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**REGIONAL PUBLIC DEFENDER OFFICE
LOCAL GOVERNMENT CORPORATION (RPDO)**

BOARD OF DIRECTORS MEETING

**August 19, 2024, 11:00 A.M.
Goodwin Conference Room, University of Texas Law School
727 East Dean Keeton Street, Austin, TX**

AGENDA

This Notice and Meeting Agenda are posted online at www.rpdo.org.

1. Call to Order – *Rick Wardroup*
2. Acknowledgement of a Quorum – *Elaine Nauert*
3. Citizen Comment - *Any citizen who wishes to discuss or comment on matters pertinent to the business of the RPDO may do so by completing a citizen comment form and returning it to the Board Secretary before the meeting begins. Citizen participation is limited to the subject matter of an item on the agenda. Citizens' remarks shall be limited to a period of three (3) minutes per person and are allowed to speak only once. Speakers shall not and are not permitted to make personal or impertinent remarks or use vulgar, profane, inflammatory, slanderous, or defamatory language. Any Board deliberation of, or decision about, a subject not included on the current meeting agenda shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.*

CONSENT AGENDA - *These are items of a routine nature that may be approved with one motion unless a Board Member requests that an item be removed from Consent Agenda and considered separately. A motion to approve the Consent Agenda will approve the recommended action for each item on the Consent Agenda.*

4. Review of 2nd Quarter Financial Report
5. Review of 3rd Quarter Financial Report
6. Consider and approve the Minutes of the January 10, 2024 Board of Directors meeting.
7. Consider and approve TCDRS program for RPDO employees for Fiscal Year 2025.
8. Consider and accept the annual Financial Report from Bolinger, Segars, Gilbert & Moss for FY23.
9. Consider/Approve/Ratify Insurance program for FY25

REGULAR AGENDA

10. Consider and approve the Director to sign a Letter of Agreement with Bolinger,

Segars, Gilbert and Moss to provide audit services for the year ending September 30, 2024.

11. Review and adopt Article of Incorporation
12. Consider and approve amendments to Policy Manual
 - a. Wellness policy
 - b. Leave policy
13. Receive report from appointment committee and take necessary action
14. Chief Public Defender report:
 - a. County Participation in RPDO
 - i. Brown
 - ii. Polk; Crocket
 - b. Cases
 - c. Staffing – vacancies, etc.
 - i. attorney
 - d. Banking
15. Receive update from General Counsel
 - a. RPDO membership in purchasing cooperative
 - b. Lubbock County approval of amendment to Articles of Incorporation/resolution
16. Discuss and schedule date for next board meeting.
17. Announcements (*no action*)
18. Adjournment

Posted by Elaine Nauert, System Administrator on August _____, 2024. as follows pursuant to Tex. Gov't Code § 551.053:

Posted at 1713 Main Street, Lubbock, Texas (*where the main RPDO offices are located and where the public has access during normal business hours*)

Notice of the meeting provided to the Secretary of the State pursuant to Tex. Gov't Code § 551.053

Posted by the Lubbock County Clerk on the bulletin board at the public in the Lubbock County Courthouse.

Executive Session Disclosure Statement: *The RPDO Board of Directors reserves the right to adjourn into executive session at any time during the course of the meeting to discuss any item listed on this agenda as authorized by Chapter 551 of the Texas Government Code, including but not*

necessarily limited to §551.071 (Consultation with Attorney), §551.072 (Deliberations regarding Real Property), §551.073 (Deliberations regarding Gifts and Donations), §551.074 (Personnel Matters), and §551.076 (Deliberations regarding Security Devices).

1:52 PM

04/15/24

Accrual Basis

Regional Public Defender Office

Profit & Loss

January through March 2024

	Jan - Mar 24
Ordinary Income/Expense	
Income	
County Contributions	145,298.00
Grant Revenue	1,097,379.57
Total Income	1,242,677.57
Gross Profit	1,242,677.57
Expense	
01 Personnel - Salary	1,060,451.47
02 Fringe Benefits	317,912.68
03 Travel and Training	100,034.87
05 Office Supplies	116,343.54
06 Contract Services	24,583.49
07 Professional Fees	3,725.27
08 Insurance	-623.00
Total Expense	1,622,428.32
Net Ordinary Income	-379,750.75
Other Income/Expense	
Other Income	
Interest/Rebate	1,259.20
Total Other Income	1,259.20
Other Expense	
09 Case Reimbursable Expenses	340.38
Total Other Expense	340.38
Net Other Income	918.82
Net Income	-378,831.93

10:38 AM

08/01/24

Accrual Basis

Regional Public Defender Office

Profit & Loss

April through June 2024

	Apr - Jun 24
Ordinary Income/Expense	
Income	
Grant Revenue	1,283,723.30
Total Income	1,283,723.30
Gross Profit	1,283,723.30
Expense	
01 Personnel - Salary	1,209,057.52
02 Fringe Benefits	354,082.92
03 Travel and Training	192,453.12
05 Office Supplies	113,718.15
06 Contract Services	24,472.45
07 Professional Fees	6,467.50
08 Insurance	1,250.00
Total Expense	1,901,501.66
Net Ordinary Income	-617,778.36
Other Income/Expense	
Other Income	
Interest/Rebate	370.16
Total Other Income	370.16
Other Expense	
09 Case Reimbursable Expenses	-256.53
Total Other Expense	-256.53
Net Other Income	626.69
Net Income	-617,151.67

Reserve Balance 2024.06 - \$4,502,785.06 (includes 3rd Qtr TIDC grant reimbursement)

**REGIONAL PUBLIC DEFENDER OFFICE
LOCAL GOVERNMENT CORPORATION (RPDO)**

BOARD OF DIRECTORS MEETING

**January 10, 2024, 11:00 A.M.
Room 410 of the Texas Law Center,
1414 Colorado, Austin, TX**

MINUTES

1. Call to Order – *Rick Wardroup* **11:02 A.M.**
2. Acknowledgement of a Quorum – *Elaine Nauert*; **A quorum was present; others participated by Zoom.**

Citizen Comment – **No Citizen comment**

CONSENT AGENDA -

Upon a motion by Judge Livingston and seconded by Andrea Marsh, the board unanimously voted to approve the consent agenda.

3. Review of FY2023 Financial Report
4. Review of 1st Quarter Financial Report
5. Consider and approve the Minutes of the August 16, 2023 Board of Directors meeting.
6. Consider and approve/ratify the TCDRS program for RPDO employees for Fiscal Year 2023-2024.

REGULAR AGENDA

8. Authorize Ray Keith as the Program Director for the TIDC Indigent Defense Improvement Grant Program

Upon a motion by Judge Livingston and seconded by Commissioner Burns, the board unanimously voted to approve Ray Keith as the Program Director for TIDC Indigent Defense Improvement Grant Program.

9. Chief Public Defender report:
 - a. County Participation in RPDO
 - b. Cases – RPDO involvement

- c. Office moves
- d. Staffing – vacancies, etc.
- e. Policy changes

10. Receive update from General Counsel

- a. RPDO membership in purchasing cooperative
- b. Lubbock County approval of amendment to Articles of Incorporation

Upon a motion by Andrea Marsh and seconded by Judge Livingston, the board authorized the Chairman to approve a resolution to apply for Smart Buy.

11. Discuss and schedule date for next board meeting.

The next board meeting is scheduled for April 17, 2024 at 11:00 in Austin.

12. Announcements (*no action*)

13. Adjournment – **Meeting adjourned at 12:27 p.m.**



Plan Assessment for Plan Year 2025
Regional Public Defender Office Local Government Corporation – 1091
Participation Date – 1/1/2021

It's that time of year again — time to look at your TCDRS retirement plan and decide whether or not your benefits are adequate and affordable. This plan assessment will give you an overview of the benefits you provide as well as how much it will cost to provide these benefits in the upcoming plan year.

