

# Eighth Judicial District Court

A Discretely Presented Component Unit of Clark County, Nevada



Annual Comprehensive Financial Report  
Year Ended June 30, 2025

Annual Comprehensive Financial Report  
Fiscal Year ended June 30, 2025

**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

Introductory Section

Letter of Transmittal .....	1
District Court Administrative Officials .....	5
Organization Chart .....	6
Certificate of Achievement for Excellence in Financial Reporting .....	7

Financial Section

Independent Auditor’s Report .....	8
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Management’s Discussion and Analysis .....	11
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Basic Financial Statements

Statement of Net Position .....	18
Statement of Activities .....	19
Balance Sheet - Governmental Funds .....	20
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position ...	21
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds..	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities .....	23
Statement of Net Position – Proprietary Fund .....	24
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund.....	25
Statement of Cash Flows – Proprietary Fund.....	26
Statement of Fiduciary Net Position .....	27
Statement of Changes in Fiduciary Net Position.....	28
Notes to Financial Statements .....	29

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund (Budgetary Basis) .....	58
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) .....	60
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Specialty Courts Fund .....	61
Schedules of Changes in the Total OPEB Liability and Related Ratios .....	62
Schedule of the Court’s Share of Net Pension Liability - PERS .....	63
Schedule of the Court’s Contributions - PERS.....	64
Notes to Required Supplementary Information.....	65

Supplementary Information

Reconciliation of General Fund Balance Sheet (Budgetary Basis) to the General Fund Balance Sheet (GAAP Basis) – Governmental Funds.....	67
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Grant Fund (Internally Reported).....	68
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Special Filing Fee Fund.....	69

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Capital Project Fund.....	70
Schedule of Revenues, Expenses and Changes in Net Position – Budget and Actual – Employee Benefits Fund.....	71

Statistical Section

Schedule 1.1 - Net Position by Component .....	73
Schedule 1.2 - Changes in Net Position.....	74
Schedule 1.3 - Fund Balances, Governmental Funds .....	75
Schedule 1.4 - Changes in Fund Balances – Governmental Funds.....	76
Schedule 2.1 - Fee Schedule.....	77
Schedule 3.1 - Clark County’s Ten Largest Employers .....	84
Schedule 4.1 - Clark County’s Ten Largest Industries .....	85
Schedule 4.2 - Demographics and Statistics .....	86
Schedule 5.1 - Full Time Equivalent Court Employees .....	87
Schedule 5.2 - Operating Indicators .....	88

Compliance Section

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 <i>Government Auditing Standards</i> .....	89
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance .....	91
Schedule of Expenditures of Federal Awards .....	94
Notes to the Schedule of Expenditures of Federal Awards.....	96
Schedule of Findings and Questioned Costs .....	97



## Eighth Judicial District Court

December 19, 2025

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, 2025, is hereby submitted. Nevada Revised Statute (NRS) 354.624 requires local governments 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. The Court is deemed a Discretely Presented Component Unit of Clark County and required to submit financial statements.

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 administration 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, 2025, 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. Based upon the audit, the independent auditors concluded that there was a reasonable basis for rendering an unmodified opinion and that the Court's financial statements for the fiscal year ended June 30, 2025, 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, 2026.

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 2.4 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 increased from \$98.9 million in fiscal year 2024 to \$120.1 million in fiscal year 2025, an increase of \$21.2 million. The increase was primarily driven by higher intergovernmental contributions from Clark County. Total expenses for fiscal year 2025 were

\$112.6 million, compared to \$108.0 million in the prior year, with the increase largely attributed to salaries and wages.

Overall, the Court's financial position remained relatively unchanged in fiscal year 2025 compared to fiscal year 2024. The Court continued to maintain prudent financial management practices, and its financial policies and procedures remained consistent with those of fiscal year 2024. Additional detail on financial trends and results is provided in the Management's Discussion and Analysis.

### Certificate of Achievement

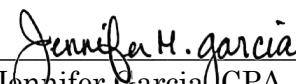
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Court for its ACFR for the fiscal year ended June 30, 2024. This distinguished honor represents the Court's first recognition by the GFOA and reflects the Court's commitment to the highest standards of financial transparency and accountability. In order to earn a Certificate of Achievement, an entity must publish an easily readable and well-organized ACFR that demonstrates compliance with GAAP and program requirements by the GFOA. We believe that the Court's current ACFR continues to uphold these exemplary standards and will be submitting it once again to the GFOA for consideration.

### Acknowledgements

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 also wish to recognize the leadership of the Honorable Chief Judge Jerry Wiese and the members of the Court's Executive Committee, whose guidance and oversight have been essential to the Court's effective administration. We thank the judges and staff of the Eighth Judicial District Court for their dedication to excellence, professionalism, and public service. In addition, we acknowledge the professionalism and expertise of the independent certified public accounting firms, Crowe LLP and Eide Bailly, whose contributions support the integrity and transparency of this report.

Respectfully submitted,

  
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Steven D. Grierson  
Court Executive Officer

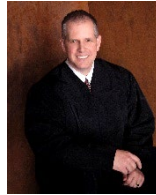
  
\_\_\_\_\_  
Jennifer Garcia CPA  
Manager of Accounting Services



# 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

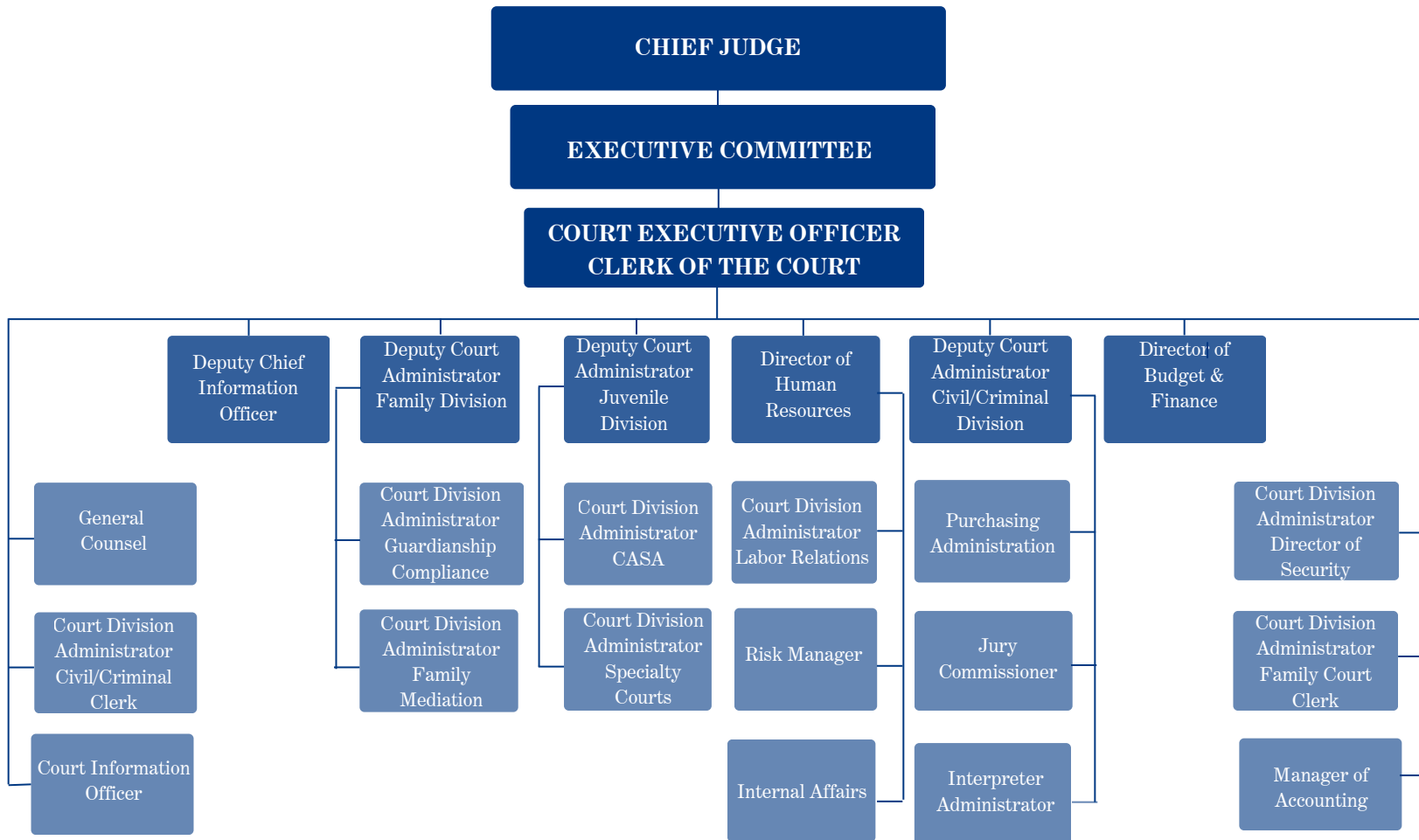
April Becker District C

Justin Jones District F

James B. Gibson District G



## EIGHTH JUDICIAL DISTRICT COURT ORGANIZATION CHART





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Eighth Judicial District Court  
Nevada**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO

Financial Section

June 30, 2025

**Eighth Judicial District Court**  
**Clark County, Nevada**

## INDEPENDENT AUDITOR'S REPORT

*Honorable Chief Judge Jerry Wiese  
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, 2025, 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, 2025, 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.

***Emphasis of Matter***

As discussed in Note 12 to the financial statements, during the year ended June 30, 2025, the Court adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. The adoption resulted in an increase in compensated absences liabilities and expenses, reducing net position as of July 1, 2024, as a result of the adoption. Our opinion is not modified with respect to this matter.

***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* 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 December 19, 2025 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  
December 19, 2025

Management of the Eighth Judicial District Court (the "Court") offers the following discussion and analysis as a narrative overview of the Court's financial activities for the year ended June 30, 2025. This narrative is intended to supplement, and should be read in conjunction with, the Court's basic 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 14 hearing masters presided over more than 102,000 criminal, civil, family and juvenile case filings in fiscal year 2024.

The Court is part of the Clark County, Nevada financial reporting entity and is 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***

During the fiscal year ended June 30, 2025, General Fund expenditures totaled \$93,712,624. Family Court reported expenditures of \$16,866,754, under budget by \$3,512,568; Civil and Criminal operations reported expenditures of \$53,804,941, under budget by \$4,126,257; and the Clerk of Court reported expenditures of \$19,717,526, under budget by \$3,035,436. Overall, total expenditures were \$12,733,404 below the approved budget, reflecting careful budget management across divisions and supporting the court's ability to maintain sufficient funds to address the unpredictable nature of case volumes and types.

Net position (deficit) at June 30, 2025 totaled (\$112,485,554). The most significant portion is the unrestricted net deficit of \$125,125,582, which primarily reflects pension and other post-employment benefit (OPEB) obligations.

Total Governmental Funds reported a total fund balance of \$21,917,026 at June 30, 2025. Of this amount, \$664,443 was nonspendable, \$8,920,435 was restricted, \$2,783,403 was committed, and \$9,548,755 was unassigned, representing 43.6% of the total fund balance. As noted above, maintaining sufficient fund balances supports the Court's ability to address the unpredictable nature of case volumes. Additional details are provided in Note 8 to the financial statements.

