RESOLUTION TO CREATE THE
SOUTHERN NEVADA HEALTH DISTRICT GRANT FUND (7090)

WHEREAS, NRS 439.365 requires any district board of health to prepare an annual operating budget for the health district; and,

WHEREAS, a district board of health must submit the budget to the board of county commissioners within its jurisdiction before April 1 for funding for the following year; and,

WHEREAS, the budget must be adopted by the board of county commissioners as part of the annual county budget; and,

WHEREAS, on March 23, 2015, the Board of Health of the Southern Nevada Health District (District) adopted its annual budget with a motion to also create a special revenue fund to account for the District’s operating grants beginning with the new budget year July 1, 2015; and,

WHEREAS, since NRS 439.365 requires the District’s approved budget to be included within Clark County’s budget submission, there becomes a simultaneous need for the County to create a new agency fund within its financial reporting structure in order to comply with Nevada Department of Taxation budget reporting requirements; and,

WHEREAS, in order to properly prevent comingling of funds, the County needs to create an agency fund to properly segregate the District’s grant collections and disbursements; 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 that the Board of County Commissioners of Clark County, Nevada, does hereby establish as follows:

1. A new Agency fund called the Southern Nevada Health District Grant Fund (7090) is hereby created.

2. The purpose of the Fund will be to account for the collections and remittances of grant funds received by the Southern Nevada Health District.

3. Each grant will be accounted for separately in their own respective sub-fund within the Southern Nevada Health District Fund (7090).

4. The source of revenues to be deposited in the Fund will be federal and state grants.

5. The short-term and long-term plan for expenditures from this Fund will be grant-related remittances.

6. The residual funding at the end of the fiscal year will roll over to the next budget year for the aforementioned uses and the disposition of any fund balances will be made as a residual equity to as prescribed by Nevada Revised Statutes.
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 7th day of April 2015.

BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY, NEVADA

AYES:


NAYS:


ABSENT:


BY:

STEVE SISOLAK, Chairman

ATTEST:

LYNN MARIE GOYA, County Clerk