



**Lower Rio
Grande Valley
Development
Council**

**Audited Financial Report
Year Ended December 31, 2020**

**Oscar R. Gonzalez, CPA & Associates, PLLC
Certified Public Accountants**

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
AUDITED FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2020

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FINANCIAL SECTION



208 W. Ferguson Unit #1 • Pharr, Texas 78577
Tel: (956) 787-9909 • Fax: (956) 787-3067
Email: org110n@aol.com

Oscar R. González
Melissa González

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Lower Rio Grande Valley Development Council

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lower Rio Grande Valley Development Council, as of December 31, 2020, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 - 9 and 29 - 30 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

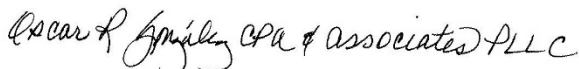
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements. The schedules in the supplementary information section, pages 34 -160, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The schedules in the supplementary information section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2021, on our consideration of the Lower Rio Grande Valley Development Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Lower Rio Grande Valley Development Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lower Rio Grande Valley Development Council's internal control over financial reporting and compliance.



Oscar R. Gonzalez, CPA & Associates, PLLC
Certified Public Accountants

Pharr, Texas
August 18, 2021

MANAGEMENT DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2020

The Lower Rio Grande Valley Development Council (LRGVDC) discussion and analysis offers readers of LRGVDC's financial statements a narrative overview and analysis of LRGVDC's financial activities for the year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished and the financial statements and notes to the financial statements, which immediately follow this discussion.

Financial Highlights

The assets of LRGVDC exceeded its liabilities as of December 31, 2020 by \$16,682,701 (net position). Of this amount \$33,917 (unrestricted net position) may be used to meet LRGVDC's ongoing obligations to citizens and creditors in accordance with LRGVDC's fund designation and fiscal policies. LRGVDC's net position increased by \$1,914,689 which is principally the net difference between outlays for capital assets and current period depreciation.

As of the close of the 2020 calendar year, LRGVDC's governmental funds reported combined ending fund balances of \$33,917. Of this amount, \$33,917 is unassigned fund balance available for use in accordance with LRGVDC's fund designation and fiscal policies.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to LRGVDC's basic financial statements. LRGVDC's basic financial statements comprise three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of LRGVDC's finances in a manner similar to private-sector business.

The statement of net position presents information on all of LRGVDC's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of LRGVDC is improving or deteriorating.

The statement of activities presents information showing how LRGVDC's net position changed during the most recent calendar year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

Both of the government-wide financial statements are designed to distinguish functions of LRGVDC that are principally supported by grants and regional appropriations (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). However, all of LRGVDC's activities are considered governmental activities and, accordingly, there are no business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. LRGVDC, like other similar governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of LRGVDC are classified as governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the calendar year. Such information may be useful in evaluating a government's near-term financing requirements.

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2020

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of LRGVDC's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and change in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The LRGVDC maintains a general fund that is used to account for all its financial resources. The general fund's financial resources consist primarily of resources that are restricted to expenditures for specified grant purposes. These restricted resources are not accounted for in a special revenue fund because the Council is not legally or contractually required to maintain separate funds and the applicable grant requirements were satisfied through maintaining separate accounts within the general fund. The major federal funds are Department of Health and Human Services and Department of Transportation and the State major funds are Texas Department of Aging and Disability Services, Texas Department of Transportation, Commission on State Emergency Communications and the Texas Commission on Environmental Quality.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 18-29 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. LRGVDC's assets exceeded liabilities by \$16,682,701 at December 31, 2020. The following table reflects the condensed Statement of Position.

(Discussion and Analysis continued on next page.)

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2020

Table A-1
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
(In Dollars)

	Governmental Activities		
	2020	2019	Increase/ Decrease 2020 - 2019
<u>ASSETS</u>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 1,991,399	\$ 1,923,400	\$ 67,999
Grant Receivables	7,102,390	5,932,745	1,169,645
Prepaid Expenses	52,943	26,876	26,067
<i>Total Current Assets</i>	<u>9,146,732</u>	<u>7,883,021</u>	<u>1,263,711</u>
<i>Noncurrent Assets:</i>			
Capital Assets	35,061,063	31,548,002	3,513,061
Less Accumulated Depreciation	(17,226,713)	(15,547,660)	(1,679,053)
Other Assets	149,064	160,853	(11,789)
<i>Total Noncurrent Assets</i>	<u>17,983,414</u>	<u>16,161,195</u>	<u>1,822,219</u>
Total Assets	<u>27,130,146</u>	<u>24,044,216</u>	<u>3,085,930</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
	-	-	-
<u>LIABILITIES</u>			
<i>Current Liabilities:</i>			
Accounts Payable	5,868,830	5,007,799	861,031
Accrued Liabilities	654,692	610,730	43,962
Unearned Revenues	2,734,821	2,388,896	345,925
Held for Others	3,536	2,532	1,004
Current Portion - Long Term Debt	79,976	80,681	(705)
<i>Total Current Liabilities</i>	<u>9,341,855</u>	<u>8,090,638</u>	<u>1,251,217</u>
<i>Noncurrent Liabilities:</i>			
Long Term Debt	1,105,590	1,185,566	(79,976)
<i>Total Noncurrent Liabilities</i>	<u>1,105,590</u>	<u>1,185,566</u>	<u>(79,976)</u>
Total Liabilities	<u>10,447,445</u>	<u>9,276,204</u>	<u>1,171,241</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
	-	-	-
<u>NET POSITION</u>			
Investment in Capital Assets	16,648,784	14,734,095	1,914,689
Unrestricted	33,917	33,917	-
Total Net Position	<u>\$ 16,682,701</u>	<u>\$ 14,768,012</u>	<u>\$ 1,914,689</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2020

The portion of LRGVDC's net position, \$16,648,784 represents investments in capital assets. The balance of unrestricted net position, \$33,917, may be used to meet LRGVDC's ongoing obligations in accordance with LRGVDC's fund designation and fiscal policies. At the end of the current calendar year, LRGVDC is able to report a positive balance in all categories of net position.

Analysis of LRGVDC's Operations

The following table provides a summary of LRGVDC's operations for the year ended December 31, 2020.

Table A-2
Lower Rio Grande Valley Development Council
(In Dollars)

	Governmental Activities		Increase/ Decrease
	2020	2019	2020-2019
Revenues:			
Program Revenues:			
Charges for Services	\$ 4,322,776	\$ 6,254,733	\$ (1,931,957)
Operating Grants and Contributions	19,591,920	16,006,874	3,585,046
Capital Grants and Contributions	4,083,434	4,204,615	(121,181)
General Revenues			
Membership Dues	239,649	247,080	(7,431)
Miscellaneous	11,196	352	10,844
Total Revenues	28,248,975	26,713,654	1,535,321
Expenses:			
General Fund	2,063,215	2,199,940	(136,725)
EDA	174,927	167,947	6,980
FTA	5,516,332	5,440,988	75,344
GLO	53,636	170,646	(117,010)
HHSC	7,047,104	6,090,521	956,583
TxDOT	5,579,221	2,646,915	2,932,306
TCEQ	192,620	251,180	(58,560)
OOG	723,272	780,454	(57,182)
TDA	7,937	6,892	1,045
CSEC	4,332,649	6,058,727	(1,726,078)
TWDB	430,573	191,558	239,015
HUD	148,051	267,514	(119,463)
Other	52,218	154,713	(102,495)
Non-Allowable	12,531	6,482	6,049
Total Expenses	26,334,286	24,434,477	1,899,809
Change in Net Position	1,914,689	2,279,177	(364,488)
Net Position - Beginning	14,768,012	12,488,835	2,279,177
Net Position - Ending	\$ 16,682,701	\$ 14,768,012	\$ 1,914,689

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2020

**Financial Analysis of LRGVDC's
Funds**

Governmental Funds

The focus of LRGVDC's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing LRGVDC's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the calendar year.

At the end of the current calendar year, LRGVDC's governmental funds reported a combined ending fund balance of \$33,917. One hundred percent of this total amount, \$33,917, constitutes unassigned fund balance.

Capital Assets Administration

LRGVDC's investment in capital assets for its governmental activities as of December 31, 2020 amounts to \$17,834,350 (net of accumulated depreciation). This investment in capital assets comprises furniture, land, building, buses, vans and equipment. Major changes in capital assets occurring during the current calendar year include the following:

Table A-3
Lower Rio Grande Valley Development Council
(In Dollars)

	<u>Governmental Activities</u>		<u>Amount Change</u>
	<u>2020</u>	<u>2019</u>	
Land	\$ 1,269,100	\$ 594,100	\$ 675,000
Construction in Progress	-	4,450,505	(4,450,505)
Transit Building	10,358,887	5,908,382	4,450,505
Buses and Vans	17,217,316	14,816,333	2,400,983
Bus Shelters	532,417	532,417	-
9-1-1 Enhanced Communication Equipment	1,239,847	1,239,847	-
Furniture and Equipment	2,926,517	2,489,439	437,078
Interoperability Radio System	690,906	690,906	-
Transit Equipment	826,073	826,073	-
Total	<u>\$ 35,061,063</u>	<u>\$ 31,548,002</u>	<u>\$ 3,513,061</u>
Less: Accumulated Depreciation	<u>(17,226,713)</u>	<u>(15,547,660)</u>	<u>(1,679,053)</u>
Net Capital Assets	<u>\$ 17,834,350</u>	<u>\$ 16,000,342</u>	<u>\$ 1,834,008</u>

(Discussion and Analysis continued on next page.)

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2020

Long Term Debt

At the end of the current fiscal year, the Council had total contractually obligated long-term debt of \$1,185,566. The details of the change in debt from last year is as indicated below:

	2020	2019	Increase/ Decrease 2020-2019
Note Payable - Current Portion	\$ 79,976	\$ 80,681	\$ (705)
Note Payable - Long-Term Portion	1,105,590	1,185,566	(79,976)
	<u>\$ 1,185,566</u>	<u>\$ 1,266,247</u>	<u>\$ (80,681)</u>

Annual Budgets

The Council prepares its Board approved budget with information available at the time it is prepared. Because the Council's principal revenues and resulting expenditures are from activities relating to Federal and State grants, it is not possible to predict the timing of these revenues and expenditures or the ultimate amount to be included in the final budget. In addition, it is the practice of the Council not to budget local revenues until it has determined the amount and timing of funds that will be received in order to support its grant programs.

	Budget Amounts		Actual Amount	Final Variance Budget Basis
	Original	Final		
Revenues:				
Federal Grants	\$ 4,785,414	\$ 6,044,848	\$ 7,736,458	\$ (1,691,610)
State Grants	18,983,587	18,783,587	18,986,501	(202,914)
Local Revenues	2,666,639	1,607,205	1,526,016	81,189
Total Revenues	<u>26,435,640</u>	<u>26,435,640</u>	<u>28,248,975</u>	<u>(1,813,335)</u>
Expenditures:				
Direct Salaries	5,015,897	5,015,897	4,749,805	266,092
Indirect Salaries	1,066,563	1,066,563	999,871	66,692
Employee Benefits	3,153,756	3,153,756	3,043,711	110,045
Indirect Cost Other than Personnel	663,892	663,892	555,729	108,163
Consultant and Contracted Services	7,154,017	7,154,017	10,061,949	(2,907,932)
Travel	305,515	305,515	62,183	243,332
Consumable Supplies	130,514	130,514	345,823	(215,309)
Other Costs	8,945,486	8,945,486	8,417,373	528,113
Non-Matching Expenditures	-	-	12,531	(12,531)
Total Expenditures	<u>26,435,640</u>	<u>26,435,640</u>	<u>28,248,975</u>	<u>(1,813,335)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2020

Economic Factors

The 3 counties that make up our region all have unique character and appeal, as well as unique economic circumstances. The sections below summarize major components of our regional economy, giving an overview of the local and regional economies. LRGVDC's Board of Directors approved a \$33,831,196 budget for the 2021 calendar year.

Overview of the Local Economy

Our region consists of 3 counties. The LRGVDC region has an overall unemployment rate of 11.27%, an average median household income of \$39,457, with 27.63% of the population living below the poverty level. The table below gives details of the economies of each county within our region by looking at the major factors affecting the economy, specifically as it relates to the individual citizens of our region.

Table A-5
Major Factors Affecting the Economy

<u>County</u>	<u>Labor Force (1)</u>	<u>Unemployed (1)</u>	<u>Unemployment Rate (1)</u>	<u>Median Household Income (2)</u>	<u>Population Below Poverty Level (2)</u>	<u>Percent Below Poverty Level (2)</u>
Cameron	169,074	17,219	10.20%	\$ 40,893	108,166	25.50%
Hidalgo	359,969	41,893	11.60%	\$ 41,656	235,429	26.90%
Willacy	6,597	790	12.00%	\$ 35,821	6,454	30.50%

(1) Source: 2020 U.S. Bureau of Labor Statistics

(2) Source: Est. 2020 Census

Future Economic Outlook

The LRGVDC region, like most regions in the state of Texas, has been affected by the recent economic downturn. LRGVDC receives most of its funding from state and federal sources which means the funding is secure, but can be reduced as determined by legislative priorities. However, we believe the region is an emerging community whose quality of life serves as an excellent foundation for future growth and development through the cooperative capitalization of regional assets. The consistent low unemployment and growth of new industries mean the future looks as bright as ever for the region. The regional cooperation that exists in this region only serves to enhance the positive outlook.

Contacting LRGVDC's Financial Management

This financial report is designed to provide a general overview of LRGVDC's finances for all those with an interest in the organization. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Executive Director, Lower Rio Grande Valley Development Council, 301 W. Railroad, Weslaco, Texas 78596.

BASIC FINANCIAL STATEMENTS

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Net Position
December 31, 2020

	Primary Government	
	Governmental Activities	Total
<u>ASSETS</u>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 1,991,399	\$ 1,991,399
Grant Receivables	7,102,390	7,102,390
Prepaid Expenses	52,943	52,943
<i>Total Current Assets</i>	<u>9,146,732</u>	<u>9,146,732</u>
<i>Noncurrent Assets:</i>		
Capital Assets (Net of Accumulated Depreciation)	17,834,350	17,834,350
Other Assets	149,064	149,064
<i>Total Noncurrent Assets</i>	<u>17,983,414</u>	<u>17,983,414</u>
Total Assets	<u>27,130,146</u>	<u>27,130,146</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
 <u>LIABILITIES</u>		
<i>Current Liabilities:</i>		
Accounts Payable	5,868,830	5,868,830
Payroll Liabilities	74,040	74,040
Accrued Wages Payable	283,271	283,271
Other Accrued Expenses	142,237	142,237
Unearned Revenues	2,734,821	2,734,821
Held for Others	3,536	3,536
Current Portion - Long Term Debt	79,976	79,976
Compensated Absences	155,144	155,144
<i>Total Current Liabilities</i>	<u>9,341,855</u>	<u>9,341,855</u>
<i>Noncurrent Liabilities:</i>		
Long Term Debt	1,105,590	1,105,590
<i>Total Noncurrent Liabilities</i>	<u>1,105,590</u>	<u>1,105,590</u>
Total Liabilities	<u>10,447,445</u>	<u>10,447,445</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>
 <u>NET POSITION</u>		
Investment in Capital Assets	16,648,784	16,648,784
Unrestricted	33,917	33,917
Total Net Position	<u>\$ 16,682,701</u>	<u>\$ 16,682,701</u>

The accompanying notes are an integral part of the financial statements.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs	Expenses	Indirect Cost Allocation
General Government	\$ 2,063,215	\$ (2,084,885)
Economic Development Administration	174,927	23,129
Housing and Urban Development	148,051	58,906
Federal Transit Administration	5,516,332	533,640
Texas Health and Human Service Commission	7,047,104	475,255
Texas Department of Transportation	5,579,221	577,202
Texas Commission on Environmental Quality	192,620	22,026
Office of the Governor	723,272	125,080
Texas Department of Agriculture	7,937	2,041
Commission on State Emergency Communications	4,332,649	248,488
Texas Water Development Board	430,573	-
General Land Office	53,636	14,146
Other Programs	52,218	4,972
<i>Total Governmental Activities:</i>	<u>26,321,755</u>	<u>-</u>
<i>Total Primary Government:</i>	<u>\$ 26,321,755</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