### ***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.

*Government-Wide Financial Statements (continued)*

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

*Fund Financial Statements (continued)*

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 account for resources the Court holds 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 Victim Witness change fund, and the Trust and Eminent Domain Custodial Fund. These funds are reported 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 \$112,485,554 at June 30, 2025, an increase of 4.7% from the prior year. This resulted primarily from the increase 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, 2025

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The following is a summary of the financial position based upon the government-wide financial statements as of June 30, 2025 and 2024:

	2025	2024
Assets		
Current assets	\$ 29,030,977	\$ 20,514,679
Capital assets, net	3,879,104	2,513,164
Total assets	32,910,081	23,027,843
Deferred outflows of resources	46,417,214	41,515,191
Liabilities		
Current liabilities	11,566,186	13,954,314
Noncurrent liabilities	145,373,075	137,529,695
Total liabilities	156,939,261	151,484,009
Deferred inflows of resources	34,873,588	31,103,572
Net Position (Deficit)		
Net investment in capital assets	3,067,445	1,717,418
Restricted	9,572,583	8,627,271
Unrestricted (deficit)	(125,125,582)	(128,389,236)
Total net position (deficit)	\$ (112,485,554)	\$ (118,044,547)

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 \$3,067,445 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 \$125,125,582. 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, 2025

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The following is a summary of the statement of activities for the years ended June 30, 2025 and 2024:

	2025	2024
Charges for services	\$ 10,187,481	\$ 10,430,888
Operating grants and contributions	103,674,366	82,453,690
Capital grants and contributions	198,444	116,629
General revenues	6,057,034	5,876,322
Total revenues	120,117,325	98,877,529
Judicial expenses	112,600,513	108,011,960
Debt service expenses	37,847	33,053
Total expenses	112,638,360	108,045,013
Change in Net Position	7,478,965	(9,167,484)
Net Position (Deficit), Beginning, as previously presented	(118,044,547)	(108,877,063)
Change in Accounting Principle	(1,919,972)	-
Net Position (Deficit), Beginning, as restated	(119,964,519)	(108,877,063)
Net Position (Deficit), End of Year	\$ (112,485,554)	\$ (118,044,547)

The Court's total revenues increased by \$21,239,796, or 21.5%, compared to the prior year. The increase was primarily related to \$21,220,676 increase in operating grants and contributions. Although expenses also increased, the revenue growth allowed the Court to continue funding operations and supporting its programs.

Total expenses increased by \$4,593,347 or by 4.3%, primarily due to salary and benefit increases approved by Clark County, including additional costs related to pension and OPEB. Additional increases were related to capital expenditures, as well as rising costs for services and supplies.

During the current fiscal year, the Court implemented GASB Statement No. 101, "Compensated Absences," which updates the accounting and reporting standards for leave earned but not yet used by employees. This implementation enhances the accuracy of the Court's long-term liability reporting while having no significant effect on the fund balances available for operations. For reference, the effect of this change on the reported liability was approximately \$1,919,972.

### ***Financial Analysis of the Court's Funds***

#### **General Fund**

The General Fund had a fund balance of \$13,104,416 at June 30, 2025. Of this amount, \$9,548,755, or 72.9%, was unassigned and available for general use. Compared to the prior year, the General Fund's total fund balance increased by \$6,928,657, reflecting changes in revenues, expenditures, and transfers discussed earlier.

The District Court continues to serve as a responsible fiscal partner, closely monitoring its General Fund appropriations to ensure expenditures remain within the limits of the approved budget.

#### **Specialty Courts Fund**

The Specialty Courts Fund has a restricted fund balance of \$3,588,772, which is generally derived from operating grants, administrative assessments, and participant fees. For the year ended June 30, 2025, these revenue sources totaled \$7,305,915, which was consistent with expenditures of \$7,140,598.

#### **Total Governmental Funds**

Total governmental funds reported an ending fund balance of \$21,917,026 as of June 30, 2025, an increase of \$8,730,838, or 66.2%, from the prior year. The increase was primarily driven by higher contributions from Clark County and lower expenditures in general. The fund balance includes \$8,920,435 in restricted, \$664,433 in nonspendable accounts, \$2,783,403 in committed amounts, and \$9,548,755 in unassigned fund balance available for general purposes. The Court will continue to evaluate fund balance levels as part of its ongoing financial planning. Additional details are provided in Note 8 to the financial statements.

### ***Budgetary Highlights***

#### **General Fund**

The General Fund's revenues exceeded the original budget by \$1,051,106. The variance was primarily driven by \$703,050 increase in projected investment income.

The General Fund's expenditures were \$12,733,404 under budget; \$3,512,568 in family court, \$4,126,257 in civil and criminal, and \$3,035,436 for the clerk of the court.

***Budgetary Highlights (continued)***

**Specialty Courts Fund**

For the Specialty Courts Fund, budgeted revenues exceeded actual grant revenues by \$7,270,650. Likewise, budgeted expenditures were higher than actual expenditures by \$9,859,402. The Court intentionally adopts a budget with sufficient capacity to apply for and manage grant opportunities without requiring midyear budget augmentations, resulting in budget-to-actual variances of this magnitude.

***Capital Assets and Long-Term Debt***

**Capital Assets**

The Court's capital assets, net of accumulated depreciation and amortization, totaled \$3,879,104 at June 30, 2025. Major additions during the fiscal year included \$1,699,941 for equipment and vehicles and \$397,490 for IT subscriptions. Capital asset balances were generally consistent with the prior year, reflecting continued investment in technology and operational equipment. Additional information on capital assets can be found in Note 4 to the financial statements.

**Long -Term Liabilities**

The Court's long-term liabilities totaled \$12,539,069 at June 30, 2025. Compensated absences represent the majority of this balance at \$11,473,878. In addition, the Court's long-term liabilities included claims payable of \$488,740, which reflect estimated obligations for unsettled claims outstanding at year-end. The Court has no outstanding bonded debt or other long-term borrowings. Additional information on long-term liabilities can be found in Note 6 to the 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, 2025

**Eighth Judicial District Court**  
**Clark County, Nevada**

Eighth Judicial District Court  
Clark County, Nevada  
Statement of Net Position  
June 30, 2025

	Governmental Activities
<b>Assets</b>	
Cash and investments	\$ 27,014,357
Grants receivable	1,068,416
Accounts receivable, net	120,097
Due from other governments	24,004
Interest receivable	139,670
Prepays	664,433
Capital assets	
Capital assets, not being depreciated	74,564
Capital assets, being depreciated, net	2,945,569
Right-to-use lease assets, being amortized, net	408,439
Right-to-use IT subscriptions, being amortized, net	450,532
Total assets	32,910,081
<b>Deferred Outflows of Resources</b>	
Related to pensions	36,286,156
Related to other post-employment benefits	10,131,058
Total deferred outflows of resources	46,417,214
Total assets and deferred outflows of resources	79,327,295
<b>Liabilities</b>	
Accounts payable	2,586,438
Accrued liabilities	3,386,625
Noncurrent liabilities, due within one year	
Compensated absences	4,406,878
Claims payable	75,701
Lease payable	131,041
SBITA payable	203,894
Total other post-employment benefits	775,609
Noncurrent liabilities, due in more than one year	
Compensated absences	7,067,000
Claims payable	413,039
Lease payable	295,255
SBITA payable	181,469
Other liabilities	253,532
Net pension liability	95,257,264
Total other post-employment benefits	41,905,516
Total liabilities	156,939,261
<b>Deferred Inflows of Resources</b>	
Related to pensions	12,671,903
Related to other post-employment benefits	22,201,685
Total deferred inflows of resources	34,873,588
Total liabilities and deferred inflows of resources	191,812,849
<b>Net Position (Deficit)</b>	
Net investment in capital assets	3,067,445
Restricted	
General courts and judicial programs	8,680,355
Technology fees	228,848
Claims	652,148
Other	11,232
Unrestricted (deficit)	(125,125,582)
Total net position (deficit)	\$ (112,485,554)

Eighth Judicial District Court  
Clark County, Nevada  
Statement of Activities  
Year Ended June 30, 2025

		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	\$ 112,600,513	\$ 10,187,481	\$ 103,674,366	\$ 198,444	\$ 1,459,778
Debt service					
Interest	37,847	-	-	-	(37,847)
Total Governmental Activities	\$ 112,638,360	\$ 10,187,481	\$ 103,674,366	\$ 198,444	1,421,931
General revenues					
Court administrative assessment					4,632,749
Investment income					1,422,913
Other					1,372
Total general revenues					6,057,034
Change in Net Position					7,478,965
Net Position (Deficit), Beginning, as previously presented					(118,044,547)
Change in Accounting Principle (GASB 101) (Note 12)					(1,919,972)
Net Position (Deficit), Beginning, as restated					(119,964,519)
Net Position (Deficit), End of Year					\$ (112,485,554)

Eighth Judicial District Court  
Clark County, Nevada  
Balance Sheet - Governmental Funds  
June 30, 2025

	General Fund	Specialty Courts	Capital Project	Nonmajor Governmental Fund	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 16,583,366	\$ 3,907,676	\$ 2,803,950	\$ 2,568,916	\$ 25,863,908
Grants receivable	435,689	632,727	-	-	1,068,416
Accounts receivable, net	49,566	34,036	-	36,495	120,097
Due from other governments	24,004	-	-	-	24,004
Interest receivable	85,059	20,884	14,497	13,282	133,722
Prepays	636,575	-	-	27,858	664,433
<b>Total assets</b>	<b><u>\$ 17,814,259</u></b>	<b><u>\$ 4,595,323</u></b>	<b><u>\$ 2,818,447</u></b>	<b><u>\$ 2,646,551</u></b>	<b><u>\$ 27,874,580</u></b>
<b>Liabilities</b>					
Accounts payable	\$ 1,570,959	\$ 958,916	\$ 35,044	\$ 6,010	\$ 2,570,929
Accrued liabilities	3,138,884	47,635	-	200,106	3,386,625
<b>Total liabilities</b>	<b><u>4,709,843</u></b>	<b><u>1,006,551</u></b>	<b><u>35,044</u></b>	<b><u>206,116</u></b>	<b><u>5,957,554</u></b>
<b>Fund Balances</b>					
Nonspendable	636,575	-	-	27,858	664,433
Restricted	2,919,086	3,588,772	-	2,412,577	8,920,435
Committed	-	-	2,783,403	-	2,783,403
Unassigned	9,548,755	-	-	-	9,548,755
<b>Total fund balances</b>	<b><u>13,104,416</u></b>	<b><u>3,588,772</u></b>	<b><u>2,783,403</u></b>	<b><u>2,440,435</u></b>	<b><u>21,917,026</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 17,814,259</u></b>	<b><u>\$ 4,595,323</u></b>	<b><u>\$ 2,818,447</u></b>	<b><u>\$ 2,646,551</u></b>	<b><u>\$ 27,874,580</u></b>

Eighth Judicial District Court  
Clark County, Nevada

Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position  
June 30, 2025

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Total fund balance - governmental funds	\$	21,917,026
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	\$	19,035,398
Right-to-use lease assets		640,255
Right-to-use IT subscriptions		785,228
Accumulated depreciation		(16,015,265)
Accumulated amortization		(566,512)
		3,879,104
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		(426,296)
SBITA payable		(385,363)
Compensated absences		(11,473,878)
Other liabilities		(253,532)
Net pension liability		(95,257,264)
Total OPEB liability		(42,681,125)
		(150,477,458)
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		10,131,058
Deferred inflows of resources - OPEB related		(22,201,685)
		(12,070,627)
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		36,286,156
Deferred inflows of resources - pension related		(12,671,903)
		23,614,253
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.		
		652,148
Total net position (deficit) - governmental activities		\$ (112,485,554)

