



EIGHTH JUDICIAL DISTRICT COURT

Annual Comprehensive Financial Report

A Discretely Presented Component Unit of Clark County, Nevada

Year Ended June 30, 2024



Clark County

Annual Comprehensive Financial Report
Fiscal Year ended June 30, 2024

**Eighth Judicial District Court,
a discretely presented component
unit of Clark County, Nevada**

Prepared by:
Eighth Judicial District Court
Clark County, Nevada
Jennifer Garcia, Accounting Manager

Eighth Judicial District Court
Clark County, Nevada
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June 30, 2024

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Eighth Judicial District Court

November 26, 2024

To the Honorable Chief Judge Jerry Wiese, and Citizens of Clark County, Nevada:

The annual comprehensive financial report of the Eighth Judicial District Court (hereinafter referred to as "Court") for the fiscal year ended June 30, 2024, is hereby submitted. Nevada Revised Statute (NRS) 354.624 requires the Court to issue financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentations, including all disclosures, rests with Court management. To the best of our knowledge, the information in this report is accurate in all material respects and presents fairly the financial position concerning the Court's finances. In order to provide reasonable but not absolute assurance for making these representations, Court management has established a comprehensive internal control framework that is designed to both protect the Court's assets from loss, theft, or misuse and compile reliable information for the preparation of the Court's financial statements in conformity with generally accepted accounting principles (GAAP). The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state, and local financial assistance, the Court is also responsible for ensuring that adequate internal controls are in place to ensure and document compliance with applicable laws and regulations related to these programs. These internal controls are subject to periodic evaluation by management of the Court. We believe that the Court's internal accounting controls adequately safeguard assets and provide reasonable assurance for the proper recording of financial transactions.

The Court's financial statements have been audited by Crowe LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Court for the fiscal year ended June 30, 2024, are free of material misstatement. The independent audit involved obtaining audit evidence about the amounts and disclosures in the financial statements; evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by

management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Court's financial statements for the fiscal year ended June 30, 2024, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Court is part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements involving the administration of federal awards. These reports will be available in the Court's separately issued Single Audit report prior to March 31, 2025.

As required by GAAP, management provides a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The basic financial statements and related notes and the letter of transmittal are designed to complement the MD&A and should be read together. The Court's MD&A can be found immediately following the report of the independent auditors.

Profile of the Court

The Eighth Judicial District Court is located in and serves all of Clark County, Nevada and is established in the Nevada Constitution in Article Six, Section Six and is currently delineated in NRS chapter three. Nevada's court system structure includes seven Supreme Court justices, three Court of Appeals judges, eleven Judicial Districts, seventeen County Courts, and eight City Courts. The Eighth Judicial District was originally established in 1929 to serve Clark and Lincoln counties. However, growth in southern Nevada led to a change in 1945 when the legislature set the boundaries of the Eighth District to serve only Clark County. The Court currently serves more than 2.2 million citizens and handles civil claims with a value of more than \$15,000, felonies and gross misdemeanor criminal cases, family and juvenile cases, and appeals from justice and municipal courts.

The Court is administered under a strong Chief Judge as delineated in NRS 3.025 and Eighth Judicial District Court Rule 1.30. The Chief Judge appoints Presiding Judges of the Civil, Criminal, and Family Divisions, the Court Executive Officer, and an Executive Committee of judges to assist in the administration and business of the Court. The Chief Judge is elected for a two-year term and by election may be extended by two years. Under the direction of the Chief Judge, the Court Executive Officer is responsible for the administration of the rules, policies and directives of the district court. In addition to a list of duties described in Eighth Judicial District Court Rules (EDCR) 1.50, the Court Executive Officer is designated as the Clerk of the Court.

On May 30, 2013, the Nevada Supreme Court issued a published opinion in *City of Sparks v. Sparks Municipal Court*, 129 Nev. 348, 302 P.3d 1118 (2013), determining that personnel of the Sparks Municipal Court are employees of the court, not the city, and that the court has exclusive authority in decisions relating to its employees and independent contractors,

including but not limited to selection, appointment, promotion, discipline, transfer, salary, and termination.

In July 2022, Clark County, Nevada (County) and the Court entered into a Memorandum of Understanding (MOU) related to the performance of governmental services. This MOU memorializes a cooperative relationship between the County and the Court, for the purpose of preventing a duplication of services, to provide certain economies of scale, and to document roles and responsibilities. The MOU established the Courts as a new legally separate government under GAAP. As the County is financially accountable for the Courts, the Courts are reported as a discretely (separately) presented component unit within Clark County's Annual Comprehensive Financial Report. On July 1, 2022, the effective date of the MOU, the County transferred the assets and liabilities comprising their District Court operations to the Eighth Judicial District Court.

Clark County, NV

The County is a political subdivision of the State of Nevada (the "State"), established in 1909 and operated under the provisions of the general laws of the State. The County seat of the government is the City of Las Vegas. The County is comprised of 8,012 square miles of land area and includes five incorporated cities: Las Vegas, Henderson, North Las Vegas, Boulder City, and Mesquite; 14 unincorporated towns; one school district; four library districts; one urban and two rural fire districts; one water reclamation district; and eleven judicial townships. All special districts in unincorporated areas of the County are created by the board of "Clark County Commissioners (the Board)".

The County is governed by the Board, a seven-member Commission, elected from geographic districts on a partisan basis for staggered four year terms. Commissioners elect a chair who serves as the Commissioner's presiding Officer. The Board in turn appoints a county manager, who is responsible for administrative operations.

NRS 3.100 establishes that the District Courts shall hold court at the county seat and Clark County shall provide the necessary and reasonable funding for the operation of the District Court. This report includes all funds provided by Clark County that are under the control or supervision of the Court. The County's budget serves as the foundation for the Court's financial planning and control systems. The legal level of the budgetary control is at the function of the governmental funds. For all the other funds, expenditures cannot exceed budget operating and non-operating appropriations. Currently, the Court does not hold any debt, however all debt administration is held by Clark County. The Court's budget process involves the Court Executive Officer and County Chief Financial Officer review of the Courts anticipated services for the upcoming fiscal year. The Board holds public hearings on the proposed budget prior to adopting the final budget and setting the tax rates for the fiscal year. The Board is required to adopt a financial budget by June 1 of each year.

Financial Information

The Court's total revenues decreased from \$108.5 million in fiscal year 2023 to \$98.9 million in fiscal year 2024, a decrease of \$9.6 million. The decrease in revenues is primarily attributed to the decrease in intergovernmental contributions during fiscal year 2024. Total

expenses for fiscal year 2024 were \$108 million, \$13.8 million more than prior fiscal year costs of \$94.2 million. The increase in expenses is primarily driven by salaries and wages and employee benefits, \$4 million and \$3.2 million, respectively. Beyond personnel costs and employee benefits, operating expenses increased by \$5.4 million and capital outlay increased by \$1.2 million as a result of Clark County and the Court agreeing to create a Capital fund. This fund will be used to account for the acquisition of information technology equipment, major capital constructions projects and major capital acquisitions. Costs recorded in this fund are primarily associated with approved capital improvement projects funded by Clark County.

The Court's financial policies and procedures remained consistent in fiscal year 2024, in comparison to fiscal year 2023.

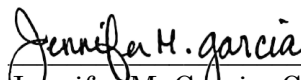
Acknowledgments

The Eighth Judicial District Court remains committed to a stable and safe community and commends the substantial general fund commitment by our County Commissioners and County Management. We thank the judges and staff of the Eighth Judicial District Court for their ongoing commitment to excellence and efficient management of the court and recognize the professionalism and expertise provided by the independent certified public accounting firms of Crowe LLP and Eide Bailly.

Respectfully submitted,



Steven D. Grierson
Court Executive Officer



Jennifer M. Garcia, CPA, CGMA
Manager of Accounting Services



Eighth Judicial District Court of Nevada

A Component Unit of Clark County, Nevada

District Court Administrative Officials



Chief Judge Jerry Wiese



Criminal Division
Presiding Judge
Tierra Jones



Civil Division
Presiding Judge
Tara Clark-Newberry



Family Division
Presiding Judge
David S. Gibson



Executive Committee
Judge Art Ritchie



Court Executive Officer
Steven D. Grierson

Clark County Commissioners

Tick Segerblom District E Chairman

William McCurdy II District D Vice-Chairman

Michael Naft District A

Marilyn Kirkpatrick District B

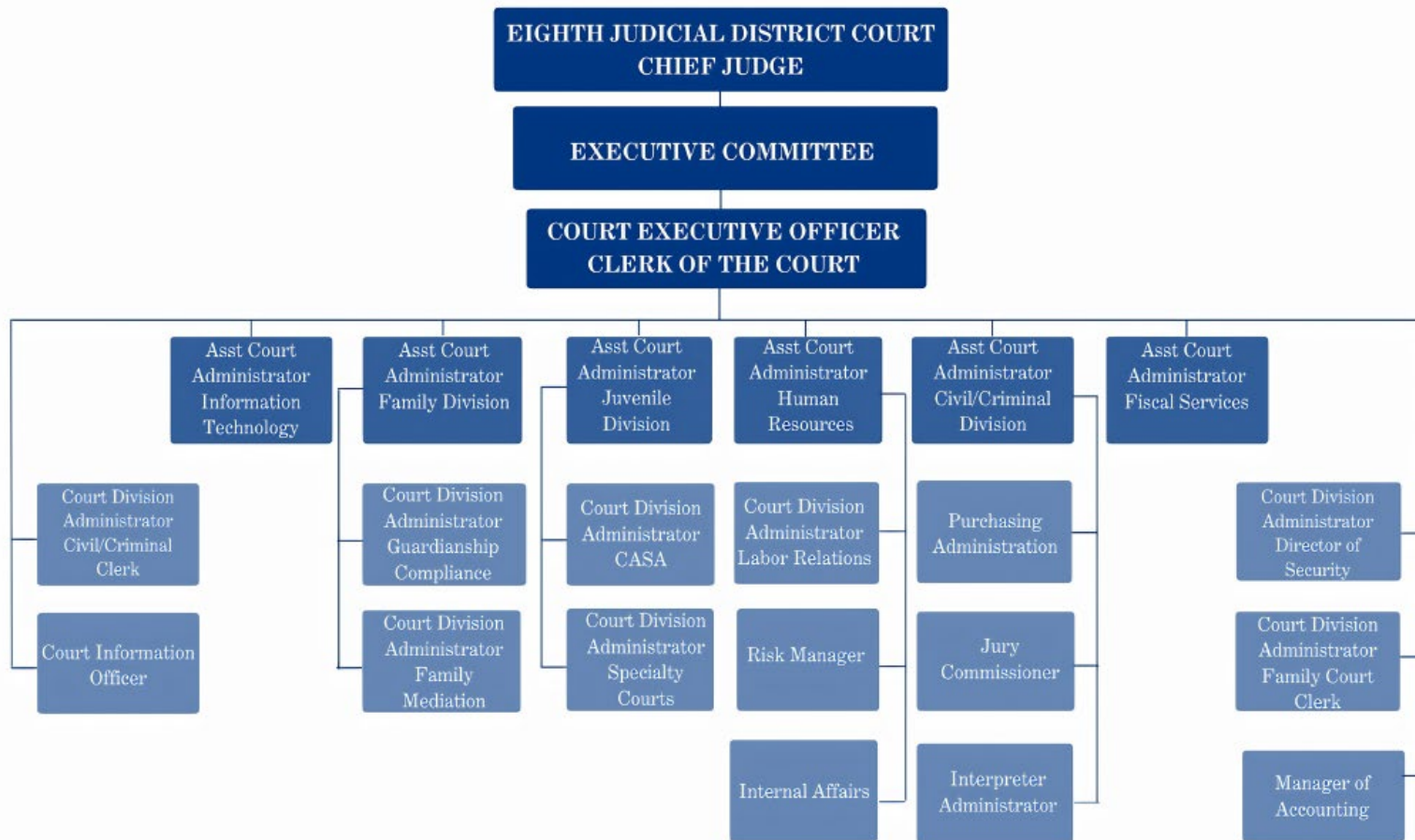
Ross Miller District C

Justin Jones District F

James B. Gibson District G



EIGHTH JUDICIAL DISTRICT COURT ORGANIZATION CHART



Financial Section

June 30, 2024

Eighth Judicial District Court
Clark County, Nevada

INDEPENDENT AUDITOR'S REPORT

*Honorable Chief Judge
Eighth Judicial District Court
Las Vegas, Nevada*

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Eighth Judicial District Court (the Court), a component unit of Clark County, Nevada as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Court, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Court, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information as listed in the table of contents, schedule of changes in total OPEB liability and related ratios, schedule of the Court's share of net pension liability – PERS, schedule of the Court's contributions – PERS and related notes as listed in the table of contents to be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's basic financial statements. The reconciliation of General fund balance sheet (budgetary basis) to the General fund (GAAP basis) – Governmental funds and budgetary comparison information as listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the reconciliation of General fund balance sheet (budgetary basis) to the General fund (GAAP basis) – Governmental funds and budgetary comparison information as listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the letter of transmittal, district court administrative officials, organization chart and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2024 on our consideration of the Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control over financial reporting and compliance.


Crowe LLP

Costa Mesa, California
November 26, 2024

Management of the Eighth Judicial District Court (the "Court") offers the following discussion and analysis as a narrative introduction to the basic financial statements and an analytical overview of the Court's financial activities for the year ended June 30, 2024. This narrative is intended as a supplement and should be read in conjunction with the financial statements.

The Court is the largest general jurisdiction trial court in the State of Nevada. The jurisdiction includes all municipalities and surrounding communities of Clark County. The Court's 58 elected judges and 13 hearing masters presided over more than 97,000 criminal, civil, family and juvenile case filings in fiscal year 2023.

The Court is part of the Clark County, Nevada financial reporting entity, and considered a component unit of the County. The accounting policies of the Court conform to accounting principles generally accepted in the United States of America as applicable to governmental entities.

Financial Highlights

- The General Fund's expenditures were \$8,919,844 under budget; \$3,639,468 in family court, \$2,578,658 in civil and criminal, and \$2,215,625 for the clerk of the court.
- Net position (deficit) at June 30, 2024 totaled (\$118,044,547). Of the total net position, an unrestricted net deficit of \$128,389,236 is the most significant, which is a direct result of the Court's pension and other post-employment benefit related balances.
- The governmental funds fund balance at June 30, 2024 totaled \$13,186,188. Of the total fund balance, \$39,520 was reported as nonspendable, \$7,787,251 was reported as restricted, \$2,297,255 was reported as committed, and \$3,062,162 was reported as unassigned. The unassigned portion accounts for 23.22% of the total fund balance.

Overview of the Financial Statements

The Court's financial statements include the following components:

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a general overview of the Court on an accrual basis of accounting.

The Statement of Net Position presents all of the Court's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The difference between assets and deferred outflows less liabilities and deferred inflows is reported as net position.

The purpose of the Statement of Activities is to present how the Court's net position changed during the fiscal year. Changes in net position are reported as soon as the event that caused the change occurs, regardless of the timing of cash flows (accrual basis of accounting). The Statement of Activities includes a functional allocation of expenses and program revenues. In general, costs and revenues are primarily related to the Judicial function, with debt service being separated as it relates to long-term obligations.

Fund Financial Statements

The Court has the following funds:

- General Fund (Major Governmental Fund)
- Specialty Courts Special Revenue Fund (Major Governmental Fund)
- Capital Project Fund (Major Governmental Fund)
- District Court Special Filing Fee Special Revenue Fund (Nonmajor Governmental Fund)
- Employee Benefit Internal Service Fund (Proprietary Fund)
- Grant Fund – Internally Reported Budgetary Basis Fund
- Trust and Eminent Domain Custodial Fund (Fiduciary Fund)

Funds are used in governmental accounting to link and control resources that have been segregated to support certain functions or objectives. Fund accounting also helps to demonstrate compliance with legal requirements. Unlike the government-wide financial statements, governmental fund statements focus on current or near-term spendable resources, including spendable resources available at fiscal year-end, which closely coincides with statutory requirements related to annual budgets. The fund financial information is useful in evaluating the Court's near-term financial position.