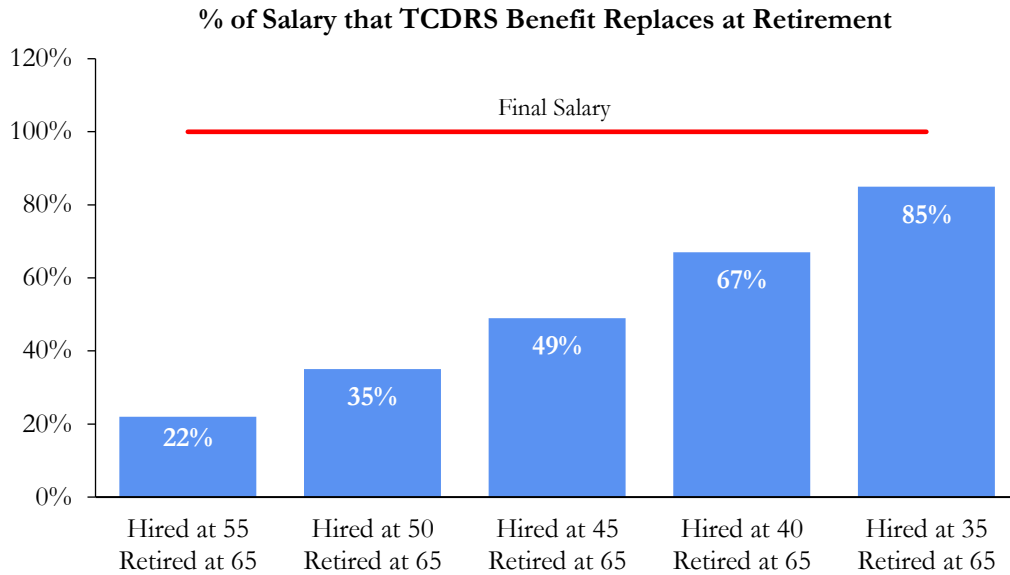
	2025 Plan
Basic Plan Options	
Employee Deposit Rate	7%
Employer Matching	200%
Retirement Eligibility	
Age 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At Any Age	20 years of service
Optional Benefits	
Partial Lump Sum	No
Group Term Life	None
Retirement Plan Funding	
Total Normal Cost Rate	15.50%
Employee Deposit Rate	<u>-7.00%</u>
Employer-Paid Normal Cost Rate	8.50%
UAAL / (OAAL) Rate	<u>1.64%</u>
Required Rate	10.14%
Elected Rate	N/A
Contribution Rates	
Retirement Plan Rate	10.14%
(greater of required and elected rate)	
Group Term Life Rate	N/A
Valuation Results (Dec. 31, 2023)	
Actuarial Accrued Liability	\$3,030,024
Actuarial Value of Assets	<u>\$2,246,424</u>
Unfunded / (Overfunded) AAL	\$783,600
Funded Ratio	74.1%

Notes:

No COLAs have been adopted.

What You Are Providing

The TCDRS benefit is based on employee deposits, which earn 7% compound interest each year, and employer matching at retirement. The following chart shows the estimated TCDRS benefit as a percentage of final salary prior to retirement for a new hire:

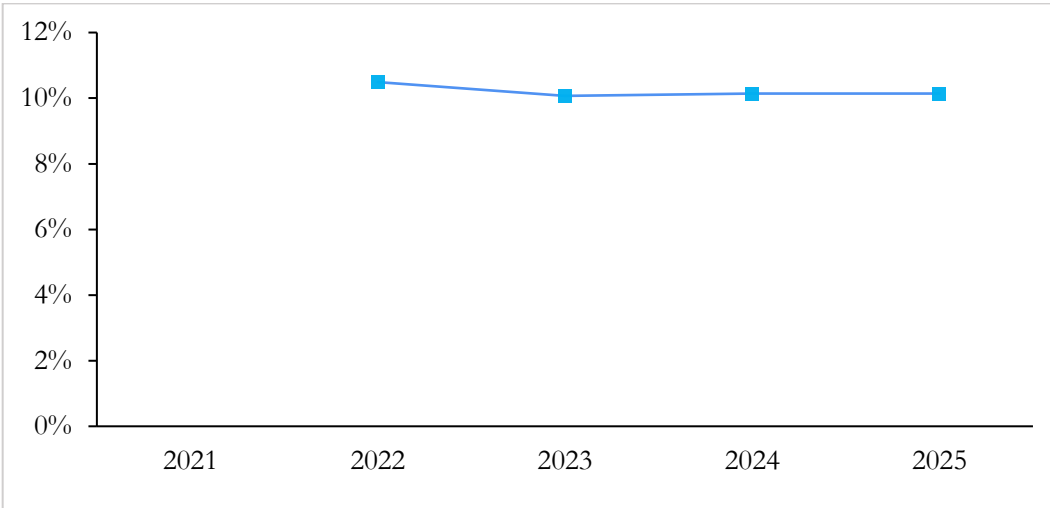


Assumptions

- Employees are new hires and will work for you until retirement.
- Your current plan provisions will remain in effect through an employee's retirement.
- Current laws governing TCDRS will continue as they are.
- Graded salary scales give bigger raises early in careers, with smaller raises later in careers (see Summary Valuation Report at [TCDRS.org/Employer](https://tcdrs.org/Employer)).
- Based on Single Life benefit.

Reasons for Rate Change

Below is a record of your required rate history for your retirement plan over the last five years.



Reasons for Rate Change	2021-2022	2022-2023	2023-2024	2024-2025
Beginning Rate		10.49%	10.07%	10.14%
Plan Changes Adopted		0.00%	0.00%	N/A
Investment Return		0.00%	0.07%	0.00%
Elected Rate/Lump Sum		0.00%	0.00%	0.00%
Demographic/Other Changes		-0.42%	0.00%	0.00%
Assumptions/Methods		<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Ending Rate		10.07%	10.14%	10.14%
Valuation Year	2020	2021	2022	2023
Funded Ratio		47.5%	63.2%	74.1%

Full details on the valuation calculations are included in the Dec. 31, 2023 Summary Valuation Report which will be available mid-May at TCDRS.org/Employer.

Next Steps

If you are interested in making plan changes, please contact your Employer Services Representative at 800-651-3848. Your benefit selections are due by Dec. 16, 2024.

**REGIONAL PUBLIC DEFENDER OFFICE
LOCAL GOVERNMENT CORPORATION**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
LUBBOCK, TEXAS

**REGIONAL PUBLIC DEFENDER OFFICE
LOCAL GOVERNMENT CORPORATION**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

**REGIONAL PUBLIC DEFENDER OFFICE
LOCAL GOVERNMENT CORPORATION**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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**REGIONAL PUBLIC DEFENDER OFFICE
LOCAL GOVERNMENT CORPORATION**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
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8215 NASHVILLE AVENUE
LUBBOCK, TEXAS 79423-1954

Independent Auditor's Report

To the Board Members of the
Regional Public Defender Office
Local Government Corporation
Lubbock, Texas

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Regional Public Defender Office Local Government Corporation (RPDOLGC) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the RPDOLGC's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of RPDOLGC as of September 30, 2023, and the respective changes in financial position 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 statements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 RPDOLGC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the RPDOLGC'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* and 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, individually or in the aggregate, they would influence the judgement made by a reasonable user based 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 RPDOLGC'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 RPDOLGC'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 the schedule of changes in net pension liability (asset) and related ratios, and schedule of employer contributions, as listed in the table of contents 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 GASB 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 GAAS, 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the RPDOLGC's basic financial statements. The accompanying schedule of expenditures of state awards, as required by the State of Texas Uniform Grant Management Standards, is presented for purposes of additional analysis and is 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. This 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 schedule of expenditures of state awards, as required by the State of Texas Uniform Grant Management Standards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report June 7, 2024, on our consideration of the RPDOLGC'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 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 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 RPDOLGC's internal control over financial reporting and compliance.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

June 7, 2024

BASIC FINANCIAL STATEMENTS

REGIONAL PUBLIC DEFENDER OFFICE LOCAL GOVERNMENT CORPORATION

STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
SEPTEMBER 30, 2023

	(Major Fund) General Fund	Adjustments	Governmental Activities
Assets			
Cash and Cash Equivalents	\$ 2,868,152	\$	\$ 2,868,152
Accounts Receivable	1,031,455		1,031,455
Prepaid Expenses	40,831		40,831
Right-to-Use Asset, Net of Amortization		111,158	111,158
Subscription Asset, Net of Amortization		132,114	132,114
Total Assets	\$ 3,940,438	\$ 243,272	\$ 4,183,710
Deferred Outflows of Resources			
Deferred Outflow - Pension	\$	\$ 584,029	\$ 584,029
Total Deferred Outflows of Resources	\$ 0	\$ 584,029	\$ 584,029
Liabilities			
Current Liabilities			
Accounts Payable	\$ 28,386	\$	\$ 28,386
Accrued Wages	175,753		175,753
Other Current Liabilities	57,794		57,794
Unavailable Revenue	4,977		4,977
Noncurrent Liabilities			
Due Within One Year		163,988	163,988
Due in More than One Year		79,284	79,284
Net Pension Liability		7,430	7,430
Total Liabilities	\$ 266,910	\$ 250,702	\$ 517,612
Deferred Inflows of Resources			
Deferred Inflow - Pension	\$	\$ 2,071	\$ 2,071
Total Deferred Inflows of Resources	\$ 0	\$ 2,071	\$ 2,071
Fund Balance/Net Position			
Fund Balance			
Nonspendable Fund Balance			
Prepays	\$ 40,831	\$ (40,831)	\$
Unassigned	3,632,697	(3,632,697)	
Total Fund Balance	\$ 3,673,528	\$ (3,673,528)	\$ 0
Total Liabilities and Fund Balance	\$ 3,940,438		
Net Position			
Unrestricted		\$ 4,248,056	\$ 4,248,056
Total Net Position		\$ 4,248,056	\$ 4,248,056

The accompanying notes are an integral part of this statement.