**Eighth Judicial District Court**  
**Clark County, Nevada**

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
Year Ended June 30, 2025

	General Fund	Specialty Courts	Capital Project	Nonmajor Governmental Fund	Total Governmental Funds
<b>Revenues</b>					
Intergovernmental revenue					
Contributions from Clark County	\$ 98,076,387	\$ -	\$ -	\$ -	\$ 98,076,387
Operating grants	2,702,448	3,093,975	-	-	5,796,423
Court administrative assessments	420,809	4,211,940	-	-	4,632,749
Charges for services	3,357,703	134,936	-	6,694,842	10,187,481
Investment income	985,842	215,510	75,488	96,089	1,372,929
<b>Total revenues</b>	<b>105,543,189</b>	<b>7,656,361</b>	<b>75,488</b>	<b>6,790,931</b>	<b>120,065,969</b>
<b>Expenditures</b>					
Current					
Judicial	95,890,583	7,140,598	136,332	5,944,142	109,111,655
Capital outlay					
Judicial	739,659	-	1,470,511	-	2,210,170
Debt service					
Principal	367,122	-	-	5,827	372,949
Interest	36,675	-	-	1,172	37,847
<b>Total debt service</b>	<b>403,797</b>	<b>-</b>	<b>-</b>	<b>6,999</b>	<b>410,796</b>
<b>Total expenditures</b>	<b>97,034,039</b>	<b>7,140,598</b>	<b>1,606,843</b>	<b>5,951,141</b>	<b>111,732,621</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,509,150	515,763	(1,531,355)	839,790	8,333,348
<b>Other Financing Sources (Uses)</b>					
SBITAs	397,490	-	-	-	397,490
Transfers from other funds	-	-	1,977,983	-	1,977,983
Transfers to other funds	(1,977,983)	-	-	-	(1,977,983)
<b>Total other financing     sources (uses)</b>	<b>(1,580,493)</b>	<b>-</b>	<b>1,977,983</b>	<b>-</b>	<b>397,490</b>
Change in Fund Balance	6,928,657	515,763	446,628	839,790	8,730,838
Fund Balance, Beginning of Year	6,175,759	3,073,009	2,336,775	1,600,645	13,186,188
Fund Balance, End of Year	<u>\$ 13,104,416</u>	<u>\$ 3,588,772</u>	<u>\$ 2,783,403</u>	<u>\$ 2,440,435</u>	<u>\$ 21,917,026</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, 2025

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Net change in fund balance - total governmental funds		\$ 8,730,838
Amounts reported for governmental activities in the statement of activities are different because:		
<p>Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources and the proceeds from the sale of assets as other financing sources. In contrast, the statement of activities reports only a portion of the outlay as expense and only the gain or loss is recorded when the assets are disposed. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.</p>		
Expenditure for capital assets	\$ 2,210,170	
Loss on disposition of asset	(9,587)	
Current year depreciation and amortization expense	<u>(834,643)</u>	1,365,940
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 other liabilities	(253,532)	
Current year change in compensated absences	<u>(1,395,878)</u>	(1,649,410)
<p>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.</p>		
OPEB contributions	771,000	
OPEB income (expense)	409,876	
Pension contributions	7,556,297	
Pension expense	<u>(9,501,791)</u>	(764,618)
<p>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. In addition, the statement of activities records a gain on the termination of a liability when settled without payment.</p>		
Lease principle payments	124,577	
Issuance of SBITA payable	(397,490)	
Gain on termination of SBITA payable	8,628	
SBITA principal payments	<u>248,372</u>	(15,913)
<p>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</p>		
		<u>(187,872)</u>
Change in net position of governmental activities		<u><u>\$ 7,478,965</u></u>

Eighth Judicial District Court  
 Clark County, Nevada  
 Statement of Net Position – Proprietary Fund  
 June 30, 2025

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	<u>Governmental Activities Internal Service</u>
Assets	
Current Assets	
Cash and investments	\$ 1,150,449
Interest receivable	<u>5,948</u>
Total current assets	<u>1,156,397</u>
Liabilities	
Current Liabilities	
Accounts payable	15,509
Claims payable	<u>75,701</u>
Total current liabilities	<u>91,210</u>
Noncurrent liabilities	
Claims payable (net of curent maturities)	<u>413,039</u>
Total liabilities	<u>504,249</u>
Net Position	
Restricted	
Claims	<u><u>\$ 652,148</u></u>

Eighth Judicial District Court  
Clark County, Nevada

Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund  
Year Ended June 30, 2025

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	<u>Governmental Activities Internal Service</u>
Operating Revenues	
Charges for services	\$ 600,000
Other	<u>1,372</u>
Total operating revenues	<u>601,372</u>
Operating Expenses	
Services and supplies	<u>839,228</u>
Operating loss	(237,856)
Non-Operating Revenues	
Investment income	<u>49,984</u>
Change in Net Position	(187,872)
Net Position, Beginning of Year	<u>840,020</u>
Net Position, End of Year	<u><u>\$ 652,148</u></u>

Eighth Judicial District Court  
Clark County, Nevada  
Statement of Cash Flows – Proprietary Fund  
Year Ended June 30, 2025

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	<u>Governmental Activities Internal Service</u>
Cash Flows from Operating Activities	
Cash received from interfund services	\$ 603,134
Cash paid for services and supplies	<u>(334,979)</u>
Net cash from operating activities	<u>268,155</u>
Cash Flows from Investing Activities	
Investment income and losses	<u>48,663</u>
Net Change in Cash	316,818
Cash, Beginning of Year	<u>833,631</u>
Cash, End of Year	<u><u>\$ 1,150,449</u></u>
Reconciliation of Operating Loss to Net Cash from Operating Activities:	
Operating Loss	\$ (237,856)
Adjustments to Reconcile Operating Loss to Net Cash from operating activities:	
Change in assets and liabilities:	
Accounts receivable	1,762
Accounts payable	15,509
Claims payable	<u>488,740</u>
Total adjustments	<u>506,011</u>
Net Cash From Operating Activities	<u><u>\$ 268,155</u></u>

Eighth Judicial District Court  
Clark County, Nevada  
Statement of Fiduciary Net Position  
June 30, 2025

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	<u>Custodial Fund</u>
Assets	
Cash and cash equivalents	\$ 29,125,846
Due from other government	<u>7,035</u>
Total assets	<u>29,132,881</u>
Liabilities	
Due to other local governments	152,868
Required and court ordered monies	<u>278,217</u>
Total liabilities	<u>431,085</u>
Net Position	
Restricted for:	
Individuals and organizations	<u><u>\$ 28,701,796</u></u>

Eighth Judicial District Court  
Clark County, Nevada  
Statement of Changes in Fiduciary Net Position  
Year Ended June 30, 2025

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	<u>Custodial Fund</u>
Additions	
Required and court ordered monies	\$ 79,583,262
Interest earnings	1,102,054
Other	<u>50,000</u>
Total additions	<u>80,735,316</u>
Deductions	
Beneficiary payments to individuals	80,205,493
Victim witness compensation	122,666
Other deductions	<u>1,102,054</u>
Total deductions	<u>81,430,213</u>
Change in Net Position	(694,897)
Net Position, Beginning of Year	<u>29,396,693</u>
Net Position, End of Year	<u><u>\$ 28,701,796</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 14 Hearing Masters, preside over more than 102,000 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 columns. All remaining funds are aggregated and reported as non-major 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.

#### 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 non-operating 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 such as specific grants, administrative assessments, and participant fees associated with the specialty court.

*Capital Project Fund* – 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. The fiduciary fund is reported using the economic resources measurement focus and the accrual basis of accounting.

### **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.

Cash equivalents include 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.

**Note 1 - Summary of Significant Accounting Policies (continued)**

**Receivables**

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

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, 2025, the Court’s governmental fund accounts receivable balances were as follows:

	General Fund	Specialty Courts Fund	Nonmajor Governmental Fund
Accounts receivable	\$ 620,357	\$ 1,701,806	\$ 739,876
Allowance for doubtful accounts	(570,791)	(1,667,770)	(703,381)
Accounts receivable, net	\$ 49,566	\$ 34,036	\$ 36,495

Prepays

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.

**Note 1 - Summary of Significant Accounting Policies (continued)**

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 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 and vehicles	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. The factors considered in performing the Court's assessment included current operating results, trends and prospects, the manner in which the property is used, and the effects of obsolescence, along with other economic, legal, and environmental factors. Based on this assessment, the Court determined that no impairment existed at June 30, 2025.

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.

### Note 1 - Summary of Significant Accounting Policies (continued)

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.

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 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.

## Note 1 - Summary of Significant Accounting Policies (continued)

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, if applicable. The Court recognizes deferred inflows of resources related to pensions and other post-employment benefits in the Statement of Net Position.

### Compensated Absences

A compensated absence is a leave for which employees may receive one or more (a) cash payments when the leave is used for time off; (b) other cash payments, such as payment for unused leave upon termination of employment; or (c) noncash settlements. For these purposes, the Court has compensated absences for vacation time, compensatory leave time, sick leave benefits, floating holiday and birthday leave. A liability is recognized in the government-wide and proprietary fund financial statements, if applicable, for leave that has not been used provided that the leave is attributable to services already rendered and is more likely than not to be used or paid. 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.

### 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.

### Note 1 - Summary of Significant Accounting Policies (continued)

- 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.
- 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 New Standards**

As of July 1, 2024, the Court adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provide guidance for a consistent recognition and measurement of the compensated absence liability. The effect of the implementation of this standard on beginning net position is disclosed in Note 12.

**Note 1 - Summary of Significant Accounting Policies (continued)**

As of July 1, 2024, the Court adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government’s vulnerabilities due to certain concentrations or constraints that require disclosure. 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, 2025 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, 2025, these amounts are distributed as follows:

Cash and Investments Held in Clark County Investment Pool	\$ 27,014,357
Cash Deposits	<u>29,125,846</u>
Total cash and investments	<u><u>\$ 56,140,203</u></u>
Governmental Activities	\$ 27,014,357
Fiduciary Funds	<u>29,125,846</u>
Total cash and investments	<u><u>\$ 56,140,203</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.

### **Note 3 - Cash and Investments (continued)**

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.

#### **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. As of June 30, 2025, the Court's deposits were collateralized at 102 percent of the carrying value of deposits by pledged securities held by the financial institution or its trust department.

**Note 4 - Capital Assets**

Capital asset activity for the year ended June 30, 2025 was as follows:

	<u>Balance July 1, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2025</u>
Governmental Activities				
Capital assets, not being depreciated				
Capital projects in progress	\$ -	\$ 74,564	\$ -	\$ 74,564
Capital assets, being depreciated				
Equipment and vehicles	3,097,709	1,699,941	-	4,797,650
Software	14,125,009	38,175	-	14,163,184
Total capital assets being depreciated	<u>17,222,718</u>	<u>1,738,116</u>	<u>-</u>	<u>18,960,834</u>
Less accumulated depreciation and amortization for:				
Equipment and vehicles	(2,308,390)	(308,244)	-	(2,616,634)
Software	(13,177,052)	(221,579)	-	(13,398,631)
Total accumulated depreciation	<u>(15,485,442)</u>	<u>(529,823)</u>	<u>-</u>	<u>(16,015,265)</u>
Total capital assets, being depreciated, net	<u>1,737,276</u>	<u>1,208,293</u>	<u>-</u>	<u>2,945,569</u>
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)	(132,466)	-	(231,816)
Total right-to-use lease assets, being amortized, net	<u>540,905</u>	<u>(132,466)</u>	<u>-</u>	<u>408,439</u>
Right-to-use IT Subscriptions, being amortized				
IT subscriptions	400,519	397,490	(12,781)	785,228
Less accumulated amortization				
IT subscriptions	(165,536)	(172,354)	3,194	(334,696)
Total right-to-use IT subscriptions, net	<u>234,983</u>	<u>225,136</u>	<u>(9,587)</u>	<u>450,532</u>
Governmental Activities Capital Assets, Net	<u>\$ 2,513,164</u>	<u>\$ 1,375,527</u>	<u>\$ (9,587)</u>	<u>\$ 3,879,104</u>

Depreciation and amortization expense of \$834,643 was charged to the judicial function for the year ended June 30, 2025.