Governmental Funds - The General Fund, Special Revenue Funds, Capital Project Fund, and Internally Reported Budgetary Basis Fund are all recorded on the modified accrual basis of accounting. The Grant Fund is a budgetary basis fund as a separate budget is filed with the Department of Taxation but is ultimately consolidated into the General Fund for financial reporting purposes.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with the same information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Court's near-term financing decisions. To facilitate this comparison, the information in the governmental fund financial statements is reconciled to the government-wide financial statements to facilitate a comparison between the government-wide financial statements and fund financial statements.

Proprietary Fund – The Court maintains only one proprietary fund, the Employee Benefit Internal Service Fund, which is reported on the accrual basis of accounting, similar to the government-wide financial statements. The Employee Benefit Internal Service Fund is used to account for its employee benefit activity. Due to this activity predominantly benefiting governmental functions, it is included within the governmental activities in the government-wide financial statements.

Fiduciary Fund – Fiduciary funds are used to account for resources held for the benefit of parties outside of the Court. Fiduciary funds are not included in the government-wide financial statements because the resources of those funds are not available to support the Court's own programs. The Court maintains the Trust and Eminent Domain Custodial Fund, which is recorded on the accrual basis of accounting, similar to the government-wide financial statements.

In accordance with state statutes, the Court receives an annual budget from Clark County, Nevada. A comparison of budget to actual results is provided in the required supplementary and supplementary information sections of the report.

Notes to the Financial Statements

The notes to the financial statements provide required disclosures and other information that is essential to a full understanding of material data provided in the financial statements. The notes present information about the Court's accounting policies, significant account balances and activities, and material risks.

Other Information

Following the notes to the financial statements, required supplementary information is presented concerning the Court's progress in funding its obligations to provide retiree health benefits and pensions. Other information also includes budgetary comparison information and notes to the required supplementary information. Lastly, unaudited statistical information is provided as available for trend analysis and to provide historical perspective.

Government-Wide Financial Statement Analysis

The Court's liabilities and deferred inflows of resources exceeded assets and deferred outflows by \$118,044,547 at June 30, 2024, a decrease of 8.4% from the prior year. This resulted primarily from the decrease in current assets, and increases in net pension, other post-employment benefits (OPEB) and compensated absences. These items are discussed in more detail in the notes to the financial statements.

Eighth Judicial District Court
Clark County, Nevada
Management's Discussion and Analysis
June 30, 2024

The following is a summary of the financial position based upon the government-wide financial statements as of June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Assets		
Current assets	\$ 20,514,679	\$ 26,692,231
Capital assets, net	<u>2,513,164</u>	<u>561,574</u>
Total assets	<u>23,027,843</u>	<u>27,253,805</u>
Deferred outflows of resources	<u>41,515,191</u>	<u>45,980,697</u>
Liabilities		
Current liabilities	13,954,314	14,511,378
Noncurrent liabilities	<u>137,529,695</u>	<u>134,496,150</u>
Total liabilities	<u>151,484,009</u>	<u>149,007,528</u>
Deferred inflows of resources	<u>31,103,572</u>	<u>33,104,037</u>
Net Position (Deficit)		
Net investment in capital assets	1,717,418	329,561
Restricted	8,627,271	8,344,864
Unrestricted (deficit)	<u>(128,389,236)</u>	<u>(117,551,488)</u>
Total net position (deficit)	<u><u>\$ (118,044,547)</u></u>	<u><u>\$ (108,877,063)</u></u>

The largest portion of the Court's net position (deficit) remains its restricted net position with constraints placed on their use.

An additional portion of the Court's net position of \$1,717,418 represents investment in capital assets, less any outstanding debt used to acquire them. Capital assets are used to provide services to citizens and therefore are not regarded as being available to fund future spending. Similarly, though they are reported net of related debt, the capital assets themselves will not be used to liquidate these obligations.

The remaining balance of unrestricted net deficit was \$128,389,236. At the end of the current fiscal year, the Court is able to report positive balances in two of the three categories of net position. It is not uncommon for governments to report negative unrestricted net position. Unrestricted net position deficits commonly arise because governments have long-term liabilities that they fund on a pay-as-you-go basis, appropriating resources annually as payments come due rather than accumulating assets in advance. The Court's deficit in unrestricted net position is the result of the continuing impact of Governmental Accounting Standards Statement (GASB) 68 and GASB 75 on pension and OPEB, respectively.

Eighth Judicial District Court
Clark County, Nevada
Management's Discussion and Analysis
June 30, 2024

The following is a summary of the statement of activities for the years ended June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Charges for services	\$ 10,430,888	\$ 9,979,785
Operating grants and contributions	82,453,690	92,937,226
Capital grants and contributions	116,629	-
General revenues	<u>5,876,322</u>	<u>5,585,734</u>
Total revenues	<u>98,877,529</u>	<u>108,502,745</u>
Judicial expenses	108,011,960	94,210,511
Debt service expenses	<u>33,053</u>	<u>7,200</u>
Total expenses	<u>108,045,013</u>	<u>94,217,711</u>
Change in Net Position	<u>(9,167,484)</u>	<u>14,285,034</u>
Net Position, Beginning of Year	<u>(108,877,063)</u>	<u>(123,162,097)</u>
Net Position (Deficit), End of Year	<u><u>\$ (118,044,547)</u></u>	<u><u>\$ (108,877,063)</u></u>

The Court's total revenues decreased by \$9,625,216, or 8.9%. The decreases were primarily related to \$10,486,536 decrease in operating grants and planned reductions to contributions, which was offset by \$451,103 increase in charges for services.

The Court's expenses increased by \$13,827,302 or by 14.7% which was primarily due to salary and benefit increases approved by Clark County, including additional costs related to pension and OPEB, capital and IT transfer of expenditures responsibilities, as well as increase in service and supplies due to rising costs.

Financial Analysis of the Court's Funds

General Fund

The General Fund had a fund balance of \$6,175,759 at June 30, 2024. Of this amount, \$3,062,162 (49.6%) was unassigned and available for general use.

The District Court planned for the General Fund's expenditures to exceed its revenues in fiscal year 2024 by \$4,749,904 in our effort to decrease the ending fund balance. This was accomplished through a reduction in requested contributions from Clark County of \$75,434,917 as compared to total judicial expenditures of \$86,312,441.

The District Court is a responsible fiscal partner and closely monitors and manages its general fund appropriations.

Specialty Courts Fund

The Specialty Courts Fund has a restricted fund balance of \$3,073,009, which is generally derived from operating grants and administrative assessments. The operating grants and administrative assessments totaled \$8,887,540 for the year ended June 30, 2024, which is consistent with the \$8,669,151 in expenditures.

Total Governmental Funds

The Court's governmental funds reported a combined ending fund balance of \$13,186,188 as of June 30, 2024. Total expenditures exceeded total revenues by \$6,193,071, which led to the fund balance decrease during the year. The majority of the decrease comes from the General Fund, which accounted for \$7,856,951 of the \$5,438,666 net decrease in fund balance for all governmental funds for the year ended June 30, 2024.

Budgetary Highlights

General Fund

The General Fund's revenues exceeded the original budget by \$1,814,762, \$1,300,000 of which is directly related to Clark County's supplemental position appropriation approach and \$419,154 exceeding projected investment income.

The General Fund's expenditures were \$8,919,844 under budget: \$3,639,468 in family court, \$2,578,658 in civil and criminal, and \$2,701,718 for the clerk of the court.

Specialty Courts Fund

The Specialty Courts fund budget was created with a federal and state revenue budget of \$19,025,104, actual grant revenue for the year ended was \$8,887,540. The budget was created to allow the Court to apply for grants without budgetary restraints. The operating revenue budget was \$521,000, actual operating revenue for the year was \$517,353. The aforementioned items provide details surrounding the unused budget of \$10,141,211. Similarly, the expenditures budget was created to support additional grants, the unused budget for the year was \$13,012,760.

Capital Assets and Long-Term Debt

- The Court's capital assets, net of accumulated depreciation and amortization at June 30, 2024, was \$2,513,164. Major additions during the fiscal year included \$1,042,451 for software, \$852,789 for equipment, and \$640,255 for lease equipment.
- For additional information on the Court's capital assets, see note 4 in the accompanying financial statements.
- For additional information on the Court's long-term liabilities, see note 6 in the accompanying financial statements.

Economic Factors

- The Court's major revenue streams are dependent on support from Clark County and are therefore affected by economic factors such as the County's property tax revenues. As the taxable values of the County continue to rise, this revenue base is expected to continue to generate adequate revenues necessary to support the Court's continued operations.

Requests for Information

Questions concerning the information provided in this report or requests for additional financial information should be addressed to the Eighth Judicial District Court at 200 Lewis Ave., Las Vegas, Nevada 89101.

Basic Financial Statements
June 30, 2024

Eighth Judicial District Court
Clark County, Nevada

Eighth Judicial District Court
Clark County, Nevada
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets	
Cash and investments	\$ 18,928,111
Grants receivable	1,016,040
Accounts receivable, net	405,710
Due from other governments	20,243
Interest receivable	105,055
Prepaid expenses	39,520
Capital assets	
Capital assets, being depreciated, net	1,737,276
Right-to-use lease assets, being amortized, net	540,905
Right-to-use IT subscriptions, being amortized, net	234,983
Total assets	<u>23,027,843</u>
Deferred Outflows of Resources	
Related to pensions	32,588,207
Related to other post-employment benefits	8,926,984
Total deferred outflows of resources	<u>41,515,191</u>
Total assets and deferred outflows of resources	<u>64,543,034</u>
Liabilities	
Accounts payable	3,088,270
Due to other governments	1,200,537
Accrued expenses	2,194,819
Unearned revenue and other liabilities	4,845
Noncurrent liabilities, due within one year	
Compensated absences	6,391,207
Lease payable	124,577
SBITA payable	120,654
Total other post-employment benefits	829,405
Noncurrent liabilities, due in more than one year	
Compensated absences	1,766,821
Lease payable	426,296
SBITA payable	124,219
Net pension liability	97,026,373
Total other post-employment benefits	38,185,986
Total liabilities	<u>151,484,009</u>
Deferred Inflows of Resources	
Related to pensions	5,259,351
Related to other post-employment benefits	25,844,221
Total deferred inflows of resources	<u>31,103,572</u>
Total liabilities and deferred inflows of resources	<u>182,587,581</u>
Net Position (Deficit)	
Net investment in capital assets	1,717,418
Restricted	8,627,271
Unrestricted (deficit)	(128,389,236)
Total net position (deficit)	<u>\$ (118,044,547)</u>

Eighth Judicial District Court
Clark County, Nevada
Statement of Activities
Year Ended June 30, 2024

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Judicial	\$ 108,011,960	\$ 10,430,888	\$ 82,453,690	\$ 116,629	\$ (15,010,753)
Debt service					
Interest	33,053	-	-	-	(33,053)
Total governmental activities	<u>\$ 108,045,013</u>	<u>\$ 10,430,888</u>	<u>\$ 82,453,690</u>	<u>\$ 116,629</u>	<u>(15,043,806)</u>
General revenues					
Court administrative assessment					4,698,433
Investment income					1,132,873
Other					<u>45,016</u>
Total general revenues					<u>5,876,322</u>
Change in net position					(9,167,484)
Net Position (Deficit), Beginning of Year					<u>(108,877,063)</u>
Net Position (Deficit), End of Year					<u>\$ (118,044,547)</u>

Eighth Judicial District Court
Clark County, Nevada
Balance Sheet - Governmental Funds
June 30, 2024

	General Fund	Specialty Courts	Capital Project	Nonmajor Governmental Fund	Total Governmental Funds
Assets					
Cash and investments	\$ 12,998,072	\$ 3,472,415	\$ -	\$ 1,623,993	\$ 18,094,480
Grants receivable	536,277	479,763	-	-	1,016,040
Accounts receivable, net	89,333	233,273	-	81,342	403,948
Due from other funds	-	-	2,296,815	-	2,296,815
Due from other governments	20,243	-	-	-	20,243
Interest receivable	71,702	19,273	440	9,013	100,428
Prepaid expenses	-	-	39,520	-	39,520
Total assets	\$ 13,715,627	\$ 4,204,724	\$ 2,336,775	\$ 1,714,348	\$ 21,971,474
Liabilities					
Accounts payable	\$ 1,960,908	\$ 1,108,736	\$ -	\$ 18,626	\$ 3,088,270
Due to other funds	2,296,815	-	-	-	2,296,815
Due to other governments	1,200,537	-	-	-	1,200,537
Accrued expenses	2,077,608	22,151	-	95,060	2,194,819
Unearned revenue and other liabilities	4,000	828	-	17	4,845
Total liabilities	7,539,868	1,131,715	-	113,703	8,785,286
Fund Balances					
Nonspendable	-	-	39,520	-	39,520
Restricted	3,113,597	3,073,009	-	1,600,645	7,787,251
Committed	-	-	2,297,255	-	2,297,255
Unassigned	3,062,162	-	-	-	3,062,162
Total fund balances	6,175,759	3,073,009	2,336,775	1,600,645	13,186,188
Total liabilities and fund balances	\$ 13,715,627	\$ 4,204,724	\$ 2,336,775	\$ 1,714,348	\$ 21,971,474

Eighth Judicial District Court
Clark County, Nevada

Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position
June 30, 2024

Total fund balance - governmental funds \$ 13,186,188

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, including leases and IT subscriptions, used in governmental activities are not current financial sources, and, therefore, are not reported in the financial statements, but are reported in the governmental activities on the statement of net position.

Capital assets, being depreciated	\$ 17,222,718	
Right-to-use lease assets	640,255	
Right-to-use IT subscriptions	400,519	
Accumulated depreciation	(15,485,442)	
Accumulated amortization	<u>(264,886)</u>	2,513,164

Long-term liabilities, including compensated absences, pension, and other post-employment benefits (OPEB) are not due and payable in the current period, and, therefore, are not reported in the governmental funds.

Lease payable	(550,873)	
SBITA payable	(244,873)	
Compensated absences	(8,158,028)	
Net pension liability	(97,026,373)	
Total OPEB liability	<u>(39,015,391)</u>	(144,995,538)

Deferred outflows and inflows of resources related to OPEB are applicable to future periods and, therefore are not reported in governmental funds.

Deferred outflows of resources - OPEB related	8,926,984	
Deferred inflows of resources - OPEB related	<u>(25,844,221)</u>	(16,917,237)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore are not reported in governmental funds

Deferred outflows of resources - pension related	32,588,207	
Deferred inflows of resources - pension related	<u>(5,259,351)</u>	27,328,856

Internal service funds are used by management to charge the costs of certain activities to individual funds. Net position of the internal service funds is reported with governmental activities.