REGIONAL PUBLIC DEFENDER OFFICE LOCAL GOVERNMENT CORPORATION

**NOTE A - ADJUSTMENTS TO THE GOVERNMENTAL FUND BALANCE SHEET
SEPTEMBER 30, 2023**

Total Fund Balance - Governmental Fund	\$	3,673,528
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Amounts reported for governmental activities in the statement of net position are different because:

Right-to-Use Asset used in governmental activities are not reported in the funds.	111,158
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Subscription Asset used in governmental activities are not reported in the funds.	132,114
---	---------

Payables for leases which are not due in the current period are not reported in the funds.	(111,158)
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Payables for subscription-based information technology arrangements which are not due in the current period are not reported in the funds.	(132,114)
--	-----------

Net pension liability, deferred outflows, and deferred inflows not recognized in the governmental funds.	<u>574,528</u>
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Total Net Position - Statement of Net Position	\$	<u><u>4,248,056</u></u>
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The accompanying notes are an integral part of this statement.

REGIONAL PUBLIC DEFENDER OFFICE LOCAL GOVERNMENT CORPORATION

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	(Major Fund) General Fund	Adjustments	Governmental Activities
Revenues			
Intergovernmental Revenues:			
Grant Revenue	\$ 3,839,576	\$	\$ 3,839,576
Interlocal Agreements	2,164,150		2,164,150
Other Reimbursements	335,933		335,933
Interest Income	1,528		1,528
Total Revenues	\$ 6,341,187	\$ 0	\$ 6,341,187
Expenditures			
Current			
Salary	\$ 4,424,285	\$	\$ 4,424,285
Employee Benefits	1,283,692	(208,148)	1,075,544
Travel and Training	515,351		515,351
Office Supplies	230,551		230,551
Contract Services	26,022		26,022
Professional Fees	22,101		22,101
Insurance	12,184		12,184
Equipment	2,271		2,271
Amortization		255,212	255,212
Debt Service			
Principal	255,212	(255,212)	
Interest	6,224		6,224
Total Expenditures	\$ 6,777,893	\$ (208,148)	\$ 6,569,745
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	\$ (436,706)	\$ 208,148	\$ (228,558)
Net Change in Fund Balances	\$ (436,706)	\$ 208,148	\$ (228,558)
Fund Balance/Net Position			
Beginning of Year	\$ 4,110,234	\$ 366,380	\$ 4,476,614
End of Year	\$ 3,673,528	\$ 574,528	\$ 4,248,056

The accompanying notes are an integral part of this statement.

REGIONAL PUBLIC DEFENDER OFFICE LOCAL GOVERNMENT CORPORATION

**NOTE B - ADJUSTMENTS TO THE STATEMENT OF GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Net Change in Fund Balance - Total Governmental Fund	\$	(436,706)
Amounts reported for governmental activities in the statement of activities are different because:		
Repayment of lease principal is an expenditure in the funds but is not an expense in the SOA.		(184,248)
Repayment of subscription-based information technology arrangement principal is an expenditure in the funds but is not an expense in the SOA.		(70,964)
The amortization of Right-to-Use Assets and Subscription Assets used in governmental activities is not reported in the funds.		255,212
Net change in pension expense to convert amounts paid in for the governmental funds to accrued pension expense for governmental activities.		<u>208,148</u>
Change in Net Position - Statement of Activities	\$	<u><u>(228,558)</u></u>

The accompanying notes are an integral part of this statement.

REGIONAL PUBLIC DEFENDER OFFICE LOCAL GOVERNMENT CORPORATION

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2023

	Custodial Funds
ASSETS:	
Current Assets	
Cash and Cash Equivalents	\$ 1,155,722
Total Current Assets	<u>\$ 1,155,722</u>
NET POSITION:	
Restricted for:	
Other Governments	\$ 1,155,722
Total Net Position	<u>\$ 1,155,722</u>

The accompanying notes are an integral part of this statement.

REGIONAL PUBLIC DEFENDER OFFICE LOCAL GOVERNMENT CORPORATION

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds
ADDITIONS:	
Receipts from Counties for Expert Fees	\$ 1,288,629
Total Receipts	\$ 1,288,629
DEDUCTIONS:	
Expert Fees Paid	\$ 1,681,421
Total Deductions	\$ 1,681,421
Change in Net Position	\$ (392,792)
Net Position- Beginning	1,548,514
Net Position- Ending	\$ 1,155,722

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**REGIONAL PUBLIC DEFENDER OFFICE
LOCAL GOVERNMENT CORPORATION**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The Regional Public Defender Office Local Government Corporation (RPDOLGC) is organized under the authority of the Texas Transportation Code Ann. Section 431.101 and the Texas Local Government Code Ann. Section 394.001. The RPDOLGC is designated as a "Local Government" pursuant to Section 791.003 (4)(B), Texas Government Code. The RPDOLGC was created to oversee and provide defense services to indigent defendants in Lubbock County and other counties which have entered into local agreements for these services.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this note. The remainder of the notes are organized to provide explanations, including required disclosures, of the RPDOLGC's financial activities for the year ended September 30, 2023.

The RPDOLGC is governed by thirteen members appointed to the Board of Directors. There are no component units (other governmental entities) over which the RPDOLGC exercises significant controls or has oversight responsibility.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities are Government-Wide Financial Statements. They report information on all of the RPDOLGC's non-fiduciary activities. Governmental activities include programs supported primarily by TIDC grants and other intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by revenue.

Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Contribution revenue is grants and intergovernmental revenues that are restricted to meeting the operational or capital requirements of a particular function or segment.

The government-wide and fund financial statements are provided for the governmental fund of the RPDOLGC with a column for adjustments between the two statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The Government-Wide Financial Statements use 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 the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available.

Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the RPDOLGC considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Intergovernmental revenues are recorded on a basis applicable to the legal and contractual requirements of the individual grant programs. If funds must be expended on the specific purpose or project before any amounts will be paid to the RPDOLGC, revenues are recognized as the expenditures or expenses are recorded. If funds are virtually unrestricted and irrevocable, except for failure to comply with required compliance requirements, revenues are recognized when received or susceptible to accrual. State grants awarded on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs.

Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable.

D. FUND ACCOUNTING

The RPDOLGC applies GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions for the year ended September 30, 2023. This Statement establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the RPDOLGC is bound to honor constraints on the specific purposes for which the amounts in the funds may be spent. Application of the Statement requires the RPDOLGC to classify and report amounts in the appropriate fund balance classifications. The RPDOLGC's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned. From interpretation of the adopted policy, the RPDOLGC will spend its fund in the following order: Committed, Assigned, and Unassigned, if more than one classification of fund balance is available.

The RPDOLGC reports the following classifications:

Nonspendable Fund Balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form, such as inventory or prepaid insurance, or (b) legally or contractually required to be maintained intact, such as a trust that must be retained in perpetuity.

Restricted Fund Balance – Restricted fund balances are restricted when constraints placed on the use of resources 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.

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Committed Fund Balance – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by the RPDOLGC Board of Directors.

Assigned Fund Balance – Assigned fund balances are amounts that are constrained by the RPDOLGC's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When the RPDOLGC incurs expenditures that can be made from either restricted or unrestricted fund balances, the expenditures should be charged to restricted fund balances. When the RPDOLGC incurs expenditures that can be made from either committed, assigned, or unassigned balances, the expenditures should be charged first to committed fund balances, second to assigned fund balances, and third to unassigned fund balances.

