

RESOLUTION TO CREATE THE EIGHTH JUDICIAL DISTRICT COURT GRANT FUND (2761)

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 allowed the EJDC to operate as an independent agency separate from Clark County as well as defining services to better reflect current law and increase efficiencies between the two entities while preserving as many shared services as possible; and

WHEREAS, on April 5, 2022, the Board of County Commissioners of Clark County, Nevada approved a resolution creating the Eighth Judicial District Court Fund (2760) to allow the EJDC to separately administer and account for its general fund revenues and expenditures that are associated with its operations; and

WHEREAS, A separate fund to account solely for the EJDC's general fund operating grant revenues and grant expenditures is needed to allow for comprehensive transparent financial reporting; and

WHEREAS, EJDC non-general funds will continue to account for grant resources relating to their Court-specific programs within those particular funds; 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 Grant Fund (2761) shall be created as a Special Revenue Fund, effective July 1, 2022.
2. The purpose of the fund will be to account for the grant revenues and grant expenditures relating to the general operation of the EJDC.
3. The source of revenues to be deposited in the fund will include any federal, state, or local grants received by the EJDC, as well as interest earnings from those grant revenues, relating to the general operations of the EJDC including any grant-funded personnel, programs and capital required by law or agreement to be received by the EJDC.
4. The expenditures from the fund are to be in accordance with the MOU and any grant requirements as stipulated by a specific grantor including any grant-funded personnel, programs, and capital.
5. The adoption of this Fund will modify the April 5, 2022, resolution that created the EJDC Fund (2760) specifically relating to the collection and disbursement of grant-related revenues and expenditures.
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 3rd day of May, 2022.

BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY, NEVADA

AYES:

NAYS:

ABSENT:

BY:

JAMES B. GIBSON, Chair

ATTEST:

LYNN MARIE GOYA, County Clerk