840,020

Total net position (deficit) - governmental activities		<u><u>\$ (118,044,547)</u></u>
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Eighth Judicial District Court
Clark County, Nevada

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2024

	General Fund	Specialty Courts	Capital Project	Nonmajor Governmental Fund	Total Governmental Funds
Revenues					
Intergovernmental revenue					
Contributions from Clark County	\$ 75,434,917	\$ -	\$ -	\$ -	\$ 75,434,917
Operating grants	2,575,377	4,551,352	-	-	7,126,729
Court administrative assessments	362,245	4,336,188	-	-	4,698,433
Charges for services	3,503,172	352,517	-	6,575,199	10,430,888
Investment income	819,154	127,974	86,306	106,721	1,140,155
Other	-	36,862	8,154	-	45,016
Total revenues	<u>82,694,865</u>	<u>9,404,893</u>	<u>94,460</u>	<u>6,681,920</u>	<u>98,876,138</u>
Expenditures					
Current					
Judicial	86,312,441	8,669,151	-	7,330,876	102,312,468
Capital outlay					
Judicial	913,879	-	1,589,036	30,101	2,533,016
Debt service					
Principal	186,470	-	-	4,202	190,672
Interest	31,979	-	-	1,074	33,053
Total debt service	<u>218,449</u>	<u>-</u>	<u>-</u>	<u>5,276</u>	<u>223,725</u>
Total expenditures	<u>87,444,769</u>	<u>8,669,151</u>	<u>1,589,036</u>	<u>7,366,253</u>	<u>105,069,209</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,749,904)</u>	<u>735,742</u>	<u>(1,494,576)</u>	<u>(684,333)</u>	<u>(6,193,071)</u>
Other Financing Sources (Uses)					
Leases	610,154	-	-	30,101	640,255
SBITA proceeds	114,150	-	-	-	114,150
Transfers from other funds	-	-	3,831,351	-	3,831,351
Transfers to other funds	(3,831,351)	-	-	-	(3,831,351)
Total other financing sources (uses)	<u>(3,107,047)</u>	<u>-</u>	<u>3,831,351</u>	<u>30,101</u>	<u>754,405</u>
Change in Fund Balance	(7,856,951)	735,742	2,336,775	(654,232)	(5,438,666)
Fund Balance, Beginning of Year	<u>14,032,710</u>	<u>2,337,267</u>	<u>-</u>	<u>2,254,877</u>	<u>18,624,854</u>
Fund Balance, End of Year	<u>\$ 6,175,759</u>	<u>\$ 3,073,009</u>	<u>\$ 2,336,775</u>	<u>\$ 1,600,645</u>	<u>\$ 13,186,188</u>

Eighth Judicial District Court
Clark County, Nevada

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances –
Governmental Funds to the Statement of Activities
Year Ended June 30, 2024

Net change in fund balance - total governmental funds \$ (5,438,666)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the statement of activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Expenditure for capital assets	\$ 2,649,645	
Current year depreciation and amortization expense	<u>(698,055)</u>	1,951,590

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The change due to unavailable revenue from grants was: (107,956)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Current year change in compensated absences	(537,113)
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Governmental funds report pension and other postemployment benefits (OPEB) contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned is reported as an expense.

OPEB contributions	782,000	
OPEB income (expense)	266,823	
Pension contributions	7,154,114	
Pension expense	<u>(13,055,184)</u>	(4,852,247)

The issuance of long-term debt provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds.

Issuance of lease payable	(640,255)	
Lease principle payments	89,382	
Issuance of SBITA payable	(114,150)	
SBITA principal payments	<u>101,290</u>	(563,733)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue/(expense) of the internal service funds is reported with governmental activities	<u>380,641</u>
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Change in net position of governmental activities	<u><u>\$ (9,167,484)</u></u>
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Eighth Judicial District Court
Clark County, Nevada
Statement of Net Position – Proprietary Fund
June 30, 2024

	<u>Governmental Activities Internal Service</u>
Assets	
Current Assets	
Cash and investments	\$ 833,631
Accounts receivable	1,762
Interest receivable	<u>4,627</u>
Total current assets	<u>840,020</u>
Net Position	
Restricted	<u><u>\$ 840,020</u></u>

Eighth Judicial District Court
Clark County, Nevada

Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund
Year Ended June 30, 2024

	Governmental Activities <u>Internal Service</u>
Operating Revenues	
Charges for services	<u>\$ 700,000</u>
Operating Expenses	
Services and supplies	<u>312,077</u>
Operating income	387,923
Non-Operating Revenues (Expenses)	
Investment income (loss)	<u>(7,282)</u>
Change in Net Position	380,641
Net Position, Beginning of Year	<u>459,379</u>
Net Position, End of Year	<u><u>\$ 840,020</u></u>

Eighth Judicial District Court
Clark County, Nevada
Statement of Cash Flows – Proprietary Fund
Year Ended June 30, 2024

	Governmental Activities Internal Service
Cash Flows from Operating Activities	
Cash received from interfund services	\$ 1,392,045
Cash paid for services and supplies	<u>(546,505)</u>
Net cash from operating activities	<u>845,540</u>
Cash Flows used for Investing Activities	
Investment income and losses	<u>(11,909)</u>
Net Change in Cash	833,631
Cash, Beginning of Year	<u>-</u>
Cash, End of Year	<u><u>\$ 833,631</u></u>
Reconciliation of operating income to net cash from operating activities:	
Operating Income	\$ 387,923
Adjustments to Reconcile Operating Income to Net Cash from operating activities:	
Change in assets and liabilities:	
Accounts receivable	(1,762)
Due from other funds	693,807
Accounts payable	(60)
Due to other funds	<u>(234,368)</u>
Total adjustments	<u>457,617</u>
Net Cash From Operating Activities	<u><u>\$ 845,540</u></u>

Eighth Judicial District Court
Clark County, Nevada
Statement of Fiduciary Net Position
June 30, 2024

	<u>Custodial</u>
Assets	
Cash and cash equivalents	<u>\$ 30,010,389</u>
Liabilities	
Due to other local governments	114,941
Required and court ordered monies	<u>498,755</u>
Total liabilities	<u>613,696</u>
Net Position	
Restricted for:	
Individuals and organizations	<u><u>\$ 29,396,693</u></u>

Eighth Judicial District Court
Clark County, Nevada
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2024

	<u>Custodial Fund</u>
Additions	
Required and court ordered monies	\$ 17,611,458
Interest earnings	<u>1,472,666</u>
Total additions	<u>19,084,124</u>
Deductions	
Beneficiary payments to individuals	18,214,026
Other deductions	<u>1,472,666</u>
Total deductions	<u>19,686,692</u>
Change in Net Position	(602,568)
Net Position, Beginning of Year	<u>29,999,261</u>
Net Position, End of Year	<u><u>\$ 29,396,693</u></u>

Note 1 - Summary of Significant Accounting Policies

The Reporting Entity

The Eighth Judicial District Court (the “Court”) was established by the Nevada Legislature in 1929 to serve the needs of Clark and Lincoln Counties. Growth in southern Nevada led to a change in 1945 when the Legislature set the boundaries of the Eighth Judicial District Court to serve only Clark County. The Eighth Judicial District is now the largest general jurisdiction trial court in the State of Nevada. The jurisdiction includes all municipalities and surrounding communities of Clark County. The Court’s 58 elected judges, and 13 Hearing Masters, presided over more than 97,000 criminal, civil, family and juvenile cases annually.

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining the financial reporting entity. The Court is a separate legal entity but related to Clark County, Nevada (the County). The GASB standards require an analysis of separate legal entities and their relationship with other governments. The Court is required to be a component unit of the County if the following criteria is met:

- The Court is fiscally dependent, as defined by GASB, on the County.
- There is an established financial benefit/burden, as defined by GASB, for either the Court or the County.

It was determined that the above two criteria were met as defined by the GASB. Lastly, the Court has its own governance structure, different from the County, and does not meet any of the criteria for being reported as a blended component unit. As such, the Court is presented as a discretely presented component unit within the County’s separately issued financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Court. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Assessments and other items properly not included among program revenues are reported instead as general revenues.

Note 1 - Summary of Significant Accounting Policies (continued)

The fund financial statements provide information about the Court's funds, including its fiduciary fund. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented, even though the latter is excluded from the government-wide financial statements. The emphasis of fund financial statements is on major funds (governmental and enterprise, if applicable), each of which are displayed in as separate column. All remaining funds are aggregated and reported as nonmajor funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current year or within 90 days after year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, compensated absences, and post-employment benefits are recorded only when payment is due.

Grants, charges for services, and investment income associated with the current fiscal year are considered to be susceptible to accrual and have been recognized as revenues in the current year.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues consist of charges to other funds for employee benefits and expenses result from providing the employee benefits in connection with the proprietary fund's principal ongoing operations. Nonoperating revenues and nonoperating expenses, if applicable, result from nonexchange transactions or ancillary services.

The Court reports the following major governmental funds:

General Fund – this is the general operating fund of the Court. The general operating fund is used to account for all resources and cost of operations traditionally associated with governments, which are not accounted for and reported in other funds.

Note 1 - Summary of Significant Accounting Policies (continued)

Specialty Courts Fund – this fund is a special revenue fund used to account for the activities and restricted revenues associated with the specialty court.

Capital Project Fund – created effective July 1, 2023, this fund is used to account for financial resources to be used for the acquisition or construction of major capital assets.

The Court reports the following proprietary fund:

Internal Service Fund – this fund is used to accumulate resources, through charges from the General Fund, Specialty Court Fund, and other governmental funds, to pay the related costs of certain employee benefits.

Additionally, the Court reports the following fund type:

Fiduciary fund – this fund accounts for cash held by the Court for others in a custodial capacity prior to allocation to various individuals and governmental agencies. Included are funds to account for assets held in relation to ongoing cases and eminent domain.

Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Net Position or Equity

Cash, Cash Equivalents, and Investments

All cash and investment transactions, except for fiduciary activities, of the Court are handled by the Clark County Treasurer's office. Cash balances are combined and invested as permitted by law in combination with Clark County funds. The Court's fiduciary activities are included in various deposit accounts with the Bank of Nevada.

Investments are reported at fair value on the balance sheet and statement of net position. Changes in the fair value of investments are included in investment income of the individual funds. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale. Changes in the fair value of Court's investments are part of interest earnings of the individual fund.

Cash equivalents included short-term highly liquid investments (with maturities of 3 months or less when purchased) that are both readily convertible to known amounts of cash, and so near their maturity that they present insignificant risk in changes of value. However, based on the nature of the investment policies, all amounts are available on demand and are, therefore, classified as cash equivalents for purposes of the Statement of Cash Flows.

Receivables

Transactions between funds that are outstanding at year end are reported as "due to/from other funds" within the fund financials statements.

Note 1 - Summary of Significant Accounting Policies (continued)

Receivables are evaluated for collectability at least annually and are reported net of any significant amounts not expected to be collected. The allowance method is used to provide for estimated uncollectible amounts. At June 30, 2024, the Court's governmental fund accounts receivable balances were as follows:

	General Fund	Specialty Courts Fund	Nonmajor Governmental Fund
Accounts receivable	\$ 601,853	\$ 1,834,503	\$ 759,792
Allowance for doubtful accounts	(512,520)	(1,601,230)	(678,450)
Accounts receivable, net	<u>\$ 89,333</u>	<u>\$ 233,273</u>	<u>\$ 81,342</u>

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets are defined as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are recorded at cost or the acquisition value on the date of donation. Expenditures for renewals and improvements that significantly add to the productive capacity or extend the useful life of an asset are capitalized. Expenditures for maintenance and repairs are charged to expense. When equipment is retired or sold, the cost and related accumulated depreciation are eliminated from the accounts and the resultant gain or loss is reflected in the statement of revenues, expenses, and changes in net position.

Right-to-use lease assets are recognized at the lease commencement date and represent the Court's right to use an underlying asset for the lease term. Right-to-use lease assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commence of the lease term, less any incentives received from the lessor at or before the commence of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use lease assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method.

Intangible right-to-use subscription assets are recognized at the subscription based information technology arrangements (SBITAs) commencement date and represent the Court's right to use another party's (a SBITA vendor's) IT software for a subscription term. Subscription assets are measured as the initial value of the subscription liability plus any payments made to the SBITA vendor before the commence of the lease term plus any initial direct costs necessary to place the subscription asset into service, less any incentives received from the SBITA vendor at or before the

Note 1 - Summary of Significant Accounting Policies (continued)

commencement of the subscription term. Intangible right-to-use subscription assets are amortized over the shorter of the subscription term or useful life of the underlying IT asset using the straight-line method.

Depreciation and amortization is provided using the straight-line method, based on useful lives of the assets which range as follows:

<u>Assets</u>	<u>Years</u>
Buildings	20-50
Improvements other than buildings	5-75
Equipment	1-20
Intangibles (Software)	1-7
Right-to-use lease assets	5
Right-to-use IT subscription assets	3-5

The Court reviews its property and equipment whenever events indicate that the carrying amount of the asset may not be recoverable. An impairment loss is recorded when the sum of the future cash flows is materially less than the carrying amount of the asset. An impairment loss is measured as the amount by which the carrying amount of the asset exceeds its fair value.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

In the governmental fund financial statements, the face amount of debt issuances, including lease and SBITA liabilities, are reported as other financing sources.

Lease liabilities represent the Court's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments is discounted based on a borrowing rate determined by the Court.

Subscription liabilities represent the Court's obligation to make subscription payments arising from information technology subscriptions. Subscription liabilities are recognized at the commencement date when the initial implementation stage is completed based on the present value of subscription payments expected to be made during the subscription term. The present value of subscription payments is discounted based on a borrowing rate determined by the Court.

Note 1 - Summary of Significant Accounting Policies (continued)

Key estimates and judgments related to SBITAs and leases include how the Court determines (1) the discount rate it uses to discount the expected payments to present value, (2) the subscription/lease term, and (3) the payments. The Court uses the interest rate charged by the subscription vendor/lessor as the discount rate. When the interest rate charged by the subscription vendor/lessor is not provided, the Court generally uses the U.S. Treasury monthly average rate at the beginning of the fiscal year based on the term length with an adjustment for the risk-free rate. The subscription/lease term includes the noncancellable period of the subscription/lease, plus various options to extend the term, depending on the likelihood of exercising those options. Subscription payments included in the measurement of the liability are comprised of qualifying implementation costs (typically post-selection expenses excluding training) and post implementation annual subscription costs. The Court monitors changes in circumstances that would require a remeasurement and will remeasure if certain changes occur that are expected to significantly affect the amount of the SBITA/lease liability. IT subscription assets and lease assets are reported as right-to-use along with other capital assets. SBITA liabilities and lease liabilities are reported with long-term debt on the Statement of Net Position.

Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of the State of Nevada (PERS) Base Plan (Base Plan) and additions to/deductions from the Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows and Outflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The Court reflects deferred outflows of resources in the Statement of Net Position for items related to pensions and other post-employment benefits.

In addition to liabilities, the Statement of Net Position/Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Court reflects deferred inflows of resources which are unavailable revenue in the Governmental Funds Balance Sheet for revenues not received within 90 days of year end, primarily related to grants. The Court recognizes deferred inflows of resources related to pensions and other post-employment benefits in the Statement of Net Position.

Note 1 - Summary of Significant Accounting Policies (continued)

Compensated Absences

The costs involved in vacation time, compensatory leave time, and sick leave benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental fund financial statements only if they have matured as a result of employee resignations and retirements. Costs are recorded as payroll costs only when the accumulated benefits are paid or accrued as a result of a termination of service.

Employees receive vacation time, compensatory leave, and sick leave benefits, which are eligible to be paid upon the employees' separation from the Court.

Net Position or Equity

In the government-wide statements, equity is classified as net position and displayed in three components:

- Net investment in capital assets – Capital assets, including right-to-use assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets net of unspent financing proceeds.
- Restricted net position – Net position with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, the classifications of fund balance represent amounts that are not subject to appropriation or are legally segregated for a specific purpose. The following classifications have been implemented by the Court:

- Nonspendable – amounts that are not in spendable form (such as inventory and prepaids) or are legally or contractually required to be maintained intact.
- Restricted – amounts constrained to specific purposes by external providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed – amounts constrained to specific purposes by the Court itself, using its highest level of decision-making authority, the Chief Judge and Court Executive Officer. To be reported as committed, the Chief Judge must take formal action, via entering into interlocal agreements or professional service contracts, prior to the end of the reporting period. Amounts cannot be used for any other purpose unless the Chief Judge takes the same formal action to remove or change the constraint.

Note 1 - Summary of Significant Accounting Policies (continued)

- Assigned – amounts intended to be used for specific purposes by the Chief Judge as authorized by the Nevada Supreme Court Rules, SCR 16.3. These assignments are not legally binding; however, they are meant to reflect intended future uses of the Court's ending fund balance.
- Unassigned – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted net position/fund balance is available, the Court considers restricted funds to have been spent first. Sometimes the Court will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Court's policy to consider restricted net position to have been depleted before unrestricted net position is applied. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Court considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Adoption of GASB Statement No. 100

As of June 30, 2024, the Court adopted GASB Statement No. 100, Accounting Changes and Error Corrections. The implementation of this standard requires additional presentation and disclosure requirements for accounting changes and error corrections. There is no effect on the Court's financial statements as a result of the adoption of this standard.