Charges for Service	Program Revenue		Net (Expense) Revenue and Change in Net Position
	Operating Grants and Contributions	Capital Grants	Primary Governmental Activities
\$ -	\$ -	\$ -	\$ 21,670
-	158,978	-	(39,078)
-	206,957	-	-
-	4,657,030	3,290,937	1,897,995
-	7,492,299	-	(30,060)
78,977	5,483,132	285,273	(309,041)
-	214,393	-	(253)
-	828,596	7,150	(12,606)
-	9,105	-	(873)
4,243,799	4,255	276,790	(56,293)
-	430,573	-	-
-	67,782	-	-
-	38,820	223,284	204,914
<u>4,322,776</u>	<u>19,591,920</u>	<u>4,083,434</u>	<u>1,676,375</u>
<u>\$ 4,322,776</u>	<u>\$ 19,591,920</u>	<u>\$ 4,083,434</u>	<u>\$ 1,676,375</u>

General Revenues:

Membership Dues	239,649
Miscellaneous	11,196
Non-Allowable	(12,531)
<i>Total General Revenue</i>	<u>238,314</u>
Change in Net Position	1,914,689
Net Position at Beginning of Year	<u>14,768,012</u>
Net Position at End of Year	<u>\$ 16,682,701</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Balance Sheet
Governmental Funds
December 31, 2020

	<u>General Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 1,991,399	\$ 1,991,399
Grant Receivables	7,102,390	7,102,390
Prepaid Expenses	52,943	52,943
Other Assets	149,064	149,064
<i>Total Assets</i>	9,295,796	9,295,796
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
<i>Total Deferred Outflows of Resources</i>	-	-
Total Assets and Deferred Outflow of Resources	\$ 9,295,796	\$ 9,295,796
<u>LIABILITIES</u>		
Accounts Payable	5,868,830	\$ 5,868,830
Payroll Liabilities	74,040	74,040
Accrued Wages Payable	283,271	283,271
Other Accrued Expenses	142,237	142,237
Unearned Revenues	2,734,821	2,734,821
Held for Others	3,536	3,536
Compensated Absences	155,144	155,144
<i>Total Liabilities</i>	9,261,879	9,261,879
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
<i>Total Deferred Inflows of Resources</i>	-	-
<u>FUND BALANCE</u>		
Unassigned	33,917	33,917
<i>Total Fund Balance</i>	33,917	33,917
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 9,295,796	\$ 9,295,796

The accompanying notes are an integral part of the financial statements.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Reconciliation of the Governmental Funds
 Balance Sheet to the Statement of Net Position
 For the Year Ended December 31, 2020

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

Total Fund Balance - Total Governmental Funds	\$	33,917
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When capital assets that are to be used in governmental activities are purchased, the cost of those assets are reported as expenditures in governmental funds. However, the statement of net asset includes those capital assets among the assets of the Council as a whole.

	\$	35,061,063	
Cost of capital assets			
Accumulated depreciation		(17,226,713)	
			17,834,350

Long-term debt applicable to the Council's governmental activities are not due in the current period and accordingly are not reported as fund liabilities. All debt, both current and long-term, are reported in the statement of net position.

	\$	(79,976)	
Notes -			
Current			
Long-Term		(1,105,590)	
			(1,185,566)
			\$ 16,682,701

The accompanying notes are an integral part of the financial statements.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues, Expenditures and Change in Fund Balance -
Governmental Funds
For the Year Ended December 31, 2020

<u>REVENUES</u>	<u>General Fund</u>	<u>Total Governmental Funds</u>
<i>Federal Grants:</i>		
Federal Transit Administration	\$ 7,577,479	\$ 7,577,479
Economic Development Administration	158,979	158,979
<i>Total Federal Grants</i>	7,736,458	7,736,458
<i>State Grants:</i>		
Texas Health and Human Services Commission	7,370,213	7,370,213
Commission on State Emergency Communications	4,520,589	4,520,589
Texas Department of Transportation	3,264,501	3,264,501
Texas Commission on Environmental Quality	208,407	208,407
Texas Department of Transportation/MPO	2,350,172	2,350,172
Office of the Governor	678,872	678,872
Texas Water Development Board	427,257	427,257
Texas Department of Agriculture	9,105	9,105
General Land Office	67,069	67,069
Housing and Urban Development	90,316	90,316
Other	-	-
<i>Total State Grants</i>	18,986,501	18,986,501
<i>Local Revenues</i>		
Contributions	1,275,171	1,275,171
Membership Dues	239,649	239,649
Other Revenues	11,196	11,196
<i>Total Local Revenues</i>	1,526,016	1,526,016
<i>Total Revenues</i>	\$ 28,248,975	\$ 28,248,975
 <u>EXPENDITURES</u>		
Direct Salaries	\$ 4,749,805	\$ 4,749,805
Indirect Salaries	999,871	999,871
Employee Benefits		
Direct Salaries	2,514,426	2,514,426
Indirect Salaries	529,285	529,285
Indirect Costs Other Than Personnel	419,828	419,828
Consultant and Contracted Services	10,061,949	10,061,949
Travel	62,183	62,183
Consumable Supplies	345,823	345,823
Other Costs	8,417,373	8,417,373
Non-Matching Expenditures	12,531	12,531
Debt Service - Principal	80,681	80,681
Debt Service - Interest	55,220	55,220
<i>Total Expenditures</i>	28,248,975	28,248,975
 <u>OTHER FINANCING SOURCES</u>		
	-	-
<i>Net Change in Fund Balance</i>		
	-	-
Fund Balance - Beginning of Year	33,917	33,917
Fund Balance - End of Year	\$ 33,917	\$ 33,917

The accompanying notes are an integral part of the financial statements.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Reconciliation of the Statement of Revenues, Expenditures
 and Change in Fund Balance of Governmental
 Funds to Statement of Activities
 For the Year Ended December 31, 2020

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

Net Change in Fund Balance-Governmental Fund	\$	-
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

	Capital assets purchases	\$ 4,083,434	
	Depreciation expense	<u>(2,249,426)</u>	1,834,008

Debt service payments are reflected as expenditures in the Statement of Revenues but are recorded as reductions of Liabilities in the Statement of Net Position.

80,681

Change in Net Position of Governmental Activities	<u>\$</u>	<u>1,914,689</u>
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The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Lower Rio Grande Valley Development Council (the “Council”), a non-taxpaying entity, was created in 1967, under the authority of Texas Civil Statutes. Its policy-making body is a twenty-five member Board of Directors.

The Council is a voluntary association of local governmental units and associate members located within Cameron, Hidalgo, and Willacy counties. The objective of the Council is to encourage and permit local units of government to join and cooperate with one another and with representatives of major economic interests, citizen groups and groups experiencing economic distress to improve the health, safety and general welfare of their citizens and to plan for the future development of the Region.

The basic financial statements of the Council have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

As required by GAAP, these financial statements solely present the Council’s financial activities. No other entities are included in the Council’s reporting entity because no other entities have significant operational or financial relationships with the Council.

The basic financial statements are the core of general-purpose external financial reporting for state and local governments. The basic financial statements have three components:

- *Government-wide financial statements.* GAAP require that the Council provide a government-wide statement of net position and a government-wide statement of activities that are to include all the Council’s governmental activities and business-type activities. These government-wide financial statements are to be presented using the economic resources measurement focus and the accrual basis of accounting, the same measurement focus and basis of accounting employed by private-sector business enterprises and not-for-profit organizations.
- *Fund financial statements.* The financial statements for governmental funds are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, the governmental fund financial statements must present a summary reconciliation to explain differences between the data reported in the governmental funds and the data reported for the corresponding *governmental activities* in the government-wide financial statements.
- *Notes to the financial statements.* The data displayed on the face of the government-wide and fund financial statements must be accompanied by various disclosures to ensure that a complete picture is presented in the financial statements. This additional disclosure is presented in the form of a single set of notes placed immediately following the government-wide and fund financial statements.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the non-fiduciary activities of the primary government. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a function and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Regional appropriations and other items not properly included among program revenues are reported instead as *general revenues*.

C. Measurement focus, basis of accounting, and financial statement presentation

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement focus, basis of accounting, and financial statement presentation (Continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred.

Governmental fund grant resources and supportive service fees are susceptible to accrual and recognized as revenues to the extent of qualifying expenditures recorded for the individual programs since the Council is only reimbursed for qualifying expenditures incurred for grant and contract purposes. Membership dues become measurable and available when cash is received by the Council and are recognized as revenue at that time.

Governmental funds account for most of a government's general activities. The general fund is used to account for all financial resources of the Council. The general fund's financial resources consist primarily of resources that are restricted to expenditures for specified grant purposes. These restricted resources are not accounted for in a special revenue fund because the Council is not legally or contractually required to maintain separate funds and the applicable grant requirements were satisfied through maintaining separate accounts within the general fund.

The 9-1-1 network program accounts for the activities relating to maintaining the 9-1-1 equipment and databases needed to dispatch 9-1-1 calls.

Amounts reported as *program revenues* include 1) charges to customers, and 2) operating grants and contributions. *General revenues* include membership dues and miscellaneous income.

When both restricted and unrestricted resources are available for use, it is the Council's policy to use restricted resources first, then unrestricted resources as needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

1. Cash and Investments

The Council's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from date of acquisition. Investments are stated at fair value. Short-term investments are reported at cost, which approximates fair value. Investments that do not have established market values are reported at estimated fair value. Cash deposits are reported at carrying amounts, which reasonably approximate fair value.

Statutes authorize the Council to invest in obligations of the United States Treasury, or its agencies and instrumentalities; direct obligations of the State of Texas or its agencies; obligations of states, agencies, counties, cities and other political subdivisions of any state having a rating not less than A; certificates of deposit; prime domestic bankers' acceptances; certain commercial paper; certain mutual funds; and fully collateralized repurchase agreements. The Council's only investment is the Texas Local Government Investment Pool (TexPool). TexPool investments are reported at amortized cost.

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool, which includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool; they review the investment policy and management fee structure. Finally, TexPool is rated AAAM by Standard & Poor's. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as the office of the Comptroller of Public Accounts, for review. TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position (Continued)

2. Fair Value Measurements

The Council categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Council has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the assets or liabilities, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable for the assets or liabilities, which are typically based on the Council’s own assumptions, as there is little, if any, related market activity.

Fair Values of assets measured on a recurring basis at December 31, 2020, are as follows:

	Carrying Value	Fair Value	Fair Value Measurement at Reporting Date Using			
			Level 1	Level 2	Level 3	
Assets:						
Cash and Cash Equivalents	\$ 1,991,399	\$ 1,991,399	\$ 668,899	\$ 1,322,500	\$ -	Level 2 is TexPool amount
Grant Receivables	7,102,390	7,102,390	7,102,390	-	-	
Prepaid Expenses	52,943	52,943	52,943	-	-	
Other Assets	149,064	149,064	149,064	-	-	
Liabilities:						
Accounts Payable	\$ 5,868,830	\$ 5,868,830	\$ 5,868,830	\$ -	\$ -	
Payroll and Accrued Liabilities	3,393,019	3,393,019	3,393,019	-	-	
Current/Long-Term Debt	1,185,566	1,185,566	1,185,566	-	-	

The carrying amounts reflected in the statement of net position for cash and cash equivalents and current portion long-term debt approximate the respective fair values due to the short maturities of those instruments. The fair values for receivables, payables and long-term debt are based primarily on quoted market prices for those or similar instruments.

3. Receivables

The council’s receivables consist mainly on amounts due by state and federal grantor agencies. All receivables are reported net of estimated uncollectible accounts.

4. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Capital Assets

Capital assets, which include buildings and land, vans and buses, furniture and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the Council as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life are not capitalized.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position (Continued)

5. Capital Assets (Continued)

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	30 Years
Improvements	20 Years
Vans	5-10 Years

6. Compensated Absences

It is the Council's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the Council does not have a policy to pay any amounts when employees separate with the Council. All vacation pay is accrued when incurred in both the government-wide and the governmental fund financial statements. It is the Council's policy to accumulate only up to eighty hours, any accrued vacation accumulated over the limit amount, has to be used before the year ends and cannot be carried forward.

7. Unearned Revenue

The Council records as unearned revenues amounts received on grants in excess of expenditures incurred in those grants for which the obligation period has not ended.

8. Net Position/ Fund Equity

In the government-wide financial statements, net position is classified as invested in capital assets, net of related debt, restricted net position, or unrestricted net position. The three categories are described below:

- *Invested in Capital Assets, Net of Related Debt:* This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.
- *Restricted Net Position:* This category presents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. Currently, the Council has no restricted net position.
- *Unrestricted Net Position:* This category represents the net position of the Council which is not restricted for any project or any other purpose.

The Council applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Unreserved fund balance is that portion of fund balance which is undesignated and available for budgeting in future years.

In the governmental fund financial statements, fund balances are classified as follows:

- *Non-spendable*—Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- *Restricted*—Amounts that can be spent only for specific purposes because of the Council Charter, the Council Code, state or federal laws, or externally imposed conditions by grantors or creditors.
- *Committed*—Amounts that can be used only for specific purposes determined by a formal action by Board of Directors ordinance or resolution.
- *Assigned*—Amounts that are designated upper management for a particular purpose, but are not spendable until a budget amendment is passed or there is a majority vote approval (for capital projects or debt service, if any) by the Board of Directors.
- *Unassigned*—All amounts not included in other spendable classifications.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position (Continued)

9. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Annual budget

The Council prepares an annual operating budget which is approved by the Board of Directors. The budget is prepared from the best information available and is subject to change since the primary funding sources of the Council are federal, state and local grants whose grant periods may or may not coincide with the Council’s year end. Also, the grant amounts may change or additional grants may be added due to grant funding agency requirements; therefore, grant amounts awarded have to be converted to the Council’s year end and grant revenue amounts estimated may change.

B. Budget Basis of Accounting

The Council prepares its annual budget on a basis (budget basis), which differs from generally accepted Principles (GAAP Basis). The budget and all transactions are presented in accordance with the Council’s method (budget basis) in the Statement of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual-General Fund to provide a meaningful comparison of actual results with the budget.

C. Excess of General Fund Budget

Expenditures exceeded appropriations in the following line items:

<u>Expenditures</u>	<u>Excess</u>
Direct Salaries	\$ -
Employee Benefits	
Direct Salaries	\$ -
Indirect Salaries	\$ -
Consultant and Contracted Services	\$ 2,907,932
Supplies	\$ 215,309
Non-Matching Expenditures	\$ 12,531

D. Finance –Related Legal and Contractual Provisions and Fund Equity/Net Position Deficit

In accordance with GASB Statement No. 38, “Certain Financial Statement Note Disclosures”, violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None	Not Applicable

There was no deficit fund balance/net position at year end.

III. DETAILED NOTES ON FUNDS

A. Deposits and Investments

1. Deposits

As of December 31, 2020, the Council’s bank balance of \$1,455,854 was fully-insured and fully-collateralized by pledged securities and FDIC insurance coverage of \$250,000. The council has one depository account: JPMorgan Chase Bank.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2020

III. DETAILED NOTES ON FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

1. Deposits (Continued)

Cash and cash equivalents included on the Statement of Net Position consist of the following:

	2020
Bank Deposits:	
Local Funds	\$ 668,899
Total Bank Deposits	668,899
Cash Equivalents:	
Investment in TexPool	1,322,500
Total Cash Equivalents	1,322,500
Total Cash and Cash Equivalents	\$ 1,991,399

2. Investments

The Council is required by Government Code Chapter 2256, the Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management, and include a list if the types of authorized investments in which the investing entity's funds may be invested, and the allowable stated maturity of any individual investment owned by the entity. The Act requires an annual audit of investment practices. Audit procedures in this area are conducted as a part of the audit of the general purposes financial statements disclosed that in the areas of investment practices, management reports and establish appropriate policies. The Council adheres to the requirements of the Act. Additionally, investment practices of the Council are in accordance with local policies. The Act determined the types of investments which are allowable for the Council. These include, with certain restrictions. 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers' acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper. The Council investments at December 31, 2020 are shown below:

Investment or Investment Type	Maturity	Fair Value
TexPool	Less than three months	\$ 1,322,500
Total Investment		\$ 1,322,500

The Council use of amortized cost to value portfolio assets and the following guidelines to maintain the portfolio consistent with a stable net asset value per share:

- The maximum remaining maturity of any security of other investment acquired for the portfolio shall be 397 calendar days or less.
- The portfolio should maintain a weighted average maturity of 60 days or less.
- The portfolio should maintain a weighted average life of 120 days or less.

