

## **RESOLUTION TO CREATE THE EIGHTH JUDICIAL DISTRICT COURT EMPLOYEE BENEFITS FUND (6760)**

**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**, the 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 billings and expenses relating to employee benefits such as, but not limited to, worker's compensation, unemployment claims, etc., 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 Employee Benefits Fund (6760) shall be created as an internal service fund, effective July 1, 2022.
2. The purpose of the fund will be to account for the billings and expenditures associated with the financial reporting required to administer the various employee benefit reporting requirements of the EJDC.
3. The source of revenues to be deposited in the fund will be from billings associated with employee payroll contributions or employee payroll deductions or contributions from Clark County through the EJDC General Fund.
4. The expenditures from the fund are to be in accordance with the MOU and/or any local, State, or federal regulations.
5. The residual funding at the end of the fiscal year will roll over to the next budget year.

6. 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.
7. 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 7<sup>th</sup> day of March, 2023.

BOARD OF COUNTY COMMISSIONERS  
CLARK COUNTY, NEVADA

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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