Note 2 - Stewardship, Compliance and Accountability

Compliance with Nevada Revised Statutes

Per NRS 354.626, no governmental agency may expend or contract to expend funds in excess of amounts appropriated for that function.

As of June 30, 2024 the Court conformed to all significant statutory and legal constraints on its financial administration during the year.

Note 3 - Cash and Investments

All cash and investments of the Court's governmental and proprietary funds are included in the investment pool of the Clark County Treasurer (the "Treasurer"). In addition, the Court is the fiduciary agent for certain funds that are accounted for in the Court's custodial fund. These custodial balances are held in money market accounts with the Bank of Nevada. As of June 30, 2024, these amounts are distributed as follows:

Cash and investments held in Clark County Investment Pool	\$ 18,928,111
Cash deposits	<u>30,010,389</u>
Total cash and investments	<u><u>\$ 48,938,500</u></u>
Governmental Activities	\$ 18,928,111
Fiduciary Funds	<u>30,010,389</u>
Total cash and investments	<u><u>\$ 48,938,500</u></u>

Clark County Investment Pool

The Treasurer invests monies held both by individual funds and through a pooling of monies. The pooled monies, referred to as the investment pool, are invested as a whole and not as a combination of monies from each fund belonging to the pool. In this manner, the Treasurer is able to invest the monies at a higher interest rate for a longer period of time. Interest is apportioned monthly to each fund in the pool based on the average daily cash balance of the fund for the month in which the investments mature.

According to state statutes, County monies must be deposited with federally insured banks and savings and loan associations within the County. The Treasurer is authorized to use demand accounts, time accounts, and certificates of deposit.

State statutes do not specifically require collateral for demand deposits but do specify that collateral for time deposits may be of the same type as those described for permissible state investments. Permissible state investments are similar to allowable County investments described below except that some state investments are longer term and include securities issued by municipalities outside the state of Nevada.

Due to the nature of the investment pool, it is not possible to separately identify any specific investment as being that of the Court. Instead, the Court owns a proportionate share of each investment, based on the Court's participation percentage in the investment pool. The amounts are due on demand from the Treasurer. In addition, if the Memorandum of Understanding is amended to not include Treasurer services or if the Memorandum of Understanding is terminated by either party, the Court may withdraw funds from the Clark County Investment Pool.

Note 3 - Cash and Investments (continued)

Credit Risk

Fixed income securities are subject to credit risk. Credit risk refers to the risk that a borrower will default on debt by failing to make requirement payments. The Court does not hold any such investments directly but participates in the Clark County Investment Pool. The Clark County investment pool is unrated by recognized rating agencies.

Custodial Credit Risk

Custodial credit risk is the risk that an entity's deposits, which are in the possession of an outside party, will not be returned to the entity if the counterparty fails. Balances in the Clark County Investment Pool are covered by one or more of the following: federal depository insurance, the securities investor protection corporation, collateral held by the Treasurer's agent in the Treasurer's name.

The Court's cash deposits are covered by the federal depository insurance in the amount of \$250,000. The remaining balances are uncollateralized.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 1, 2023	Increases	Decreases	Balance June 30, 2024
Governmental Activities				
Capital assets, being depreciated				
Equipment	\$ 2,244,920	\$ 852,789	\$ -	\$ 3,097,709
Software	13,082,558	1,042,451	-	14,125,009
Total capital assets being depreciated	15,327,478	1,895,240	-	17,222,718
Less accumulated depreciation and amortization for:				
Equipment	(2,159,280)	(149,110)	-	(2,308,390)
Software	(12,832,708)	(344,344)	-	(13,177,052)
Total accumulated depreciation	(14,991,988)	(493,454)	-	(15,485,442)
Total capital assets, being depreciated, net	335,490	1,401,786	-	1,737,276
Right-to-use lease assets, being amortized				
Right-to-use lease equipment	-	640,255	-	640,255
Less accumulated amortization				
Right-to-use lease equipment	-	(99,350)	-	(99,350)
Total right-to-use lease assets, being amortized, net	-	540,905	-	540,905
Right-to-use IT Subscriptions, being amortized				
IT subscriptions	286,369	114,150	-	400,519
Less accumulated amortization				
IT subscriptions	(60,285)	(105,251)	-	(165,536)
Total right-to-use IT subscriptions, net	226,084	8,899	-	234,983
Governmental activities capital assets, net	\$ 561,574	\$ 1,951,590	\$ -	\$ 2,513,164

Depreciation and amortization expense of \$698,055 was charged to the judicial function for the year ended June 30, 2024.

Note 5 - Interfund Balances

The composition of interfund balances at June 30, 2024 is as follows:

	<u>Payable Fund</u>
<u>Receivable Fund</u>	<u>General Fund</u>
Capital Project	<u>\$ 2,296,815</u>

These balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, (3) payments between funds are made, and (4) interfund loans. The Court issues interfund loans to facilitate cashflow needs. These loans are issued with no terms and are to be reimbursed within the following fiscal year.

The composition of transfers as of June 30, 2024 is as follows:

	<u>Transfers Out:</u>
<u>Transfers In:</u>	<u>General Fund</u>
Capital Project	<u>\$ 3,831,351</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorization.

Note 6 - Long-Term Liabilities

Long-term liabilities, other than those for pension and OPEB plans, at June 30, 2024, are comprised of the following liabilities:

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2024</u>	<u>Due within One Year</u>
Compensated Absences	\$ 7,620,915	\$ 6,584,440	\$ (6,047,327)	\$ 8,158,028	\$ 6,391,207
Lease Payable	-	640,255	(89,382)	550,873	124,577
SBITA Payable	232,013	114,150	(101,290)	244,873	120,654
	<u>\$ 7,852,928</u>	<u>\$ 7,338,845</u>	<u>\$ (6,237,999)</u>	<u>\$ 8,953,774</u>	<u>\$ 6,636,438</u>

Compensated absences are typically liquidated by the underlying fund that the employee's salary is charged to. Lease and SBITA's are liquidated through the underlying fund that enters into the lease and SBITA contract, which is primarily the General Fund.

Note 6 - Long-Term Liabilities (continued)

Subscription Based Information Technology Arrangements (SBITAs)

The Court has entered into various SBITA agreements with initial terms ranging from 36 months to 5 years. The various SBITAs terminate between October 2025 and July 2027. At June 30, 2024, the Court has recognized right-to-use IT subscription assets of \$234,983 and an IT Subscription liability of \$244,873 related to these agreements. During the fiscal year, the Court recorded \$105,251 in amortization expense and \$10,207 in interest expense. The Court used discount rates ranging from 3.20% to 5.15% based on the State and Local Government Series (SLGS) rate and based on the term length as described above to represent the Court's incremental borrowing rate.

The Court's future SBITA payable obligations were as follows:

<u>Year Ending June 30,</u>	Governmental Activities SBITA Payable	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 120,654	\$ 7,359
2026	79,043	2,745
2027	45,176	391
	<u>\$ 244,873</u>	<u>\$ 10,495</u>

Leases

The Court has entered into a lease agreement with initial term of 58 months and terminates in July 2028. At June 30, 2024, the Court has recognized right-to-use lease assets of \$540,905 and a lease liability of \$550,873 related to this agreement. During the fiscal year, the Court recorded \$99,350 in amortization expense and \$22,846 in interest expense. The Court used a discount rate of 5.07% based on the State and Local Government Series (SLGS) rate and based on the term length as described above to represent the Court's incremental borrowing rate.

The Court's future lease payable obligations were as follows:

<u>Year Ending June 30,</u>	Governmental Activities Lease Payable	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 124,577	\$ 25,061
2026	131,041	18,596
2027	137,842	11,796
2028	144,995	4,642
2029	12,418	52
	<u>\$ 550,873</u>	<u>\$ 60,147</u>

Note 7 - Risk Management

The Court, like any governmental entity, is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters.

The Court participates in Clark County's self-insured pool for medical benefits. The Court is permissibly self-insured for workers compensation. The Court participates in the State of Nevada self-insured tort program for general liability exposures and is insured in the Pool/Pact insurance program. Settled claims resulting from these liabilities did not exceed commercial coverage for the year ended June 30, 2024.

Various legal claims have arisen against the Court during the normal course of operations. According to the Court's legal counsel, the ultimate resolution of these matters is not ascertainable at this time and, therefore, no provision for loss has been made in the financial statements in connection therewith.

The Court does not accrue for estimated future legal and defense costs, if any, to be incurred in connection with outstanding or threatened litigation and other disputed matters but rather, records such as period costs when the services are rendered.

Note 8 - Classification of Net Position and Fund Balance

The Court's fund balance by classification and purpose on June 30, 2024, was:

	General Fund	Specialty Courts Fund	Capital Project	Nonmajor Governmental Fund	Total Governmental Funds
Nonspendable	\$ -	\$ -	\$ 39,520	\$ -	\$ 39,520
Restricted					
General courts and judicial programs	2,952,692	3,061,364	-	1,600,645	7,614,701
Technology fees	160,905	-	-	-	160,905
Other	-	11,645	-	-	11,645
Committed					
Capital project programs	-	-	2,297,255	-	2,297,255
Unassigned	3,062,162	-	-	-	3,062,162
	<u>\$ 6,175,759</u>	<u>\$ 3,073,009</u>	<u>\$ 2,336,775</u>	<u>\$ 1,600,645</u>	<u>\$ 13,186,188</u>

Note 9 - Defined Benefit Pension Plan

Plan Description

The Court participates in the Public Employees' Retirement System of Nevada. This is a cost-sharing, multiple-employer, defined benefit public employees' retirement system (the System or PERS), which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered by the Public Employees' Retirement Board to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability. The Court exercises no control over PERS. NRS 286.110 states that "The respective participating public employers are not liable for any obligations of the system."

Benefits Provided

Benefits, as required by NRS, are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months, with special provisions for members entering the System on or after January 1, 2010, and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service before July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier for all years of service. For members entering the System on or after July 1, 2015, there is a 2.25% multiplier for all years of service.

The System offers several alternatives to the unmodified service retirement allowance, which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime with various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575-.579.

Vesting

Regular members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 62 with 10 years of service, or any age with 30 years of service. Regular members entering the System on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, at age 62 with 10 years of service, at age 55 with 30 years of service, or any age with 33 1/3 years of service.

Note 9 - Defined Benefit Pension Plan (continued)

Police/Fire members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, at age 50 with 20 years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation; however, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested in benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies that did not elect the Employer-Pay Contribution (EPC) plan before July 1, 1983, have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer. The Court elected the EPC plan.

Under the EPC provisions, the contributions made by employers on behalf of employees are not credited to member's PERS accounts and are not refunded upon termination; however, they are reported as plan member contributions. For employees covered by the EPC provisions, average compensation is increased by an employer pay factor to assure contributions are not less than they would have been if the contributions had been made by the member and the employer separately.

The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working life in order to accumulate sufficient assets to pay benefits when due. The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

Contributions are made in accordance with the actuarially required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

Note 9 - Defined Benefit Pension Plan (continued)

For the fiscal year ended June 30, 2024, the EPC rate was 33.50% for Regular and 50.00% for Police/Fire, which changed from 29.75% and 44.00%, respectively, from the fiscal year ended June 30, 2023.

Contributions to the pension plan from the Court was \$7,154,114 for the year ended June 30, 2024.

Investment Policy

The policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The PERS Board adopted the following target allocation policy as of June 30, 2023:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Geometric Expected Real Rate of Return*</u>
U.S. stocks	42%	5.50%
International stocks	18%	5.50%
U.S. bonds	28%	0.75%
Private markets	12%	6.65%

* These geometric return rates are combined to produce the long-term expected rate of return by adding the long-term expected inflation rate of 2.50%

Net Pension Liability

At June 30, 2024, the Court reported a liability for its proportionate share of the net pension liability of \$97,026,373. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Court's proportion of the net pension liability was based on the Court's share of contributions to PERS relative to the total contributions of all participating PERS employers. At June 30, 2023, the Court's proportion was 0.53157 percent, which was a decrease of 0.00072% from its proportion measured at June 30, 2022.

Actuarial Assumptions

The Court's net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. For this purpose, certain actuarial valuation assumptions are stipulated by GASB and may vary from those used to determine the prospective funding contribution rates.

Note 9 - Defined Benefit Pension Plan (continued)

The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.50%
Productivity pay increase	0.50%
Investment rate of return	7.25%
Discount rate	7.25%
Actuarial cost method	Entry age normal and level percentage of payroll
Payroll growth	3.50% for Regular and Police/Fire
Projected salary increases	Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.50%, depending on service
	Rates include inflation and productivity increases
Other assumptions	Same as those used in the June 30, 2023 funding actuarial valuation

Actuarial assumptions used in the June 30, 2023 valuation were based on the results of an experience study for the period from July 1, 2016, through June 30, 2020.

Mortality rates for healthy regular members and contingent beneficiaries were based on the Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table with rates increased by 30% for males and 15% for females. For ages before age 40, mortality rates are based on the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table. For ages 40 through 50, the rates were smoothed between the above tables. Mortality rates for healthy police/fire members were based on the Pub-2010 Safety Healthy Retiree Amount-Weighted Above-median Mortality Table with rates increased by 30% for males and 5% for females. For ages before 45, the rates were smoothed between the above tables.

Mortality rates for disabled regular members were based on the Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table with rates increased by 20% for males and 15% for females. Mortality rates for disabled police/fire members were based on the Pub-2010 Safety Disable Retiree Amount-Weighted Mortality Table with rates increased by 30% for males and 10% for females.

Mortality rates for current beneficiaries were based on the Pub-2010 Contingent Survivor Amount-Weighted Above-Median Mortality Table with rates increased by 15% for males and 30% for females. For ages before age 35, mortality rates were based on the Pub-2010 General Employee Amount-Weighted Above-median Mortality Table. For ages 35 through 45, the rates were smoothed between the above tables.

Mortality rates for pre-retirement regular members were based on the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table. Mortality rates for pre-retirement police/fire members were based on the Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Table.

Note 9 - Defined Benefit Pension Plan (continued)

The mortality tables were projected generationally with the two-dimension mortality improvement scale MP-2020.

The actuarial funding method used is the Entry Age Actuarial Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contribution requirement as a percentage of salary.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2023. The project of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2023, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023.

Pension Liability Discount Rate Sensitivity

The following presents the Court's proportionate share of the net pension liability of the System as of June 30, 2024, calculated using the discount rate of 7.25%, as well as what the Court's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	\$ 150,987,281	\$ 97,026,373	\$ 52,492,780

Note 9 - Defined Benefit Pension Plan (continued)

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Based on the Court's proportionate share of the net pension liability, for the year ended June 30, 2024, the Court recognized pension expense of \$13,055,184. At June 30, 2024, the Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 12,646,796	\$ -
Change of assumptions	9,093,218	-
Net difference between projected and actual earnings on investments	-	908,169
Changes in proportion and differences between actual contributions and proportionate share of contributions	3,694,079	4,351,182
Contributions subsequent to measurement date	7,154,114	-
	<u>\$ 32,588,207</u>	<u>\$ 5,259,351</u>

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date in the amount of \$7,154,114 will be recognized as a reduction of the net pension liability in the year ending June 30, 2025.

Other estimated amounts reported collectively as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2025	\$ 3,128,041
2026	2,719,124
2027	12,366,578
2028	1,643,565
2029	317,434
	<u>\$ 20,174,742</u>

The average of the expected remaining service lives of active employees that will be provided with pensions through PERS as determined at June 30, 2023 is 5.63 years.

Note 9 - Defined Benefit Pension Plan (continued)

Pension Plan Fiduciary Net Position

PERS issues a stand-alone Annual Comprehensive Financial Report that includes financial statements and required supplementary information for the plan. Additional information about the System's fiduciary net position is available at www.nvpers.org under Quick Links – Publications or may be obtained by contacting PERS at the following address:

Public Employees Retirement System of Nevada
693 W. Nye Lane
Carson City, NV 89703-1599
(775) 687-4200

Note 10 - Other Post Employment Benefit Plans

In accordance with NRS, retirees of the Court and their spouses may continue insurance through existing plans, if enrolled as an active employee at the time of retirement.