The Council's recurring fair value measurement as of December 31, 2020 were related to its investments in TexPool. These investments are valued using significant other observable inputs of the underlying securities and bonds (Level 2 inputs).

Analysis of Specific Deposit and Investment Risks:

GASB Statement No. 40 requires a determination as to whether the Council was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

- a. Inherent Rate Risk
 Risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the Council was not exposed to interest rate risk.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

III. DETAILED NOTES ON FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

2. Investments (Continued)

- b. Credit Risk
Risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally agencies are designed to give an indication of credit risk. At year end, the Council was not exposed to credit risk.
- c. Custodial Credit Risk
Risk if deposits and investments are not covered by depository insurance and the deposits and investments are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the Council's name. At year end, the Council was not exposed to custodial credit risk.
- d. Concentration of Credit Risk
Risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the Council was not exposed to concentration of credit risk.
- e. Foreign Currency Risk
Risk that exchange rates will adversely affect the fair value of an investment. At year end, the Council was not exposed to foreign currency risk.

B. Receivables

Receivables for the Council at December 31, 2020, were as follows:

Type	Source	Amount
Federal	Economic Development Administration	\$ 50,392
Federal	Federal Transit Administration	3,702,733
State	Texas Department of Transportation	1,884,406
State	Texas Department of Agriculture	9,105
State	Texas Health and Human Services Commission	1,231,427
State	Texas Water Development Board	87,393
State	Office of the Governor	31,068
State	TCEQ	6,968
Local	RGV Metro	47,080
Local	City of Mission - AAA	2,000
Local	City of McAllen - AAA	3,250
Local	City of Pharr - AAA	2,500
Local	City of Harlingen - AAA	1,000
Local	Other	43,068
	Total Grant and Other Receivables	<u>\$ 7,102,390</u>

(Notes continued on next page.)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

III. DETAILED NOTES ON FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

<i>Capital Assets, Not Being Depreciated:</i>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Land	\$ 594,100	\$ 675,000	\$ -	\$ 1,269,100
Construction in Progress	4,450,505	-	4,450,505	-
Total Capital Assets, Not Being Depreciated	<u>5,044,605</u>	<u>675,000</u>	<u>4,450,505</u>	<u>1,269,100</u>
 <i>Capital Assets, Being Depreciated</i>				
Transit Building	5,908,382	4,450,505	-	10,358,887
Buses and Vans	14,816,333	2,908,360	500,227	17,224,466
Bus Shelters	532,417	-	-	532,417
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	2,489,439	500,074	70,146	2,919,367
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	826,073	-	-	826,073
Total Capital Assets, Being Depreciated	<u>26,503,397</u>	<u>7,858,939</u>	<u>570,373</u>	<u>33,791,963</u>
 <i>Less Accumulated Depreciation For:</i>				
Transit Building	1,464,353	302,459	-	1,766,812
Buses and Vans	9,411,340	1,564,239	500,227	10,475,352
Bus Shelters	472,610	12,782	-	485,392
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	1,520,992	342,436	70,146	1,793,282
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	747,612	27,510	-	775,122
Total Accumulated Depreciation	<u>15,547,660</u>	<u>2,249,426</u>	<u>570,373</u>	<u>17,226,713</u>
Total Capital Assets, Being Depreciated, Net	<u>10,955,737</u>	<u>5,609,513</u>	<u>-</u>	<u>16,565,250</u>
Total Capital Assets	<u>\$ 16,000,342</u>	<u>\$ 6,284,513</u>	<u>\$ 4,450,505</u>	<u>\$ 17,834,350</u>

Depreciation was charged to functions of the primary government as follows:

General Government	\$ 73,406
Transit/MPO	1,835,142
9-1-1 Emergency Communication	333,083
Texas Commission on Environmental Quality	-
OOG	7,795
Total	<u>\$ 2,249,426</u>

(Notes continued on next page.)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2020

III. DETAILED NOTES ON FUNDS (CONTINUED)

D. Construction Commitments

At December 12/31/20, the Lower Rio Grande Valley Development Council had the following construction commitment.

Project Name	Contract Amount	Amount Expended	Remaining Commitment
Edinburg Bus Terminal Part I	\$ 2,700,000	\$ 2,553,575	\$ 146,425
Edinburg Bus Terminal Part II	2,066,194	1,896,930	169,264
	<u>\$ 4,766,194</u>	<u>\$ 4,450,505</u>	<u>\$ 315,689</u>

E. Unearned Revenue

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current calendar year, the various components of unearned revenue were as follows:

Source	Amount
Local	\$ 1,679,225
EDA	70,765
Texas Department of Aging and Disability Services	2,022
General Land Office	144,555
Health and Human Services Commission	130,894
Criminal Justice	88,485
Texas Commission on Environmental Quality	211,233
Commission on State Emergency Communication	393,635
Officer of the Governor	14,007
Total Unearned Revenue	<u>\$ 2,734,821</u>

F. Long Term Obligations

A. Compensated Absences

The following schedule summarizes the changes in compensated absences during the year ended December 31, 2020:

	Beginning Balance	Increases	Decreases	Ending Balance
Accrued Compensated Absences	\$ 138,605	\$ 323,484	\$ 306,945	\$ 155,144
Total Compensated Absences	<u>\$ 138,605</u>	<u>\$ 323,484</u>	<u>\$ 306,945</u>	<u>\$ 155,144</u>

B. Note Payable

During the year the Council purchased a building from the Economic Development Corporation of Weslaco and entered into a note payable to cover the costs of the purchase. The loan was set at a 4.5% Monthly interest with a maturity date of May 1, 2033. The summary on the activity of all long-term obligations is summarized below:

	Balance as of 12/31/2019	Additions	Payments	Balance as of 12/31/2020
Loan Payable - Building	\$ 1,246,857	\$ -	\$ 69,048	\$ 1,177,809
Promissory Note - Land	\$ 19,390	\$ -	\$ 11,633	\$ 7,757
	<u>\$ 1,266,247</u>	<u>\$ -</u>	<u>\$ 80,681</u>	<u>\$ 1,185,566</u>

Interest paid during year for all long-term debt totaled \$55,220.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2020

III. DETAILED NOTES ON FUNDS (Continued)

F. Long Term Obligations (Continued)

B. Note Payable (Continued)

Debt service requirements of obligations payable at December 31, 2020 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	79,976	51,873	131,849
2022	75,538	48,206	123,744
2023	79,008	44,736	123,744
2024	82,638	41,106	123,744
2025	86,434	37,310	123,744
2026-2030	495,507	123,212	618,719
2031-2033	286,465	16,602	303,067
	<u>\$ 1,185,566</u>	<u>\$ 363,045</u>	<u>\$ 1,548,611</u>

IV. OTHER INFORMATION

A. Deferred Compensation Agreement

In January 1992, the Council entered into a deferred compensation agreement with its current executive director. Provisions of the agreement require the Council to make payments of \$15,000 a year in each of the fifteen years following the retirement of the executive director. The Council purchased a whole life insurance policy to fund its obligation under the agreement.

B. Retirement Plan

Council (employer) has adopted a 401(a) retirement plan, LRGVDC Employees' 401(a) Retirement Plan and a 457(b) deferred compensation plan, LRGVDC Employees' 457(b) Retirement Plan, for the benefit of its employees. Under the 401(a) retirement plan employees are permitted to make matching or non-elective contributions. Employees are eligible for the plan on any January 1 or July 1 after the date they have completed at least 6 months of service. For vesting purposes, a year of service is any plan year in which the employee works at least 1,000 hours. An employee is fully vested after 5 years of service. The amount of the employer contribution is discretionary and shall be determined by resolution of the Board of Directors annually. Employer contributions for 2020 were \$607,131. There are 197 employees covered by the plan. The plan assets are managed by VOYA Financial. The value of the plan assets, after subtracting liabilities of the plan, was \$6,566,878 as of December 31, 2020, compared to \$5,513,341 as of December 31, 2019. Under the 457(b) plan employees are permitted to make Deferral and Roth contributions. Employees are eligible for the plan on any January 1 or July 1 after the date they have completed at least 6 months of service. There are 158 employees covered by the plan. The plan assets are managed by VOYA Financial. The value of the plan assets, after subtracting liabilities of the plan, was \$562,646 as of December 31, 2020, compared to \$164,042 as of December 31, 2019.

C. Risk Management

The Council is exposed to various risks of loss related to tort; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by self-insurance funds and commercial insurance purchased from independent third parties. The Council is an employer member of the Texas Municipal League (TML) Intergovernmental Risk Pool, self-insurance funds in which contributions from members are used to pay covered losses.

The TML Intergovernmental Risk Pool was established to formulate, develop, and administer a program of self-insurance funds for political subdivisions of the State of Texas to obtain lower costs for workers' compensation, property and liability coverage. Annual contribution rates are determined by the TML Intergovernmental Risk Pool Board of Directors. The Council pays annual premiums to TML Intergovernmental Risk Pool for workers' compensation, property and liability coverage. TML Intergovernmental Risk Pool will provide coverage to the Council up to the fund's limited liability amounts, \$2,000,000 for general liability and errors and omissions, \$1,000,000 for automobile liability, actual cash value for auto physical damage, and

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

IV. OTHER INFORMATION (CONTINUED)

C. Risk Management

\$13,449,779 for real and personal property. There is no limited liability amount for workers' compensation coverage. The Council had no significant reductions in insurance coverage as compared to its previous fiscal year and no settlement amounts that exceeded insurance coverage for each of its past three fiscal years.

D. Commitments

1. Grant Programs

The Council participates in several federal and state assisted grant programs. Under the terms of these grants, the Council is subject to program compliance audits by their grantors or their representatives. Such audits could result in claims against the Council for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

2. Litigation

The Council is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the Council's legal counsel and management that resolution of these matters will not have a material adverse effect on net position of the Council at December 31, 2020.

E. Allocation of Personnel Costs and Indirect Costs

Salaries and related benefits are charged as either direct or indirect costs, based on actual time spent. Indirect costs are allocated to activities based on an indirect cost plan, which utilized direct salaries and benefits charges as the base for allocation.

F. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the general fund. The amount, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time although the Council expects such amounts, if any, to be immaterial.

G. New Accounting Principles

In calendar year 2020, the Council implemented:

Statement No. 97 of the Governmental Accounting Standards Board *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* as amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The primary objectives of this statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

This Statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or an other employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. This Statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, Fiduciary Activities, be applicable to

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

IV. OTHER INFORMATION (CONTINUED)

G. New Accounting Principles (Continued)

to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, Financial Reporting for Pension Plans, or paragraph 3 of Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, respectively. This Statement (1) requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities. This Statement supersedes the remaining provisions of Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, as amended, regarding investment valuation requirements for Section 457 plans. As a result, investments of all Section 457 plans should be measured as of the end of the plan's reporting period in all circumstances.

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

H. Subsequent Events

For the purposes of reporting subsequent events, management has considered events occurring up to August 18, 2021 the date the report was available to be issued. No material subsequent events are reported.

REQUIRED SUPPLEMENTARY INFORMATION

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual - General Fund (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2020

<u>REVENUES</u>	<u>Budget Amounts</u>		<u>Actual Budget Basis</u>	<u>Final Variance Budget Basis</u>
	<u>Original</u>	<u>Final</u>		
<i>Federal Grants</i>				
Federal Transit Administration	\$ 4,631,174	\$ 5,894,848	\$ 7,577,479	\$ 1,682,631
Economic Development Administration	154,240	150,000	158,979	8,979
<i>Total Federal Grants</i>	<u>4,785,414</u>	<u>6,044,848</u>	<u>7,736,458</u>	<u>1,691,610</u>
<i>State Grants</i>				
Texas Health and Human Services Commission	7,094,069	7,306,916	7,370,213	63,297
Commission on State Emergency Communications	5,223,363	4,455,328	4,520,589	65,261
Texas Department of Transportation	2,900,688	3,212,028	3,264,501	52,473
Texas Commission on Environmental Quality	251,060	205,800	208,407	2,607
Texas Department of Transportation/MPO	2,014,416	2,337,852	2,350,172	12,320
Office of the Governor	898,459	675,000	678,872	3,872
Texas Water Development Board	396,881	425,358	427,257	1,899
Texas Department of Agriculture	-	9,105	9,105	-
General Land Office	204,651	66,200	67,069	869
Housing One Urban Development	-	90,000	90,316	316
Other State Programs	-	-	-	-
<i>Total State Grants</i>	<u>18,983,587</u>	<u>18,783,587</u>	<u>18,986,501</u>	<u>202,914</u>
<i>Local Revenues</i>				
Contributions	2,417,094	1,363,755	1,275,171	(88,584)
Membership Dues	249,545	243,450	239,649	(3,801)
Other Revenues	-	-	11,196	11,196
Total Local Revenues	<u>2,666,639</u>	<u>1,607,205</u>	<u>1,526,016</u>	<u>(81,189)</u>
<i>Total Revenues</i>	<u>\$26,435,640</u>	<u>\$26,435,640</u>	<u>\$ 28,248,975</u>	<u>\$ 1,813,335</u>

(Continued)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual - General Fund (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2020

	Budget Amounts		Actual Budget Basis	Final Variance Budget Basis
	Original	Final		
<u>EXPENDITURES</u>				
Direct Salaries	\$ 5,015,897	\$ 5,015,897	\$ 4,749,805	\$ 266,092
Indirect Salaries	1,066,563	1,066,563	999,871	66,692
Employee Benefits				
Direct Salaries	2,600,743	2,600,743	2,514,426	86,317
Indirect Salaries	553,013	553,013	529,285	23,728
Indirect Costs Other Than Personnel	663,892	663,892	555,729	108,163
Consultant and Contracted Services	7,154,017	7,154,017	10,061,949	(2,907,932)
Travel	305,515	305,515	62,183	243,332
Consumable Supplies	130,514	130,514	345,823	(215,309)
Other Costs	8,945,486	8,945,486	8,417,373	528,113
Non-Matching Expenditures	-	-	12,531	(12,531)
<i>Total Expenditures</i>	<u>26,435,640</u>	<u>26,435,640</u>	<u>28,248,975</u>	<u>(1,813,335)</u>
<i>Net Change in Fund Balance</i>	-	-	-	-
Fund Balance - Beginning of Year	<u>33,917</u>	<u>33,917</u>	<u>33,917</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 33,917</u>	<u>\$ 33,917</u>	<u>\$ 33,917</u>	<u>\$ -</u>

OTHER SUPPLEMENTARY INFORMATION

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Capital Assets Used in the Operations of Governmental Funds
 Comparative Schedules by Source
 For the Years Ended December 31, 2020 and 2019

	2020	2019
<u>Governmental Funds - Capital Assets:</u>		
Land	\$ 1,269,100	\$ 594,100
Construction in Progress	-	4,450,505
Buildings	10,358,887	5,908,382
Buses and Vans	17,224,466	14,816,333
Bus Shelters	532,417	532,417
9-1-1 Enhanced Communications Equipment	1,239,847	1,239,847
Furniture and Equipment	2,919,367	2,489,439
Interoperability Radio System	690,906	690,906
Transit Equipment	826,073	826,073
<i>Total Capital Assets at Cost</i>	35,061,063	31,548,002
Less: Accumulated Depreciation	(17,226,713)	(15,547,660)
<i>Total Capital Assets Net of Accumulated Depreciation</i>	17,834,350	16,000,342
 Invested in Governmental Funds Capital Assets by Source:		
Council Resources	1,520,129	1,370,251
Grant Resources	16,314,221	14,630,091
<i>Total Capital Assets by Source</i>	\$ 17,834,350	\$ 16,000,342

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function
For the Year Ended December 31, 2020