The RPDOLGC maintains the following funds:

Major Governmental Fund:

General Fund – The General Fund is the general operating fund of the RPDOLGC. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Funds:

Fiduciary Funds, which include funds held by RPDOLGC offices, also are used to account for assets held by the RPDOLGC in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Custodial Funds. Formal budgetary accounting is not required for Fiduciary Funds.

E. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets and liabilities, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Balance Sheet/Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance/net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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F. OTHER ACCOUNTING POLICIES

1. The RPDOLGC considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.
2. The RPDOLGC provides statutory workers' compensation insurance for its employees through Texas Association of Counties (TAC), a risk management pool.
3. 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.

II. DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The funds of the RPDOLGC must be deposited and invested under the terms of a contract, the contents of which are set out in the Depository Contract Law. The depository bank places approved pledged securities for safekeeping and trust with the RPDOLGC's agent bank in an amount sufficient to protect RPDOLGC funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

At September 30, 2023, the carrying amount of the RPDOLGC's deposits was \$2,868,152 and the bank balance was \$2,946,573. All the RPDOLGC's funds were covered by pledged securities or FDIC insurance at year end.

The Public Funds Investment Act (Government Code Chapter 2256) (the Act) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the RPDOLGC to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the RPDOLGC to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the RPDOLGC to have independent auditors perform test procedures related to investment practices as provided by the Act. The RPDOLGC is in substantial compliance with the requirements of the Act and with local policies.

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The carrying value of investments (certificates of deposit), included in the RPDOLGC's deposits above, at September 30, 2023 was \$46,128.

The RPDOLGC's certificates of deposits are covered by pledged securities.

B. FAIR VALUE MEASUREMENT AND APPLICATION

The RPDOLGC categorizes fair value measurements of investment assets and liabilities within the fair value hierarchy established by generally accepted accounting principles as mandated by GASB Statement No. 72. These investments are valued through industry standard practices for the respective type of security at a price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The hierarchy classifications are based on the transparency of inputs to the valuation techniques used and should not be perceived as the particular investment's risk. These classifications are summarized into three broad levels, arranged from highest to lowest:

Level 1 – Unadjusted inputs using quoted prices in active markets or exchanges for identical investments.

Level 2 – Other significant observable inputs including quoted prices of securities that are comparable in coupon, rating, maturity and industry. Inputs, other than quoted prices that are observable, take into account operational, market, financial and non-financial factors (interest rates, yield curves, credit risk, and default rates) or other market corroborated inputs that are observable at commonly quoted intervals for the full term of the investment.

Level 3 – Significant inputs that are not observable and cannot be corroborated by observable market data (assumptions, cash flows or earnings multiples). In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The assessment of the significance of particular inputs to their fair value measurements requires judgment and considers factors specific to each asset.

The RPDOLGC's certificates of deposit of \$46,128 are measured at cost and are considered Level 1 investments.

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C. RISK MANAGEMENT

Workers' Compensation

During the year ended September 30, 2023, employees of the RPDOLGC were covered by a workers' compensation plan administered by TAC. The RPDOLGC paid a contribution of \$3,418 for the year ended September 30, 2023. These figures are subject to change based upon actual payroll figures.

Health Care

During the year ended September 30, 2023, employees of the RPDOLGC were covered by a health insurance plan (the Plan). The RPDOLGC paid 100% of each employee's monthly premium. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to TAC. The cost to the RPDOLGC for the year ended September 30, 2023 was \$500,149.

D. RETIREMENT PENSION PLAN

Plan Description

The RPDOLGC provides retirement, disability and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in TCDRS. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 848 nontraditional defined benefit pension plans. TCDRS in the aggregate issues an Annual Comprehensive Financial Report (ACFR) on a calendar basis. The ACFR is available upon written request from the Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS. Members can retire at ages 60 and above with eight or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service.

Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the Texas state statutes governing TCDRS so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the Texas state statutes governing TCDRS.

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Pension Plan Fiduciary Net Position

Detailed information about the TCDRS fiduciary net position is available in a separately-issued ACFR that includes financial statements and required supplementary information mentioned in the above section.

The information provided by TCDRS shows the following information regarding the Pension Plan fiduciary net position for the RPDOLGC as of December 31, 2022.

<u>Net Pension Liability/ (Asset)</u>	<u>Total</u>
Total Pension Liability	\$ 1,446,742
Less: Plan Fiduciary Net Position	<u>(1,439,312)</u>
Net Pension Liability	<u>\$ 7,430</u>
Fiduciary Net Position as Percentage of Total Pension Liability	99.49%

Benefits Provided

TCDRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries). The normal service retirement is at age 60 with 8 years of credited service, when the sum of the member's age and years of credited service equals 75 or more years, or after 20 years of service regardless of age. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Contributions

The plan is funded by monthly contributions from employee deposits and from employer contributions based on the covered payroll of employee members. Under the variable rate plan provisions, the contribution rate of the employer is actuarially determined annually. The required contribution was determined as part of the December 31, 2022 actuarial valuation using the entry age actuarial cost method.

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The actuarial assumptions at December 31, 2021 included (a) a 7.50% investment rate of return (net of administrative expenses), and (b) a projected salary increase of 4.70%. Both (a) and (b) included an inflation component of 2.50%. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The employer contribution rate was 10.49% for 2022 and 10.07% for 2023. The deposit rate payable by employee members is the rate of 7.00% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the Texas state statutes governing TCDRS.

	Contribution Rates	
	2022	2023
Member	7.00%	7.00%
Employer	10.49%	10.07%

2022 Employer Contributions	\$	468,218
2022 Member Contributions		312,441

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2022
Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	
Smoothing Period	Five Years
Recognition Method	Smoothed Market
Corridor	None
Remaining Amortization Period	19.3 Years
Discount Rate	7.60%
Long-Term Expected Investment	
Rate of Return*	7.50%
Salary Increases*	4.70%
Payroll Growth Rate	3.00%

**Includes Inflation of 2.50%*

The actuarial methods and assumptions are primarily based on a study of the RPDOLGC's workforce and estimate of benefits it will pay its employees. The economic and demographic assumptions were developed from an actuarial experience investigation of TCDRS Board of Trustees in December 2021. All economic assumptions were recommended by Milliman and adopted by the TCDRS Board of Trustees in March 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2022.

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Discount Rate

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. 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. The long-term rate of return on pension plan investments is 7.50%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of December 31, 2022 are summarized below:

Asset Class	Target Allocation**	Long-Term Expected Portfolio Real Rate of Return*
U.S. Equities	11.50%	4.95%
Private Equity	25.00%	7.95%
Global Equities	2.50%	4.95%
International Equities - Developed	5.00%	4.95%
International Equities - Emerging	6.00%	4.95%
Investment-Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships	2.00%	5.30%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	2.90%
Cash Equivalents	2.00%	0.20%
Total	100.00%	

* - Geometric real rates of return in addition to assumed inflation of 2.30%, per
Cliffwater's 2023 capital market assumptions

** - Target asset allocation adopted at the March 2023 TCDRS Board Meeting

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Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability/(Asset) if the discount rate used was one percent less than and one percent greater than the discount rate that was used (7.60%) in measuring the Net Pension Liability/ (Asset).

	1% Decrease in Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase in Discount Rate (8.60%)
Total Pension Liability	\$ 1,705,031	\$ 1,446,742	\$ 1,236,721
Fiduciary Net Position	(1,439,312)	(1,439,312)	(1,439,312)
Net Pension Liability/(Asset)	\$ 265,719	\$ 7,430	\$ (202,591)

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

At December 31, 2022, RPDOLGC reported a liability of \$7,430 for its proportionate share of the TCDRS net pension liability/asset.

The net pension liability was measured as of December 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period January 1, 2022 through December 31, 2022.