**Note 5 - Interfund Balances**

The composition of transfers as of June 30, 2025 is as follows:

<u>Transfers In:</u>	<u>Transfers Out:</u>
	<u>General Fund</u>
Capital Project	<u>\$ 1,977,983</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, 2025, are comprised of the following liabilities:

	<u>Balance July 1, 2024 (As Restated *)</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2025</u>	<u>Due within One Year</u>
Compensated Absences**	\$ 10,078,000	\$ 1,395,878	\$ -	\$ 11,473,878	\$ 4,406,878
Claims payable	-	547,509	(58,769)	488,740	75,701
Lease Payable	550,873	-	(124,577)	426,296	131,041
SBITA Payable	244,873	397,490	(257,000)	385,363	203,894
Other liabilities (Note 11)	-	253,532	-	253,532	-
	<u>\$ 10,873,746</u>	<u>\$ 2,594,409</u>	<u>\$ (440,346)</u>	<u>\$ 13,027,809</u>	<u>\$ 4,817,514</u>

Lease and SBITAs are liquidated through the underlying fund that enters into the lease and SBITA contract, which is primarily the General Fund.

\*As more fully described in Note 12, compensated absences were restated due to the implementation of GASB Statement 101.

\*\*The roll-forward schedule only reports the net change in the compensated absence liability, in accordance with GASB Statement 101.

**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 60 months. The various SBITAs terminate between October 2025 and April 2028 (last payment is scheduled in June 2027). At June 30, 2025, the Court has recognized right-to-use IT subscription assets of \$450,532 and an IT Subscription liability of \$385,363 related to these agreements. During the fiscal year, the Court recorded \$172,354 in amortization expenses and \$12,786 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>Years Ending June 30,</u>	Governmental Activities SBITA Payable	
	Principal	Interest
2026	\$ 203,894	\$ 12,224
2027	181,469	4,147
	\$ 385,363	\$ 16,371

**Leases**

The Court has entered into a lease agreement for multifunctional printers with initial term of 58 months and terminates in July 2028. At June 30, 2025, the Court has recognized right-to-use lease assets of \$408,439 and a lease liability of \$426,296 related to this agreement. During the fiscal year, the Court recorded \$132,466 in amortization expenses and \$25,061 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.

**Note 6 - Long-Term Liabilities (continued)**

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

<u>Years Ending June 30,</u>	Governmental Activities Lease Payable	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 131,041	\$ 18,596
2027	137,841	11,796
2028	144,995	4,642
2029	12,419	52
	<u>\$ 426,296</u>	<u>\$ 35,086</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, 2025.

Claims expenses and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

Changes in the balances of claims liabilities during the past two years are as follows:

	<u>Beginning of Fiscal Year</u>	<u>Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Fiscal Year</u>
Fiscal Year Ended June 30, 2024	\$ -	\$ 84,915	\$ (84,915)	\$ -
Fiscal Year Ended June 30, 2025	-	547,509	(58,769)	488,740

**Note 7 - Risk Management (continued)**

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 estimated future legal or defense costs that may be incurred in connection with outstanding or threatened litigation or other disputed matters. Such costs are recognized as expenses in the period in which the related services are rendered, consistent with GASB Statement No. 10, Paragraph 19, which states that the costs of investigating, litigating, and settling claims should be recognized as expenses when incurred.

**Note 8 - Classification of Fund Balance**

The Court’s fund balance by classification and purpose on June 30, 2025, was:

	General Fund	Specialty Courts Fund	Capital Project	Nonmajor Governmental Fund	Total Governmental Funds
Nonspendable	\$ 636,575	\$ -	\$ -	\$ 27,858	\$ 664,433
Restricted					
General courts and judicial programs	2,690,238	3,577,540	-	2,412,577	8,680,355
Technology fees	228,848	-	-	-	228,848
Other	-	11,232	-	-	11,232
Committed					
Capital project programs	-	-	2,783,403	-	2,783,403
Unassigned	9,548,755	-	-	-	9,548,755
	<u>\$ 13,104,416</u>	<u>\$ 3,588,772</u>	<u>\$ 2,783,403</u>	<u>\$ 2,440,435</u>	<u>\$ 21,917,026</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.

### **Note 9 - Defined Benefit Pension Plan (continued)**

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.” Therefore, the net pension liability is not liquidated in a normal sense by the Court, but is rather funded by contributions, which are recognized by the respective governmental funds which have the underlying PERS compensatory payroll.

#### **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.

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.

### Note 9 - Defined Benefit Pension Plan (continued)

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 members' 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 ensure 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.

For the fiscal years ended June 30, 2025 and 2024, the EPC rate was 33.50% for Regular and 50.00% for Police/Fire.

Contributions to the pension plan from the Court were \$7,556,297 for the year ended June 30, 2025.

**Note 9 - Defined Benefit Pension Plan (continued)**

**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, 2024:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Geometric Expected Real Rate of Return*</u>
Large cap U.S. equity	42%	5.50%
Developed international equity	18%	5.50%
U.S. fixed income	28%	2.25%
Real estate	6%	6.65%
Private equity	6%	0.50%

\* 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, 2025, the Court reported a liability for its proportionate share of the net pension liability of \$95,257,264. The net pension liability was measured as of June 30, 2024, 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, 2024, the Court's proportion was 0.52722 percent, which was a decrease of 0.00435% from its proportion measured at June 30, 2023.

**Actuarial Assumptions**

The Court's net pension liability was measured as of June 30, 2024, 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.

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

**Note 9 - Defined Benefit Pension Plan (continued)**

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, 2024 funding actuarial valuation

Actuarial assumptions used in the June 30, 2024 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.

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

**Note 9 - Defined Benefit Pension Plan (continued)**

The actuary 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, 2024. 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, 2024, 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, 2024.

**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	\$ 153,185,213	\$ 95,257,264	\$ 47,466,076

**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, 2025, the Court recognized pension expense of \$1,945,494. At June 30, 2025, the Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Note 9 - Defined Benefit Pension Plan (continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,208,489	\$ -
Change of assumptions	6,146,596	-
Net difference between projected and actual earnings on investments	-	9,384,067
Changes in proportion and differences between actual contributions and proportionate share of contributions	2,374,774	3,287,836
Contributions subsequent to measurement date	7,556,297	-
	\$ 36,286,156	\$ 12,671,903

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date in the amount of \$7,556,297 will be recognized as a reduction of the net pension liability in the year ending June 30, 2026.

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:

Years Ending June 30,	
2026	\$ 2,115,341
2027	11,683,908
2028	1,052,869
2029	(265,722)
2030	1,471,560
	\$ 16,057,956

The average of the expected remaining service lives of active employees that will be provided with pensions through PERS as determined at June 30, 2024 is 5.64 years.

**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](http://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 an eleven-member governing board with ten 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 two publicly available financial reports that include financial statements and required supplementary information. Local governments, such as the Court do not participate in the PEBP Retirees' Health and Welfare Benefits Fund (Retiree Trust). Benefits payments for local government retirees are commingled with active state employees and administered through the State of Nevada's Self Insurance Fund. The PEBP reports (Retiree Trust and Self Insurance Fund) 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.

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. The liabilities are liquidated through contributions made primarily by the General Fund.

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

### Employees Covered by Plans

As of the June 30, 2024, actuarial valuation measurement date, the Court's Primary Plan covers 131 retirees and surviving spouses, and 622 active employees and spouses. The Court also covers 28 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 2025, the Court's cost per month per retiree ranged from \$1 to \$927.

### 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.

The demographic assumptions are based on the Nevada PERS Actuarial Experience Study based on the 2023 Nevada PERS Actuarial Valuation. The salary scale assumption is based on the 2023 Nevada PERS Actuarial Valuation. The inflation assumption is based on the most recent Getzen Model released by the Society of Actuaries for long-term health care cost trend rates development.

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

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

Measurement Date	June 30, 2024
Reporting Date	June 30, 2025
Actuarial Cost Method	Entry age normal, level percentage of salary
Discount Rate	3.93% (end of the year)
Healthcare Cost Trend Rate	7.75% decreasing to an ultimate rate of 4.00%
Salary Increase Rate	3.5% 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	2023 NPERS Actuarial Valuation
Retirement Tables	2023 NPERS Actuarial Valuation

Marriage rate assumptions reflected the most recent participant experience. Based on the current retiree population, 25% of future retirees are assumed to be 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 (2.93%) or 1 percentage point higher (4.93%) than the current rate:

	<u>1% Decrease</u> 2.93%	<u>Discount Rate</u> 3.93%	<u>1% Increase</u> 4.93%
RHPP	\$ 50,005,496	\$ 41,519,373	\$ 34,875,815
PEBP	<u>1,289,729</u>	<u>1,161,752</u>	<u>1,053,631</u>
Total OPEB Liability	<u>\$ 51,295,225</u>	<u>\$ 42,681,125</u>	<u>\$ 35,929,446</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 (6.75% decreasing to 3.00%) or 1-percentage-point higher (8.75% decreasing to 5.00%) than the current rate:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
RHPP	\$ 34,293,157	\$ 41,519,373	\$ 50,999,989
PEBP	<u>1,058,823</u>	<u>1,161,752</u>	<u>1,280,748</u>
Total OPEB Liability	<u>\$ 35,351,980</u>	<u>\$ 42,681,125</u>	<u>\$ 52,280,737</u>

**Changes in Total OPEB Liability**

During the year ended June 30, 2025, 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, 2024	\$ 37,519,725	\$ 1,495,666	\$ 39,015,391
Changes recognized for the fiscal year			
Service cost	1,339,798	-	1,339,798
Interest	1,405,358	53,453	1,458,811
Differences between expected and actual experience	(236,756)	(384,484)	(621,240)
Changes in assumptions	2,204,458	59,516	2,263,974
Benefit payments	<u>(713,210)</u>	<u>(62,399)</u>	<u>(775,609)</u>
Net changes	<u>3,999,648</u>	<u>(333,914)</u>	<u>3,665,734</u>
Balance recognized at June 30, 2025	<u>\$ 41,519,373</u>	<u>\$ 1,161,752</u>	<u>\$ 42,681,125</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, 2025, the Court recognized an OPEB expense (income) of (\$409,876), of which (\$148,962) related to RHPP and (\$260,914) related to PEBP. At June 30, 2025, the Court reported deferred outflows of resources and deferred inflows of resources related to both OPEB plans from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<b>PEBP</b>		
Contributions made in fiscal year ending 2025 after June 30, 2024 measurement date	\$ 62,000	\$ -
<b>Total PEBP</b>	<u>\$ 62,000</u>	<u>\$ -</u>
<b>RHPP</b>		
Differences between expected and actual experience	\$ 2,714,441	\$ 14,074,304
Changes of assumptions or other inputs	6,645,617	8,127,381
Contributions made in fiscal year ending 2025 after June 30, 2024 measurement date	<u>709,000</u>	<u>-</u>
<b>Total RHPP</b>	<u>\$ 10,069,058</u>	<u>\$ 22,201,685</u>
<b>Total All Plans</b>		
Differences between expected and actual experience	\$ 2,714,441	\$ 14,074,304
Changes of assumptions or other inputs	6,645,617	8,127,381
Contributions made in fiscal year ending 2025 after June 30, 2024 measurement date	<u>771,000</u>	<u>-</u>
<b>Total All Plans</b>	<u>\$ 10,131,058</u>	<u>\$ 22,201,685</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 \$771,000 will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2026.