Function	Land, Building and Shelters	Vans and Buses	Furniture and Equipment	Total
General Government	\$ 1,727,373	\$ -	\$ 264,209	\$ 1,991,582
Transit/MPO	10,433,031	17,109,961	826,072	28,369,064
9-1-1 Emergency Communication	-	107,356	3,804,826	3,912,182
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	7,150	37,271	44,421
EDA	-	-	8,687	8,687
TCEQ	-	-	-	-
<i>Total Governmental Funds - Capital Assets</i>	<u>12,160,404</u>	<u>17,224,467</u>	<u>5,676,192</u>	<u>35,061,063</u>
 <i>Less: Accumulated Depreciation for,</i>				
General Government	424,827	-	46,626	471,453
Transit/MPO	1,827,377	10,445,726	775,122	13,048,225
9-1-1 Emergency Communication	-	29,286	2,907,063	2,936,349
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	340	26,532	26,872
EDA	-	-	8,687	8,687
TCEQ	-	-	-	-
<i>Total Accumulated Depreciation</i>	<u>2,252,204</u>	<u>10,475,352</u>	<u>4,499,157</u>	<u>17,226,713</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 9,908,200</u>	<u>\$ 6,749,115</u>	<u>\$ 1,177,035</u>	<u>\$ 17,834,350</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Schedule of Changes by Function
For the Year Ended December 31, 2020

Function	General Fixed Assets			General Fixed Assets
	January 1, 2020	Additions	Deductions	December 31, 2020
General Government	\$ 1,768,299	\$ 223,284	\$ -	1,991,583
Transit/MPO	25,293,081	3,576,210	500,227	28,369,064
9-1-1 Emergency Communication	3,705,538	276,790	70,146	3,912,182
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
OOG	37,270	7,150	-	44,420
EDA	8,687	-	-	8,687
TCEQ	-	-	-	-
<i>Total Governmental Funds - Capital Assets</i>	<u>31,548,002</u>	<u>4,083,434</u>	<u>570,373</u>	<u>35,061,063</u>
<i>Less: Accumulated Depreciation For,</i>				
General Government	398,047	73,406	-	471,453
Transit/MPO	11,713,309	1,835,142	500,227	13,048,224
9-1-1 Emergency Communication	2,673,413	333,083	70,146	2,936,350
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
OOG	19,077	7,795	-	26,872
EDA	8,687	-	-	8,687
TCEQ	-	-	-	-
<i>Total Accumulated Depreciation</i>	<u>15,547,660</u>	<u>2,249,426</u>	<u>570,373</u>	<u>17,226,713</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 16,000,342</u>	<u>\$ 1,834,008</u>	<u>\$ -</u>	<u>\$ 17,834,350</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Census 2020 Regional Marketing Initiative
 Internal Grant Code 30206
 Year Ended December 31, 2020

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 34,450	\$ 34,450	\$ -	\$ 34,450
Total revenues	\$ 34,450	\$ 34,450	\$ -	\$ 34,450
 Expenditures				
Other	34,450	34,450	-	34,450
Total expenditures	\$ 34,450	\$ 34,450	\$ -	\$ 34,450

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Count Me, RGV! Campaign
 Internal Grant Code 30207
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 6,387	\$ 6,386	\$ -	\$ 6,386
Total revenues	<u>\$ 6,387</u>	<u>\$ 6,386</u>	<u>\$ -</u>	<u>\$ 6,386</u>
Expenditures				
Supplies	225	225	-	225
Equipment	3,100	3,100	-	3,100
Other	<u>3,062</u>	<u>3,061</u>	<u>-</u>	<u>3,061</u>
Total expenditures	<u>\$ 6,387</u>	<u>\$ 6,386</u>	<u>\$ -</u>	<u>\$ 6,386</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 RGV Fit 5K
 Internal Grant Code 30302
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 3,000	\$ 1,113	\$ 1,683	\$ 2,796
Total revenues	<u>\$ 3,000</u>	<u>\$ 1,113</u>	<u>\$ 1,683</u>	<u>\$ 2,796</u>
Expenditures				
Other	<u>3,000</u>	<u>1,113</u>	<u>1,683</u>	<u>2,796</u>
Total expenditures	<u>\$ 3,000</u>	<u>\$ 1,113</u>	<u>\$ 1,683</u>	<u>\$ 2,796</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenues and Expenditures

Texas Department of Criminal Justice

Regional Police Academy

SF-13-A10-14668-17

Internal Grant Code-30619

Year Ended December 31, 2020

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 483,745	\$ 284,264	\$ 63,320	\$ 347,584
Local share	\$ 197,761	\$ 146,086	\$ 52,350	\$ 198,436
United States Treasury	11,090	6,690	4,400	11,090
Total revenues	<u>\$ 692,596</u>	<u>\$ 437,040</u>	<u>\$ 120,070</u>	<u>\$ 557,110</u>
Expenditures				
Salaries	\$ 240,508	\$ 145,976	\$ 40,200	\$ 186,176
Fringe benefits	<u>126,545</u>	<u>77,903</u>	<u>22,851</u>	<u>100,754</u>
Total personnel	367,053	223,879	63,051	286,930
Indirect costs	110,042	64,255	17,881	82,136
Contracted services	48,255	23,640	6,400	30,040
Travel	19,081	7,089	6,682	13,771
Supplies	21,796	20,228	1,297	21,525
Equipment	44,863	48,189	1,409	49,598
Other	<u>81,506</u>	<u>49,760</u>	<u>23,350</u>	<u>73,110</u>
Total expenditures	<u>\$ 692,596</u>	<u>\$ 437,040</u>	<u>\$ 120,070</u>	<u>\$ 557,110</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance Fund
 C719223
 Internal Grant Code 30720
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 8,043	\$ 8,043	\$ -	\$ 8,043
Local share	<u>873</u>	<u>873</u>	<u>-</u>	<u>873</u>
Total revenues	<u>\$ 8,916</u>	<u>\$ 8,916</u>	<u>\$ -</u>	<u>\$ 8,916</u>
Expenditures				
Salaries	\$ 4,097	\$ 4,097	\$ -	\$ 4,097
Fringe benefits	<u>2,187</u>	<u>2,187</u>	<u>-</u>	<u>2,187</u>
Total personnel	6,284	6,284	-	6,284
Indirect costs	1,804	1,804	-	1,804
Other	<u>828</u>	<u>828</u>	<u>-</u>	<u>828</u>
Total expenditures	<u>\$ 8,916</u>	<u>\$ 8,916</u>	<u>\$ -</u>	<u>\$ 8,916</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance Fund
 C719223
 Internal Grant Code 30721
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 8,301	\$ 1,062	\$ -	\$ 1,062
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 8,301</u>	<u>\$ 1,062</u>	<u>\$ -</u>	<u>\$ 1,062</u>
Expenditures				
Salaries	\$ 4,397	\$ 538	\$ -	\$ 538
Fringe benefits	2,130	287	-	287
Total personnel	<u>6,527</u>	<u>825</u>	<u>-</u>	<u>825</u>
Indirect costs	1,774	237	-	237
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 8,301</u>	<u>\$ 1,062</u>	<u>\$ -</u>	<u>\$ 1,062</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Rio South Texas Economic Council
 Internal Grant Code 30817
 Year Ended December 31, 2020

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source	\$ 27,107	\$ 9,345	\$ 12,086	\$ 21,431
Total revenues	<u>\$ 27,107</u>	<u>\$ 9,345</u>	<u>\$ 12,086</u>	<u>\$ 21,431</u>
 Expenditures				
Salaries	\$ 11,485	\$ 4,216	\$ 4,987	\$ 9,203
Fringe benefits	6,078	2,250	2,835	5,085
Total personnel	<u>17,563</u>	<u>6,466</u>	<u>7,822</u>	<u>14,288</u>
Indirect costs	5,144	1,855	2,218	4,073
Other	<u>4,400</u>	<u>1,024</u>	<u>2,046</u>	<u>3,070</u>
 Total expenditures	<u>\$ 27,107</u>	<u>\$ 9,345</u>	<u>\$ 12,086</u>	<u>\$ 21,431</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 General Land Office
 Disaster Recovery Round 2 (Closing Costs)
 12-499-000-6698
 Internal Grant Code 30915
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 725,934	\$ 67,069	\$ 514,228	\$ 581,297
Interest Income		713	5,604	\$ 6,317
Total revenues	<u>\$ 725,934</u>	<u>\$ 67,782</u>	<u>\$ 519,832</u>	<u>\$ 587,614</u>
Expenditures				
Salaries	\$ 336,452	\$ 32,247	\$ 235,362	\$ 267,609
Fringe benefits	168,226	17,039	130,680	147,719
Total personnel	<u>504,678</u>	<u>49,286</u>	<u>366,042</u>	<u>415,328</u>
Indirect costs	168,226	14,146	106,793	120,939
Contracted services	22,000	-	21,186	21,186
Travel	3,500	112	3,604	3,716
Supplies	3,000	32	2,096	2,128
Equipment	10,000	-	8,081	8,081
Other	<u>14,530</u>	<u>4,206</u>	<u>12,030</u>	<u>16,236</u>
Total expenditures	<u>\$ 725,934</u>	<u>\$ 67,782</u>	<u>\$ 519,832</u>	<u>\$ 587,614</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 U.S. Department of Commerce
 Explore RGV Mapping Initiative
 08-79-05207
 Internal Grant Code-31014
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 350,000	\$ 66,541	\$ 241,995	\$ 308,536
Local share	90,000	17,838	60,840	78,678
Total revenues	<u>\$ 440,000</u>	<u>\$ 84,379</u>	<u>\$ 302,835</u>	<u>\$ 387,214</u>
Expenditures				
Salaries	\$ 68,152	\$ -	\$ 68,798	\$ 68,798
Fringe benefits	35,964	-	38,616	38,616
Total personnel	<u>104,116</u>	<u>-</u>	<u>107,414</u>	<u>107,414</u>
Indirect costs	33,733	-	30,871	30,871
Contracted Services	290,000	80,216	150,436	230,652
Travel	5,651	-	2,477	2,477
Supplies	3,000	-	732	732
Equipment	100	4,163	3,195	7,358
Other	<u>3,400</u>	<u>-</u>	<u>7,710</u>	<u>7,710</u>
Total expenditures	<u>\$ 440,000</u>	<u>\$ 84,379</u>	<u>\$ 302,835</u>	<u>\$ 387,214</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 U.S. Department of Commerce
 Economic Adjustment Assistance-LRGVDC Disaster Coord
 08-69-05390
 Internal Grant Code-31020
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 155,000	\$ 13,140	\$ -	\$ 13,140
Local share	38,750	3,285	-	3,285
Total revenues	<u>\$ 193,750</u>	<u>\$ 16,425</u>	<u>\$ -</u>	<u>\$ 16,425</u>
Expenditures				
Salaries	\$ 89,588	\$ 7,283	\$ -	\$ 7,283
Fringe benefits	46,451	3,886	-	3,886
Total personnel	<u>136,039</u>	<u>11,169</u>	<u>-</u>	<u>11,169</u>
Indirect costs	40,785	3,206	-	3,206
Contracted Services	-	-	-	-
Travel	6,000	-	-	-
Supplies	-	367	-	367
Equipment	-	-	-	-
Other	<u>10,926</u>	<u>1,683</u>	<u>-</u>	<u>1,683</u>
Total expenditures	<u>\$ 193,750</u>	<u>\$ 16,425</u>	<u>\$ -</u>	<u>\$ 16,425</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 U.S. Department of Commerce
 Economic Adjustment Assistance
 ED20AUS3070057
 Internal Grant Code-31040
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 400,000	\$ 9,618	\$ -	\$ 9,618
Local share	-	-	-	-
Total revenues	<u>\$ 400,000</u>	<u>\$ 9,618</u>	<u>\$ -</u>	<u>\$ 9,618</u>
 Expenditures				
Salaries	\$ 183,822	\$ 4,490	\$ -	\$ 4,490
Fringe benefits	95,311	2,397	-	2,397
Total personnel	<u>279,133</u>	<u>6,887</u>	<u>-</u>	<u>6,887</u>
Indirect costs	83,684	1,976	-	1,976
Contracted Services	10,000	-	-	-
Travel	15,000	-	-	-
Supplies	5,000	-	-	-
Equipment	-	-	-	-
Other	<u>7,183</u>	<u>755</u>	<u>-</u>	<u>755</u>
 Total expenditures	 <u>\$ 400,000</u>	 <u>\$ 9,618</u>	 <u>\$ -</u>	 <u>\$ 9,618</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 U.S. Department of Commerce
 Economic Development Administration
 ED18AUS3020007
 Internal Grant Code-31114
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 70,000	\$ 69,680	\$ 140,067	\$ 209,747
Local share	17,500	17,954	35,000	52,954
Total revenues	<u>\$ 87,500</u>	<u>\$ 87,634</u>	<u>\$ 175,067</u>	<u>\$ 262,701</u>
Expenditures				
Salaries	\$ 31,406	\$ 41,435	\$ 85,399	\$ 126,834
Fringe benefits	20,985	21,095	48,107	69,202
Total personnel	<u>52,391</u>	<u>62,530</u>	<u>133,506</u>	<u>196,036</u>
Indirect costs	22,877	17,947	38,175	56,122
Contracted Services	33	-	-	-
Travel	1,200	924	2,032	2,956
Supplies	800	379	279	658
Equipment	10,166	4,406	-	4,406
Other	<u>33</u>	<u>1,448</u>	<u>1,075</u>	<u>2,523</u>
Total expenditures	<u>\$ 87,500</u>	<u>\$ 87,634</u>	<u>\$ 175,067</u>	<u>\$ 262,701</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Commission on State Emergency Communications
9-1-1 Regional Planning
Internal Grant Code-31519
Year Ended December 31, 2020

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,733,275	\$ 1,063,735	\$ 6,618,649	\$ 7,682,384
Local Contributions	-	0	5,027	5,027
Interest Income	-	-	12,178	12,178
Other Income	-	0	956	956
Total revenues	\$ 7,733,275	\$ 1,063,735	\$ 6,636,810	\$ 7,700,545
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	53,200	-	53,200
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Subtotals	-	53,200	-	53,200
Expenditures-Program				
Salaries	\$ 889,876	-	\$ 593,385	\$ 593,385
Fringe benefits	479,376	-	333,077	333,077
Total personnel	1,369,252	-	926,462	926,462
Indirect costs	550,642	-	264,409	264,409
Contracted services	286,364	-	489,566	489,566
Travel	110,000	-	49,732	49,732
Supplies	112,000	-	94,466	94,466
Equipment	41,000	-	35,408	35,408
Other	3,688,005	1,010,535	3,638,905	4,649,440
Subtotals	6,157,263	1,010,535	5,498,948	6,509,483
Expenditures-Equipment				
Other	1,576,012	-	1,137,862	1,137,862
Subtotals	1,576,012	-	1,137,862	1,137,862
Total expenditures	\$ 7,733,275	\$ 1,063,735	\$ 6,636,810	\$ 7,700,545

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Commission on State Emergency Communications
9-1-1 Regional Planning
Internal Grant Code-31520
Year Ended December 31, 2020

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,938,742	\$ 1,955,357	\$ 1,015,363	2,970,720
Local Contributions	-	-	-	-
Interest Income	-	2,282	3,655	5,937
Other Income	-	1,523	-	1,523
Total revenues	\$ 5,938,742	\$ 1,959,162	\$ 1,019,018	\$ 2,978,180
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Subtotals	-	-	-	-
Expenditures-Program				
Salaries	\$ 800,000	382,566	\$ 165,446	\$ 548,012
Fringe benefits	436,000	204,166	94,046	298,212
Total personnel	1,236,000	586,732	259,492	846,224
Indirect costs	390,707	168,396	73,589	241,985
Contracted services	530,000	245,479	141,365	386,844
Travel	55,000	5,773	9,789	15,562
Supplies	97,000	14,440	5,376	19,816
Equipment	46,806	19,860	1,853	21,713
Other	3,428,229	794,056	527,554	1,321,610
Subtotals	5,783,742	1,834,736	1,019,018	2,853,754
Expenditures-Equipment				
Other	155,000	124,426	-	124,426
Subtotals	155,000	124,426	-	124,426
Total expenditures	\$ 5,938,742	\$ 1,959,162	\$ 1,019,018	\$ 2,978,180