Plan Descriptions

The Court's plan is a non-trust, single employer, defined benefit post-employment plan (RHPP). Active members and retirees can choose between the Clark County Self-Funded Group Medical and Dental Benefits Plan (CCSF) and the Clark County Exclusive Provider Organization (EPO) Plan. These program options include healthcare, prescription, dental, vision, and life insurance benefits. The Primary Plan does not issue a separate financial report; however, additional information may be obtained by writing or calling Clark County Risk Management, 500 S. Grand Central Pkwy., Las Vegas, NV 89155, (702) 486-4009.

The Court also provides continuation of medical insurance coverage to retirees and their spouses under the State of Nevada Public Employees Benefits Program (PEBP), which is treated as a single employer defined benefit plan. This plan includes healthcare, prescription, dental, Medicare Part B, and life insurance benefits and is provided through a third-party insurer. It is administered by a ten-member governing board with nine members appointed by the State's Governor, and the last board member is the Director from the Department of Administration or his/her designee. For participants who enrolled in the PEBP before September 1, 2008, the Court is responsible for payment of a monthly subsidy, based on the years of service with the local government, for the life of the retiree. The subsidy requirements are governed by NRS and can only be amended through legislation. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. The PEBP report may be obtained by writing or calling the Public Employee Benefit Plan, 901 South Stewart Street, Suite 1001, Carson City, Nevada 89701, (800) 326-5496.

Note 10 - Other Post-Employment Benefit Plans (continued)

Neither RHPP nor PEBP have assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Employees Covered by Plans

As of the June 30, 2023 actuarial valuation measurement date, the Court's Primary Plan covers 110 retirees and surviving spouses, and 617 active employees and spouses. The Court also covers 29 PEBP retirees. As of November 1, 2008, PEBP was closed to any new participants.

Funding Policy

For RHPP, Court premiums are established and may be amended through negotiations between the Court and the insurance plan. Contribution requirements by active employees to RHPP are established by, and may be amended through, negotiations between the Court and various employee groups. All Court retirees are required to pay 100% of their premiums under the plan. Retirees enrolled in RHPP receive no direct subsidy from the Court; however, retiree loss experience is pooled with active employee loss experience for setting rates, and the difference between the true claims cost and the blended rate creates an implicit rate subsidy from the Court, which is paid annually through plan premiums and charges.

The Court is required to pay the PEBP an explicit subsidy, based on years of service, for retirees enrolled in this plan. Retirees were eligible for a subsidy after five years of service with a Nevada state or local government entity. The maximum subsidy is earned after 20 years of combined service with an eligible entity. If the retiree worked for more than one eligible entity, the subsidy is split based on the length of time with each entity. During fiscal year 2024, the Court's cost per month per retiree ranged from \$1 to \$918.

Actuarial Methods, Assumptions, Other Inputs, and Changes

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan participants) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Court and the plan members. Bi-annual actuarial reports and mid-period adjustments to such estimates reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

Note 10 - Other Post-Employment Benefit Plans (continued)

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Measurement Date	June 30, 2023
Reporting Date	June 30, 2024
Actuarial Cost Method	Entry age normal, level percentage of salary
Discount Rate	3.65% (end of the year)
Healthcare Cost Trend Rate	6.5% decreasing to an ultimate rate of 4.00%
Salary Increase Rate	3.0% per annum
Amortization Method	Experience/Assumptions gains and losses are amortized over a closed period of 12.5 average remaining service to expected retirement age of active and inactive plan members (who have no future service)
Mortality Table	PUB-2010 headcount weighted mortality table, projected generationally using Scale MP-2021, applied on a gender-specific and job class basis as applicable
Termination Tables	2021 NPERS Actuarial Valuation
Retirement Tables	2021 NPERS Actuarial Valuation

Marriage rate assumptions reflected the most recent participant experience. Based on the current retiree population, 30% of future retirees are assumed married with a spouse at retirement, eligible for plan benefits.

Sensitivity Analysis

Discount Rate. The sensitivity analysis below indicated what the Court's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1percentage point higher (4.65%) than the current rate:

	1% Decrease 2.65%	Discount Rate 3.65%	1% Increase 4.65%
RHPP	\$ 45,415,611	\$ 37,519,725	\$ 31,556,448
PEBP	1,679,122	1,495,666	1,342,798
Total OPEB Liability	<u>\$ 47,094,733</u>	<u>\$ 39,015,391</u>	<u>\$ 32,899,246</u>

Note 10 - Other Post-Employment Benefit Plans (continued)

Health care cost trend rate. The sensitivity analysis below indicates what the Court's total OPEB liability would be if it were calculated using a health care trend rate that is 1-percentage-point lower (5.5% decreasing to 3.00%) or 1-percentage-point higher (7.5% decreasing to 5.00%) than the current rate:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
RHPP	\$ 31,145,256	\$ 37,519,725	\$ 45,853,285
PEBP	<u>1,349,077</u>	<u>1,495,666</u>	<u>1,642,165</u>
Total OPEB Liability	<u><u>\$ 32,494,333</u></u>	<u><u>\$ 39,015,391</u></u>	<u><u>\$ 47,495,450</u></u>

Changes in Total OPEB Liability

During the year ended June 30, 2024, changes in the Court's total OPEB liability were as follows:

	<u>RHPP</u>	<u>PEBP</u>	<u>Total OPEB Liability</u>
Balance recognized at July 1, 2023	\$ 36,018,680	\$ 1,532,356	\$ 37,551,036
Changes recognized for the fiscal year			
Service cost	1,533,046	-	1,533,046
Interest	1,315,780	53,000	1,368,780
Differences between expected and actual experience	-	-	-
Changes in assumptions	(582,195)	(19,329)	(601,524)
Benefit payments	<u>(765,586)</u>	<u>(70,361)</u>	<u>(835,947)</u>
Net changes	<u>1,501,045</u>	<u>(36,690)</u>	<u>1,464,355</u>
Balance recognized at June 30, 2024	<u><u>\$ 37,519,725</u></u>	<u><u>\$ 1,495,666</u></u>	<u><u>\$ 39,015,391</u></u>

Note 10 - Other Post-Employment Benefit Plans (continued)

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

For the year ended June 30, 2024, the Court recognized an OPEB expense (income) of (\$266,823), of which (\$307,036) related to RHPP and \$40,213 related to PEBP. At June 30, 2024, the Court reported deferred outflows of resources and deferred inflows of resources related to both OPEB plans from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
PEBP		
Contributions made in fiscal year ending 2024 after June 30, 2023 measurement date	\$ 73,000	\$ -
Total PEBP	<u>\$ 73,000</u>	<u>\$ -</u>
RHPP		
Differences between expected and actual experience	\$ 3,033,787	\$ 15,936,618
Changes of assumptions or other inputs	5,111,197	9,907,603
Contributions made in fiscal year ending 2024 after June 30, 2023 measurement date	709,000	-
Total RHPP	<u>\$ 8,853,984</u>	<u>\$ 25,844,221</u>
Total All Plans		
Differences between expected and actual experience	\$ 3,033,787	\$ 15,936,618
Changes of assumptions or other inputs	5,111,197	9,907,603
Contributions made in fiscal year ending 2024 after June 30, 2023 measurement date	782,000	-
Total All Plans	<u>\$ 8,926,984</u>	<u>\$ 25,844,221</u>

Deferred outflows of resources related to OPEB resulting from benefit payments after the measurement date, but before the end of the Court's fiscal year totaling \$782,000 will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2025.

Note 10 - Other Post-Employment Benefit Plans (continued)

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	
2024	\$ (3,015,316)
2025	(2,286,568)
2026	(2,286,568)
2027	(2,286,568)
2028	(2,286,568)
Thereafter	<u>(5,537,649)</u>
	<u><u>\$ (17,699,237)</u></u>

Note 11 - Subsequent Events

The Court has evaluated the impact of subsequent events, which are events or transactions that occurred subsequent to the balance sheet date but prior to the issuance of the financial statements and auditor's reports and that have a material effect on the financial statements. As of November 26, 2024, the Court did not identify any events.

Required Supplementary Information

June 30, 2024

Eighth Judicial District Court
Clark County, Nevada

Eighth Judicial District Court
Clark County, Nevada

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual –
General Fund (Budgetary Basis)
Year Ended June 30, 2024
Page (1 of 2)

	Budget		Actual	Final Budget to Actual Variance
	Original	Final		
Revenues				
Intergovernmental revenues				
Contributions from Clark County	\$ 73,343,450	\$ 73,343,450	\$ 74,643,450	\$ 1,300,000
Contributions from Clark County gen purp. fund	41,997	41,997	39,984	(2,013)
Contributions from Clark County technology fund	78,014	78,014	56,029	(21,985)
Contributions from other Clark County funds	599,705	599,705	695,454	95,749
Court administrative assessments	489,742	489,742	362,245	(127,497)
Charges for services				
Court fees	2,400,000	2,400,000	2,697,148	297,148
Foreclosure mediation	66,467	66,467	57,623	(8,844)
Guardianship fees	674,874	674,874	521,374	(153,500)
Truancy diversion program	210,477	210,477	227,027	16,550
Investment income (loss)	400,000	400,000	819,154	419,154
Total revenues	78,304,726	78,304,726	80,119,488	1,814,762
Expenditures				
Judicial				
Family court				
Salaries and wages	8,900,260	8,900,260	8,531,487	368,773
Employee benefits	4,402,583	4,402,583	3,686,852	715,731
Services and supplies	6,060,982	6,060,982	3,506,018	2,554,964
Total family court	19,363,825	19,363,825	15,724,357	3,639,468
Civil and criminal				
Salaries and wages	20,057,627	20,057,627	19,878,660	178,967
Employee benefits	10,456,545	10,456,545	9,238,739	1,217,806
Services and supplies	18,232,098	18,232,098	17,050,213	1,181,885
Total civil and criminal	48,746,270	48,746,270	46,167,612	2,578,658
Clerk of the court				
Salaries and wages	12,408,802	12,408,802	11,800,545	608,257
Employee benefits	6,930,443	6,930,443	5,787,778	1,142,665
Services and supplies	946,395	946,395	481,692	464,703
Total clerk of the court	20,285,640	20,285,640	18,070,015	2,215,625
Alternative dispute resolution				
Salaries and wages	610,157	610,157	596,526	13,631
Employee benefits	312,073	312,073	301,793	10,280
Services and supplies	88,220	88,220	63,931	24,289
Total alternative dispute resolution	1,010,450	1,010,450	962,250	48,200

Eighth Judicial District Court
Clark County, Nevada

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual –
General Fund (Budgetary Basis)
Year Ended June 30, 2024
Page (2 of 2)

	Budget		Actual	Final Budget to Actual Variance
	Original	Final		
Administrative				
Salaries and wages	\$ 87,000	\$ 87,000	\$ 27,504	\$ 59,496
Employee benefits	41,760	41,760	1,672	40,088
Services and supplies	1,450,426	1,450,426	183,541	1,266,885
Total administrative	1,579,186	1,579,186	212,717	1,366,469
Judicial				
Salaries and wages	390,576	390,576	452,689	(62,113)
Employee benefits	200,913	200,913	201,615	(702)
Services and supplies	1,187,060	1,187,060	979,069	207,991
Total judicial	1,778,549	1,778,549	1,633,373	145,176
Grand jury				
Services and supplies	422,007	422,007	363,431	58,576
Capital outlay				
Judicial	-	-	913,879	(913,879)
Debt service				
Principal	-	-	186,470	(186,470)
Interest	-	-	31,979	(31,979)
Total debt service	-	-	218,449	(218,449)
Total expenditures	93,185,927	93,185,927	84,266,083	8,919,844
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(14,881,201)	(14,881,201)	(4,146,595)	10,734,606
Other Financing Sources (Uses)				
Leases	-	-	610,154	610,154
SBITA proceeds	-	-	114,150	114,150
Transfers in	2,000,000	2,000,000	-	(2,000,000)
Transfers out	(2,000,000)	(2,000,000)	(4,434,660)	(2,434,660)
Total other financing sources (uses)	-	-	(3,710,356)	(3,710,356)
Change in Fund Balance	(14,881,201)	(14,881,201)	(7,856,951)	7,024,250
Fund Balance, Beginning of Year	14,881,201	14,881,201	14,032,710	(848,491)
Fund Balance, End of Year	\$ -	\$ -	\$ 6,175,759	\$ 6,175,759

Eighth Judicial District Court
Clark County, Nevada

Reconciliation of the General Fund Schedule of Revenues, Expenditures, and Changes in Fund
Balances – Budget and Actual (Budgetary Basis) to the General Fund Schedule of Revenues,
Expenditures, and Changes in Fund Balances – Budget and Actual (GAAP Basis)
Year Ended June 30, 2024

	General Fund (Budgetary Basis)	Grant Fund (Budgetary Basis)	Eliminations	General Fund
Revenues				
Intergovernmental revenue				
Contributions from Clark				
County	\$ 75,434,917	\$ -	\$ -	\$ 75,434,917
Operating grants	-	2,575,377	-	2,575,377
Court administrative				
assessments	362,245	-	-	362,245
Charges for services	3,503,172	-	-	3,503,172
Investment income	819,154	-	-	819,154
Total revenues	<u>80,119,488</u>	<u>2,575,377</u>	<u>-</u>	<u>82,694,865</u>
Expenditures				
Current				
Judicial				
Salaries and wages	41,287,411	1,524,789	-	42,812,200
Employee benefits	19,218,449	701,385	-	19,919,834
Services and supplies	22,627,895	952,512	-	23,580,407
Total current	<u>83,133,755</u>	<u>3,178,686</u>	<u>-</u>	<u>86,312,441</u>
Capital outlay				
Judicial	<u>913,879</u>	<u>-</u>	<u>-</u>	<u>913,879</u>
Debt service				
Principal	186,470	-	-	186,470
Interest	31,979	-	-	31,979
Total debt service	<u>218,449</u>	<u>-</u>	<u>-</u>	<u>218,449</u>
Total expenditures	<u>84,266,083</u>	<u>3,178,686</u>	<u>-</u>	<u>87,444,769</u>
Deficiency of Revenues				
Under Expenditures	<u>(4,146,595)</u>	<u>(603,309)</u>	<u>-</u>	<u>(4,749,904)</u>
Other Financing Sources (Uses)				
Lease	610,154	-	-	610,154
SBITA proceeds	114,150	-	-	114,150
Transfers from other funds	-	603,309	(603,309)	-
Transfers to other funds	<u>(4,434,660)</u>	<u>-</u>	<u>603,309</u>	<u>(3,831,351)</u>
Total other financing				
sources (uses)	<u>(3,710,356)</u>	<u>603,309</u>	<u>-</u>	<u>(3,107,047)</u>
Change in Fund Balance	(7,856,951)	-	-	(7,856,951)
Fund Balance, Beginning of Year	<u>14,032,710</u>	<u>-</u>	<u>-</u>	<u>14,032,710</u>
Fund Balance, End of Year	<u>\$ 6,175,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,175,759</u>

See notes to required supplementary information.