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

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

Years Ending June 30,	
2026	\$ (2,161,160)
2027	(2,161,160)
2028	(2,161,160)
2029	(2,161,160)
2030	(2,161,160)
Thereafter	(2,035,827)
	\$ (12,841,627)

**Note 11 - Termination Benefits**

Termination benefits are defined as benefits provided to employees as an inducement to hasten the termination of services or as a result of voluntary early termination or as a consequence of involuntary early termination of services. The Court has termination benefits which include severance benefits.

Employees are assigned to a category per the EJDC Management Compensation Plan as either Category I, Category II, or Category III based on their classification. Category I is the Court Executive Officer classification, Category II is the Assistant Court Administrator classification, and Category III is the Hearing Masters Attorney classification.

Severance benefits are provided as follows:

Category I: Employees hired to the EJDC Management Compensation Plan prior to July 1, 2002, upon separation from EJDC service, shall receive payment for one (1) week of base salary for each consecutive year of employment up to a maximum of twelve (12) weeks. Employees must be on the EJDC Management Compensation Plan at least one (1) year to qualify for this benefit. Effective July 1, 2002, employees appointed to the EJDC Management Compensation Plan, upon separation from EJDC service, may be eligible for payment for up to twelve (12) weeks of base salary at the sole discretion of the Chief Judge or Court Executive Officer, which has historically been honored.

**Note 11 - Termination Benefits (continued)**

Category II: Employees hired to the EJDC Management Compensation Plan prior to July 1, 2002, upon separation from EJDC service, shall receive payment for one (1) week of base salary for each consecutive year of employment up to a maximum of eight (8) weeks. Employees must be on the EJDC Management Compensation Plan at least one (1) year to qualify for this benefit. Effective July 1, 2002, employees appointed to the EJDC Management Compensation Plan, upon separation from EJDC service, may be eligible for payment for up to eight (8) weeks of base salary at the sole discretion of the Chief Judge Court Executive Officer, which has historically been honored.

Category III: Employees hired to the EJDC Management Compensation Plan prior to July 1, 2002, upon separation from EJDC service, shall receive payment for one (1) week of base salary for each consecutive year of employment up to a maximum of six (6) weeks. Employees must be on the EJDC Management Compensation Plan at least one (1) year to qualify for this benefit. Effective July 1, 2002, employees appointed to the Management Compensation Plan, upon separation from EJDC service, may be eligible for payment for up to six (6) weeks of base salary at the sole discretion of the Chief Judge or Court Executive Officer, which has historically been honored.

As the future separation dates are not fixed or determinable, the Court values the severance payable using the undiscounted total of estimated future payments at current cost levels. The severance liability is \$253,532 at June 30, 2025, and is included within noncurrent other liabilities in the Governmental Activities Statement of Net Position.

**Note 12 - Restatement**

Change in Accounting Principle

As of July 1, 2024, the Court adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. Therefore, compensated absences current portion was decreased by \$2,773,207 and compensated absences noncurrent portion was increased by \$4,693,179, respectively, as of July 1, 2024. The effect of this change in accounting principles is described below:

	July 1, 2024, As Previously Reported	Change in Accounting Principle	July 1, 2024, As Restated
Governmental Activities			
Total net position (deficit)	\$ (118,044,547)	\$ (1,919,972)	\$(119,964,519)

**Note 13 - 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 December 19, 2025, the Court did not identify any events.

Required Supplementary Information  
June 30, 2025

**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, 2025  
Page (1 of 2)

	Budget		Actual	Final Budget
	Original	Final		to Actual
				Variance
<b>Revenues</b>				
Intergovernmental revenues				
Contributions from Clark County	\$ 97,242,001	\$ 97,242,001	\$ 97,242,001	\$ -
Contributions from Clark County (ADR)	650,000	650,000	730,948	80,948
Contributions from divorce fees	38,768	38,768	45,537	6,769
Contributions from Clark County technology fund	50,000	50,000	57,901	7,901
Court administrative assessments	350,000	350,000	420,809	70,809
Charges for services				
Court fees	2,400,000	2,400,000	2,783,633	383,633
Foreclosure mediation	68,338	68,338	44,626	(23,712)
Guardianship fees	503,736	503,736	529,444	25,708
Truancy diversion program	204,000	204,000	-	(204,000)
Investment income (loss)	282,792	282,792	985,842	703,050
Total revenues	<u>101,789,635</u>	<u>101,789,635</u>	<u>102,840,741</u>	<u>1,051,106</u>
<b>Expenditures</b>				
Judicial				
Family court				
Salaries and wages	9,783,684	9,783,684	9,338,657	445,027
Employee benefits	5,112,678	5,112,678	3,813,281	1,299,397
Services and supplies	5,482,960	5,482,960	3,714,816	1,768,144
Total family court	<u>20,379,322</u>	<u>20,379,322</u>	<u>16,866,754</u>	<u>3,512,568</u>
Civil and criminal				
Salaries and wages	22,670,764	22,670,764	23,321,783	(651,019)
Employee benefits	12,568,805	12,568,805	10,664,717	1,904,088
Services and supplies	22,691,629	22,691,629	19,818,441	2,873,188
Total civil and criminal	<u>57,931,198</u>	<u>57,931,198</u>	<u>53,804,941</u>	<u>4,126,257</u>
Clerk of the court				
Salaries and wages	13,683,395	13,683,395	12,959,905	723,490
Employee benefits	8,042,172	8,042,172	6,160,351	1,881,821
Services and supplies	1,027,395	1,027,395	597,270	430,125
Total clerk of the court	<u>22,752,962</u>	<u>22,752,962</u>	<u>19,717,526</u>	<u>3,035,436</u>
Alternative dispute resolution				
Salaries and wages	609,143	609,143	-	609,143
Employee benefits	332,420	332,420	-	332,420
Services and supplies	87,000	87,000	-	87,000
Total alternative dispute resolution	<u>1,028,563</u>	<u>1,028,563</u>	<u>-</u>	<u>1,028,563</u>

(Continued)

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, 2025  
Page (2 of 2)

	Budget		Actual	Final Budget to Actual Variance
	Original	Final		
Administrative				
Salaries and wages	\$ 75,000	\$ 75,000	\$ 31,208	\$ 43,792
Employee benefits	12,000	12,000	14,063	(2,063)
Services and supplies	1,427,177	1,427,177	101,756	1,325,421
Total administrative	<u>1,514,177</u>	<u>1,514,177</u>	<u>147,027</u>	<u>1,367,150</u>
Judicial				
Salaries and wages	524,167	524,167	511,146	13,021
Employee benefits	296,682	296,682	222,319	74,363
Services and supplies	1,507,210	1,507,210	1,097,063	410,147
Total judicial	<u>2,328,059</u>	<u>2,328,059</u>	<u>1,830,528</u>	<u>497,531</u>
Grand jury				
Services and supplies	422,507	422,507	400,836	21,671
Total judicial	<u>106,356,788</u>	<u>106,356,788</u>	<u>92,767,612</u>	<u>13,589,176</u>
Capital outlay				
Judicial	89,240	89,240	541,215	(451,975)
Debt service				
Principal	-	-	367,122	(367,122)
Interest	-	-	36,675	(36,675)
Total debt service	<u>-</u>	<u>-</u>	<u>403,797</u>	<u>(403,797)</u>
Total expenditures	<u>106,446,028</u>	<u>106,446,028</u>	<u>93,712,624</u>	<u>12,733,404</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,656,393)</u>	<u>(4,656,393)</u>	<u>9,128,117</u>	<u>13,784,510</u>
Other Financing Sources (Uses)				
SBITAs	-	-	397,490	397,490
Transfers out	(2,977,983)	(2,977,983)	(2,596,950)	381,033
Total other financing uses	<u>(2,977,983)</u>	<u>(2,977,983)</u>	<u>(2,199,460)</u>	<u>778,523</u>
Change in Fund Balance	<u>(7,634,376)</u>	<u>(7,634,376)</u>	<u>6,928,657</u>	<u>14,563,033</u>
Fund Balance, Beginning of Year	<u>7,634,376</u>	<u>7,634,376</u>	<u>6,175,759</u>	<u>(1,458,617)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,104,416</u>	<u>\$ 13,104,416</u>

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, 2025

	General Fund (Budgetary Basis)	Grant Fund (Budgetary Basis)	Eliminations	General Fund
<b>Revenues</b>				
Intergovernmental revenue				
Contributions from Clark				
County	\$ 98,076,387	\$ -	\$ -	\$ 98,076,387
Operating grants	-	2,702,448	-	2,702,448
Court administrative				
assessments	420,809	-	-	420,809
Charges for services	3,357,703	-	-	3,357,703
Investment income	985,842	-	-	985,842
	<u>102,840,741</u>	<u>2,702,448</u>	<u>-</u>	<u>105,543,189</u>
Total revenues				
<b>Expenditures</b>				
Current				
Judicial				
Salaries and wages	46,162,699	1,595,870	-	47,758,569
Employee benefits	20,874,731	712,691	-	21,587,422
Services and supplies	25,730,182	814,410	-	26,544,592
	<u>92,767,612</u>	<u>3,122,971</u>	<u>-</u>	<u>95,890,583</u>
Total current				
Capital outlay				
Judicial	541,215	198,444	-	739,659
	<u>541,215</u>	<u>198,444</u>	<u>-</u>	<u>739,659</u>
Debt service				
Principal	367,122	-	-	367,122
Interest	36,675	-	-	36,675
	<u>403,797</u>	<u>-</u>	<u>-</u>	<u>403,797</u>
Total debt service				
	<u>93,712,624</u>	<u>3,321,415</u>	<u>-</u>	<u>97,034,039</u>
Total expenditures				
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	9,128,117	(618,967)	-	8,509,150
	<u>9,128,117</u>	<u>(618,967)</u>	<u>-</u>	<u>8,509,150</u>
<b>Other Financing Sources (Uses)</b>				
SBITAs	397,490	-	-	397,490
Transfers from other funds	-	618,967	(618,967)	-
Transfers to other funds	(2,596,950)	-	618,967	(1,977,983)
	<u>(2,199,460)</u>	<u>618,967</u>	<u>-</u>	<u>(1,580,493)</u>
Total other financing				
sources (uses)				
Change in Fund Balance	6,928,657	-	-	6,928,657
Fund Balance, Beginning of Year	6,175,759	-	-	6,175,759
Fund Balance, End of Year	<u>\$ 13,104,416</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,104,416</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, 2025