For the plan year ended December 31, 2022, there were new investment return and inflation assumptions and no changes in plan provisions.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

At December 31, 2022, the RPDOLGC reported its proportionate share of the TCDRS deferred outflows of resources related to pensions from the following sources:

	Deferred (Inflows) Outflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 138,334
Changes in Assumptions	(2,071)
Contribution Deferrals	322,147
Net Difference Between Projected and Actual Earnings	123,548
Total	\$ 581,958

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The net amounts of the employer's balances of deferred (inflows) outflows related to pensions will be recognized in pension expense as follows:

	Pension Expense Amount
2023	\$ 370,378
2024	48,231
2025	48,232
2026	57,226
2027	19,593
Thereafter	38,298
	<u>\$ 581,958</u>

At December 31, 2022, RPDOLGC reported deferred resource (inflows) outflows for the TCDRS pension plan as follows:

	Deferred (Inflows) Outflows of Resources
Total Net Amounts as of December 31, 2021 Measurement Date	\$ 309,360
Contributions Made Subsequent to the Measurement Date	322,147
Contributions Made Prior to the Measurement Date	(339,167)
Experience Differences	149,680
Earnings Differences	188,169
Amortization of Deferred (Inflows) Outflows	<u>(48,231)</u>
Total Net Amounts as of December 31, 2022	<u>\$ 581,958</u>

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Pension Expense

Pension expense for the plan for the year ended December 31, 2022 was \$243,050 and was calculated as follows:

	<u>Pension Expense</u>
Service Cost	\$ 606,149
Interest on Total Pension Liability	92,160
Administrative Expenses	843
Member Contributions	(312,441)
Expected Investment Return Net of Investment Expenses	(83,558)
Amortization of Deferred Inflows and Outflows of Resources	48,231
Other	(108,334)
Total Net Amounts as of December 31, 2022	<u>\$ 243,050</u>

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the plan reported the following regarding employees covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	1
Inactive Employees Entitled to but not Yet Receiving Benefits	15
Active Employees	<u>47</u>
Total Plan Employees	<u>63</u>

E. RIGHT-TO-USE LEASE ASSETS AND OBLIGATIONS

Right-to-Use lease agreements are summarized as follows:

	<u>Date</u>	<u>Payment Terms</u>	<u>Payment Amount</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Ending Balance</u>	<u>Current Maturity</u>
Office Lease- Lubbock, Texas	12/25/2020	48 months	\$2,175	2%	\$ 273,387	\$ 84,494	\$ 67,764
Office Lease- San Antonio, Texas	2/15/2020	48 months	\$5,294-\$5,569	2%	244,024	26,664	26,664
Total Right-to-Use Lease Agreements					<u>\$ 517,411</u>	<u>\$ 111,158</u>	<u>\$ 94,428</u>

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RPDOLGC has entered into two leases that are considered “right-to-use” leases. The leases are for the use of office space for various satellite offices. The term of the leases and payment amounts are listed in the table above. The total lease expense related to these leases for the current fiscal year was \$189,701.

Annual requirements to amortize right to use leases and related interest are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 94,428	\$ 4,591	\$ 99,019
2025	16,730	1,063	17,793
	<u>\$ 111,158</u>	<u>\$ 5,654</u>	<u>\$ 116,812</u>

Right-to-Use asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balances
Governmental Activities:				
Assets Being Amortized				
Right-to-Use Buildings	\$ 628,307	\$	\$ 110,896	\$ 517,411
Total Assets Being Amortized	<u>\$ 628,307</u>	<u>\$ 0</u>	<u>\$ 110,896</u>	<u>\$ 517,411</u>
Less Accumulated Amortization for:				
Right-to-Use Buildings	\$ 332,901	\$ 184,248	\$ 110,896	\$ 406,253
Total Accumulated Amortization	<u>\$ 332,901</u>	<u>\$ 184,248</u>	<u>\$ 110,896</u>	<u>\$ 406,253</u>
Governmental Activities Right-to-Use Assets, Net	<u>\$ 295,406</u>	<u>\$ (184,248)</u>	<u>\$ 0</u>	<u>\$ 111,158</u>

F. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Subscription-Based Information Technology arrangements are summarized as follows:

	Date	Payment Terms	Payment Amount	Interest Rate	Original Amount	Ending Balance	Current Maturity
Office of Court Admin Information Technology Services	9/1/2022	36 months	\$ 5,978	2%	\$ 209,056	\$ 132,114	\$ 69,560
Total Subscription-Based Information Technology Agreements					<u>\$ 209,056</u>	<u>\$ 132,114</u>	<u>\$ 69,560</u>

RPDOLGC has entered into subscription-based information technology arrangements (SBITAs) for information technology services. The term of the arrangement and payment amounts are listed in the table above. The total expense related this arrangement for the current fiscal year was \$71,735.

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FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Annual requirements to amortize subscription-based information technology arrangements and related interest are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 69,560	\$ 2,175	\$ 71,735
2025	62,554	3,204	65,758
	<u>\$ 132,114</u>	<u>\$ 5,379</u>	<u>\$ 137,493</u>

Subscription-Based information technology asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balances
Governmental Activities:				
Assets Being Amortized				
Subscription Asset	\$ 209,056	\$	\$	\$ 209,056
Total Assets Being Amortized	<u>\$ 209,056</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 209,056</u>
Less Accumulated Amortization for:				
Subscription Asset	\$ 5,978	\$ 70,964	\$	\$ 76,942
Total Accumulated Amortization	<u>\$ 5,978</u>	<u>\$ 70,964</u>	<u>\$ 0</u>	<u>\$ 76,942</u>
Governmental Activities Subscription Assets, Net	<u>\$ 203,078</u>	<u>\$ (70,964)</u>	<u>\$ 0</u>	<u>\$ 132,114</u>

Beginning balance numbers have been restated due to the implementation of GASB Statement No. 96.

G. LITIGATION

There is no pending litigation against the RPDOLGC at September 30, 2023, that would have a material effect on the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

REGIONAL PUBLIC DEFENDER OFFICE LOCAL GOVERNMENT CORPORATION

SCHEDULE OF CHANGES IN NET PENSION
LIABILITY (ASSET) AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	12/31/2022	12/31/2021
TOTAL PENSION LIABILITY / (ASSET)		
Service Cost	\$ 606,149	\$ 572,723
Interest Cost	92,160	43,189
Effect of Plan Changes		
Effect of Assumptions Changes or Inputs		(2,761)
Effect of Economic/Demographic losses	149,680	9,820
Benefit Payments/Refunds of Contributions	(15,172)	(9,046)
Net Change in Total Pension Liability	\$ 832,817	\$ 613,925
Total Pension Liability, Beginning	613,925	0
Total Pension Liability, Ending	\$ 1,446,742	\$ 613,925
FIDUCIARY NET POSITION		
Employer Contributions	\$ 468,218	\$ 336,999
Member Contributions	312,441	259,230
Investment Income, Net of Expenses	(104,611)	67,491
Benefit Payments/Refunds of Contributions	(15,172)	(9,046)
Administrative Expenses	(843)	(363)
Other	108,334	16,634
Net Change in Fiduciary Net Position	\$ 768,367	\$ 670,945
Fiduciary Net Position, Beginning	670,945	0
Fiduciary Net Position, Ending	\$ 1,439,312	\$ 670,945
NET PENSION LIABILITY / (ASSET)	\$ 7,430	\$ (57,020)
Fiduciary Net Position as a % of Total Pension Liability	99.49%	109.29%
Pensionable Covered Payroll	\$ 4,463,444	\$ 3,703,279
Net Pension Liability/(Asset) as a % of Covered Payroll	0.17%	-1.54%

Note: Only two years of data is presented in accordance with GASB #68, paragraph 138. "The information for all periods for the ten year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

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**SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Year Ending September 30,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll (1)</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2022	\$ 442,274	\$ 442,274	\$	\$ 4,366,288	10.13%
2023	451,238	451,238		4,428,019	10.19%

Note: Only two years of data are presented in accordance with GASB #68, paragraph 138. "The information for all periods for the ten year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

**REGIONAL PUBLIC DEFENDER OFFICE
LOCAL GOVERNMENT CORPORATION**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

A. PENSION PLAN

CHANGES OF BENEFIT TERMS

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

CHANGES OF ASSUMPTIONS

There were new inflation, mortality, and other assumptions that affected measurement of the total pension liability during the measurement period.

