

## **RESOLUTION TO CREATE THE EIGHTH JUDICIAL DISTRICT COURT FUND (2760)**

**WHEREAS**, on February 15, 2022, the Board of County Commissioners of Clark County, Nevada approved a Memorandum of Understanding (MOU) between Clark County and the Eighth Judicial District Court (EJDC) that will allow the EJDC to operate as an independent agency separate from Clark County as well as defines services to better reflect current law and increase efficiencies between the two entities while preserving as many shared services as possible.

**WHEREAS**, MOU describes the responsibilities relative to general services, facilities, budget process, personnel administration, finance and related issues; and

**WHEREAS**, the MOU provides that the EJDC now has the responsibility to budget and account for its own financial reporting processes, including but not limited to, accounts receivable, revenue, accounts payable, expenditures, payroll, organizational management, grants and capital expenditures as a separate legal entity; and

**WHEREAS**, the need for a new fund to account for revenues and expenditures is necessary; and

**WHEREAS**, NRS 354.612 and NAC 354.241 require that local government entities adopt a resolution establishing the various funds of the local government and setting forth the purpose of the fund and plan for administration of the funds.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Clark County, Nevada, as follows:

1. A new fund called the Eighth Judicial District Court Fund (2760) shall be created as a Special Revenue Fund, effective July 1, 2022.
2. The purpose of the fund will be to account for the revenues and expenditures for the daily operation of the EJDC.
3. The source of revenues to be deposited in the fund will include a contribution from Clark County for the annual operating budget of the EJDC including any County-determined supplementary personnel, programmatic and capital contributions, revenues generated through the daily operation of the EJDC that are not required by law or agreement to be remitted elsewhere, as well as any federal, state, or local grants received by the EJDC and interest earnings.
4. The allocation of resources provided by the County will be disbursed to the EJDC on a regular basis throughout the fiscal year.
5. The expenditures from the fund are to be in accordance with the MOU.

6. The residual funding at the end of the fiscal year will roll over to the next budget year.
7. The fund will be monitored and reviewed periodically to ensure that the activities of the fund are reasonable and necessary to carry out the purpose of the fund.
8. The fund will account for its sources and uses in conformance with Generally Accepted Governmental Accounting Principles, Nevada Revised Statutes, Nevada Administrative Codes and the Regulations of the Nevada Tax Commission.

**PASSED, ADOPTED AND APPROVED** this 5<sup>th</sup> day of April, 2022.

BOARD OF COUNTY COMMISSIONERS  
CLARK COUNTY, NEVADA

AYES:

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NAYS:

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ABSENT:

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BY:

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JAMES B. GIBSON, Chair

ATTEST:

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LYNN MARIE GOYA, County Clerk