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Commission on State Emergency Communications
9-1-1 Regional Planning
Internal Grant Code-31521
Year Ended December 31, 2020

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,283,946	\$ 1,501,497	\$ -	\$ 1,501,497
Local Contributions	-	-	-	-
Interest Income	-	450	-	450
Other Income	-	-	-	-
Total revenues	\$ 7,283,946	\$ 1,501,947	\$ -	\$ 1,501,947
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Subtotals	-	-	-	-
Expenditures-Program				
Salaries	\$ 751,000	181,955	\$ -	\$ 181,955
Fringe benefits	389,394	97,105	-	97,105
Total personnel	1,140,394	279,060	-	279,060
Indirect costs	410,242	80,092	-	80,092
Contracted services	760,704	131,751	-	131,751
Travel	55,000	242	-	242
Supplies	550,022	262,217	-	262,217
Equipment	46,806	17,781	-	17,781
Other	4,175,778	636,464	-	636,464
Subtotals	7,138,946	1,407,607	-	1,407,607
Expenditures-Equipment				
Other	145,000	94,340	-	94,340
Subtotals	145,000	94,340	-	94,340
Total expenditures	\$ 7,283,946	\$ 1,501,947	\$ -	\$ 1,501,947

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Two Way Radio System
 TX-2019-042
 Internal Grant Code 31602
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 195,000	\$ 1,627	\$ 193,373	\$ 195,000
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	<u>\$ 195,000</u>	<u>\$ 1,627</u>	<u>\$ 193,373</u>	<u>\$ 195,000</u>
 Expenditures				
Assets Over 5000	<u>\$ 195,000</u>	<u>\$ 1,627</u>	<u>\$ 193,373</u>	<u>\$ 195,000</u>
 Total expenditures	<u>\$ 195,000</u>	<u>\$ 1,627</u>	<u>\$ 193,373</u>	<u>\$ 195,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 City of Pharr CDBG
 Community Development Block Grant FY 2019-2020
 City of Pharr CDBG
 Internal Grant Code 31609
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 60,000	\$ 47,443	\$ 12,557	\$ 60,000
Local Share	-	24,327	6,607	30,933
Total revenues	<u>\$ 60,000</u>	<u>\$ 71,770</u>	<u>\$ 19,163</u>	<u>\$ 90,933</u>
Expenditures				
Salaries	\$ 25,333	\$ 31,761	\$ 9,519	\$ 41,279
Fringe benefits	13,135	16,950	5,411	22,361
Total Personnel	<u>38,468</u>	<u>48,710</u>	<u>14,929</u>	<u>63,640</u>
Indirect costs	11,532	13,980	4,234	18,214
Fuel & Oil	10,000	9,079	-	9,079
Repairs/Maintenance	-	-	-	-
Total expenditures	<u>\$ 60,000</u>	<u>\$ 71,770</u>	<u>\$ 19,163</u>	<u>\$ 90,933</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 VM Bike Project 19-20
 TX-2020-126 and TX-37-X064
 Internal Grant Code 31610
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 250,000	\$ 59,815	\$ 31,465	\$ 91,280
Local Share	-	210,737	8,865	219,602
Total revenues	<u>\$ 250,000</u>	<u>\$ 270,552</u>	<u>\$ 40,330</u>	<u>\$ 310,882</u>
Expenditures				
Salaries	\$ 120,000	\$ 34,807	\$ 19,537	\$ 54,344
Fringe benefits	<u>65,400</u>	<u>18,576</u>	<u>11,106</u>	<u>29,681</u>
Total Personnel	185,400	53,383	30,642	84,025
Indirect costs	56,177	15,321	8,690	24,011
Travel	8,423	-	219	219
Other	<u>-</u>	<u>201,848</u>	<u>779</u>	<u>202,627</u>
Total expenditures	<u>\$ 250,000</u>	<u>\$ 270,552</u>	<u>\$ 40,330</u>	<u>\$ 310,882</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 City of Pharr CDBG
 Community Development Block Grant FY 2020-2021
 City of Pharr CDBG
 Internal Grant Code 31611
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 60,000	\$ -	\$ -	\$ -
Local Share	<u>-</u>	<u>988</u>	<u>-</u>	<u>988</u>
Total revenues	<u>\$ 60,000</u>	<u>\$ 988</u>	<u>\$ -</u>	<u>\$ 988</u>
Expenditures				
Salaries	\$ 25,333	\$ -	\$ -	\$ -
Fringe benefits	<u>13,135</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Personnel	38,468	-	-	-
Indirect costs	11,532	-	-	-
Fuel & Oil	10,000	988	-	988
Repairs/Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 60,000</u>	<u>\$ 988</u>	<u>\$ -</u>	<u>\$ 988</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Hidalgo Mobility Management
 TX-16-X028
 Internal Grant Code 31707
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 318,255	\$ 44,589	\$ 73,328	\$ 117,917
Local Share	<u>79,564</u>	<u>1</u>	<u>31,705</u>	<u>31,706</u>
Total revenues	<u><u>\$ 397,819</u></u>	<u><u>\$ 44,590</u></u>	<u><u>\$ 105,033</u></u>	<u><u>\$ 149,623</u></u>
Expenditures				
Salaries	\$ 158,910	\$ 544	\$ -	\$ 544
Fringe benefits	<u>83,857</u>	<u>291</u>	<u>-</u>	<u>291</u>
Total Personnel	242,767	835	-	835
Indirect costs	78,657	240	-	240
IT Software	<u>76,395</u>	<u>43,515</u>	<u>105,033</u>	<u>148,548</u>
Total expenditures	<u><u>\$ 397,819</u></u>	<u><u>\$ 44,590</u></u>	<u><u>\$ 105,033</u></u>	<u><u>\$ 149,623</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTPA Vehicle Maintenance
 TX-2016-022; TX-2019-042
 Internal Grant Code 31711
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 105,517	\$ -	\$ 106,063	\$ 106,063
Local Share	<u>26,383</u>	<u>932</u>	<u>48,433</u>	<u>49,365</u>
 Total revenues	 <u><u>\$ 131,900</u></u>	 <u><u>\$ 932</u></u>	 <u><u>\$ 154,496</u></u>	 <u><u>\$ 155,428</u></u>
 Expenditures				
Salaries	\$ 40,000	\$ 342	\$ 30,689	\$ 31,031
Fringe benefits	21,064	182	17,122	17,304
Total Personnel	<u>61,064</u>	<u>524</u>	<u>47,811</u>	<u>48,335</u>
 Indirect costs	 18,863	 150	 13,958	 14,108
Contracted Services	-	-	14,346	14,346
Other	<u>51,973</u>	<u>258</u>	<u>78,380</u>	<u>78,638</u>
 Total expenditures	 <u><u>\$ 131,900</u></u>	 <u><u>\$ 932</u></u>	 <u><u>\$ 154,496</u></u>	 <u><u>\$ 155,428</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 HCDP Shuttle-Route 16
 TX-2019-042
 Internal Grant Code 31726
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 83,966	\$ 48,502	\$ 33,733	\$ 82,235
Local Share	<u>83,966</u>	<u>48,506</u>	<u>33,733</u>	<u>82,239</u>
 Total revenues	 <u><u>\$ 167,932</u></u>	 <u><u>\$ 97,008</u></u>	 <u><u>\$ 67,466</u></u>	 <u><u>\$ 164,474</u></u>
 Expenditures				
Salaries	\$ 71,000	\$ 45,286	\$ 29,479	\$ 74,765
Fringe benefits	38,695	24,168	16,757	40,925
Total Personnel	<u>109,695</u>	<u>69,453</u>	<u>46,237</u>	<u>115,690</u>
 Indirect costs	 33,237	 19,934	 13,112	 33,046
Contracted Services	-	-	-	-
Other	<u>25,000</u>	<u>7,621</u>	<u>8,117</u>	<u>15,738</u>
 Total expenditures	 <u><u>\$ 167,932</u></u>	 <u><u>\$ 97,008</u></u>	 <u><u>\$ 67,466</u></u>	 <u><u>\$ 164,474</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED 1904 Mobility Management
 ED 1904
 Internal Grant Code 31728
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 68,739	\$ 59,549	\$ 1,637	\$ 61,186
Local Share	<u>-</u>	<u>2</u>	<u>1</u>	<u>3</u>
 Total revenues	 <u>\$ 68,739</u>	 <u>\$ 59,551</u>	 <u>\$ 1,638</u>	 <u>\$ 61,189</u>
 Expenditures				
Contract Temporary	\$ 68,739	\$ 59,551	\$ -	\$ 59,551
Contract Continuing	<u>-</u>	<u>-</u>	<u>1,638</u>	<u>1,638</u>
 Total expenditures	 <u>\$ 68,739</u>	 <u>\$ 59,551</u>	 <u>\$ 1,638</u>	 <u>\$ 61,189</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED1904 Preventative Maintenance
 ED 1904
 Internal Grant Code 31729
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 14,493	\$ 4,207	\$ 8,323	\$ 12,530
Local Share	<u>-</u>	<u>4,834</u>	<u>2,179</u>	<u>7,013</u>
Total revenues	<u><u>\$ 14,493</u></u>	<u><u>\$ 9,041</u></u>	<u><u>\$ 10,502</u></u>	<u><u>\$ 19,543</u></u>
Expenditures				
Salaries	\$ 6,583	\$ 4,260	\$ 4,897	\$ 9,157
Fringe benefits	3,413	2,273	2,784	5,057
Total Personnel	<u>9,996</u>	<u>6,534</u>	<u>7,681</u>	<u>14,215</u>
Indirect costs	2,997	1,875	2,178	4,053
Repair/Maint./Other	1,500	632	643	1,275
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 14,493</u></u>	<u><u>\$ 9,041</u></u>	<u><u>\$ 10,502</u></u>	<u><u>\$ 19,543</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED-1904 Replacement Van
 ED1904
 Internal Grant Code 31730
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Local Share	<u>-</u>	<u>442</u>	<u>-</u>	<u>442</u>
Total revenues	<u><u>\$ 50,000</u></u>	<u><u>\$ 50,442</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50,442</u></u>
Expenditures				
Assets over \$5000	\$ 50,000	\$ 50,442	\$ -	\$ 50,442
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 50,000</u></u>	<u><u>\$ 50,442</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50,442</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 5310 Mobility Management
 TX-2016-080 & TX-2020-126
 Internal Grant Code 31731
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 321,268	\$ 95,906	\$ 21,002	\$ 116,908
Local Share	<u>80,317</u>	<u>16,853</u>	<u>5,250</u>	<u>22,103</u>
Total revenues	<u><u>\$ 401,585</u></u>	<u><u>\$ 112,759</u></u>	<u><u>\$ 26,252</u></u>	<u><u>\$ 139,011</u></u>
Expenditures				
Salaries	\$ 203,530	\$ 57,126	\$ 13,040	\$ 70,166
Fringe benefits	105,429	30,487	7,412	37,899
Total Personnel	<u>308,959</u>	<u>87,613</u>	<u>20,452</u>	<u>108,065</u>
Indirect costs	<u>92,626</u>	<u>25,146</u>	<u>5,800</u>	<u>30,946</u>
Total expenditures	<u><u>\$ 401,585</u></u>	<u><u>\$ 112,759</u></u>	<u><u>\$ 26,252</u></u>	<u><u>\$ 139,011</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 TX-2016-060
 Internal Grant Code 31732
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 200,000	\$ 18,602	\$ -	\$ 18,602
Local Share	<u>-</u>	<u>4,651</u>	<u>-</u>	<u>4,651</u>
 Total revenues	 <u><u>\$ 200,000</u></u>	 <u><u>\$ 23,253</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 23,253</u></u>
 Expenditures				
Radio Equip. Fees	\$ 200,000	\$ 23,253	\$ -	\$ 23,253
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u><u>\$ 200,000</u></u>	 <u><u>\$ 23,253</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 23,253</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 HCDP Shuttle Operating
 TX-2019-042 & TX-2020-053
 Internal Grant Code 31733
 Year Ended December 31, 2020

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 83,966	\$ 16,703	\$ -	\$ 16,703
Local Share	83,966	16,703	-	16,703
Total revenues	\$ 167,932	\$ 33,406	\$ -	\$ 33,406
Expenditures				
Salaries	\$ 71,000	\$ 15,093	\$ -	\$ 15,093
Fringe benefits	38,695	8,055	-	8,055
Total Personnel	109,695	23,148	-	23,148
Indirect costs	33,237	6,644	-	6,644
Travel	1,000	-	-	-
Other	24,000	3,614	-	3,614
Total expenditures	\$ 167,932	\$ 33,406	\$ -	\$ 33,406