SUPPLEMENTARY INFORMATION

REGIONAL PUBLIC DEFENDER OFFICE LOCAL GOVERNMENT CORPORATION

SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Grantor/Program Title	State Contract Number	Total Expenditures
STATE AWARDS		
<u>Texas Indigent Defense Commission</u>		
Regional Public Defender Office for Capital Cases	SG-23-002	\$ 3,839,576
Total Texas Indigent Defense Commission		\$ 3,839,576
Total State Awards		\$ 3,839,576

NOTES TO SESA

1. BASIS OF PRESENTATION:

The above schedule of expenditures of state awards includes the state grant activity of Regional Public Defender Office Local Government Corporation under programs of state governments for the year ended September 30, 2023. The information in this exhibit is presented in accordance with the requirements of the *State of Texas Uniform Grant Management Standards*. Because the exhibit presents only a selected portion of the operations of Regional Public Defender Office Local Government Corporation, it is not intended to and does not present the net position or changes in net position of Regional Public Defender Office Local Government Corporation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the exhibit are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *State of Texas Uniform Grant Management Standards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

COMPLIANCE AND INTERNAL CONTROL SECTION

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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**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**

To the Board Members of the
Regional Public Defender Office
Local Government Corporation
Lubbock, Texas

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, the major fund, and the aggregate remaining fund information of Regional Public Defender Office Local Government Corporation (RPDOLGC), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the RPDOLGC's basic financial statements, and have issued our report thereon dated June 7, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered RPDOLGC'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 RPDOLGC's internal control. Accordingly, we do not express an opinion on the effectiveness of the RPDOLGC'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether RPDOLGC'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.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

June 7, 2024

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE STATE OF TEXAS
UNIFORM GRANT MANAGEMENT STANDARDS**

To the Board Members of the
Regional Public Defenders Office
Local Government Corporation
Lubbock, Texas

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Regional Public Defender Office Local Government Corporation's (RPDOLGC) compliance with the types of compliance requirements described in the State of Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on the RPDOLGC's major state program for the year ended September 30, 2023. RPDOLGC's major state program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, RPDOLGC complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2023.

Basis for Opinion on Each Major State 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 UGMS. Our responsibilities under those standards, and UGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our audit report.

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and UGMS, 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 RPDOLGC'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 RPDOLGC'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 UGMS, but not for the purpose of expressing an opinion on the effectiveness of the RPDOLGC'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 state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 state 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 state 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 the 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 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 UGMS. Accordingly, this report is not suitable for any other purpose.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

June 7, 2024

REGIONAL PUBLIC DEFENDER OFFICE LOCAL GOVERNMENT CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

A. Section I - Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued	<u>Unmodified</u>	
Internal control over financial reporting		
Material weakness(es) identified?	_____ yes	_____ x no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	_____ x none reported
Noncompliance material to financial statements noted?	_____ yes	_____ x no

2. State Awards

Internal control over major programs:		
Material weakness(es) identified?	_____ yes	_____ x no
Any audit findings disclosed that are required to be reported in accordance with State of Texas Single Audit Circular?	_____ yes	_____ x no

Identification of major state programs:

Name of State Program or Cluster

Regional Public Defender Office for Capital Cases

Dollar threshold used to distinguish between type A and type B programs:	\$ <u>750,000</u>
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Auditee qualified as low-risk auditee - State?	_____ x yes	_____ no
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B. Section II - Findings Related to the Financial Statements

The audit disclosed no findings required to be reported

C. Section III - Findings and Questioned Costs Related to State Awards

The audit disclosed no findings required to be reported



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

BENEFIT HIGHLIGHTS PLAN 1500-NG

(Non-Grandfathered ACA Plan)

BLUECHOICE NETWORK

This is a general summary of your benefits. Please refer to your benefit booklet for additional details and a description of the plan requirements and benefit design. This plan does not cover all health care expenses. Upon receipt of your benefit booklet, carefully review the plan's limitations and exclusions.

Overall Payment Provisions

In-Network Benefits

Out-of-Network Benefits

Plan Year Deductibles

Per-admission Deductible
Deductible

Applies to all Eligible Expenses except Inpatient Hospital Expenses
(unless otherwise indicated)

None
\$2,500 Individual /
\$7,500 Family

None
\$7,500 Individual /
\$22,500 Family

Plan Year Out-of-Pocket Maximum

Deductibles are not applied to the Out-of-Pocket Maximum (OOPM).
Copayment Amounts will apply to the OOPM, and they will not be required
after the maximum has been satisfied. Your benefit booklet will provide more
details.

\$4,350 Individual /
\$6,200 Family

\$8,000 Individual /
\$24,000 Family

Network Deductible &
Out-of-Pocket Maximum **will only**
apply toward Network Deductible
& Out-of-Pocket Maximum

Out-of-Network Deductible &
Out-of-Pocket Maximum **do not**
apply toward Network Deductible
& Out-of-Pocket Maximum

Copayment Amounts Required

Physician office visit/consultation
Refer to Medical/Surgical Expenses section for more information

\$40 Copayment Amount

N/A-Refer to Medical/Surgical
Expense section for benefits

MDLIVE (Telemedicine)

\$0 Copayment Amounts

Not Applicable

Urgent Care

\$40 Copayment Amount

70% of Allowable Amount

Outpatient Hospital Emergency Room/Treatment Room
Refer to Emergency Room/Treatment Room section for more information

\$150 Copayment Amount

\$150 Copayment Amount

Maximum Lifetime Benefits

Per Participant

Unlimited

Inpatient Hospital Expenses

Inpatient Hospital Expenses

All services must be preauthorized

All usual Hospital services and supplies, including semiprivate room,
intensive care, and coronary care units

80% of Allowable Amount

60% of Allowable Amount

Penalty for failure to preauthorize services

None

\$250



BlueCross BlueShield
of Texas

A Division of Health Care Service Corporation, a Mutual Legal Reserve Company,
an Independent Licensee of the Blue Cross and Blue Shield Association

Initials

Date

6/27/2024



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

Medical/Surgical Expenses

In-Network Benefits

Out-of-Network Benefits

Medical / Surgical Expenses

Services performed during the Physician's office visit/consultation, including lab & x-ray (does not include Certain Diagnostic Procedures and surgical services)

100% of Allowable Amount after \$40 Copayment

70% of Allowable Amount after Plan Year Deductible

Lab & x-ray in other outpatient facilities (excluding Certain Diagnostic Procedures)

100% of Allowable Amount

70% of Allowable Amount after Plan Year Deductible

Allergy Injections

100% of Allowable Amount

70% of Allowable Amount after Plan Year Deductible

Colonoscopy (All places of treatment and diagnoses)

100% of Allowable Amount

70% of Allowable Amount after Plan Year Deductible

Physician surgical services performed in any setting

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

Certain Diagnostic Procedures; such as Bone Scan, Cardiac Stress Test, CT -Scan (with or without contrast), Ultrasound, MRI, Myelogram, PET Scan.

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

Home Infusion Therapy (Services must be preauthorized)

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

Organ Transplants

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

All other outpatient services and supplies

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

In Vitro Fertilization Services

Declined

Extended Care Expenses

Extended Care Expenses

All services must be preauthorized

Skilled Nursing Facility
Home Health Care
Hospice Care

100% of Allowable Amount

70% of Allowable Amount after Plan Year Deductible

25 day maximum each Plan Year*
60 visit maximum each Plan Year*
Unlimited

Special Provisions Expenses

Serious Mental Illness

All services must be preauthorized

Inpatient Services

-Hospital services (facility)

80% of Allowable Amount

60% of Allowable Amount

-Physician services

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

Outpatient Services

-Services performed during Physician office visit/consultation (does not include psychological testing)

100% of Allowable Amount after \$40 Copayment

70% of Allowable Amount after Plan Year Deductible

-All outpatient services and psychological testing

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

* Benefits used In-Network and Out-of-Network will apply toward satisfying any day, visit, Plan Year, Annual Maximum, series of treatments benefits shown.

Initials RA Date 6/27/2024



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

Special Provisions Expenses, cont.

In-Network Benefits

Out-of-network Benefits

Mental Health Care/Chemical Dependency

All services must be preauthorized. Inpatient treatment must be provided in a Chemical Dependency Treatment Center.

Inpatient Services -Hospital services (facility)	80% of Allowable Amount	60% of Allowable Amount
-Physician services	80% of Allowable Amount after Plan Year Deductible	60% of Allowable Amount after Plan Year Deductible
Outpatient Services -Services performed during Physician office visit/consultation (does not include psychological testing)	100% of Allowable Amount after \$40 Copayment Amount	70% of Allowable Amount after Plan Year Deductible
-Emergency Room/Treatment Room	80% of Allowable Amount after \$150 Copayment Amount (Copayment Amount waived if admitted, Inpatient Hospital Expenses will apply)	60% of Allowable Amount after \$150 Copayment Amount & Plan Year Deductible (Copayment Amount waived if admitted, Inpatient Hospital Expenses will apply)
-Other Outpatient Services and psychological testing	80% of Allowable Amount after Plan Year Deductible	60% of Allowable Amount after Plan Year Deductible

Emergency Room/Treatment Room

Accidental Injury & Emergency Care

-Facility charges (outpatient Hospital emergency treatment room charges)

80% of Allowable Amount after \$150 Copayment Amount
(Copayment Amount waived if admitted, Inpatient Hospital Expenses will apply)

-Physician charges

80% of Allowable Amount after Plan Year Deductible

Non-Emergency Care

-Facility charges (outpatient Hospital emergency treatment room charges)

80% of Allowable Amount after \$150 Copayment Amount
(Copayment Amount waived if admitted, Inpatient Hospital Expenses will apply)

60% of Allowable Amount after \$150 Copayment Amount & Plan Year Deductible
(Copayment Amount waived if admitted, Inpatient Hospital Expenses will apply)

-Physician charges

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

Ground and Air Ambulance Services

80% of Allowable Amount after Plan Year Deductible

* Benefits used In-Network and Out-of-Network will apply toward satisfying any day, visit, Plan Year, Annual Maximum, series of treatments benefits shown.