	Budget		Actual	Final Budget to Actual Variance
	Original	Final		
<b>Revenues</b>				
Federal grants				
Department of Health and Human Services	\$ 1,217,877	\$ 1,217,877	\$ 1,679,007	\$ 461,130
Other	3,148,993	3,148,993	228,648	(2,920,345)
State grants				
Department of Health and Human Services	3,000,000	3,000,000	1,033,295	(1,966,705)
Other	1,000,000	1,000,000	153,025	(846,975)
Court administrative fee	6,000,000	6,000,000	4,211,940	(1,788,060)
Charges for services	500,000	500,000	134,936	(365,064)
Investment income	59,141	59,141	215,510	156,369
Other	1,000	1,000	-	(1,000)
Total revenues	<u>14,927,011</u>	<u>14,927,011</u>	<u>7,656,361</u>	<u>(7,270,650)</u>
<b>Expenditures</b>				
Judicial				
Specialty Courts				
Salaries and wages	2,000,000	2,000,000	1,291,619	708,381
Employee benefits	800,000	800,000	581,176	218,824
Services and supplies	14,200,000	14,200,000	5,267,803	8,932,197
Total expenditures	<u>17,000,000</u>	<u>17,000,000</u>	<u>7,140,598</u>	<u>9,859,402</u>
Change in Fund Balance	(2,072,989)	(2,072,989)	515,763	2,588,752
Fund Balance, Beginning of Year	<u>2,072,989</u>	<u>2,072,989</u>	<u>3,073,009</u>	<u>1,000,020</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,588,772</u>	<u>\$ 3,588,772</u>

Eighth Judicial District Court  
Clark County, Nevada  
Schedules of Changes in the Total OPEB Liability and Related Ratios  
Last Ten Fiscal Years\*

PEBP	2025	2024	2023
Service cost	\$ -	\$ -	\$ -
Interest	53,453	53,000	38,770
Differences between expected and actual experience	(384,484)		42,544
Changes of assumptions or other inputs	59,516	(19,329)	(311,944)
Benefit payments	(62,399)	(70,361)	(63,819)
Net Change in total OPEB liability	(333,914)	(36,690)	(294,449)
Total OPEB liability - beginning	1,495,666	1,532,356	1,826,805
Total OPEB liability - ending	<u>\$ 1,161,752</u>	<u>\$ 1,495,666</u>	<u>\$ 1,532,356</u>
Covered-employee payroll	N/A	N/A	N/A
Total OPEB liability as a percentage of covered-employee payroll	N/A	N/A	N/A
RHPP	2025	2024	2023
Service cost	\$ 1,339,798	\$ 1,533,046	\$ 1,638,069
Interest	1,405,358	1,315,780	844,246
Differences between expected and actual experience	(236,756)	-	(4,498,324)
Changes of assumptions or other inputs	2,204,458	(582,195)	1,006,964
Benefit payments	(713,210)	(765,586)	(839,322)
Net Change in total OPEB liability	3,999,648	1,501,045	(1,848,367)
Total OPEB liability - beginning	37,519,725	36,018,680	37,867,047
Total OPEB liability - ending	<u>\$ 41,519,373</u>	<u>\$ 37,519,725</u>	<u>\$ 36,018,680</u>
Covered-employee payroll	\$ 43,259,745	\$ 38,761,665	\$ 37,576,529
Total OPEB liability as a percentage of covered-employee payroll	95.98%	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 third 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\*

Years ended June 30,	Proportion of the Collective Net Pension Liability	Proportion of the Collective Net Pension Liability	Covered Payroll	Proportion of the Collective Pension Liability as a Percentage of Covered Payroll	PERS Fiduciary Net Position as a Percentage of Total Pension Liability
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%
2024	0.52722%	95,257,264	46,151,281	206.40%	78.11%

\*GASB Statement No. 68 requires ten years of information to be presented in this table. However, this is the Court's third year of operations as a discretely presented component unit of the County and until ten years of Notes to Schedule:

	2022 through 2024
Inflation rate	2.50%
Payroll growth	3.50%
Investment rate of return	7.25%
Productivity pay increase	0.50%
Projected salary increases	
Regular*	4.20% to 9.10%
Police/Fire*	4.60% to 14.50%
Consumer price index	2.50%
Mortality rates	
Healthy**	Pub-2010 General and Safety Healthy Retiree and Employee
Disabled	Pub-2010 Non-Safety and Safety Disabled Retiree Amount-Weighted
Current beneficiaries**	Pub-2010 Contingent Survivor and General Employee
Pre-retirement**	Pub-2010 General and Safety Employee
Future mortality improvement	Generational Projection Scale MP-2010

\* Depending on service. Rates include inflation and productivity increases.

\*\* Amount-Weighted Above Median.

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

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	2025	2024	2023
Statutorily Required Contribution	\$ 7,556,297	\$ 7,154,114	\$ 6,170,489
Contributions in relation to the statutorily required contribution	(7,556,297)	(7,154,114)	(6,170,489)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered Payroll	\$ 49,738,847	\$ 46,151,281	\$ 40,383,079
Contributions as a percentage of covered payroll	15.19%	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 third 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 FY24 to FY25:

- Inflation rate changed from 2.50% as of June 30, 2023 to 2.70% as of June 30, 2024.
- Updates were made to the assumed discount rate, which was 3.65% as of June 30, 2023 and 3.93% as of June 30, 2024.
- The Trend rates were updated to an initial rate of 7.75%, grading down to an ultimate rate of 4.00%.
- Changes to termination rates, retirement rates, and salary scale are shown in Note 10 of the Notes to Financial Statements.

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, 2025

**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, 2025

	General Fund (Budgetary Basis)	Grant Fund (Budgetary Basis)	Eliminations	General Fund
<b>Assets</b>				
Cash and investments	\$ 16,583,366	\$ -	\$ -	\$ 16,583,366
Grants receivable	-	435,689	-	435,689
Accounts receivable, net	49,566	-	-	49,566
Due from other funds	248,336	-	(248,336)	-
Due from other government	24,004	-	-	24,004
Interest receivable	85,059	-	-	85,059
Prepays	636,575	-	-	636,575
	<u>\$ 17,626,906</u>	<u>\$ 435,689</u>	<u>\$ (248,336)</u>	<u>\$ 17,814,259</u>
<b>Liabilities</b>				
Accounts payable	\$ 1,427,031	\$ 143,928	\$ -	\$ 1,570,959
Due to other funds	-	248,336	(248,336)	-
Accrued liabilities	3,095,459	43,425	-	3,138,884
	<u>4,522,490</u>	<u>435,689</u>	<u>(248,336)</u>	<u>4,709,843</u>
<b>Fund Balances</b>				
Nonspendable	636,575	-	-	636,575
Restricted	2,919,086	-	-	2,919,086
Unassigned	9,548,755	-	-	9,548,755
	<u>13,104,416</u>	<u>-</u>	<u>-</u>	<u>13,104,416</u>
<b>Total liabilities and fund balances</b>	<u>\$ 17,626,906</u>	<u>\$ 435,689</u>	<u>\$ (248,336)</u>	<u>\$ 17,814,259</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, 2025

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Intergovernmental			
Federal grants	\$ 5,375,000	\$ 2,343,513	\$ (3,031,487)
Other grants	400,000	358,935	(41,065)
Total revenues	<u>5,775,000</u>	<u>2,702,448</u>	<u>(3,072,552)</u>
Expenditures			
Judicial			
Other			
Salaries and wages	2,500,000	1,595,870	904,130
Employee benefits	1,175,000	712,691	462,309
Services and supplies	3,100,000	814,410	2,285,590
Total judicial	<u>6,775,000</u>	<u>3,122,971</u>	<u>3,652,029</u>
Capital outlay			
Judicial	-	198,444	(198,444)
Total expenditures	<u>6,775,000</u>	<u>3,321,415</u>	<u>3,453,585</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,000,000)</u>	<u>(618,967)</u>	<u>381,033</u>
Other Financing Sources (Uses)			
Transfers in	1,000,000	618,967	(381,033)
Fund Balance, Beginning of Year	-	-	-
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, 2025

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Charges for services	\$ 6,200,000	\$ 6,694,842	\$ 494,842
Investment income	26,905	96,089	69,184
Total revenues	<u>6,226,905</u>	<u>6,790,931</u>	<u>564,026</u>
Expenditures			
Judicial			
District Court			
Salaries and wages	3,542,952	3,725,842	(182,890)
Employee benefits	1,985,979	1,579,403	406,576
Services and supplies	700,000	638,897	61,103
Total judicial	<u>6,228,931</u>	<u>5,944,142</u>	<u>284,789</u>
Debt service			
Principal	-	5,827	(5,827)
Interest	-	1,172	(1,172)
Total debt service	<u>-</u>	<u>6,999</u>	<u>(6,999)</u>
Total expenditures	<u>6,228,931</u>	<u>5,951,141</u>	<u>277,790</u>
Change in Fund Balance	(2,026)	839,790	841,816
Fund Balance, Beginning of Year	<u>1,014,141</u>	<u>1,600,645</u>	<u>586,504</u>
Fund Balance, End of Year	<u>\$ 1,012,115</u>	<u>\$ 2,440,435</u>	<u>\$ 1,428,320</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, 2025

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	Final Budget	Actual	Variance
Revenues			
Investment income	\$ 10,000	\$ 75,488	\$ 65,488
Expenditures			
Judicial			
Services and supplies	498,594	136,332	362,262
Capital outlay	3,672,861	1,470,511	2,202,350
Total expenditures	4,171,455	1,606,843	2,564,612
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,161,455)	(1,531,355)	2,630,100
Other Financing Sources(Uses)			
Transfers in	1,977,983	1,977,983	-
Change in Fund Balance	(2,183,472)	446,628	2,630,100
Fund Balance, Beginning of Year	2,183,472	2,336,775	153,303
Fund Balance, End of Year	\$ -	\$ 2,783,403	\$ 2,783,403

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, 2025

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	Final Budget	Actual	Variance
Operating Revenue			
Charges for services	\$ 600,000	\$ 600,000	\$ -
Other	-	1,372	1,372
Total revenues	600,000	601,372	1,372
Operating Expense			
Judicial			
Services and supplies	800,000	839,228	(39,228)
Operating income (loss)	(200,000)	(237,856)	(37,856)
Non-Operating Revenues			
Investment income	4,763	49,984	45,221
Change in Net Position	\$ (195,237)	(187,872)	\$ 7,365
Net Position, Beginning of Year		840,020	
Net Position, End of Year		\$ 652,148	

Statistical Section

June 30, 2025

**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 three 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 three years of data is presented. Until ten years of data is available, the Court will only report the years that are available.