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 RGV Communication
 TX-2019-042
 Internal Grant Code 31924
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 24,357	\$ 10,428	\$ 2,898	\$ 13,326
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	<u>\$ 24,357</u>	<u>\$ 10,428</u>	<u>\$ 2,898</u>	<u>\$ 13,326</u>
 Expenditures				
Other Contracted Svc.	\$ 24,357	\$ 10,428	\$ 2,898	\$ 13,326
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	<u>\$ 24,357</u>	<u>\$ 10,428</u>	<u>\$ 2,898</u>	<u>\$ 13,326</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Harlingen Sidewalk Imp.
 TX-2016-060 & TX-90-Y023
 Internal Grant Code 31926
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 472,847	\$ 14,117	\$ 383,617	\$ 397,734
Local Cash	-	-	1	1
Match	<u>118,213</u>	<u>3,530</u>	<u>95,904</u>	<u>99,434</u>
 Total revenues	 <u>\$ 591,060</u>	 <u>\$ 17,647</u>	 <u>\$ 479,522</u>	 <u>\$ 497,169</u>
 Expenditures				
Other Contracted Svc.	\$ 472,847	\$ 14,117	\$ 383,618	\$ 397,735
Other Contract Match	<u>118,213</u>	<u>3,530</u>	<u>95,904</u>	<u>99,434</u>
 Total expenditures	 <u>\$ 591,060</u>	 <u>\$ 17,647</u>	 <u>\$ 479,522</u>	 <u>\$ 497,169</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Mobility Manager
 TX-37-X064 and TX-2020-126
 Internal Grant Code 32005
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 901,816	\$ 70,953	\$ 536,586	\$ 607,539
Local Share	<u>225,454</u>	<u>12,846</u>	<u>134,191</u>	<u>147,038</u>
Total revenues	<u><u>\$ 1,127,270</u></u>	<u><u>\$ 83,799</u></u>	<u><u>\$ 670,777</u></u>	<u><u>\$ 754,577</u></u>
Expenditures				
Salaries	\$ 563,030	\$ 42,455	\$ 320,912	\$ 363,367
Fringe benefits	<u>288,061</u>	<u>22,657</u>	<u>177,134</u>	<u>199,791</u>
Total Personnel	851,091	65,112	498,046	563,157
Indirect costs	276,179	18,688	147,247	165,935
Other	<u>-</u>	<u>-</u>	<u>25,484</u>	<u>25,484</u>
Total expenditures	<u><u>\$ 1,127,270</u></u>	<u><u>\$ 83,799</u></u>	<u><u>\$ 670,777</u></u>	<u><u>754,577</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 RGV Metro Express
 ICB 1901, ICB 2001
 Internal Grant Code 32024
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 398,140	\$ 420,571	\$ 243,725	\$ 664,296
Local Share	<u>169,350</u>	<u>124,104</u>	<u>439,377</u>	<u>563,481</u>
Total revenues	<u><u>\$ 567,490</u></u>	<u><u>\$ 544,675</u></u>	<u><u>\$ 683,102</u></u>	<u><u>\$ 1,227,777</u></u>
Expenditures				
Salaries	\$ 140,000	\$ 82,303	\$ 88,446	\$ 170,749
Fringe benefits	76,048	41,260	46,767	88,027
Total Personnel	<u>216,048</u>	<u>123,563</u>	<u>135,213</u>	<u>258,776</u>
Indirect costs	-	35,463	38,345	73,808
Contract Temporary	130,000	171,419	264,084	435,503
Contractual Svs.	-	-	101,222	101,222
Travel	3,000	1,960	5,565	7,525
Supplies	-	-	6,840	6,840
Other	<u>218,442</u>	<u>212,269</u>	<u>131,833</u>	<u>344,102</u>
Total expenditures	<u><u>\$ 567,490</u></u>	<u><u>\$ 544,675</u></u>	<u><u>\$ 683,102</u></u>	<u><u>1,227,777</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 City of McAllen
 URB 2002
 Internal Grant Code 32026
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 301,522	\$ 301,521	\$ -	\$ 301,521
Local Share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u><u>\$ 301,522</u></u>	<u><u>\$ 301,522</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 301,522</u></u>
Expenditures				
Contract Temporary	\$ -	\$ -	\$ -	\$ -
Contract Continuing	<u>301,522</u>	<u>301,522</u>	<u>-</u>	<u>301,522</u>
Total expenditures	<u><u>\$ 301,522</u></u>	<u><u>\$ 301,522</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 301,522</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Buses Replacement
 DIS 1901
 Internal Grant Code 32027
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 146,000	\$ 144,736	\$ -	\$ 144,736
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 146,000</u></u>	<u><u>\$ 144,736</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 144,736</u></u>
Expenditures				
Assets over \$5000	\$ 146,000	\$ 143,976	\$ -	\$ 143,976
Other	<u>-</u>	<u>760</u>	<u>-</u>	<u>760</u>
Total expenditures	<u><u>\$ 146,000</u></u>	<u><u>\$ 144,736</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 144,736</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 TTA Bus Roadeo
 TAP 2001
 Internal Grant Code 32028
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 45,000	\$ 4,299	\$ -	\$ 4,299
Local Share	<u>-</u>	<u>1,601</u>	<u>-</u>	<u>1,601</u>
 Total revenues	 <u>\$ 45,000</u>	 <u>\$ 5,900</u>	 <u>\$ -</u>	 <u>\$ 5,900</u>
 Expenditures				
Program Costs	\$ 45,000	\$ 5,900	\$ -	\$ 5,900
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 45,000</u>	 <u>\$ 5,900</u>	 <u>\$ -</u>	 <u>\$ 5,900</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Misc. Equipment Fareboxes
 ICB 1901
 Internal Grant Code 32029
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 141,306	\$ 141,296	\$ -	\$ 141,296
Local Share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u><u>\$ 141,306</u></u>	<u><u>\$ 141,297</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 141,297</u></u>
Expenditures				
Assets over \$5000	\$ 141,306	\$ 141,297	\$ -	\$ 141,297
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 141,306</u></u>	<u><u>\$ 141,297</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 141,297</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Buses Replacement
 TX-2019-080
 Internal Grant Code 32030
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,100,000	\$ 1,091,299	\$ -	\$ 1,091,299
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	 <u>\$ 1,100,000</u>	 <u>\$ 1,091,299</u>	 <u>\$ -</u>	 <u>\$ 1,091,299</u>
 Expenditures				
Assets over \$5000	\$ 1,100,000	\$ 1,091,299	\$ -	\$ 1,091,299
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 1,100,000</u>	 <u>\$ 1,091,299</u>	 <u>\$ -</u>	 <u>\$ 1,091,299</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Bus Replacement and Surveillance/Security Equipment
 TX-2020-126
 Internal Grant Code 32031
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,247,933	\$ 1,131,054	\$ -	\$ 1,131,054
Local Share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total revenues	 <u>\$ 1,247,933</u>	 <u>\$ 1,131,055</u>	 <u>\$ -</u>	 <u>\$ 1,131,055</u>
 Expenditures				
Assets over \$5000	\$ 1,247,933	\$ 1,131,055	\$ -	\$ 1,131,055
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 1,247,933</u>	 <u>\$ 1,131,055</u>	 <u>\$ -</u>	 <u>\$ 1,131,055</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Bus Replacement & Surveillance/Security Equipment
 TX-2020-125
 Internal Grant Code 32032
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 430,000	\$ 393,582	\$ -	\$ 393,582
Local Share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u>\$ 430,000</u>	<u>\$ 393,583</u>	<u>\$ -</u>	<u>\$ 393,583</u>
Expenditures				
Assets over \$5000	\$ 430,000	\$ 393,583	\$ -	\$ 393,583
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 430,000</u>	<u>\$ 393,583</u>	<u>\$ -</u>	<u>\$ 393,583</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Mobility Management
 TX-2019-114-01
 Internal Grant Code 32034
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,082,599	\$ 11,126	\$ -	\$ 11,126
Local Share	<u>120,226</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total revenues	 <u><u>\$ 1,202,825</u></u>	 <u><u>\$ 11,127</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 11,127</u></u>
 Expenditures				
Other Contracted Svc.	\$ 819,880	\$ 8,045	\$ -	\$ 8,045
Other	<u>382,945</u>	<u>3,082</u>	<u>-</u>	<u>3,082</u>
 Total expenditures	 <u><u>\$ 1,202,825</u></u>	 <u><u>\$ 11,127</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 11,127</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 RGV Metro Express
 ICB 1901, ICB 2001, ICB 2001
 Internal Grant Code 32050
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 342,405	\$ 169,841	\$ -	\$ 169,841
Local Share	<u>-</u>	<u>86,471</u>	<u>-</u>	<u>86,471</u>
 Total revenues	 <u>\$ 342,405</u>	 <u>\$ 256,312</u>	 <u>\$ -</u>	 <u>\$ 256,312</u>
 Expenditures				
Salaries	\$ 130,000	\$ 25,110	\$ -	\$ 25,110
Fringe benefits	67,405	12,163	-	12,163
Total Personnel	<u>197,405</u>	<u>37,273</u>	<u>-</u>	<u>37,273</u>
 Indirect costs	 -	 10,698	 -	 10,698
Contracted Services	55,580	132,513	-	132,513
Other	<u>89,420</u>	<u>75,829</u>	<u>-</u>	<u>75,829</u>
 Total expenditures	 <u>\$ 342,405</u>	 <u>\$ 256,312</u>	 <u>\$ -</u>	 <u>\$ 256,312</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 LRGVDC Transportation
 Scholarships and TML
 Internal Grant Code 32200
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 15,000	\$ 30,462	\$ 53,295	\$ 83,757
Local Share	<u>50,000</u>	<u>-</u>	<u>136,602</u>	<u>136,602</u>
 Total revenues	 <u><u>\$ 65,000</u></u>	 <u><u>\$ 30,462</u></u>	 <u><u>\$ 189,897</u></u>	 <u><u>\$ 220,359</u></u>
 Expenditures				
Salaries	\$ -	\$ -	\$ 10,309	\$ 10,309
Fringe benefits	-	-	5,717	5,717
Total Personnel	<u>-</u>	<u>-</u>	<u>16,026</u>	<u>16,026</u>
 Indirect costs	 -		 4,697	 4,697
Travel		5,160	54,281	59,441
Other	<u>65,000</u>	<u>25302</u>	<u>114893</u>	<u>140,195</u>
 Total expenditures	 <u><u>\$ 65,000</u></u>	 <u><u>\$ 30,462</u></u>	 <u><u>\$ 189,897</u></u>	 <u><u>\$ 220,359</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Local Dollars
 VM TML Insurance
 Internal Grant Code 32203
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>75,000</u>	<u>25,326</u>	<u>46,829</u>	<u>72,155</u>
Total revenues	<u><u>\$ 75,000</u></u>	<u><u>\$ 25,326</u></u>	<u><u>\$ 46,829</u></u>	<u><u>\$ 72,155</u></u>
Expenditures				
Repairs/Maint./Other	<u>\$ 75,000</u>	<u>\$ 25,326</u>	<u>\$ 46,829</u>	<u>\$ 72,155</u>
Total expenditures	<u><u>\$ 75,000</u></u>	<u><u>\$ 25,326</u></u>	<u><u>\$ 46,829</u></u>	<u><u>\$ 72,155</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration and Texas Department of Transportation
 2018-2019 VM Admin & OP Service
 TX-2016-022, TX-2016-060, TX-2019-042, URB 1902, URB 1903, RUR1901, RPT 1801, RPT 1902
 Internal Grant Code 32206
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 3,045,353	\$ -	\$ 3,045,341	\$ 3,045,341
Local Share	871,166	102	871,177	871,280
	<u>3,916,519</u>	<u>102</u>	<u>3,916,519</u>	<u>3,916,621</u>
Total revenues	\$ 3,916,519	\$ 102	\$ 3,916,519	\$ 3,916,621
Expenditures				
Salaries	\$ 1,381,734	\$ 52	\$ 1,381,734	\$ 1,381,786
Fringe benefits	775,608	28	775,608	775,636
Total Personnel	<u>2,157,342</u>	<u>80</u>	<u>2,157,342</u>	<u>2,157,422</u>
Indirect costs	615,088	23	615,088	615,111
Travel	20,533	-	20,533	20,533
Supplies	-	-	8,285	8,285
Other	<u>1,123,556</u>	<u>-</u>	<u>1,115,271</u>	<u>1,115,271</u>
	<u>3,916,519</u>	<u>102</u>	<u>3,916,519</u>	<u>3,916,621</u>
Total expenditures	\$ 3,916,519	\$ 102	\$ 3,916,519	3,916,621

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration and Texas Department of Transportation
2019-2020 VM OP

TX-2016-060, TX-2019-042, TX-2020-125, TX-2020-126, URB 2002, URB 2001, RUR 2001, RPT 1902, CAF 2002,
RPT 2102, RUR 2101
Internal Grant Code 32208
Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,747,928	\$ 2,290,147	\$ 1,231,458	\$ 3,521,605
Local Share	<u>300,000</u>	<u>141,204</u>	<u>29,353</u>	<u>170,557</u>
 Total revenues	 <u>\$ 3,047,928</u>	 <u>\$ 2,431,351</u>	 <u>\$ 1,260,811</u>	 <u>\$ 3,692,162</u>
 Expenditures				
Salaries	\$ 1,069,000	\$ 940,128	\$ 447,730	\$ 1,387,858
Fringe benefits	<u>582,605</u>	<u>500,128</u>	<u>254,037</u>	<u>754,166</u>
Total Personnel	1,651,605	1,440,257	701,767	2,142,024
 Indirect costs	 500,436	 413,364	 199,014	 612,378
Travel	11,000	9,284	8,308	17,592
Other	<u>884,887</u>	<u>568,447</u>	<u>351,722</u>	<u>920,169</u>
 Total expenditures	 <u>\$ 3,047,928</u>	 <u>\$ 2,431,351</u>	 <u>\$ 1,260,811</u>	 <u>\$ 3,692,162</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration and Texas Department of Transportation
VM 2019-2020 PM

TX-2019-042, TX-2019-080, TX-2020-125, TX-2020-126, URB 2002, URB 2001, RUR 2001, RPT 1902, CAF 2002,
Internal Grant Code 32219
Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 722,786	\$ 882,948	\$ 470,617	\$ 1,353,565
Local Share	<u>100,000</u>	<u>30,911</u>	<u>9,698</u>	<u>40,608</u>
 Total revenues	 <u><u>\$ 822,786</u></u>	 <u><u>\$ 913,859</u></u>	 <u><u>\$ 480,314</u></u>	 <u><u>\$ 1,394,173</u></u>
 Expenditures				
Salaries	\$ 300,000	\$ 319,408	\$ 157,973	\$ 477,381
Fringe benefits	163,500	168,028	87,262	255,290
Total Personnel	<u>463,500</u>	<u>487,436</u>	<u>245,235</u>	<u>732,671</u>
 Indirect costs	 140,440	 139,898	 69,546	 209,444
Travel	-	-	-	-
Other	<u>218,846</u>	<u>286,526</u>	<u>165,533</u>	<u>452,059</u>
 Total expenditures	 <u><u>\$ 822,786</u></u>	 <u><u>\$ 913,859</u></u>	 <u><u>\$ 480,314</u></u>	 <u><u>\$ 1,394,173</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration and Texas Department of Transportation
VM 2020-2021 Admin and OP Service

TX-2016-060, TX-2019-042, TX-2019-080, TX-2020-125, TX-2020-126, TX-2020-053, CAF 2002, URB 2103, URB
2101, RPT 2102, RUR 2101,
Internal Grant Code 32220
Year Ended December 31, 2020

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,509,434	\$ 1,017,934	\$ -	\$ 1,017,934
Local Share		17,628	-	17,628
Total revenues	\$ 3,509,434	\$ 1,035,562	\$ -	\$ 1,035,562
Expenditures				
Salaries	\$ 1,300,000	\$ 378,267	\$ -	\$ 378,267
Fringe benefits	674,050	200,917	-	200,917
Total Personnel	1,974,050	579,184	-	579,184
Indirect costs	591,820	166,230	-	166,230
Travel	18,817	5,359	-	5,359
Other	924,747	284,788	-	284,788
Total expenditures	\$ 3,509,434	\$ 1,035,562	\$ -	\$ 1,035,562

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration and Texas Department of Transportation
VM 2020-2021 PM Service

TX-2019-042, TX-2019-080, TX-2020-125, TX-2020-126, RUR 2001, CAF 2002, URB 2103, URB 2101, RPT 2102,
RUR 2101,

Internal Grant Code 32221
Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,237,291	\$ 418,879	\$ -	\$ 418,879
Local Share	-	2,866	-	2,866
	<u>1,237,291</u>	<u>421,745</u>	<u>-</u>	<u>421,745</u>
Total revenues	\$ 1,237,291	\$ 421,745	\$ -	\$ 421,745
Expenditures				
Salaries	\$ 465,790	\$ 149,625	\$ -	\$ 149,625
Fringe benefits	241,512	78,954	-	78,954
Total Personnel	<u>707,302</u>	<u>228,579</u>	<u>-</u>	<u>228,579</u>
Indirect costs	212,049	65,604	-	65,604
Travel	-	-	-	-
Other	<u>317,940</u>	<u>127,562</u>	<u>-</u>	<u>127,562</u>
Total expenditures	\$ 1,237,291	\$ 421,745	\$ -	\$ 421,745