Eighth Judicial District Court
Clark County, Nevada

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual –
Specialty Courts Fund
Year Ended June 30, 2024

	Budget			Final Budget to Actual Variance
	Original	Final	Actual	
Revenues				
Federal grants				
Department of Health and Human Services	\$ 4,000,000	\$ 4,000,000	\$ 366,120	\$ (3,633,880)
Other	5,390,100	5,390,100	2,622,688	(2,767,412)
State grants				
Department of Health and Human Services	1,400,000	1,400,000	1,562,544	162,544
Other	2,235,004	2,235,004	-	(2,235,004)
Court administrative fee	6,000,000	6,000,000	4,336,188	(1,663,812)
Charges for services	500,000	500,000	352,517	(147,483)
Investment income	20,000	20,000	127,974	107,974
Other	1,000	1,000	36,862	35,862
Total revenues	<u>19,546,104</u>	<u>19,546,104</u>	<u>9,404,893</u>	<u>(10,141,211)</u>
Expenditures				
Judicial				
Specialty Courts				
Salaries and wages	1,343,279	1,343,279	1,165,561	177,718
Employee benefits	730,828	730,828	482,227	248,601
Services and supplies	<u>19,607,804</u>	<u>19,607,804</u>	<u>7,021,363</u>	<u>12,586,441</u>
Total expenditures	<u>21,681,911</u>	<u>21,681,911</u>	<u>8,669,151</u>	<u>13,012,760</u>
Excess of Revenues over Expenditures	(2,135,807)	(2,135,807)	735,742	2,871,549
Other Financing Sources (Uses)				
Transfers in	1,000,000	1,000,000	-	(1,000,000)
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	(2,135,807)	(2,135,807)	735,742	2,871,549
Fund Balance, Beginning of Year	<u>2,135,807</u>	<u>2,135,807</u>	<u>2,337,267</u>	<u>201,460</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,073,009</u>	<u>\$ 3,073,009</u>

Eighth Judicial District Court
Clark County, Nevada

Schedules of Changes in the Total OPEB Liability and Related Ratios
Last Ten Fiscal Years*

PEBP	2024	2023
Service cost	\$ -	\$ -
Interest	53,000	38,770
Changes of benefit terms	-	-
Differences between expected and actual experience	-	42,544
Changes of assumptions or other inputs	(19,329)	(311,944)
Benefit payments	(70,361)	(63,819)
Net Change in total OPEB liability	(36,690)	(294,449)
Total OPEB liability - beginning	1,532,356	1,826,805
Total OPEB liability - ending	<u>\$ 1,495,666</u>	<u>\$ 1,532,356</u>
Covered-employee payroll	N/A	N/A
Total OPEB liability as a percentage of covered-employee payroll	N/A	N/A
RHPP	2024	2023
Service cost	\$ 1,533,046	\$ 1,638,069
Interest	1,315,780	844,246
Changes of benefit terms	-	-
Differences between expected and actual experience	-	(4,498,324)
Changes of assumptions or other inputs	(582,195)	1,006,964
Benefit payments	(765,586)	(839,322)
Net Change in total OPEB liability	1,501,045	(1,848,367)
Total OPEB liability - beginning	36,018,680	37,867,047
Total OPEB liability - ending	<u>\$ 37,519,725</u>	<u>\$ 36,018,680</u>
Covered-employee payroll	\$ 38,761,665	\$ 37,576,529
Total OPEB liability as a percentage of covered-employee payroll	96.80%	95.85%

*GASB Statement No. 75 requires ten years of information to be presented in this table.

However, this is the Court's second year of operations as a discretely presented component unit of the County and until ten years of data is available, the Court will present information only for those years for which information is available.

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Eighth Judicial District Court
Clark County, Nevada
Schedule of the Court's Share of Net Pension Liability - PERS
Last Ten Fiscal Years*

<u>Year ended June 30,</u>	<u>Proportion of the Collective Net Pension Liability</u>	<u>Proportion of the Collective Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportion of the Collective Pension Liability as a Percentage of Covered Payroll</u>	<u>PERS Fiduciary Net Position as a Percentage of Total Pension Liability</u>
2022	0.53229%	\$ 96,103,522	\$ 38,173,993	251.75%	75.12%
2023	0.53157%	97,026,373	40,383,079	240.26%	76.16%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, this is the Court's second year of operations as a discretely presented component unit of the County and until ten years of data is available, the Court will present information only for those years for which information is available.

Eighth Judicial District Court
Clark County, Nevada
Schedule of the Court's Contributions - PERS
Last Ten Fiscal Years*

	<u>2024</u>	<u>2023</u>
Statutorily Required Contribution	\$ 7,154,114	\$ 6,170,489
Contributions in relation to the statutorily required contribution	<u>(7,154,114)</u>	<u>(6,170,489)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 46,151,281	\$ 40,383,079
Contributions as a percentage of covered payroll	15.50%	15.28%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, this is the Court's second year of operations as a discretely presented component unit of the County and until ten years of data is available, the Court will present information only for those years for which information is available.

Note 1 - Budgetary Information

The Eighth Judicial District Court (the Court) entered into a memorandum of understanding with Clark County, Nevada (the County) effective July 1, 2022. Under the guidelines of the memorandum, the County maintains the authority to set and approve the Court's budget. The County adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which include the following major procedures to establish the budgetary data, which is reflected in these financial statements:

- On or before April 15, the County files a tentative budget with the Nevada Department of Taxation for all funds.
- Public hearings on the tentative budget are held on the third Monday in May
- Prior to June 1, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the members of the Board. The final budget must then be forwarded to the Department of Taxation for compliance with state laws and regulations. In any year in which legislative action, which was not anticipated, affects the local government's final budget, the Board may file an amended final budget within 30 days of adjournment of the legislative session.
- Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year. Unencumbered appropriations lapse at the end of the year.
- Budgets for all externally reported funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. In addition, budgets are required for the internally reported fund.

Pursuant to Nevada Revised Statute 354.598005, the person designated to administer the budget may transfer appropriations within any function. Budget amounts may be transferred between functions within a fund if the governing body is advised of the action at the next regular meeting and the action is recorded in the official minutes of the meeting. Transfer of appropriations between funds or from the contingency account or budget augmentations in excess of original budgetary amounts may not be made without prior approval of the governing body, following a scheduled and noticed public hearing, as necessary. The budget was augmented as set forth above during the year.

Additional budgetary information can be found in Note 2 to the basic financial statements.

Note 2 - Internally Reported (Budgetary Basis) Fund

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external reporting purposes.

Budget to actual comparisons are presented for all funds of the Court as required by Nevada Revised Statutes. Such budget comparisons are required by the State of Nevada Department of Taxation. However, the Grant Fund was prepared for internal budgetary purposes only and was not created for external reporting purposes. As such, the balances of the Grant Fund are combined with the General Fund for external reporting purposes.

Note 3 - Postemployment Benefits Other Than Pensions

Changes of Assumptions and Experience

Certain key assumptions were changed as part of the actuary's updated study. Those changes are summarized below:

Changes from FY23 to FY24:

- Updates were made to the assumed discount rate, which was 3.54% as of June 30, 2022 and 3.65% as of June 30, 2023.

Changed from FY22 to FY23:

- The application of an allocation-by-entity method where service costs, interest cost, and schedule of outflows and inflows are allocated proportionally to each entity as a share of the total OPEB Liability.
- Updates were also made to the assumed discount rate, which was 2.16% as of June 30, 2021 and 3.54% as of June 30, 2022.
- Changes to termination rates, marriage assumptions, and mortality rates are shown in Note 10 of the Notes to Financial Statements.
- Retirement rates, aging factors, and salary scales were the same as the prior year.

Supplementary Information

June 30, 2024

Eighth Judicial District Court
Clark County, Nevada

Eighth Judicial District Court
Clark County, Nevada

Reconciliation of General Fund Balance Sheet (Budgetary Basis) to the General Fund Balance
Sheet (GAAP Basis) – Governmental Funds
Year Ended June 30, 2024

	General Fund (Budgetary Basis)	Grant Fund (Budgetary Basis)	Eliminations	General Fund
Assets				
Cash and investments	\$ 12,998,072	\$ -	\$ -	\$ 12,998,072
Grants receivable	-	536,277	-	536,277
Accounts receivable, net	89,333	-	-	89,333
Due from other funds	414,838	-	(414,838)	-
Due from other government	20,243	-	-	20,243
Interest receivable	71,702	-	-	71,702
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 13,594,188</u>	<u>\$ 536,277</u>	<u>\$ (414,838)</u>	<u>\$ 13,715,627</u>
Liabilities				
Accounts payable	\$ 1,873,432	\$ 87,476	\$ -	\$ 1,960,908
Due to other funds	2,296,815	414,838	(414,838)	2,296,815
Due to other government	1,200,537	-	-	1,200,537
Accrued expenses	2,043,645	33,963	-	2,077,608
Unearned revenue and other liabilities	4,000	-	-	4,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>7,418,429</u>	<u>536,277</u>	<u>(414,838)</u>	<u>7,539,868</u>
Fund Balances				
Restricted	3,113,597	-	-	3,113,597
Unassigned	3,062,162	-	-	3,062,162
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>6,175,759</u>	<u>-</u>	<u>-</u>	<u>6,175,759</u>
Total liabilities and fund balances	<u>\$ 13,594,188</u>	<u>\$ 536,277</u>	<u>\$ (414,838)</u>	<u>\$ 13,715,627</u>

Eighth Judicial District Court
Clark County, Nevada

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Grant
Fund (Internally Reported)
Year Ended June 30, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Intergovernmental			
Federal grants	\$ 2,764,728	\$ 2,224,907	\$ (539,821)
Other grants	<u>1,750,000</u>	<u>350,470</u>	<u>(1,399,530)</u>
Total revenues	<u>4,514,728</u>	<u>2,575,377</u>	<u>(1,939,351)</u>
Expenditures			
Judicial			
Other			
Salaries and wages	1,603,812	1,524,789	79,023
Employee benefits	832,446	701,385	131,061
Services and supplies	<u>2,078,470</u>	<u>952,512</u>	<u>1,125,958</u>
Total expenditures	<u>4,514,728</u>	<u>3,178,686</u>	<u>1,336,042</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(603,309)</u>	<u>(603,309)</u>
Other Financing Sources (Uses)			
Transfers in	1,000,000	603,309	(396,691)
Transfers out	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>
Total other financing sources (uses)	<u>-</u>	<u>603,309</u>	<u>603,309</u>
Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Eighth Judicial District Court
Clark County, Nevada

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual –
Special Filing Fee Fund
Year Ended June 30, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Charges for services	\$ 6,677,676	\$ 6,575,199	\$ (102,477)
Investment income	<u>55,544</u>	<u>106,721</u>	<u>51,177</u>
Total revenues	<u>6,733,220</u>	<u>6,681,920</u>	<u>(51,300)</u>
Expenditures			
Judicial			
District Court			
Salaries and wages	4,687,596	4,602,638	84,958
Employee benefits	2,542,210	2,055,870	486,340
Services and supplies	<u>836,822</u>	<u>672,368</u>	<u>164,454</u>
Total judicial	<u>8,066,628</u>	<u>7,330,876</u>	<u>735,752</u>
Capital outlay			
Judicial	<u>-</u>	<u>30,101</u>	<u>(30,101)</u>
Debt service			
Principal	-	4,202	(4,202)
Interest	<u>-</u>	<u>1,074</u>	<u>(1,074)</u>
Total debt service	<u>-</u>	<u>5,276</u>	<u>(5,276)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,333,408)	(684,333)	649,075
Other Financing Sources			
Leases	<u>-</u>	<u>30,101</u>	<u>30,101</u>
Change in Fund Balance	(1,333,408)	(654,232)	679,176
Fund Balance, Beginning of Year	<u>1,416,167</u>	<u>2,254,877</u>	<u>838,710</u>
Fund Balance, End of Year	<u>\$ 82,759</u>	<u>1,600,645</u>	<u>\$ 1,517,886</u>

Eighth Judicial District Court
Clark County, Nevada

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual –
Capital Project Fund
Year Ended June 30, 2024

	Final Budget	Actual	Variance
Revenues			
Investment income	\$ -	\$ 86,306	\$ 86,306
Other	-	8,154	8,154
Total revenues	-	94,460	94,460
Expenditures			
Judicial			
Services and supplies	3,176,630	-	3,176,630
Capital outlay	654,721	1,589,036	(934,315)
Total expenditures	3,831,351	1,589,036	2,242,315
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,831,351)	(1,494,576)	2,336,775
Other Financing Sources(Uses)			
Transfers in	3,831,351	3,831,351	-
Change in Fund Balance	-	2,336,775	2,336,775
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 2,336,775	\$ 2,336,775

Eighth Judicial District Court
Clark County, Nevada

Schedule of Revenues, Expenses and Changes in Net Position – Budget and Actual – Employee
Benefits Fund
Year Ended June 30, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Operating Revenue			
Charges for services	<u>\$ 700,000</u>	<u>\$ 700,000</u>	<u>\$ -</u>
Operating Expense			
Judicial			
Services and supplies	<u>287,500</u>	<u>312,077</u>	<u>(24,577)</u>
Operating income	412,500	387,923	24,577
Non-Operating Revenues (Expenses)			
Investment income (loss)	<u>5,000</u>	<u>(7,282)</u>	<u>12,282</u>
Change in Net Position	<u><u>\$ 417,500</u></u>	380,641	<u><u>\$ (36,859)</u></u>
Net Position, Beginning of Year		<u>459,379</u>	
Net Position, End of Year		<u><u>\$ 840,020</u></u>	

Statistical Section

June 30, 2024

Eighth Judicial District Court
Clark County, Nevada

Statistical Section (unaudited)

Statistical schedules differ from financial statements because they usually cover several fiscal years and may present non-accounting data. The Statistical tables presented in this section reflect social and economic data along with financial trends of the Court. Certain tables recommended by the Governmental Accounting Standards Board (GASB) are not included because property taxes are not a source of revenue.

Financial Trends (Schedules 1.1 – 1.4)

- These schedules contain trend information to help the reader understand how the Court's financial performance and well-being have changed over time.
- As 2023 is the first year the Court has reported standalone financial statements, currently two years of data is presented. Until ten years of data is available, the Court will only report the years that are available.

Revenue Capacity (Schedule 2.1)

- This schedule contains information to help the reader assess the Court's most significant own source revenues, court administrative assessments and service charges.
- As 2023 is the first year the Court has reported standalone financial statements, currently two years of data is presented. Until ten years of data is available, the Court will only report the years that are available.

Demographic and Economic Information (Schedules 3.1 – 3.2)

- These schedules offer demographic and economic indicators to help the reader understand the environment within which the Court's financial activities take place.

Operating Information (Schedules 4.1 – 4.2)

- These schedules contain information about the Court's operations and resources to help the reader understand how the Court's financial information relates to the services the Court provides and the activities it performs.

Eighth Judicial District Court
Clark County, Nevada
Schedule 1.1 - Net Position by Component
Last Ten Fiscal Years*
(unaudited)

	<u>2024</u>	<u>2023</u>
Primary Government		
Net investment in capital assets	\$ 1,717,418	\$ 329,561
Restricted		
General courts and judicial programs	7,614,701	7,772,345
Technology fees	160,905	101,888
Other	851,665	470,631
Unrestricted	<u>(128,389,236)</u>	<u>(117,551,488)</u>
Total Primary Government	<u><u>\$ (118,044,547)</u></u>	<u><u>\$ (108,877,063)</u></u>

*As 2023 was the first year the Court has reported standalone financial statements, currently two years of data is presented. Until ten years of data is available, the Court will only report the years that are available.

Eighth Judicial District Court
Clark County, Nevada
Schedule 1.2 - Changes in Net Position
Last Ten Fiscal Years*
(unaudited)

	<u>2024</u>	<u>2023</u>
Expenses		
Judicial	\$ 108,011,960	\$ 94,210,511
Debt service	<u>33,053</u>	<u>7,200</u>
Total Primary Government Expenses	<u>108,045,013</u>	<u>94,217,711</u>
Program Revenues		
Governmental Activities		
Charges for services		
Judicial	10,430,888	9,979,785
Operating grants and contributions		
Judicial	82,453,690	92,937,226
Capital grants and contributions		
Judicial	<u>116,629</u>	<u>-</u>
Total Primary Government Program Revenues	<u>93,001,207</u>	<u>102,917,011</u>
Net Program (Expense)/Revenue	<u>(15,043,806)</u>	<u>8,699,300</u>
General Revenues and Other Changes in Net Position		
Assessments	4,698,433	5,781,004
Investment income	1,132,873	(204,914)
Other	<u>45,016</u>	<u>9,644</u>
Total Primary Government General Revenues and other Changes in Net Position	<u>5,876,322</u>	<u>5,585,734</u>
Change in Net Position	<u><u>\$ (9,167,484)</u></u>	<u><u>\$ 14,285,034</u></u>

*As 2023 was the first year the Court has reported standalone financial statements, currently two years of data is presented. Until ten years of data is available, the Court will only report the years that are available.