Initials  Date 6/27/2024



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

Special Provisions Expenses, cont.

In-Network Benefits

Out-of-network Benefits

Preventive Care

Routine annual physical examinations, well-baby care exams, immunizations 6 years of age & over, vision exams, hearing exams, and any other preventive health services as determined by USPSTF

100% of Allowable Amount

70% of Allowable Amount after Plan Year Deductible

Immunizations for Dependent children through the date of the child's 6th birthday

100% of Allowable Amount

100% of Allowable Amount

Speech and Hearing Services

Services to restore loss of or correct an impaired speech or hearing function without hearing aids

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

Physical Medicine Services

Chiropractic Care-Office Services

80% of Allowable Amount after Plan Year Deductible

60% of Allowable Amount after Plan Year Deductible

Airrosti Rehab Centers

\$40 Copayment Amount

Not Applicable

Plan Year Maximum

35 visit maximum each Plan Year*

All other Physical Medicine Services rendered by any other eligible Provider will be allowed on the same basis as any other sickness.

* Benefits used In-Network and Out-of-Network will apply toward satisfying any day, visit, Plan Year, Annual Maximum, series of treatments benefits shown.

EMPLOYEE INFORMATION

This is a general Summary of your benefit design. Please refer to your benefit booklet for other details and for limitations and exclusions.

MDLive (Telemedicine) is part of your benefit plan design. Access to an independently contracted board-certified doctor is available 24 hours a day, seven days a week to speak to immediately or schedule an appointment based on your availability. Please refer to your benefit booklet for other details.

The following benefits apply to dependent coverage:

- Dependent children are covered to age 26.
- Automatic coverage for newborns for the first 31 days following birth. Infants not enrolled for coverage within the first 31 days after birth will not be eligible for coverage until the following open enrollment period or special enrollment event.

Payments: Network providers agree to accept amounts negotiated with BCBSTX and are paid according to this BCBSTX-determined Allowable Amount. Covered individuals are responsible for any required Deductibles, Coinsurance Amounts, and Copayments. Plan benefits paid to Out-of-Network providers are based on the BCBSTX-determined Allowable Amount, except in the event of Emergency Care received in an outpatient hospital emergency treatment room within 48 hours of the incident. For all other services received by an Out-of-Network Provider, the covered individual will be responsible for charges in excess of the Allowable Amount in addition to any applicable Deductibles, Coinsurance Amounts, and Copayments. For cost savings information, refer to the section on ParPlan Providers and the definition of Allowable Amount in the benefit booklet.

Replacement of Medical Coverage: In compliance with the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the following provisions apply to each eligible participant who has health coverage under the employer's plan immediately prior to the effective date of the health contract between the employer and BCBSTX (the contract date):

- Benefits for eligible expenses incurred for any service or supplies prior to the contract date, are not covered under the contract.
- Eligible expenses for services or supplies incurred on or after the effective date will be considered for benefits subject to all applicable contract provisions.

Initials RA Date 6/27/2024

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

April 11, 2024

Regional Public Defender Office Local
Government Corporation
P.O. Box 2097
Lubbock, TX 79408

We are pleased to confirm our understanding of the services we are to provide Regional Public Defender Office Local Government Corporation for the year ended September 30, 2024. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Regional Public Defender Office Local Government Corporation as of and for the year ended September 30, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Regional Public Defender Office Local Government Corporation basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to Regional Public Defender Office Local Government Corporation RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Budgetary Comparison Schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Regional Public Defender Office Local Government Corporation and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Regional Public Defender Office Local Government Corporation is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Regional Public Defender Office Local Government Corporation's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes to the financial statements of the Regional Public Defender Office Local Government Corporation in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

The audit documentation for this engagement is the property of Bolinger, Segars, Gilbert & Moss, L.L.P. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bolinger, Segars, Gilbert & Moss, L.L.P. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Tyler Canady is the engagement partner and is responsible for supervising the engagement and signing the reports, and whom any complaints or disputes should be directed.

The fee for these services will be \$14,000 to \$16,000 including travel and other out-of-pocket costs such as report reproduction, word processing, postage, travel, copies, telephone, etc. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter.

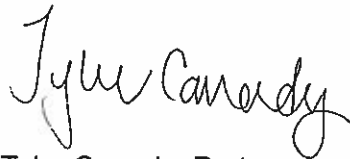
Regional Public Defender Office Local
Government Corporation
April 11, 2024
Page 6

We appreciate the opportunity to be of service to Regional Public Defender Office Local Government Corporation and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

By:

A handwritten signature in cursive script, appearing to read "Tyler Canady".

Tyler Canady, Partner

RESPONSE:

This letter correctly sets forth the understanding of Regional Public Defender Office Local Government Corporation.

By: _____

Title: _____

Date: _____



Report on the Firm's System of Quality Control

October 31, 2023

To the Partners of Bolinger, Segars, Gilbert & Moss, LLP
and the Texas Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Bolinger, Segars, Gilbert & Moss, LLP (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitation of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Governmental Auditing Standards*, compliance audits under the Single Audit Act, and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bolinger, Segars, Gilbert & Moss, LLP in effect for the year ended May 31, 2023, has been suitable designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Bolinger, Segars, Gilbert & Moss, LLP has received a peer review rating of *pass*.

MWH Group, P.C.

MWH Group, PC



2025

REGIONAL PUBLIC DEFENDER OFFICE FOR
CAPITAL CASES, LGC (RPDO)

Wellness Incentive Program

RPDO Wellness Incentive Program

The Regional Public Defender Office (RPDO) Wellness Incentive Program is available to employees enrolled in the county's healthy benefit plan. From October 1, 2024, to June 30, 2025, benefit-eligible employees have an opportunity to qualify for wellness incentive.

The Wellness Incentive Program is voluntary, and employees are not required to participate in order to be covered under the RPDO health benefit plan. However, employees who opt out of the Wellness Incentive Program will not be eligible for the prize drawings.

Employees who complete the wellness activities in the chart below will earn tokens that can be entered into gift card drawings that will happen in December and July each year. One \$100 gift card, three Paid Admin Leave days, and two Paid Admin Leave half days will be included in the prize drawings. Six RPDO employees participating in the Wellness Incentive Program have an opportunity to win one of six prizes.

RPDO WELLNESS INCENTIVE PROGRAM	
WELLNESS ACTIVITIES: Oct. 1, 2024 and June 30, 2025	WELLNESS PROGRAM INCENTIVES
Annual Physical Exam: Obtain an annual physical with a network provider by March 31, 2025	Earn 5 tokens in Prize Drawings
Healthy County Lunch & Learn/Workshop: Attend up to 4 events between October 1, 2024 and June 30, 2025	Earn 3 tokens for each Healthy County Lunch & Learn/Workshop. You can earn up to 12 tokens by attending at least 4 events.
Omada	Earn 2 tokens by participating in Omada between Oct. 1, 2024, to June 30, 2025.
Wondr Health	Earn 2 tokens by participating in Wondr Health Between Oct. 1, 2024, to June 30, 2025.
Livongo	Earn 2 tokens by completing 1 course.
WebMD ONE Daily Habits	Earn 2 tokens for each course completed. between Oct. 1, 2024, to June 30, 2025.
Healthy County Contests	Earn 2 tokens for each contest you complete between Oct. 1, 2024, to June 30, 2025.

New Hires

You are eligible to participate in the RPDO Wellness Incentive Program once your health Insurance becomes active.

Take Action! – Oct. 1, 2024 to June 30, 2025

Get an Annual Physical Exam (or Well-Woman Exam)

Rather than treat a condition after it has progressed, preventive care aims to prevent disease. Getting an annual checkup is important to maintaining good health and preventing disease.