### Debt Capacity (Schedule 3.1)

- This schedule presents information to help the reader assess the affordability of the Court's current levels of outstanding debt, and its ability to issue additional future debt.
- As 2023 is the first year the Court has reported standalone financial statements, currently three 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 4.1 – 4.2)

- 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 5.1 – 5.2)

- 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>2025</u>	<u>2024</u>	<u>2023</u>
Primary Government			
Net investment in capital assets	\$ 3,067,445	\$ 1,717,418	\$ 329,561
Restricted			
General courts and judicial programs	8,680,355	7,614,701	7,772,345
Technology fees	228,848	160,905	101,888
Other	663,380	851,665	470,631
Unrestricted	<u>(125,125,582)</u>	<u>(128,389,236)</u>	<u>(117,551,488)</u>
Total Primary Government	<u><u>\$(112,485,554)</u></u>	<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 three 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>2025</u>	<u>2024</u>	<u>2023</u>
Expenses			
Judicial	\$112,600,513	\$108,011,960	\$ 94,210,511
Debt service	37,847	33,053	7,200
Total Primary Government Expenses	<u>112,638,360</u>	<u>108,045,013</u>	<u>94,217,711</u>
Program Revenues			
Governmental Activities			
Charges for services			
Judicial	10,187,481	10,430,888	9,979,785
Operating grants and contributions			
Judicial	103,674,366	82,453,690	92,937,226
Capital grants and contributions			
Judicial	198,444	116,629	-
Total Primary Government Program Revenues	<u>114,060,291</u>	<u>93,001,207</u>	<u>102,917,011</u>
Net Program (Expense)/Revenue	<u>1,421,931</u>	<u>(15,043,806)</u>	<u>8,699,300</u>
General Revenues and Other Changes in Net Position			
Assessments	4,632,749	4,698,433	5,781,004
Investment income	1,422,913	1,132,873	(204,914)
Other	1,372	45,016	9,644
Total Primary Government General Revenues and other Changes in Net Position	<u>6,057,034</u>	<u>5,876,322</u>	<u>5,585,734</u>
Change in Net Position	<u>\$ 7,478,965</u>	<u>\$ (9,167,484)</u>	<u>\$ 14,285,034</u>

\*As 2023 was the first year the Court has reported standalone financial statements, currently three 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>2025</u>	<u>2024</u>	<u>2023</u>
General Fund			
Nonspendable	\$ 636,575	\$ -	\$ 315,034
Restricted	2,919,086	3,113,597	3,293,341
Committed	-	-	3,678,137
Unassigned	<u>9,548,755</u>	<u>3,062,162</u>	<u>6,746,198</u>
Total General Fund	<u>\$ 13,104,416</u>	<u>\$ 6,175,759</u>	<u>\$ 14,032,710</u>
All Other Governmental Funds			
Nonspendable	\$ 27,858	\$ 39,520	\$ -
Restricted	6,001,349	4,673,654	4,592,144
Committed	<u>2,783,403</u>	<u>2,297,255</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 8,812,610</u>	<u>\$ 7,010,429</u>	<u>\$ 4,592,144</u>

\*As 2023 was the first year the Court has reported standalone financial statements, currently three 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)

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Revenues			
Intergovernmental revenues	\$108,505,559	\$ 87,260,079	\$ 98,600,723
Charges for services	10,187,481	10,430,888	9,989,336
Investment income (loss)	1,372,929	1,140,155	(204,898)
Other	-	45,016	9,644
Total revenues	<u>120,065,969</u>	<u>98,876,138</u>	<u>108,394,805</u>
Expenditures			
Current			
Judicial	<u>109,111,655</u>	<u>102,312,468</u>	<u>94,602,905</u>
Capital outlay	<u>2,210,170</u>	<u>2,533,016</u>	<u>286,369</u>
Debt service			
Principal	372,949	190,672	54,356
Interest	<u>37,847</u>	<u>33,053</u>	<u>7,200</u>
Total debt service	<u>410,796</u>	<u>223,725</u>	<u>61,556</u>
Total expenditures	<u>111,732,621</u>	<u>105,069,209</u>	<u>94,950,830</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,333,348	(6,193,071)	13,443,975
Other Financing Sources (Uses)			
Leases	-	640,255	-
SBITAs	397,490	114,150	286,369
Transfers from other funds	1,977,983	3,831,351	-
Transfers to other funds	<u>(1,977,983)</u>	<u>(3,831,351)</u>	<u>-</u>
Total other financing sources	<u>397,490</u>	<u>754,405</u>	<u>286,369</u>
Net Change in Fund Balance	<u>\$ 8,730,838</u>	<u>\$ (5,438,666)</u>	<u>\$ 13,730,344</u>
Debt service as a percentage of noncapital expenditures	0.38%	0.22%	0.07%

\*As 2023 was the first year the Court has reported standalone financial statements, currently three 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	2025	
		Total Charge	District Court Revenue
<b>Adoptions</b>	<b>Petition for Adoption</b> 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)	\$238.00	\$59.00
	<b>Petition for Adoption of Child With Special Needs</b> NRS 19.034	\$1.00	\$1.00
	<b>Petition for Enforcement of Post Adoptive Contact Order</b> NRS 19.034	\$1.00	\$1.00
	<b>Answer or Appearance</b>		
<b>Answer or Appearance</b>	<b>Answer or First Appearance in Civil Action not contained in NRS 125</b> 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)	\$223.00	\$44.00
	<b>Fee for Each Additional Defendant Named in Answer or First Appearance</b> NRS 19.0335 (\$30)	\$30.00	\$0.00
	<b>Answer or First Appearance in Construction Defect or Complex Action</b> 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)	\$473.00	\$44.00
	<b>Answer or First Appearance in Business Court Action</b> 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)	\$1483.00	\$44.00
	<b>Answer or First Appearance in Divorce, Annulment or Separate Maintenance Action</b> 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)	\$217.00	\$44.00
	<b>Answer or First Appearance in Termination of Domestic Partnership Action</b> 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)	\$212.00	\$44.00
	<b>Answer or First Appearance in Child Custody Action</b> 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)	\$212.00	\$44.00
	<b>Appeals</b>		
	<b>Appeal From Justice or Municipal Court</b> NRS 19.013 (\$42), 19.020 (\$5)	\$47.00	\$47.00
	<b>Notice of Appeal to the Supreme Court</b> NRS 19.013 (\$24)	\$24.00	\$24.00
<b>Supreme Court Filing Fee for Appeal</b> Payable to the Clerk of the Supreme Court NRAP 3(e)	\$250.00	\$0.00	
<b>Bond for Costs on Appeal to Supreme Court</b> NRAP 7(b) (\$500)	\$500.00	\$0.00	

(Continued)

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

Charge Type	Charge Description	2025	
		Total Charge	District Court Revenue
<b>Annulment</b>	<b>Complaint for Annulment</b> 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)	\$269.00	\$59.00
<b>Child Custody</b>	<b>Complaint for Child Custody</b> 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)	\$259.00	\$59.00
<b>Civil</b>	<b>General Civil Complaint</b> 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
	<b>Complaint in Interpleader (New Civil Action)</b> 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
	<b>Complaint for Construction Defect or Other Complex Action</b> 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)	\$520.00	\$59.00
	<b>Complaint Filed in Business Court</b> 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)	\$1530.00	\$59.00
	<b>Fee for Each Additional Plaintiff Named in Complaint</b> NRS 19.0335 (\$30)	\$30.00	\$0.00
	<b>Request for Foreign Deposition Subpoena</b> 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
	<b>Registration of Foreign Judgment</b> 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
	<b>Transfer to Business Court</b> NRS 19.0302 (\$1,260 - Difference between General and Business Complaint)	\$1260.00	\$0.00
	<b>Third Party Complaint</b> NRS 19.0302 (\$135)	\$135.00	\$0.00

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

Charge Type	Charge Description	2025	
		Total Charge	District Court Revenue
<b>Divorce</b>	<b>Complaint or Joint Petition for Divorce</b> 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
<b>Separate Maintenance</b>	<b>Complaint or Joint Petition for Separate Maintenance</b> 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
<b>Domestic Partnership</b>	<b>Complaint or Joint Petition for Termination of Domestic Partnership</b> 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)	\$289.00	\$59.00
<b>Other Domestic</b>	<b>Miscellaneous Domestic Complaint</b> 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
<b>Confession of Judgment</b>	<b>Confession of Judgment</b> NRS 17.110 (\$28)	\$28.00	\$28.00
<b>Domestic Case Reopening</b>	<b>Motion/Opposition for the Sole Purpose of Modifying Child Support, Reconsideration or New Trial Within Ten Days of Entry of the Final Judgment</b> Additional Fees May Apply if Case was Initiated by Joint Petition NRS 19.0312	No Fee	\$0.00
	<b>Motion/Opposition to Modify or Adjust a Final Order in NRS Chapter 125, 125B or 125C Cases</b> Additional Fees May Apply if Case was Initiated by Joint Petition NRS 19.0312 & CCC 2.32.040(c) (\$25)	\$25.00	\$0.00
	<b>Additional Fee for First Motion to Modify or Enforce Final Order in NRS Chapter 125 Cases Initiated by Joint Petition</b> NRS 19.0333 (\$129)	\$129.00	\$0.00
	<b>Additional Fee for First Opposition to Motion to Modify or Enforce Final Order in NRS Chapter 125 Cases Initiated by Joint Petition</b> 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	2025	
		Total Charge	District Court Revenue
Guardianship	<b>Petition for Guardianship Where the Stated Value of the Estate is \$2,500 or Less</b> NRS 19.013(6)	No Fee	\$0.00
	<b>Petition for Guardianship Where the Stated Value of the Estate is More Than \$2,500</b> NRS 19.013 (\$5)	\$5.00	\$5.00
	<b>Objection, Cross-Petition or Answer</b> 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
Liens	<b>Application Regarding Frivolous or Excessive Liens</b> NRS 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), NRS 108.2275 (\$85)	\$299.00	\$88.00
Minor's Compromise	<b>Petition to Compromise a Minor's Claim</b> NRS 41.200	No Fee	\$0.00
Miscellaneous Filings	<b>Filing of Other Papers to be Kept by the Clerk</b> NRS 19.013 (\$5), 19.020 (\$3), 19.0313 (\$10)	\$18.00	\$8.00
	<b>Any Certificate Under Seal Not Otherwise Provided For</b> NRS 19.013 (\$6)	\$6.00	\$6.00
Motions	<b>Motion for Summary Judgment or Joinder</b> NRS 19.0302 (\$200)	\$200.00	\$0.00
	<b>Motion to Certify or Decertify a Class</b> NRS 19.0302 (\$349)	\$349.00	\$0.00
Peremptory Challenge	<b>Peremptory Challenge of Judge</b> SCR 48.1	\$450.00	\$0.00
Foreclosure Mediation	<b>Petition for Foreclosure Mediation Assistance</b> NRS 107.086 (\$25 for Petition), NRS 107.086 (\$250 for Mediation)	\$275.00	\$25.00
	<b>Response/Answer to Petition for Foreclosure Mediation Assistance</b> NRS 107.086 (\$250 for Mediation)	\$250.00	\$0.00
Petitions	<b>General Civil Petition</b> 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
	<b>Petition for Approval of a Minor Contract</b> 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)	\$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	2025	
		Total Charge	District Court Revenue
Petitions	<b>Fee for Each Additional Petitioner Named in Civil Petition</b> NRS 19.0335 (\$30)	\$30.00	\$0.00
	<b>Petition for Letters Testamentary or Administration Where Stated Value of the Estate is \$2,500 or Less</b> NRS 19.013	No Fee	\$0.00
	<b>Where the Stated Value of the Estate is More Than \$2,500 but Less Than \$20,000</b> NRS 19.013 (\$72), 19.020 (\$1.50), 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)	\$185.50	\$73.50
	<b>Where the Stated Value of the Estate is More Than \$20,000 but Less Than \$300,000</b> NRS 19.013 (\$72), 19.020 (\$1.50), 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)	\$284.50	\$73.50
	<b>Where the Stated Value of the Estate is \$300,000 or More</b> NRS 19.013 (\$72), 19.020 (\$1.50), 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)	\$537.50	\$73.50
Contests	<b>Petition to Contest any Will or Codicil, Objection, Cross-Petition or Answer Where Stated Value of Estate is \$20,000 or Less</b> NRS 19.013 (\$44), 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)	\$124.00	\$44.00
	<b>Where Stated Value of Estate is More Than \$20,000 but Less Than \$300,000</b> 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)	\$223.00	\$44.00
	<b>Where Stated Value of Estate is \$300,000 or More</b> 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)	\$476.00	\$44.00
Qualifying Powers	<b>Filing of Qualifying Powers</b> NRS 19.013 (\$15)	\$15.00	\$15.00
Statement of Domicile	<b>Filing of Statement of Domicile</b> NRS 41.195 (\$5)	\$5.00	\$5.00
Transfer of Case	<b>Transfer of Proceeding From a District Court</b> 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
	<b>Transfer of Proceeding From a Justice or Municipal Court</b> NRS 19.013 (\$42)	\$42.00	\$42.00

