

CLARK COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

Petitioner: Jessica L. Colvin, Chief Financial Officer

Recommendation:

Approve, adopt, and authorize the Chair to sign a resolution to dissolve the General Fund's District Court \$5,000 revolving change fund. (For possible action)

FISCAL IMPACT:

Fund #:	1010.000	Fund Name:	General Fund
Fund Center:	1160311000	Funded PGM/Grant:	N/A
Amount:	\$5,000		
Description:	Dissolve balance in the revolving change fund to \$0		
Additional Comments:	There is no fiscal impact as it is simply a reclassification of cash within a fund.		

BACKGROUND:

On January 16, 2007, the Eighth Judicial District Court (EJDC) assumed operational and supervisory oversight of the court clerks who were previously under the direction of the County Clerk. The change in oversight required establishing an imprest account for the purpose of establishing cashier banks for the payment of fees and fines in the civil, criminal, and family divisions of the EJDC. On January 16, 2007, the Board of County Commissioners of Clark County, Nevada, approved the establishment of an imprest account for the Clerk of the Courts in the amount of \$15,000.

On February 2, 2021, the Board of County Commissioners of Clark County, Nevada, approved a request to reduce the balance of the imprest account from \$15,000 to \$5,000 at the recommendation of the County Audit Department after performing an evaluation of cash usage.

On February 15, 2022, the Board of County Commissioners of Clark County, Nevada, approved a Memorandum of Understanding (MOU) that established the Eighth Judicial District Court (EJDC) as a new legally separate government entity. On July 1, 2022, the effective date of the MOU, the County transferred the assets and liabilities comprising their District Court to the EJDC as a result of the MOU.

The EJDC seeks to return the funds contained in the EJDC's revolving change fund to the County to eliminate the cash held in custody of other officials recording in the County's General Fund. For this reason, the Board is asked to dissolve the revolving change fund.

Appropriate adjustments will be made to the general ledger for the returned funds.

Cleared for Agenda

05/20/2025

File ID#

25-2353