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 REG 1901
 Internal Grant Code 32319
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 35,000	\$ 31,995	\$ 3,001	\$ 34,996
Local Share	<u>-</u>	<u>3,414</u>	<u>2</u>	<u>3,416</u>
 Total revenues	 <u><u>\$ 35,000</u></u>	 <u><u>\$ 35,409</u></u>	 <u><u>\$ 3,003</u></u>	 <u><u>\$ 38,412</u></u>
 Expenditures				
Salaries	\$ 17,733	\$ 17,939	\$ 1,492	\$ 19,431
Fringe benefits	9,194	9,574	848	10,422
Total Personnel	<u>26,927</u>	<u>27,513</u>	<u>2,340</u>	<u>29,853</u>
 Indirect costs	 8,073	 7,896	 663	 8,559
Contract Temporary	-	-	-	-
Travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u><u>\$ 35,000</u></u>	 <u><u>\$ 35,409</u></u>	 <u><u>\$ 3,003</u></u>	 <u><u>\$ 38,412</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 RGVMPPO Building Lease
 Local Contributions
 Internal Grant Code 32407
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>180,000</u>	<u>8,601</u>	<u>201,303</u>	<u>209,904</u>
 Total revenues	 <u><u>\$ 180,000</u></u>	 <u><u>\$ 8,601</u></u>	 <u><u>\$ 201,303</u></u>	 <u><u>\$ 209,904</u></u>
 Expenditures				
Contract Temporary	\$ 1,000	\$ -	\$ 390	\$ 390
Other	<u>179,000</u>	<u>8,601</u>	<u>200,913</u>	<u>209,514</u>
 Total expenditures	 <u><u>\$ 180,000</u></u>	 <u><u>\$ 8,601</u></u>	 <u><u>\$ 201,303</u></u>	 <u><u>\$ 209,904</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Administration
 2001TXOASS; 2001TXOACM; 2001TXOAHG; 2001TXOAFB
 Internal Grant Code 32620
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 493,133	\$ 316,225	\$ 103,735	\$ 419,960
Local share	<u>164,378</u>	<u>106,203</u>	<u>34,579</u>	<u>140,782</u>
Total revenues	<u><u>\$ 657,511</u></u>	<u><u>\$ 422,428</u></u>	<u><u>\$ 138,314</u></u>	<u><u>\$ 560,742</u></u>
Expenditures				
Salaries	\$ 288,935	\$ 184,819	\$ 57,510	\$ 242,329
Fringe benefits	<u>157,469</u>	<u>98,633</u>	<u>32,691</u>	<u>131,324</u>
Total personnel	446,404	283,452	90,201	373,653
Indirect costs	135,707	81,353	25,580	106,933
Contracted Services	-	1,952	7,770	9,722
Travel	17,600	2,402	1,885	4,287
Supplies	1,500	5,804	655	6,459
Equipment	4,000	6,234	-	6,234
Other	<u>52,300</u>	<u>41,231</u>	<u>12,223</u>	<u>53,454</u>
Total expenditures	<u><u>\$ 657,511</u></u>	<u><u>\$ 422,428</u></u>	<u><u>\$ 138,314</u></u>	<u><u>\$ 560,742</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Administration
 2101TXOASS; 2101TXOACM
 Internal Grant Code 32621
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 606,424	\$ 115,124	\$ -	\$ 115,124
Local share	<u>202,141</u>	<u>38,375</u>	<u>-</u>	<u>38,375</u>
 Total revenues	 <u>\$ 808,565</u>	 <u>\$ 153,499</u>	 <u>\$ -</u>	 <u>\$ 153,499</u>
 Expenditures				
Salaries	\$ 350,953	\$ 72,246	\$ -	\$ 72,246
Fringe benefits	<u>182,039</u>	<u>38,556</u>	<u>-</u>	<u>38,556</u>
Total personnel	532,992	110,802	-	110,802
Indirect costs	159,898	31,801	-	31,801
Contracted Services	35,001	-	-	-
Travel	17,600	146	-	146
Supplies	2,998	1,595	-	1,595
Equipment	5,000	-	-	-
Other	<u>55,076</u>	<u>9,155</u>	<u>-</u>	<u>9,155</u>
 Total expenditures	 <u>\$ 808,565</u>	 <u>\$ 153,499</u>	 <u>\$ -</u>	 <u>\$ 153,499</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB; CARES Act Title III-B
 2001TXOASS; 2001TXSSC3
 Internal Grant Code 32720
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,232,177	\$ 1,589,264	\$ 336,376	\$ 1,925,640
Local share	-	3,771	310	4,081
Total revenues	<u><u>\$ 2,232,177</u></u>	<u><u>\$ 1,593,035</u></u>	<u><u>\$ 336,686</u></u>	<u><u>\$ 1,929,721</u></u>
Expenditures				
Salaries	\$ 529,377	\$ 339,577	\$ 74,765	\$ 414,342
Fringe benefits	289,011	181,224	42,499	223,723
Total personnel	<u>818,388</u>	<u>520,801</u>	<u>117,264</u>	<u>638,065</u>
Indirect costs	247,964	149,473	33,255	182,728
Contracted Services	988,113	785,226	137,838	923,064
Travel	32,400	4,393	9,622	14,015
Supplies	14,800	19,004	1,838	20,842
Equipment	6,200	9,925	-	9,925
Other	<u>124,312</u>	<u>104,213</u>	<u>36,869</u>	<u>141,082</u>
Total expenditures	<u><u>\$ 2,232,177</u></u>	<u><u>\$ 1,593,035</u></u>	<u><u>\$ 336,686</u></u>	<u><u>\$ 1,929,721</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB; CARES Act Title III-B
 2001TXOASS; 2001TXSSC3
 Internal Grant Code 32721
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,638,386	\$ 493,345	\$ -	\$ 493,345
Local share	-	165	-	165
Total revenues	<u>\$ 2,638,386</u>	<u>\$ 493,510</u>	<u>\$ -</u>	<u>\$ 493,510</u>
Expenditures				
Salaries	\$ 560,403	\$ 75,998	\$ -	\$ 75,998
Fringe benefits	293,038	40,558	-	40,558
Total personnel	<u>853,441</u>	<u>116,556</u>	<u>-</u>	<u>116,556</u>
Indirect costs	275,346	33,453	-	33,453
Contracted Services	1,331,599	303,955	-	303,955
Travel	32,400	1,341	-	1,341
Supplies	10,700	3,226	-	3,226
Equipment	6,200	1,510	-	1,510
Other	<u>128,700</u>	<u>33,469</u>	<u>-</u>	<u>33,469</u>
Total expenditures	<u>\$ 2,638,386</u>	<u>\$ 493,510</u>	<u>\$ -</u>	<u>\$ 493,510</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 State General Revenue
 SGR-2020
 Internal Grant Code 32820
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 137,920	\$ 60,659	\$ 77,261	\$ 137,920
Local share	-	3	-	3
Total revenues	<u><u>\$ 137,920</u></u>	<u><u>\$ 60,662</u></u>	<u><u>\$ 77,261</u></u>	<u><u>\$ 137,923</u></u>
Expenditures				
Salaries	\$ 69,109	\$ 30,733	\$ 38,376	\$ 69,109
Fringe benefits	38,215	16,401	21,815	38,216
Total personnel	<u>107,324</u>	<u>47,134</u>	<u>60,191</u>	<u>107,325</u>
Indirect costs	<u>30,596</u>	<u>13,528</u>	<u>17,070</u>	<u>30,598</u>
Total expenditures	<u><u>\$ 137,920</u></u>	<u><u>\$ 60,662</u></u>	<u><u>\$ 77,261</u></u>	<u><u>\$ 137,923</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 State General Revenue
 SGR-2021
 Internal Grant Code 32821
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 45,475	\$ 45,475	\$ -	\$ 45,475
Total revenues	<u>\$ 45,475</u>	<u>\$ 45,475</u>	<u>\$ -</u>	<u>\$ 45,475</u>
Expenditures				
Salaries	\$ 23,038	\$ 23,039	\$ -	\$ 23,039
Fringe benefits	12,296	12,295	-	12,295
Total personnel	<u>35,334</u>	<u>35,334</u>	<u>-</u>	<u>35,334</u>
Indirect costs	<u>10,141</u>	<u>10,141</u>	<u>-</u>	<u>10,141</u>
Total expenditures	<u>\$ 45,475</u>	<u>\$ 45,475</u>	<u>\$ -</u>	<u>\$ 45,475</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB
 2001TXOASS
 Internal Grant Code 32920
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 7,903	\$ 7,903	\$ -	\$ 7,903
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 7,903</u>	<u>\$ 7,903</u>	<u>\$ -</u>	<u>\$ 7,903</u>
Expenditures				
Contracted Services	\$ 7,853	\$ 7,853	\$ -	\$ 7,853
Supplies	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
Total expenditures	<u>\$ 7,903</u>	<u>\$ 7,903</u>	<u>\$ -</u>	<u>\$ 7,903</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III D
 2001TXOAPH
 Internal Grant Code 32920
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 125,945	\$ 92,090	\$ 24,297	\$ 116,387
Local share	-	230	-	230
	<u>125,945</u>	<u>92,320</u>	<u>24,297</u>	<u>116,617</u>
Total revenues	<u>\$ 125,945</u>	<u>\$ 92,320</u>	<u>\$ 24,297</u>	<u>\$ 116,617</u>
Expenditures				
Salaries	\$ 51,475	\$ 38,027	\$ 10,484	\$ 48,511
Fringe benefits	27,803	20,294	5,960	26,254
Total personnel	<u>79,278</u>	<u>58,321</u>	<u>16,444</u>	<u>74,765</u>
Indirect costs	22,972	16,738	4,664	21,402
Contracted Services	5,795	5,795	-	5,795
Travel	2,200	1,171	345	1,516
Supplies	2,250	1,525	267	1,792
Equipment	-	-	-	-
Other	<u>13,450</u>	<u>8,770</u>	<u>2,577</u>	<u>11,347</u>
Total expenditures	<u>\$ 125,945</u>	<u>\$ 92,320</u>	<u>\$ 24,297</u>	<u>\$ 116,617</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-EAP
 2001 TOAEA
 Internal Grant Code 32920
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 19,995	\$ 17,739	\$ 2,256	\$ 19,995
Local funds	<u>\$ -</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u>\$ 19,995</u>	<u>\$ 17,740</u>	<u>\$ 2,256</u>	<u>\$ 19,996</u>
Expenditures				
Salaries	\$ 10,108	\$ 8,987	\$ 1,121	\$ 10,108
Fringe benefits	5,433	4,796	637	5,433
Total personnel	<u>15,541</u>	<u>13,783</u>	<u>1,758</u>	<u>15,541</u>
Indirect costs	<u>4,454</u>	<u>3,957</u>	<u>498</u>	<u>4,455</u>
Total expenditures	<u>\$ 19,995</u>	<u>\$ 17,740</u>	<u>\$ 2,256</u>	<u>\$ 19,996</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-OM
 2001TXOAOM
 Internal Grant Code 32920
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 31,999	\$ 27,974	\$ 2,805	\$ 30,779
Local share		2	-	2
	<u>\$ 31,999</u>	<u>\$ 27,976</u>	<u>\$ 2,805</u>	<u>\$ 30,781</u>
Total revenues				
	<u>\$ 31,999</u>	<u>\$ 27,976</u>	<u>\$ 2,805</u>	<u>\$ 30,781</u>
Expenditures				
Salaries	\$ 16,176	\$ 14,173	\$ 1,393	\$ 15,566
Fringe benefits	8,661	7,564	792	8,356
Total personnel	<u>24,837</u>	<u>21,737</u>	<u>2,185</u>	<u>23,922</u>
Indirect costs	<u>7,162</u>	<u>6,239</u>	<u>620</u>	<u>6,859</u>
Total expenditures	<u>\$ 31,999</u>	<u>\$ 27,976</u>	<u>\$ 2,805</u>	<u>\$ 30,781</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 CARES Act Title VII-OM
 2001TXOMC3
 Internal Grant Code 32920
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 6,047	\$ 6,047	\$ -	\$ 6,047
Local share		69	-	69
	<u>6,047</u>	<u>6,116</u>	<u>-</u>	<u>6,116</u>
Total revenues	<u>\$ 6,047</u>	<u>\$ 6,116</u>	<u>\$ -</u>	<u>\$ 6,116</u>
Expenditures				
Supplies	\$ 3,447	\$ 3,455	\$ -	\$ 3,455
Other	2,600	2,661	-	2,661
	<u>6,047</u>	<u>6,116</u>	<u>-</u>	<u>6,116</u>
Total expenditures	<u>\$ 6,047</u>	<u>\$ 6,116</u>	<u>\$ -</u>	<u>\$ 6,116</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Assisted Living Facility Long-Term Care Ombudsman
 SGR 2020
 Internal Grant Code 32920
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 16,919	\$ 11,668	\$ 5,251	\$ 16,919
Total revenues	<u>\$ 16,919</u>	<u>\$ 11,668</u>	<u>\$ 5,251</u>	<u>\$ 16,919</u>
Expenditures				
Salaries	\$ 4,154	\$ 4,154	\$ -	\$ 4,154
Fringe benefits	2,217	2,217	-	2,217
Total personnel	<u>6,371</u>	<u>6,371</u>	<u>-</u>	<u>6,371</u>
Indirect costs	1,829	1,828	-	1,828
Contracted Services	8,719	3,469	5,250	8,719
Travel	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total expenditures	<u>\$ 16,919</u>	<u>\$ 11,668</u>	<u>\$ 5,251</u>	<u>\$ 16,919</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB
 2001TXOASS
 Internal Grant Code 32921
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 45,333	\$ 8,255	\$ -	\$ 8,255
Local share		-	-	-
	<u>45,333</u>	<u>8,255</u>	<u>-</u>	<u>8,255</u>
Total revenues	<u>\$ 45,333</u>	<u>\$ 8,255</u>	<u>\$ -</u>	<u>\$ 8,255</u>
Expenditures				
Salaries	\$ 14,000	\$ -	\$ -	\$ -
Fringe benefits	6,785	-	-	-
Total personnel	<u>20,785</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	5,648	-	-	-
Contracted Services	15,400	8,203	-	8,203
Travel	-	-	-	-
Supplies	1,500	-	-	-
Other	<u>2,000</u>	<u>52</u>	<u>-</u>	<u>52</u>
Total expenditures	<u>\$ 45,333</u>	<u>\$ 8,255</u>	<u>\$ -</u>	<u>\$ 8,255</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III D
 2001TXOAPH; 2101TXOAPH
 Internal Grant Code 32921
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 126,752	\$ 29,141	\$ -	\$ 29,141
Local funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 126,752</u></u>	<u><u>\$ 29,141</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 29,141</u></u>
Expenditures				
Salaries	\$ 51,475	\$ 13,702	\$ -	\$ 13,702
Fringe benefits	27,803	7,313	-	7,313
Total personnel	<u>79,278</u>	<u>21,015</u>	<u>-</u>	<u>21,015</u>
Indirect costs	22,972	6,031	-	6,031
Contracted Services	6,102	-	-	-
Travel	2,200	66	-	66
Supplies	2,500	19	-	19
Other	<u>13,700</u>	<u>2,010</u>	<u>-</u>	<u>2,010</u>
Total expenditures	<u><u>\$ 126,752</u></u>	<u><u>\$ 29,141</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 29,141</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-EAP
 2101TXOAEA
 Internal Grant Code 32921
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 20,027	\$ 5,756	\$ -	\$ 5,756
Local funds	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Total revenues	<u>\$ 20,027</u>	<u>\$ 5,756</u>	<u>\$ -</u>	<u>\$ 5,756</u>
Expenditures				
Salaries	\$ 10,143	\$ 2,916	\$ -	\$ 2,916
Fringe benefits	5,262	1,556	-	1,556
Total personnel	<u>15,405</u>	<u>4,472</u>	<u>-</u>	<u>4,472</u>
Indirect costs	<u>46,222</u>	<u>1,284</u>	<u>-</u>	<u>1,284</u>
Total expenditures	<u>\$ 61,627</u>	<u>\$ 5,756</u>	<u>\$ -</u>	<u>\$ 5,756</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-OM
 2001TXOAOM; 2101TXOAOM
 Internal Grant Code 32921
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 35,508	\$ 6,004	\$ -	\$ 6,004
Local funds	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Total revenues	<u>\$ 35,508</u>	<u>\$ 6,004</u>	<u>\$ -</u>	<u>\$ 6,004</u>
Expenditures				
Salaries	\$ 18,805	\$ 3,042	\$ -	\$ 3,042
Fringe benefits	9,116	1,623	-	1,623
Total personnel	<u>27,921</u>	<u>4,665</u>	<u>-</u>	<u>4,665</u>
Indirect costs	<u>7,587</u>	<u>1,339</u>	<u>-</u>	<u>1,339</u>
Total expenditures	<u>\$ 35,508</u>	<u>\$ 6,004</u>	<u>\$ -</u>	<u>\$ 6,004</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Ombudsman Assisted Living Facility Services
 SGR 2021
 Internal Grant Code 32921
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 15,016	\$ 3,375	\$ -	\$ 3,375
Total revenues	<u>\$ 15,016</u>	<u>\$ 3,375</u>	<u>\$ -</u>	<u>\$ 3,375</u>
Expenditures				
Salaries	\$ 600	\$ -	\$ -	\$ -
Fringe benefits	291	-	-	-
Total personnel	<u>891</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	242	-	-	-
Contracted Services	13,750	3,375	-	3,375
Travel	133	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 15,016</u>	<u>\$ 3,375</u>	<u>\$ -</u>	<u>\$ 3,375</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenues and Expenditures

Texas Health and Human Services Commission

Title III Part C Nutrition Services C1/C2; NSIP; SGR HDM Rate Increase; CARES Act Title IIC; COVID-19 Title C2
2001TXOACM; 2001TXOAHM; 2001TXOANS; SGR; 2001TXHDC3; 2001TXHDC2