Eighth Judicial District Court
Clark County, Nevada
Schedule 1.3 - Fund Balances, Governmental Funds
Last Ten Fiscal Years*
(unaudited)

	<u>2024</u>	<u>2023</u>
General Fund		
Nonspendable	\$ -	\$ 315,034
Restricted	3,113,597	3,293,341
Committed	-	3,678,137
Unassigned	<u>3,062,162</u>	<u>6,746,198</u>
Total General Fund	<u><u>\$ 6,175,759</u></u>	<u><u>\$ 14,032,710</u></u>
All Other Governmental Funds		
Nonspendable	\$ 39,520	\$ -
Restricted	4,673,654	4,592,144
Committed	<u>2,297,255</u>	<u>-</u>
Total All Other Governmental Funds	<u><u>\$ 7,010,429</u></u>	<u><u>\$ 4,592,144</u></u>

*As 2023 was the first year the Court has reported standalone financial statements, currently two years of data is presented. Until ten years of data is available, the Court will only report the years that are available.

Eighth Judicial District Court
Clark County, Nevada
Schedule 1.4 – Changes in Fund Balances – Governmental Funds
Last Ten Years*
(unaudited)

	2024	2023
Revenues		
Intergovernmental revenues	\$ 87,260,079	\$ 98,600,723
Charges for services	10,430,888	9,989,336
Investment income (loss)	1,140,155	(204,898)
Other	45,016	9,644
Total revenues	<u>98,876,138</u>	<u>108,394,805</u>
Expenditures		
Current		
Judicial	<u>102,312,468</u>	<u>94,602,905</u>
Capital outlay	<u>2,533,016</u>	<u>286,369</u>
Debt service		
Principal	190,672	54,356
Interest	<u>33,053</u>	<u>7,200</u>
Total debt service	<u>223,725</u>	<u>61,556</u>
Total expenditures	<u>105,069,209</u>	<u>94,950,830</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,193,071)	13,443,975
Other Financing Sources (Uses)		
Leases	640,255	-
SBITA proceeds	114,150	286,369
Transfers from other funds	3,831,351	-
Transfers to other funds	<u>(3,831,351)</u>	<u>-</u>
Total other financing sources	<u>754,405</u>	<u>286,369</u>
Net Change in Fund Balance	<u><u>\$ (5,438,666)</u></u>	<u><u>\$ 13,730,344</u></u>
Debt service as a percentage of noncapital expenditures	0.22%	0.07%

*As 2023 was the first year the Court has reported standalone financial statements, currently two years of data is presented. Until ten years of data is available, the Court will only report the years that are available.

Eighth Judicial District Court
Clark County, Nevada
Schedule 2.1 - Fee Schedule
(Unaudited)
Page (1 of 7)

Charge Type	Charge Description	2024	
		Total Charge	District Court Revenue
Adoptions	Petition for Adoption	\$238.00	\$59.00
	<u>NRS 19.013 (\$56), 19.020 (\$3), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Petition for Adoption of Child With Special Needs	\$1.00	\$1.00
	<u>NRS 19.034</u>		
Answer or Appearance	Petition for Enforcement of Post Adoptive Contact Order	\$1.00	\$1.00
	<u>NRS 19.034</u>		
	Answer or First Appearance in Civil Action not contained in NRS 125	\$223.00	\$44.00
	<u>NRS 19.013 (\$44), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Fee for Each Additional Defendant Named in Answer or First Appearance	\$30.00	\$0.00
	<u>NRS 19.0335 (\$30)</u>		
	Answer or First Appearance in Construction Defect or Complex Action	\$473.00	\$44.00
	<u>NRS 19.013 (\$44), 19.0302 (\$349), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Answer or First Appearance in Business Court Action	\$1483.00	\$44.00
	<u>NRS 19.013 (\$44), 19.0302 (\$1,359), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Answer or First Appearance in Divorce, Annulment or Separate Maintenance Action	\$217.00	\$44.00
	<u>NRS 19.013 (\$44), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$14), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15), 19.033(3) & CCC 2.32.030 (\$5)</u>		
	Answer or First Appearance in Termination of Domestic Partnership Action	\$212.00	\$44.00
	<u>NRS 19.013 (\$44), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$14), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
Appeals	Answer or First Appearance in Child Custody Action	\$212.00	\$44.00
	<u>NRS 19.013 (\$44), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$14), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Appeal From Justice or Municipal Court	\$47.00	\$47.00
	<u>NRS 19.013 (\$42), 19.020 (\$5)</u>		
	Notice of Appeal to the Supreme Court	\$24.00	\$24.00
	<u>NRS 19.013 (\$24)</u>		
	Supreme Court Filing Fee for Appeal	\$250.00	\$0.00
	Payable to the Clerk of the Supreme Court NRAP 3(e)		
	Bond for Costs on Appeal to Supreme Court	\$500.00	\$0.00
	<u>NRAP 7(b) (\$500)</u>		

Eighth Judicial District Court
Clark County, Nevada
Schedule 2.1 - Fee Schedule (Continued)
(Unaudited)
Page (2 of 7)

Charge Type	Charge Description	2024	
		Total Charge	District Court Revenue
Annulment	Complaint for Annulment	\$269.00	\$59.00
	<u>NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$14), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15), 440.605 (\$10)</u>		
Child Custody	Complaint for Child Custody	\$259.00	\$59.00
	<u>NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$14), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
Civil	General Civil Complaint	\$270.00	\$59.00
	<u>NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Complaint in Interpleader (New Civil Action)	\$270.00	\$59.00
	<u>NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Complaint for Construction Defect or Other Complex Action	\$520.00	\$59.00
	<u>NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$349), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Complaint Filed in Business Court	\$1530.00	\$59.00
	<u>NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$1,359), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Fee for Each Additional Plaintiff Named in Complaint	\$30.00	\$0.00
	<u>NRS 19.0335 (\$30)</u>		
	Request for Foreign Deposition Subpoena	\$270.00	\$59.00
	<u>NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Registration of Foreign Judgment	\$270.00	\$59.00
	<u>NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)</u>		
	Transfer to Business Court	\$1260.00	\$0.00
	<u>NRS 19.0302 (\$1,260 - Difference between General and Business Complaint)</u>		
	Third Party Complaint	\$135.00	\$0.00
	<u>NRS 19.0302 (\$135)</u>		

Eighth Judicial District Court
Clark County, Nevada
Schedule 2.1 - Fee Schedule (Continued)
(Unaudited)
Page (3 of 7)

Charge Type	Charge Description	2024	
		Total Charge	District Court Revenue
Divorce	Complaint or Joint Petition for Divorce NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$14), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15), 19.033(1) (\$30), 440.605 (\$10)	\$299.00	\$59.00
Separate Maintenance	Complaint or Joint Petition for Separate Maintenance NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$14), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15), 19.033(1) (\$30), 440.605 (\$10)	\$259.00	\$59.00
Domestic Partnership	Complaint or Joint Petition for Termination of Domestic Partnership NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$14), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15), 19.033(1) (\$30)	\$289.00	\$59.00
Other Domestic	Miscellaneous Domestic Complaint NRS 19.013 (\$56), 19.020 (\$3), 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)	\$270.00	\$59.00
Confession of Judgment	Confession of Judgment NRS 17.110 (\$28)	\$28.00	\$28.00
Domestic Case Reopening	Motion/Opposition for the Sole Purpose of Modifying Child Support, Reconsideration or New Trial Within Ten Days of Entry of the Final Judgment Additional Fees May Apply if Case was Initiated by Joint Petition NRS 19.0312	No Fee	\$0.00
	Motion/Opposition to Modify or Adjust a Final Order in NRS Chapter 125, 125B or 125C Cases Additional Fees May Apply if Case was Initiated by Joint Petition NRS 19.0312 & CCC 2.32.040(c) (\$25)	\$25.00	\$0.00
	Additional Fee for First Motion to Modify or Enforce Final Order in NRS Chapter 125 Cases Initiated by Joint Petition NRS 19.0333 (\$129)	\$129.00	\$0.00
	Additional Fee for First Opposition to Motion to Modify or Enforce Final Order in NRS Chapter 125 Cases Initiated by Joint Petition NRS 19.0333 (\$57)	\$57.00	\$0.00

Eighth Judicial District Court
Clark County, Nevada
Schedule 2.1 - Fee Schedule (Continued)
(Unaudited)
Page (4 of 7)

Charge Type	Charge Description	2024	
		Total Charge	District Court Revenue
Guardianship	Petition for Guardianship Where the Stated Value of the Estate is \$2,500 or Less <u>NRS 19.013(6)</u>	No Fee	\$0.00
	Petition for Guardianship Where the Stated Value of the Estate is More Than \$2,500 <u>NRS 19.013 (\$5)</u>	\$5.00	\$5.00
	Objection, Cross-Petition or Answer 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)	\$80.00	\$0.00
	Application Regarding Frivolous or Excessive Liens <u>NRS 19.020 (\$3)</u> , 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15), <u>NRS 108.2275 (\$85)</u>	\$299.00	\$88.00
Minor's Compromise	Petition to Compromise a Minor's Claim NRS 41.200	No Fee	\$0.00
Miscellaneous Filings	Filing of Other Papers to be Kept by the Clerk <u>NRS 19.013 (\$5)</u> , <u>19.020 (\$3)</u> , 19.0313 (\$10)	\$18.00	\$8.00
	Any Certificate Under Seal Not Otherwise Provided For <u>NRS 19.013 (\$6)</u>	\$6.00	\$6.00
	Motion for Summary Judgment or Joinder NRS 19.0302 (\$200)	\$200.00	\$0.00
Motions	Motion to Certify or Decertify a Class NRS 19.0302 (\$349)	\$349.00	\$0.00
	Peremptory Challenge of Judge SCR 48.1	\$450.00	\$0.00
Foreclosure Mediation	Petition for Foreclosure Mediation Assistance NRS 107.086 (\$25 for Petition), NRS 107.086 (\$250 for Mediation)	\$275.00	\$25.00
	Response/Answer to Petition for Foreclosure Mediation Assistance NRS 107.086 (\$250 for Mediation)	\$250.00	\$0.00
	General Civil Petition <u>NRS 19.013 (\$56)</u> , <u>19.020 (\$3)</u> , 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)	\$270.00	\$59.00
Petitions	Petition for Approval of a Minor Contract <u>NRS 19.013 (\$56)</u> , <u>19.020 (\$3)</u> , 19.030 (\$32), 19.0302 (\$1,359), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)	\$1530.00	\$59.00

Eighth Judicial District Court
Clark County, Nevada
Schedule 2.1 - Fee Schedule (Continued)
(Unaudited)
Page (5 of 7)

Charge Type	Charge Description	2024	
		Total Charge	District Court Revenue
Petitions	Fee for Each Additional Petitioner Named in Civil Petition	\$30.00	\$0.00
	NRS 19.0335 (\$30)		
	Petition for Letters Testamentary or Administration Where Stated Value of the Estate is \$2,500 or Less	No Fee	\$0.00
	<u>NRS 19.013</u>		
	Where the Stated Value of the Estate is More Than \$2,500 but Less Than \$20,000	\$185.50	\$73.50
	<u>NRS 19.013 (\$72)</u> , <u>19.020 (\$1.50)</u> , 19.030 (\$32), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)		
	Where the Stated Value of the Estate is More Than \$20,000 but Less Than \$300,000	\$284.50	\$73.50
	<u>NRS 19.013 (\$72)</u> , <u>19.020 (\$1.50)</u> , 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)		
	Where the Stated Value of the Estate is \$300,000 or More	\$537.50	\$73.50
	<u>NRS 19.013 (\$72)</u> , <u>19.020 (\$1.50)</u> , 19.030 (\$32), 19.0302 (\$352), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)		
Contests	Petition to Contest any Will or Codicil, Objection, Cross-Petition or Answer Where Stated Value of Estate is \$20,000 or Less	\$124.00	\$44.00
	<u>NRS 19.013 (\$44)</u> , 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)		
	Where Stated Value of Estate is \$20,000 or More Than \$20,000 but Less Than \$300,000	\$223.00	\$44.00
	<u>NRS 19.013 (\$44)</u> , 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)		
Qualifying Powers	Where Stated Value of Estate is \$300,000 or More	\$476.00	\$44.00
	<u>NRS 19.013 (\$44)</u> , 19.0302 (\$352), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)		
	Filing of Qualifying Powers	\$15.00	\$15.00
	<u>NRS 19.013 (\$15)</u>		
Statement of Domicile	Filing of Statement of Domicile	\$5.00	\$5.00
	<u>NRS 41.195 (\$5)</u>		
Transfer of Case	Transfer of Proceeding From a District Court	\$270.00	\$59.00
	<u>NRS 19.013 (\$56)</u> , <u>19.020 (\$3)</u> , 19.030 (\$32), 19.0302 (\$99), 19.0303 & CCC 2.32.080 (\$20), 19.031 (\$25), 19.0312 & CCC 2.32.040(a) (\$10), 19.0313 (\$10), 19.0315 & CCC 2.32.010 (\$15)		
	Transfer of Proceeding From a Justice or Municipal Court	\$42.00	\$42.00
	<u>NRS 19.013 (\$42)</u>		

Eighth Judicial District Court
Clark County, Nevada
Schedule 2.1 - Fee Schedule (Continued)
(Unaudited)
Page (6 of 7)

Charge Type	Charge Description	2024	
		Total Charge	District Court Revenue
Wills	Lodging an Original Will <u>NRS 19.013 (\$5), 19.020 (\$3), 19.0313 (\$10)</u>	\$18.00	\$8.00
Writs	Issuance of Writ of Attachment, Garnishment, Execution or Other Writ Designed to Enforce Any Judgment NRS 19.0302 (\$10)	\$10.00	\$0.00
Clerical Fees			
Copies	Each Page Copied From Any Document <u>NRS 19.013 (50¢)</u>	50¢	\$0.50
Certification	Certification of Any Copy of a Document Prepared by the Clerk <u>NRS 19.013 (\$3)</u>	\$3.00	\$3.00
	Examination and Certification of Any Copy of a Document Prepared by Another <u>NRS 19.013 (\$5)</u>	\$5.00	\$5.00
Exemplification	Exemplification of Any Copy of a Document Prepared by the Clerk <u>NRS 19.013 (\$6)</u>	\$6.00	\$6.00
	Examination and Exemplification of Any Copy of a Document Prepared by Another <u>NRS 19.013 (\$9)</u>	\$9.00	\$9.00
Searches	Search of the Records Per Year, Per Name <u>NRS 19.013</u>	50¢	\$0.50
Transcription Fees			
Assessed to Party Requesting the Transcript:			
	For the original draft and one to copy to be delivered within 24 hours after requested \$8.03 per page, \$3.62 per page for any additional copies	\$8.03/\$3.62	\$8.03/\$3.62
	For the original draft and one to copy to be delivered within 48 hours after requested \$6.01 per page, \$2.72 per page for any additional copies	\$6.01/\$2.72	\$6.01/\$2.72
	For the original draft and one to copy to be delivered within 4 days after requested \$5.01 per page, \$2.26 per page for any additional copies	\$5.01/\$2.26	\$5.01/\$2.26
	For the original draft and one to copy to be delivered more than 4 days after requested \$3.80 per page, \$1.00 per page for any additional copies. NRS 3.370	\$3.80/\$1.00	\$3.80/\$1.00

Eighth Judicial District Court
Clark County, Nevada
Schedule 2.1 - Fee Schedule (Continued)
(Unaudited)
Page (7 of 7)

