such actions are specifically authorized by another statute or law of the State of Misssissippi." *See* MS AG Op., *Hudson* at *1 (Oct. 19, 2010) ("[T]he Lowndes County Board of Supervisors has no authority to provide matching funds for a grant to a municipality for the repair or replacement of the municipality's water well equipment."); MS AG Op., *Shepard* at *1 (Apr. 22, 2016) ("[T]here is no authority for a county board of supervisors to appropriate funds or grant a donation for the benefit of a private school within the county without specific statutory authority."). This said, Section 19-5-93 provides a list of specifically authorized donations. Section 43-9-47 also authorizes counties to match federal funds for old age assistance. Ultimately, whether the Board has authority to expend county funds to pay the non-federal matching share associated with a grant awarded to a private nonprofit organization as described in your request is a determination of fact to be made by the Board. *See* Miss. Code Ann. § 7-5-25 (authorizing this office to opine upon prospective questions of law only).

Regarding your third question, Section 17-13-3 "permit[s] local governmental units to make the most efficient use of their powers by enabling them to cooperate and to contract with other local governmental units on a basis of mutual advantage." Because a private nonprofit organization is not a local governmental unit, the Interlocal Cooperation Act of 1974 is not applicable. Beyond this, your third and fourth questions are speculative and too broad and therefore outside the scope of an official opinion.

OFFICIAL OPINION

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: */s/ Maggie Kate Bobo*

Maggie Kate Bobo
Special Assistant Attorney General