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

Charge Type	Charge Description	2025	
		Total Charge	District Court Revenue
<b>Wills</b>	<b>Lodging an Original Will</b> NRS 19.013 (\$5), 19.020 (\$3), 19.0313 (\$10)	\$18.00	\$8.00
<b>Writs</b>	<b>Issuance of Writ of Attachment, Garnishment, Execution or Other Writ Designed to Enforce Any Judgment</b> NRS 19.0302 (\$10)	\$10.00	\$0.00
<b>Clerical Fees</b>			
<b>Copies</b>	<b>Each Page Copied From Any Document</b> NRS 19.013 (\$0.50)	\$0.50	\$0.50
<b>Certification</b>	<b>Certification of Any Copy of a Document Prepared by the Clerk</b> NRS 19.013 (\$3)	\$3.00	\$3.00
	<b>Examination and Certification of Any Copy of a Document Prepared by Another</b> NRS 19.013 (\$5)	\$5.00	\$5.00
<b>Exemplification</b>	<b>Exemplification of Any Copy of a Document Prepared by the Clerk</b> NRS 19.013 (\$6)	\$6.00	\$6.00
	<b>Examination and Exemplification of Any Copy of a Document Prepared by Another</b> NRS 19.013 (\$9)	\$9.00	\$9.00
<b>Searches</b>	<b>Search of the Records Per Year, Per Name</b> NRS 19.013	\$0.50	\$0.50
<b>Transcription Fees</b>			
<b>Assessed to Party Requesting the Transcript:</b>	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	2025	
		Total Charge	District Court Revenue
<b>Fees Assessed to a Party</b>			
<b>Requesting the Transcript who is Represented by a Nonprofit Legal Corporation or a Program for Pro Bono Legal Assistance:</b>			
	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/\$0.83	\$4.13/\$0.83
	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/\$0.69	\$3.44/\$0.69
	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/\$0.55	\$2.75/\$0.55
<b>Fees Assessed to Any Party Other Than the Party Ordering the Original Transcript:</b>			
	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
<b>Video Services Recordings of Courtroom Proceedings</b>			
	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)

Fiscal Year Ended June 30,	Governmental Activities			Total	% of Personal Income <sup>(1)</sup>	Per Capita <sup>(1)</sup>
	Leases	SBITAs	Other Liabilities			
2023	\$ -	\$ 232,013	\$ -	\$ 232,013	0.0002%	\$ 0.10
2024	550,873	244,873	-	795,746	0.0005%	0.33
2025	426,296	385,363	253,532	1,065,191	<i>(data unavailable)</i>	0.43

<sup>(1)</sup> See Schedule 4.2 for Personal Income and Per Capita (Population)

\*As 2023 was the first year the Court has reported standalone financial statements, currently three 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 4.1 - Clark County's Ten Largest Industries  
Most Current Year and Nine Years Prior  
(Unaudited)

Industry	2025			2016		
	Employees <sup>1</sup>	Rank	Percentage	Employees <sup>1</sup>	Rank	Percentage
Leisure and Hospitality	308,300	1	26.93%	289,400	1	30.58%
Trade, Transportation and Utilities	207,100	2	18.09%	169,000	2	17.86%
Professional and Business Services	165,100	3	14.42%	134,000	3	14.16%
Education and Health Services	131,800	4	11.51%	90,800	5	9.60%
Government	114,000	5	9.96%	95,400	4	10.08%
Construction	77,900	6	6.80%	54,400	6	5.75%
Financial Activities	60,800	7	5.31%	48,300	7	5.11%
Other Services	34,600	8	3.02%	30,800	8	3.26%
Manufacturing	30,300	9	2.65%	22,100	9	2.34%
Information	14,500	10	1.27%	11,500	10	1.22%
Mining and Logging	500	11	0.04%	400	11	0.04%
	<u>1,144,900</u>		<u>100%</u>	<u>946,100</u>		<u>100%</u>

<sup>1</sup> Industry statistics from United States Bureau of Labor Statistics for the metropolitan statistical area of Las Vegas-Henderson-North Las Vegas, 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 4.2 - Demographics and Statistics  
 Last Ten Fiscal Years\*  
 (Unaudited)

<u>Fiscal Year Ended June 30,</u>	<u>Clark County Population<sup>(1)</sup></u>	<u>Total Personal Income</u>	<u>Per Capita Personal Income<sup>(2)</sup></u>	<u>Unemployment Rate<sup>(3)</sup></u>
2023	2,371,586	\$ 151,228,924,462 <sup>(4)</sup>	\$ 63,767 <sup>(4)</sup>	5.40% <sup>(4)</sup>
2024	2,421,685 <sup>(4)</sup>	166,265,627,045	68,657	6.00% <sup>(4)</sup>
2025	2,463,000	<i>(data unavailable)</i>	<i>(data unavailable)</i>	5.80%

Sources:

- <sup>(1)</sup> Clark County Department of Comprehensive Planning (Estimated)
- <sup>(2)</sup> United States Bureau of Economic Analysis
- <sup>(3)</sup> State of Nevada Department of Employment, Training and Rehabilitation (nevadaworkforce.com)
- <sup>(4)</sup> Data from prior years may be revised based on new information available

\*As 2023 was the first year the Court has reported standalone financial statements, currently three 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 5.1 - Full Time Equivalent Court Employees  
 Last Ten Fiscal Years\*  
 (Unaudited)

<u>Department</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Civil and Criminal	302	278	287
Family Court	122	118	115
Jury Services	7	9	7
Clerk of the Court	229	221	210
Alternative Dispute Resolution	6	7	7
	<u>666</u>	<u>633</u>	<u>626</u>

\*As 2023 was the first year the Court has reported standalone financial statements, currently three 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 5.2 - Operating Indicators  
 Last Ten Fiscal Years\*  
 (Unaudited)

Court	2025			2024			2023		
	Judges**	Non-Traffic Cases Filed	Case Dispositions	Judges**	Non-Traffic Cases Filed	Case Dispositions	Judges**	Non-Traffic Cases Filed	Case Dispositions
Criminal	32	<i>(data unavailable)</i>		32	13,653		32	13,268	
Civil	-			-	29,179		-	24,583	
Family	26	<i>(data unavailable)</i>		26	53,570		26	54,345	
Juvenile	-			-	6,194		-	5,741	
	<u>58</u>	<u><i>(data unavailable)</i></u>		<u>58</u>	<u>102,596</u>	<u>99,631</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 two years 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 Annual Report issued by the Supreme Court of Nevada.

Compliance Section

June 30, 2025

**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 Court as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements, and have issued our report thereon dated December 19, 2025.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 significant deficiencies or 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 the 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 script font, with the letters 'LLP' in a larger, bolder font.

Crowe LLP

Costa Mesa, California  
December 19, 2025

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

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

**Report on Compliance for Major Federal Program**

***Opinion on Major Federal Program***

We have audited the Eighth Judicial District Court's (the Court) 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 the Court's major federal program for the year ended June 30, 2025. The Court's major federal program is 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 its major federal program for the year ended June 30, 2025.

***Basis for Opinion on 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 the 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 the 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**

*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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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  
December 19, 2025

Eighth Judicial District Court  
Clark County, Nevada  
Schedule of Expenditures of Federal Awards  
June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through/Other Entity Identifying Number	Expenditures
<b>U.S. Department of Justice</b>			
Direct Program			
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15PJDP-24-GG-01934-MENT	\$ 178
Congressionally Recommended Awards	16.753	15POVC-24-GG-00671-BRND	328,018
<b>Total U.S. Department of Justice</b>			<b>328,196</b>
<b>U.S. Department of Transportation</b>			
Passed through the State of Nevada			
Department of Public Safety			
Highway Safety Cluster:			
National Priority Safety Programs	20.616	TS-2024-DC-00024	54,249
National Priority Safety Programs	20.616	COURT-2025-DC-9	174,221
Total Highway Safety Cluster			228,470
<b>Total U.S. Department of Transportation</b>			<b>228,470</b>
<b>U.S. Department of Treasury</b>			
Passed through Nevada CASA Association			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	23NCASA01	107,071
Passed through the Supreme Court of Nevada			
Administrative Office of the Courts			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	SLFRF8THJDC	198,444
<b>Total U.S. Department of Treasury</b>			<b>305,515</b>
<b>U.S. Department of Health and Human Services</b>			
Direct Program			
Substance Abuse and Mental Health Services Projects of Regional and National Significance			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI087297-01	64,528
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI087303-01	78,231
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			142,759
Passed through the State of Nevada			
Division of Welfare and Supportive Services			
Child Support Services	93.563	Interlocal Agreement	1,691,104

Eighth Judicial District Court  
Clark County, Nevada  
Schedule of Expenditures of Federal Awards  
June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through/Other Entity Identifying Number	Expenditures
Passed through the State of Nevada			
Division of Welfare and Supportive Services			
Grants to States for Access and Visitation Programs	93.597	R10234	\$ 4,375
Grants to States for Access and Visitation Programs	93.597	29405	14,500
Total Grants to States for Access and Visitation Programs			<u>18,875</u>
Passed through Nevada System of Higher Education			
Opioid STR	93.788	UNR-24-86	290,776
Opioid STR	93.788	UNR-25-62	582,126
Total Opioid STR			<u>872,902</u>
Passed through State of Nevada			
Division of Public and Behavioral Health			
Block Grants for Community Mental Health Services	93.958	SG-2025-00794	126,205
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 26908	47,351
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 26909	52,042
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG-2025-00630	47,370
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG 26866	86,525
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SG-2025-00632	303,853
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>537,141</u>
<b>Total U.S. Department of Health and Human Services</b>			<u><b>3,388,986</b></u>
<b>Total Federal Financial Assistance</b>			<u><b>\$ 4,251,167</b></u>

### **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, 2025. 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, 2025, expenditures totaling \$1,570,436 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.

EIGHTH JUDICIAL DISTRICT COURT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2025

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**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? \_\_\_\_\_ Yes      X   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:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Services

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?   X   Yes    \_\_\_\_\_ No

EIGHTH JUDICIAL DISTRICT COURT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2025

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**Section II - Financial Statement Findings**

None noted.

EIGHTH JUDICIAL DISTRICT COURT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2025

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**Section III – Federal Award Findings and Questioned Costs**

None noted.



## EIGHTH JUDICIAL DISTRICT COURT

REGIONAL JUSTICE CENTER  
200 LEWIS AVENUE  
LAS VEGAS, NEVADA 89155-2364

**STEVEN D. GRIERSON**  
COURT EXECUTIVE OFFICER

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### Summary Schedule of Prior Audit Findings Year Ended June 30, 2025

The following is an update of prior year audit findings prepared in accordance with 2 CFR 200.511(b). Prior audit finding 2024-001 originated in the audit for the year ended June 30, 2024 and is summarized below:

#### 2024-001 – Internal Controls for Federally Funded Procurements which are Covered Transactions

Assistance listing number and name: 21.027

Agency: Eighth Judicial District Court

Year finding initially occurred: Fiscal Year 2024

Status: Corrected

Action taken:	<p>On November 18, 2024, the Eighth Judicial District Court implemented a new policy related to System for Award Management (SAM) and Vendor Registration and Exclusion to ensure vendors are eligible to receive federal funds.</p> <p>The policy requires staff to review the applicable SAM.gov listings to verify a vendor's suspension or debarment status prior to entering into any covered transaction.</p>
Actions remaining:	None

#### Contacts:

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