Charge Type	Charge Description	2024	
		Total Charge	District Court Revenue
Fees Assessed to a Party Requesting the Transcript who is Represented by a Nonprofit Legal Corporation or a Program for Pro Bono Legal Assistance:			
	For the original draft and one to copy to be delivered within 24 hours after requested \$5.50 per page, \$1.10 per page for any additional copies	\$5.50/\$1.10	\$5.50/\$1.10
	For the original draft and one to copy to be delivered within 48 hours after requested \$4.13 per page, 83¢ per page for any additional copies	\$4.13/\$.83	\$4.13/\$.83
	For the original draft and one to copy to be delivered within 4 days after requested \$3.44 per page, 69¢ per page for any additional copies	\$3.44/\$.69	\$3.44/\$.69
	For the original draft and one to copy to be delivered more than 4 days after requested \$2.75 per page, 55¢ per page for any additional copies NRS 3.370	\$2.75/\$.55	\$2.75/\$.55
Fees Assessed to Any Party Other Than the Party Ordering the Original Transcript:			
	For a copy to be delivered within 24 hours after requested \$1.10 per page	\$1.10	\$1.10
	For a copy to be delivered within 48 hours after requested 83¢ per page	\$0.83	\$0.83
	For a copy to be delivered within 4 days after requested 69¢ per page	\$0.69	\$0.69
	For a copy to be delivered more than 4 days after requested 55¢ per page NRS 3.370	\$0.55	\$0.55
Video Services Recordings of Courtroom Proceedings			
Provided on a CD-ROM		\$2.00	\$2.00
Provided on a New Memory Stick		\$5.00	\$5.00
Provided on a Resubmitted Memory Stick		No Fee	\$0.00
NRS 239.055			

Eighth Judicial District Court
Clark County, Nevada
Schedule 3.1 - Clark County's Ten Largest Employers
Most Current Year and Nine Years Prior
(Unaudited)

Industry	2024			2015		
	Employees ¹	Rank	Percentage	Employees ¹	Rank	Percentage
Leisure and Hospitality	304,700	1	26.37%	285,100	1	31.14%
Trade, Transportation and Utilities	215,500	2	18.65%	167,600	2	18.31%
Professional and Business Services	164,700	3	14.25%	124,300	3	13.58%
Education and Health Services	125,200	4	10.83%	86,100	5	9.41%
Government	114,000	5	9.87%	95,600	4	10.45%
Construction	90,300	6	7.81%	50,600	6	5.53%
Financial Activities	59,600	7	5.16%	45,700	7	4.99%
Other Services	34,800	8	3.01%	27,300	8	2.98%
Manufacturing	32,000	9	2.77%	21,800	9	2.38%
Information	14,400	10	1.25%	10,900	10	1.19%
Mining and Logging	400	11	0.03%	400	11	0.04%
	<u>1,155,600</u>		<u>100%</u>	<u>915,400</u>		<u>100%</u>

¹ Industry statistics from United States Bureau of Labor Statistics for the metropolitan statistical area of Las Vegas-Henderson-Paradise, Nevada. In the past, the Nevada Department of Employment, Training, and Rehabilitation (DETR) compiled a list of the top employers in Clark County. In fiscal year 2019, DETR stopped providing the information, and the top employers list is not available from another reliable source. Therefore, the information above is intended to provide the reader with alternate data to consider customer concentration risk.

Eighth Judicial District Court
Clark County, Nevada
Schedule 3.2 - Demographics and Statistics
Last Ten Fiscal Years*
(Unaudited)

<u>Fiscal Year Ended June 30,</u>	<u>Clark County Population⁽¹⁾</u>	<u>Total Personal Income⁽²⁾</u>	<u>Per Capita Personal Income⁽²⁾</u>	<u>Unemployment Rate⁽³⁾</u>
2023	2,371,586	\$ 148,996,554	\$ 63,767	6.00%
2024	2,407,000	(data unavailable)	(data unavailable)	6.20%

Sources:

⁽¹⁾ Clark County Department of Comprehensive Planning (Estimated)

⁽²⁾ United States Bureau of Economic Analysis

⁽³⁾ State of Nevada Department of Employment, Training and Rehabilitation (nevadaworkforce.com)

*As 2023 was the first year the Court has reported standalone financial statements, currently two years of data presented. Until ten years of data is available, the Court will only report the years that are available.

Eighth Judicial District Court
Clark County, Nevada
Schedule 4.1 - Full Time Equivalent Court Employees
Last Ten Fiscal Years*
(Unaudited)

<u>Department</u>	<u>2024</u>	<u>2023</u>
Civil and Criminal	278	287
Family Court	118	115
Jury Services	9	7
Clerk of the Court	221	210
Alternative Dispute Resolution	<u>7</u>	<u>7</u>
	633	626

*As 2023 was the first year the Court has reported standalone financial statements, currently two years of data is presented. Until ten years of data is available, the Court will only report the years that are available.

Eighth Judicial District Court
Clark County, Nevada
Schedule 4.2 - Operating Indicators
Last Ten Fiscal Years*
(Unaudited)

Court	2024			2023		
	Judges**	Non-Traffic Cases Filed	Case Dispositions	Judges**	Non-Traffic Cases Filed	Case Dispositions
Criminal	32	(data unavailable)	(data unavailable)	32	13,268	
Civil	-			-	24,583	
Family	26			26	54,345	
Juvenile	-			-	5,741	
	<u>58</u>			<u>58</u>	<u>97,937</u>	<u>96,004</u>

*As 2023 was the first year the Court has reported standalone financial statements, currently one year of data is presented. Until ten years of data is available, the Court will only report the years that are available.

**58 judges preside at District Court, 32 judges over civil and criminal cases and 26 judges over family and juvenile cases.

Information is published in the Nevada Judiciary 2023 Annual Report issued by the Supreme Court of Nevada.

Compliance Section

June 30, 2024

Eighth Judicial District Court
Clark County, Nevada

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

*Honorable Chief Judge
Eighth Judicial District Court
Las Vegas, Nevada*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Eighth Judicial District Court (Court), a component unit of Clark County, Nevada as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Court's basic financial statements, and have issued our report thereon dated November 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of Court's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The logo for Crowe LLP, featuring the company name in a stylized, handwritten-style font, with "Crowe" and "LLP" connected. Below the stylized text, "Crowe LLP" is written in a clean, sans-serif font.

Crowe LLP

Costa Mesa, California
November 26, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

*Honorable Chief Judgement
Eighth Judicial District Court
Las Vegas, Nevada*

Report on Compliance for Each Major Federal Program***Opinion on Each Major Federal Program***

We have audited Eighth Judicial District Court (the Court), a component unit of Clark County, Nevada compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Court's major federal programs for the year ended June 30, 2024. The Court's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Court complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Court and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Court's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Court's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Court's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Court's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Court's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Court's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Court's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Court's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The Court is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The Court's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Costa Mesa, California
November 26, 2024

Eighth Judicial District Court
Clark County, Nevada
Schedule of Expenditures of Federal Awards
June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Transportation			
Passed through the State of Nevada			
Department of Public Safety			
Highway Safety Cluster:			
National Priority Safety Programs	20.616	TS-2023-DC-00078	\$ 13,082
National Priority Safety Programs	20.616	TS-2024-DC-00024	104,721
			<u>117,803</u>
Total Highway Safety Cluster			<u>117,803</u>
Total U.S. Department of Transportation			<u>117,803</u>
U.S. Department of Treasury			
Passed through Nevada CASA Association			
COVID-19 Coronavirus State and			
Local Fiscal Recovery Fund	21.027	SLFRF2634	588,507
			<u>588,507</u>
Total U.S. Department of Treasury			<u>588,507</u>
U.S. Department of Health and Human Services			
Direct Program			
Substance Abuse and Mental Health			
Services Projects of Regional			
and National Significance	93.243	6H79TI081098-04M002	38,500
Substance Abuse and Mental Health			
Services Projects of Regional			
and National Significance	93.243	5H79TI081903-05	327,620
			<u>366,120</u>
Total Substance Abuse and Mental Health			
Services Projects of Regional and National Significance			<u>366,120</u>
Passed through the State of Nevada			
Division of Welfare and Supportive Services			
Child Support Services	93.563	Interlocal Agreement	1,627,975
Passed through the State of Nevada			
Division of Welfare and Supportive Services			
Grants to States for Access and Visitation			
Programs	93.597	R10234	8,425

Eighth Judicial District Court
Clark County, Nevada
Schedule of Expenditures of Federal Awards
June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures
Passed through Nevada System of Higher Education			
Opioid STR	93.788	UNR-22-59	\$ 164,507
Opioid STR	93.788	UNR-23-97	93,455
Opioid STR	93.788	UNR-24-86	604,846
			<u>862,808</u>
Total Opioid STR			
Passed through State of Nevada			
Division of Public and Behavioral Health			
COVID-19 Block Grants for Community Mental Health Services	93.958	SG 25657-1	674,907
COVID-19 Block Grants for Community Mental Health Services	93.958	SG 25658-1	21,627
COVID-19 Block Grants for Community Mental Health Services	93.958	SG 25731-1	112,816
			<u>809,350</u>
Total Block Grants for Community Mental Health Services			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 25948	187,696
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 26866	269,784
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 26908	29,975
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 26909	72,279
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 25657-1	43,079
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 25658-1	98,523
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 25731-1	143,584
			<u>844,920</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			
			<u>4,519,598</u>
Total U.S. Department of Health and Human Services			
			<u><u>\$ 5,225,908</u></u>
Total Federal Financial Assistance			

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Eighth Judicial District Court, a discretely presented component unit of Clark County, Nevada (the Court) under programs of the federal government for the year ended June 30, 2024. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Court, it is not intended to and does not present the financial position, changes in net position/fund balance, or cash flows of the Court.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

No federal financial assistance has been provided to a subrecipient.

Note 3 – Indirect Cost Rate

The Court has not elected to use the 10% de minimis cost rate.

Note 4- Block Grants for Prevention and Treatment of Substance Abuse

During the year ended June 30, 2024, expenditures totaling \$2,244,840 were received from the State of Nevada Division of Public and Behavioral Health. The grant agreements were a mixture of both federal (Federal Financial Assistance Listing) and state awards. The Division of Public and Behavioral Health provided the Court with the amount of federal funds included. Therefore, only the federal amounts have been included in the accompanying schedules of expenditures of federal awards.

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified not
Considered to be material weaknesses

_____ Yes X None reported

Noncompliance material to financial
statements noted?

_____ Yes X No

Federal Awards

Internal Control over major program:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified not
Considered to be material weaknesses?

 X Yes _____ None Reported

Type of auditor's report issued on compliance for
major programs:

Unmodified

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)?

_____ Yes X No

Identification of major programs:

Assistance Listing Number

Name of Federal Program or Cluster

21.027
93.563

COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
Child Support Services

Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

Section II - Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

Finding 2024-001 – Internal Controls for Federally Funded Procurements which are Covered Transactions (Significant Deficiency)

Impacted Federal Programs:

Federal Agency: Department of Treasury

Pass-through Entity: State of Nevada CASA Association

Program: COVID-19 Corona State and Local Fiscal Recovery Fund (CSLFR)

Assistance Listing No.: 21.027

Federal Award Number: SLFRF2634

Criteria: As a condition of receiving federal funds, Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-federal entity enters into a covered transaction with an entity at a lower tier, the non-federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at SAM.gov | Home (click on Search Record, then click on Advanced Search-Exclusions) (Note: The OMB guidance at 2 CFR Part 180 and agency implementing regulations still refer to the SAM Exclusions as the Excluded Parties List System (EPLS)), (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

Condition: During our walkthrough of the internal controls assessment of procurement for the CSLFR program, we had noted that there was no evidence of internal controls in place to check against applicable listings that vendors were not debarred, suspended, or otherwise excluded.

Cause: Management did not include reviewing Sam.gov for a vendor’s status as part of the procurement process prior to entering into a covered transaction.

Effect: The Court could unknowingly enter into covered transactions with an entity that is suspended or debarred leading to non-compliance.

Questioned Costs: None

Context: A total of 12 procurements totaling \$501,000 in federal expenditures, met the definition of covered transactions and thus were subject to the suspension and debarment compliance requirements. These 12 procurements did not include a check prior to the agreements of each vendor’s status. Subsequent to entering into the transaction, management verified that all 12 vendors were found not to be suspended, debarred, or otherwise excluded when reviewing Sam.Gov.

Recommendation: We recommend the Court update their procurement policies and procedures to include a requirement to review applicable listings in Sam.Gov for a vendor’s suspension and debarment status prior to entering into covered transactions.

Management’s Response

See Corrective Action Plan.



EIGHTH JUDICIAL DISTRICT COURT
REGIONAL JUSTICE CENTER
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STEVEN D. GRIERSON
COURT EXECUTIVE OFFICER

(702) 671-4537
FAX: (702) 928-1004

November 15, 2024

CORRECTIVE ACTION PLAN

Finding 2024-001 – Internal controls for Federally Funded Procurements which are Covered Transactions (Significant Deficiency)

Effective November 18, 2024, the Eighth Judicial District Court will implement a new policy related to System for Award Management (SAM) and Vendor Registration and Exclusion to determine whether a vendor is eligible for receiving federal funds.

Name of Individual Responsible for the corrective action plan:

Steven D. Grierson, Court Executive Officer

Anticipated Completion Date:

November 18, 2024

The Eighth Judicial District Court remains committed to excellence regarding its fiduciary responsibilities and internal controls. We will work quickly to improve our practices and procedures as detailed in this finding and we look forward to implementing. On behalf of the Eighth Judicial District Court, I want to thank all the parties involved in the extraordinary effort to complete this report.

Respectfully,

A handwritten signature in black ink, reading "Steven D. Grierson", is written over a horizontal line.

Steven D. Grierson
Court Executive Officer
Eighth Judicial District Court



EIGHTH JUDICIAL DISTRICT COURT

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Summary Schedule of Prior Audit Findings Year Ended June 30, 2024

The following is an update of prior year audit findings prepared in accordance with 2 CFR 200.511(b). Prior audit findings 2023-001 through 2023-003 originated in the audit for the year ended June 30, 2023 and is summarized below:

2023-001 – Internal controls over payroll changes of employees funded by grants

Assistance listing number and name: Various

Agency: Eighth Judicial District Court

Year finding initially occurred: Fiscal Year 2023

Status: Corrected

Action taken:	<p>On January 9, 2024, the Eighth Judicial District Court issued a fiscal directive establishing policies and procedures for salaries and wages charged to grant programs. The procedures comply with Federal requirements outlines in 2 CFR 200.</p> <ol style="list-style-type: none">1) Employees who work partially on grant programs will be required to submit a timesheet certifying the dates and hours worked.2) Payroll certifications are required to be signed by the employee and employee's supervisor and must be sent to the Finance department by the 5th of each month for the prior period worked.3) The Finance department is required to attach payroll certification to monthly and quarterly reimbursement requests before submitting them to the grantor for reimbursement.
Actions remaining:	None



EIGHTH JUDICIAL DISTRICT COURT

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Summary Schedule of Prior Audit Findings Year Ended June 30, 2024

2023-002 – Internal controls over custodial funds

Agency: Eighth Judicial District Court

Year finding initially occurred: Fiscal Year 2023

Status: Corrected

Action taken:	<p>The Eighth Judicial District Court performed a year end reconciliation to test the outstanding trust and eminent domain balances as of June 30th. The objective of the reconciliation is to provide reasonable assurance that liabilities for custodial funds are recorded as required under generally accepted accounting principles.</p> <p>The testing focused on identifying and reviewing cases that were closed, dismissed, or inactive. For the 2024 fiscal year, accounts with balances greater than \$1,000 were reviewed, which covers 77% of the total balances on cases.</p> <p>No less than annually, the custodial fund will be reviewed and a testing threshold will be determined to provide reasonable assurance that the trust and eminent domain liabilities are properly stated as of the reporting date.</p>
Actions remaining:	None



EIGHTH JUDICIAL DISTRICT COURT

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Summary Schedule of Prior Audit Findings Year Ended June 30, 2024

2023-003 – Internal controls reporting interfund activity

Agency: Eighth Judicial District Court

Year finding initially occurred: Fiscal Year 2023

Status: Corrected

Action taken:	<p>Effective July 1, 2023, a fiscal directive was established to strengthen internal controls to record interfund activity.</p> <p>The policy includes information on reporting reciprocal and nonreciprocal interfund activity as required by Government Accounting Standards Board (GASB) Statement 34.</p> <p>No less than annually, interfund activity will be presented by the Controller to the Court Executive Officer, the review will be documented on an Interfund Activity Reconciliation.</p>
Actions remaining:	None

Contacts:

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Jennifer Garcia, CPA, CGMA, Accounting Manager, (702) 671-0790