Obtain an annual physical exam by March 31, 2025, to be eligible to receive five tokens for prize drawings. Physician visits for only lab work do not meet the requirements for the Wellness Incentive Program.

Preventative Exams Covered 100%

Preventive exams are covered 100% and are not subject to a copay unless additional health concerns are addressed during the visit, which may prompt an office visit copay.

Annual Physical Exam Verification Form

To ensure you receive credit for your annual physical, complete the **Annual Exam online verification form** located at www.county.org/verifyannualexam.

Complete a Well OnTarget® Digital Self Management Course

With over 20 courses available, the Well onTarget® digital self-management courses by Blue Cross Blue Shield of Texas are designed to help you hit your health targets. **Complete ONE course of your choice by June 30, 2025, to earn two tokens in prize drawing.**

EDUCATIONAL COURSES		
Managing Your Metabolic Syndrome	Living with Congestive Heart Failure (CHF)	Living With Coronary Artery Disease (CAD)
Improving Your Cholesterol	Preventing Diabetes	Living with Asthma
Healthy Bones and Joints	Preventive Health – Reducing Your Risks	Living with Chronic Obstructive Pulmonary Disease
Healthy Pregnancy		
INTERACTIVE COURSES		
Managing Your Stress	Improving Your Sleep	Achieving Your Healthy Weight
Improving Your Blood Pressure	Living With Diabetes	Maintaining Your Healthy Weight
Enhancing Your Physical Activity	Quitting Tobacco	Enhancing Your Physical Activity
Staying Tobacco-Free	Improving Oral Health	Financially Fit

Please note: After 28 days of inactivity with either the online interactive or educational courses, you will have to start the course over from the beginning. The interactive courses are six weeks long and require daily check-ins by the member to complete. The educational courses are self-paced.

How to Enroll in a Digital Self-Management Course:

<p>Option 1:</p> <ol style="list-style-type: none">1. Log in to mybenefits.county.org.2. Scroll to the My Vendors & Other Sites section.3. Click the Go to Blue Cross Blue Shield Member Site link.4. Click the Well on Target® link in the Wellness section.5. In the Well onTarget® portal, click the Menu Button.6. Click Self-Management Programs.7. Choose the program of your choice and enroll.	<p>Option 2:</p> <ol style="list-style-type: none">1. Log in to (or register with) Well onTarget® at www.wellontarget.com.2. Click the Menu Button.3. Click Self-Management Programs.4. Choose the program of your choice and enroll. <p>To view your course completion certificate:</p> <ol style="list-style-type: none">1. Follow steps 1-5 in Option 1.2. Click Certificates.
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Healthy County Contests

Moving your body is one of the most effective things you can do to have a positive effect on your health. **Healthy County Contest dates and details can be found on the WebMD ONE website.**

To participate in the Healthy County Contests, you must have an activity tracker synced to the Healthy County WebMD ONE portal. Healthy County offers employees covered under the county’s medical plan a \$30 device subsidy, which can be used every two years to purchase an activity tracker at no cost or to subsidize the cost of an upgraded device.

Please follow the instructions in our **HOW TO GUIDE** inserted in this brochure to set up you WebMD ONE account, purchase your activity tracker and sync to the portal.

Got to www.county.org/webmdone or mybenefits.county.org to sign up today! Sync your activity tracker (Fitbit, Garmin, Apple Watch, etc.) to the portal to be automatically enrolled in al the contests.

RPDO Wellness Lunch and Learns

Earn three tokens for each Healthy County Lunch & Learn/Workshop you attend Oct. 1, 2024, and June 30, 2025. You can earn up to 12 tokens by attending at least four events.

Participate in Wondr Health

Participate in Wondr Health to earn two tokens. Offered periodically during the year, this online 10-week program offers the secret to lasting weight loss that doesn’t involve starving, counting calories or eating diet food. For program dates and to apply, visit www.county.org/wondrhealth.

Participate in Omada

Participate in Omada to earn two tokens. Omada is a digital lifestyle-change program that helps people at risk for Type 2 diabetes or heart disease lose weight and build sustainable habits that improve their health. A professional Omada health coach and a small group of online participants keep you

WebMD One Academy Courses

Earn two tokens for each WebMD ONE academy course you complete between October 1, 2024, and July 31, 2025. You can earn up to eight tokens by completing at least four courses. Dive deeper into nutrition, exercise, financial education, sleep and

engaged and on track throughout your journey. Employees can apply at www.omadahealth.com/healthycounty using the registration code: healthycounty

mental well-being. Head to the Academy page on your WebMD One account to get started today.

Healthy County How to Guide

Please follow the instructions in our HOW-TO GUIDE inserted in this brochure to set up your WebMD ONE account to purchase your activity tracker and to sync it to the portal.

How do I check if I've completed the wellness initiative requirements?

1. Log in to the **Health Count WebMD ONE** portal at www.county.org/webmdone or mybenefits.county.org.
2. Click the **REWARDS** tab at the top of the page.
3. Select **RPDO INCENTIVES 2024-2025** in the drop-down list underneath Rewards.

Tips for Scheduling Your Annual Physical Exam

- Schedule your appointment with a network provider early so you don't risk missing the June 30, 2025, deadline.
- Ensure your selected provider is a network provider under the **Blue Cross and Blue Shield of Texas (BCBSTX) Blue Choice PPO network**.
- Use the **Provider Finder** at www.bcbstx.com or log in to mybenefits.county.org and select **Find a Provider** under the **BCBS Featured Card**.
- Inform the doctor's office appointment staff that you are scheduling your annual wellness checkup and biometric screening.

Resources

For questions about your benefits or to find an in-network provider please contact or access: **Blue Cross and Blue Shield of Texas Customer Service** at (855) 357-5228

Healthy County Portal Energized by WebMD ONE: www.county.org/webmdone

Employee Single Sign On Website: mybenefits.county.org

Healthy County Website: www.county.org/healthycounty

Are there other options?

If it is unreasonably difficult for you to complete any of the wellness activities in the Wellness Incentive Program due to a medical condition, or if it is medically inadvisable for you to complete such requirements, please email healthycounty@county.org no later than June 30, 2025, for a reasonable alternative.

CHAPTER 9 LEAVE

9.1 POLICY

Full-time employees occupying a budgeted position where he/she is regularly scheduled to work 40 hours or more per week are eligible to receive paid time off (PTO) benefits under the provisions of this policy.

Part-time employees working less than thirty (30) hours per week and temporary employees are not eligible to receive benefits described in this policy unless otherwise specified here or as may be required by law.

9.2 PERSONAL LEAVE

- A. Defined. From time to time, it may be necessary for an employee to be absent from work for vacation, illness, emergencies or pressing personal business that cannot be scheduled outside of work hours. Leave days have been provided for this purpose. Except as specified herein, there are no categories of leave. For non-exempt employees, leave time is not “comp time” and PTO will not be considered hours worked for purposes of overtime pay.
- B. Lump sum PTO. Employees receive all of their available PTO hours at the beginning of the year and can start using them immediately. Paid leave for new hires will be prorated based on their first day of employment but cannot be taken until the employee has completed three months of employment. PTO will only be paid at termination to those who have completed three months of employment.

Regular full-time employees working a standard 40-hour work week receive hours in accordance with the following schedule. Employees will receive PTO at a higher rate on the first day of the calendar year following the completion of the service milestone as described below.

Length of Service	Annual PTO Allowance	Maximum Allowable Carryover
0 but less than 1 year	120 hours (prorated)	<60 hours
At least 1 but less than 2 years	120 hours	60 hours
At least 2 but less than 5 years	160 hours	80 hours
At least 5 but less than 15 years	200 hours	100 hours
At least 15 years or more	240 hours	120 hours

- C. Scheduling. Unless otherwise approved by Chief Public Defender in writing, all employees must submit personal leave requests at least (30) days in advance of the schedule date(s) to allow for adjusting work schedules. The Chief Public Defender reserves the right to approve or disapprove personal leave based on work necessities. As a normal course of business, personal leave requests by RPDO employees within ninety (90) days of a trial setting they are responsible for, will be denied. In the event that a request is denied due to work necessities, every effort to accommodate the request at a later date, including granting special additional leave for up to one week immediately following the conclusion of a trial.
- D. Annual Carry Over of Leave. Each employee may carry over a maximum number of hours of personal leave according to length of service. Any leave in excess of the allowable carryover per calendar year may not accumulate and is lost without compensation.