Internal Grant Code 33120

Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,876,543	\$ 2,301,777	\$ 573,365	\$ 2,875,142
Total revenues	<u>\$ 2,876,543</u>	<u>\$ 2,301,777</u>	<u>\$ 573,365</u>	<u>\$ 2,875,142</u>
Expenditures				
Contracted services	\$ 2,876,543	\$ 2,301,777	\$ 573,365	\$ 2,875,142
Total expenditures	<u>\$ 2,876,543</u>	<u>\$ 2,301,777</u>	<u>\$ 573,365</u>	<u>\$ 2,875,142</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 CARES Act Title IIIC
 2001TXHDC3
 Internal Grant Code 33121
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 4,437,113	\$ 1,023,253	\$ -	\$ 1,023,253
Local funds	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 4,437,113</u>	<u>\$ 1,023,253</u>	<u>\$ -</u>	<u>\$ 1,023,253</u>
Expenditures				
Contracted services	<u>\$ 4,437,113</u>	<u>\$ 1,023,253</u>	<u>\$ -</u>	<u>\$ 1,023,253</u>
Total expenditures	<u>\$ 4,437,113</u>	<u>\$ 1,023,253</u>	<u>\$ -</u>	<u>\$ 1,023,253</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III-E; SGR
 2001TXOAFC; SGR
 Internal Grant Code 33220
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 806,299	\$ 508,961	\$ 106,196	\$ 615,157
Local share	490	773	165	938
	<u>806,789</u>	<u>509,734</u>	<u>106,361</u>	<u>616,095</u>
Total revenues	<u>\$ 806,789</u>	<u>\$ 509,734</u>	<u>\$ 106,361</u>	<u>\$ 616,095</u>
Expenditures				
Salaries	\$ 101,641	\$ 60,968	\$ 23,127	\$ 84,095
Fringe benefits	55,399	32,537	13,146	45,683
Total personnel	<u>157,040</u>	<u>93,505</u>	<u>36,273</u>	<u>129,778</u>
Indirect costs	47,570	26,837	10,287	37,124
Contracted Services	575,643	369,714	52,103	421,817
Travel	7,136	2,171	1,792	3,963
Supplies	1,700	2,567	506	3,073
Equipment	-	1,773	-	1,773
Other	<u>17,700</u>	<u>13,167</u>	<u>5,400</u>	<u>18,567</u>
Total expenditures	<u>\$ 806,789</u>	<u>\$ 509,734</u>	<u>\$ 106,361</u>	<u>\$ 616,095</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III-E; SGR; CARES Act Title III-E
 2001TXO AFC; SGR; 2001TXFCC3
 Internal Grant Code 33221
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 829,171	\$ 237,917	\$ -	\$ 237,917
Local share	490	160	-	160
	<u>829,661</u>	<u>238,077</u>	<u>-</u>	<u>238,077</u>
Total revenues	\$ 829,661	\$ 238,077	\$ -	\$ 238,077
Expenditures				
Salaries	\$ 99,692	\$ 24,423	\$ -	\$ 24,423
Fringe benefits	51,704	13,034	-	13,034
Total personnel	<u>151,396</u>	<u>37,457</u>	<u>-</u>	<u>37,457</u>
Indirect costs	44,876	10,750	-	10,750
Contracted Services	601,414	184,520	-	184,520
Travel	9,000	26	-	26
Supplies	2,250	691	-	691
Equipment	-	-	-	-
Other	<u>20,725</u>	<u>4,633</u>	<u>-</u>	<u>4,633</u>
	<u>829,661</u>	<u>238,077</u>	<u>-</u>	<u>238,077</u>
Total expenditures	\$ 829,661	\$ 238,077	\$ -	\$ 238,077

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Mission
 Area Agency on Aging
 Internal Grant Code 33420
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 7,000	\$ 5,197	\$ 1,803	\$ 7,000
Total revenues	<u>\$ 7,000</u>	<u>\$ 5,197</u>	<u>\$ 1,803</u>	<u>\$ 7,000</u>
Expenditures				
Contracted services	\$ 7,000	\$ 5,197	\$ 1,803	\$ 7,000
Total expenditures	<u>\$ 7,000</u>	<u>\$ 5,197</u>	<u>\$ 1,803</u>	<u>\$ 7,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Mission
 Area Agency on Aging
 Internal Grant Code 33421
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 7,000	\$ 2,000	\$ -	\$ 2,000
Total revenues	<u>\$ 7,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>
Expenditures				
Contracted services	\$ 7,000	\$ 2,000	\$ -	\$ 2,000
Total expenditures	<u>\$ 7,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of McAllen
 Area Agency on Aging
 Internal Grant Code 33420
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 7,000</u>	<u>\$ 5,138</u>	<u>\$ 1,862</u>	<u>\$ 7,000</u>
Total revenues	<u><u>\$ 7,000</u></u>	<u><u>\$ 5,138</u></u>	<u><u>\$ 1,862</u></u>	<u><u>\$ 7,000</u></u>
Expenditures				
Contracted services	<u>\$ 7,000</u>	<u>\$ 5,138</u>	<u>\$ 1,862</u>	<u>\$ 7,000</u>
Total expenditures	<u><u>\$ 7,000</u></u>	<u><u>\$ 5,138</u></u>	<u><u>\$ 1,862</u></u>	<u><u>\$ 7,000</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of McAllen
 Area Agency on Aging
 Internal Grant Code 33421
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 8,000	\$ 3,250	\$ -	\$ 3,250
Total revenues	<u>\$ 8,000</u>	<u>\$ 3,250</u>	<u>\$ -</u>	<u>\$ 3,250</u>
Expenditures				
Contracted services	\$ 8,000	\$ 3,250	\$ -	\$ 3,250
Total expenditures	<u>\$ 8,000</u>	<u>\$ 3,250</u>	<u>\$ -</u>	<u>\$ 3,250</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Pharr
 Area Agency on Aging
 Internal Grant Code 33420
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,000	\$ 3,698	\$ 1,302	\$ 5,000
Total revenues	<u>\$ 5,000</u>	<u>\$ 3,698</u>	<u>\$ 1,302</u>	<u>\$ 5,000</u>
Expenditures				
Contracted services	\$ 5,000	\$ 3,698	\$ 1,302	\$ 5,000
Total expenditures	<u>\$ 5,000</u>	<u>\$ 3,698</u>	<u>\$ 1,302</u>	<u>\$ 5,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Pharr
 Area Agency on Aging
 Internal Grant Code 33421
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
Total revenues	<u>\$ 5,000</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>
Expenditures				
Contracted services	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
Total expenditures	<u>\$ 5,000</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Edinburg
 Area Agency on Aging
 Internal Grant Code 33420
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 2,000</u>	<u>\$ 44</u>	<u>\$ 1,956</u>	<u>\$ 2,000</u>
Total revenues	<u><u>\$ 2,000</u></u>	<u><u>\$ 44</u></u>	<u><u>\$ 1,956</u></u>	<u><u>\$ 2,000</u></u>
Expenditures				
Contracted services	<u>\$ 2,000</u>	<u>\$ 44</u>	<u>\$ 1,956</u>	<u>\$ 2,000</u>
Total expenditures	<u><u>\$ 2,000</u></u>	<u><u>\$ 44</u></u>	<u><u>\$ 1,956</u></u>	<u><u>\$ 2,000</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Harlingen
 Area Agency on Aging
 Internal Grant Code 33420
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 5,000</u>	<u>\$ 3,205</u>	<u>\$ 1,795</u>	<u>\$ 5,000</u>
Total revenues	<u><u>\$ 5,000</u></u>	<u><u>\$ 3,205</u></u>	<u><u>\$ 1,795</u></u>	<u><u>\$ 5,000</u></u>
Expenditures				
Contracted services	<u>\$ 5,000</u>	<u>\$ 3,205</u>	<u>\$ 1,795</u>	<u>\$ 5,000</u>
Total expenditures	<u><u>\$ 5,000</u></u>	<u><u>\$ 3,205</u></u>	<u><u>\$ 1,795</u></u>	<u><u>\$ 5,000</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Harlingen
 Area Agency on Aging
 Internal Grant Code 33421
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 10,000	\$ 1,000	\$ -	\$ 1,000
Total revenues	<u>\$ 10,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>
Expenditures				
Contracted services	\$ 10,000	\$ 1,000	\$ -	\$ 1,000
Total expenditures	<u>\$ 10,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Administration for Community Living
 National Association of Area Agencies on Aging
 MIPPA N4A
 Internal Grant Code 33500
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 116,000	\$ 54,734	\$ 58,974	\$ 113,708
Local Cash	-	-	-	-
Total revenues	<u>\$ 116,000</u>	<u>\$ 54,734</u>	<u>\$ 58,974</u>	<u>\$ 113,708</u>
Expenditures				
Salaries	\$ 48,562	\$ 24,037	\$ 24,906	\$ 48,943
Fringe benefits	26,381	12,828	14,158	26,986
Total personnel	<u>74,943</u>	<u>36,865</u>	<u>39,064</u>	<u>75,929</u>
Indirect costs	21,950	10,580	11,078	21,658
Contracted Services	-	-	-	-
Travel	4,000	436	3,551	3,987
Supplies	1,230	-	178	178
Other	<u>13,877</u>	<u>6,853</u>	<u>5,103</u>	<u>11,956</u>
Total expenditures	<u>\$ 116,000</u>	<u>\$ 54,734</u>	<u>\$ 58,974</u>	<u>\$ 113,708</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Medicare Improvements for Patients and Providers Act
 ACL MIPPA Priority Area 2 AAAs
 1801TXMIAA
 Internal Grant Code 33620
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 24,934	\$ 14,558	\$ 2,047	\$ 16,605
Local Cash	-	1	-	1
Total revenues	<u>\$ 24,934</u>	<u>\$ 14,559</u>	<u>\$ 2,047</u>	<u>\$ 16,606</u>
Expenditures				
Salaries	\$ 8,500	\$ 7,342	\$ 1,017	\$ 8,359
Fringe benefits	4,633	3,918	578	4,496
Total personnel	<u>13,133</u>	<u>11,260</u>	<u>1,595</u>	<u>12,855</u>
Indirect costs	3,979	3,232	452	3,684
Contracted Services	-	-	-	-
Travel	3,200	66	-	66
Supplies	-	-	-	-
Other	<u>4,622</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total expenditures	<u>\$ 24,934</u>	<u>\$ 14,559</u>	<u>\$ 2,047</u>	<u>\$ 16,606</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Medicare Improvements for Patients and Providers Act
 ACL MIPPA Priority Area 2 AAAs
 2001TXMIAA
 Internal Grant Code 33621
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 24,615	\$ 4,157	\$ -	\$ 4,157
Local Cash	-	-	-	-
Total revenues	<u>\$ 24,615</u>	<u>\$ 4,157</u>	<u>\$ -</u>	<u>\$ 4,157</u>
Expenditures				
Salaries	\$ 8,220	\$ 2,101	\$ -	\$ 2,101
Fringe benefits	4,264	1,122	-	1,122
Total personnel	<u>12,484</u>	<u>3,223</u>	<u>-</u>	<u>3,223</u>
Indirect costs	3,745	925	-	925
Contracted Services	-	-	-	-
Travel	3,200	-	-	-
Supplies	-	-	-	-
Other	<u>5,186</u>	<u>9</u>	<u>-</u>	<u>9</u>
Total expenditures	<u>\$ 24,615</u>	<u>\$ 4,157</u>	<u>\$ -</u>	<u>\$ 4,157</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 HHSC-CMS-MFP
 1LICMS300151-01-10
 Internal Grant Code 33719
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,957	\$ 935	\$ -	\$ 935
Local Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 2,957</u>	<u>\$ 935</u>	<u>\$ -</u>	<u>\$ 935</u>
 Expenditures				
Equipment	<u>\$ 2,957</u>	<u>\$ 935</u>	<u>\$ -</u>	<u>\$ 935</u>
 Total expenditures	<u>\$ 2,957</u>	<u>\$ 935</u>	<u>\$ -</u>	<u>\$ 935</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Health and Human Services Commission
 Older Adult Opioids Grant Program
 FY20 1H79TI081729-01
 Internal Grant Code 33820
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 4,000	\$ 3,597	\$ -	\$ 3,597
Local funds	<u>500</u>	<u>404</u>	<u>\$ -</u>	<u>404.00</u>
Total revenues	<u>\$ 4,500</u>	<u>\$ 4,001</u>	<u>\$ -</u>	<u>\$ 4,001</u>
Expenditures				
Salaries	\$ 2,250	\$ 2,027	\$ -	\$ 2,027
Fringe benefits	1,250	1,082	-	1,082
Total personnel	<u>3,500</u>	<u>3,109</u>	<u>-</u>	<u>3,109</u>
Indirect costs	<u>1,000</u>	<u>892</u>	<u>-</u>	<u>892</u>
Total expenditures	<u>\$ 4,500</u>	<u>\$ 4,001</u>	<u>\$ -</u>	<u>\$ 4,001</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Health and Human Services Commission
 Older Adult Opioids Grant Program
 FY21 1H79TI081729-01
 Internal Grant Code 33821
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 4,000	\$ 1,500	\$ -	\$ 1,500
Local funds	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Total revenues	<u>\$ 4,000</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>
Expenditures				
Salaries	\$ 2,119	\$ 760	\$ -	\$ 760
Fringe benefits	1,027	406	-	406
Total personnel	<u>3,146</u>	<u>1,166</u>	<u>-</u>	<u>1,166</u>
Indirect costs	<u>854</u>	<u>334</u>	<u>-</u>	<u>334</u>
Total expenditures	<u>\$ 4,000</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 HICAP - Health Insurance Counseling Advocacy Program
 90SAPG0015-03-00
 Internal Grant Code 33920
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 64,395	\$ 3,764	\$ 35,642	\$ 39,406
Local Cash		56	2	58
	<u>64,395</u>	<u>3,820</u>	<u>35,644</u>	<u>39,464</u>
Total revenues	<u>\$ 64,395</u>	<u>\$ 3,820</u>	<u>\$ 35,644</u>	<u>\$ 39,464</u>
 Expenditures				
Salaries	\$ 35,000	\$ 1,907	\$ 17,609	\$ 19,516
Fringe benefits	18,148	1,018	10,009	11,027
Total personnel	<u>53,148</u>	<u>2,925</u>	<u>27,618</u>	<u>30,543</u>
Indirect costs	10,547	840	7,832	8,672
Travel	<u>700</u>	<u>55</u>	<u>194</u>	<u>249</u>
 Total expenditures	<u>\$ 64,395</u>	<u>\$ 3,820</u>	<u>\$ 35,644</u>	<u>\$ 39,464</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 HICAP - Health Insurance Counseling Advocacy Program
 90SAPG0095-01-00
 Internal Grant Code 33921
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 58,144	\$ 31,110	\$ -	\$ 31,110
Local Cash	<u> -</u>	<u> 2</u>	<u> -</u>	<u> 2</u>
Total revenues	<u>\$ 58,144</u>	<u>\$ 31,112</u>	<u>\$ -</u>	<u>\$ 31,112</u>
Expenditures				
Salaries	\$ 30,795	\$ 15,742	\$ -	\$ 15,742
Fringe benefits	14,927	8,401	-	8,401
Total personnel	<u>45,722</u>	<u>24,143</u>	<u>-</u>	<u>24,143</u>
Indirect costs	12,422	6,929	-	6,929
Travel	<u> -</u>	<u> 40</u>	<u> -</u>	<u> 40</u>
Total expenditures	<u>\$ 58,144</u>	<u>\$ 31,112</u>	<u>\$ -</u>	<u>\$ 31,112</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 AAA TRAINING
 Internal Grant Code 34000
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	<u>43,932</u>	<u>23,080</u>	<u>5,717</u>	<u>28,797</u>
Total revenues	<u>\$ 43,932</u>	<u>\$ 23,080</u>	<u>\$ 5,717</u>	<u>\$ 28,797</u>
Expenditures				
Salaries	\$ -	\$ -	\$ 137	\$ 137
Fringe benefits	-	-	77	77
Total personnel	<u>-</u>	<u>-</u>	<u>214</u>	<u>214</u>
Indirect costs	-	-	62	62
Contracted Services	-	-	65	65
Travel	-	60	132	192
Supplies	-	52	463	515
Equipment	-	430	-	430
Other	<u>43,932</u>	<u>22,538</u>	<u>4,781</u>	<u>27,319</u>
Total expenditures	<u>\$ 43,932</u>	<u>\$ 23,080</u>	<u>\$ 5,717</u>	<u>\$ 28,797</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Department of Health and Human Services
 Aging and Disability Resource Center (ADRC)
 1LICMS300151-01-16; 1801TXMIDR; ADRC SGR; ADRC PI; ADRC Lifespan Respite GR; 90NWC30022-01
 Internal Grant Code 34020
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 462,741	\$ 214,093	\$ 114,704	\$ 328,797
Local Cash	<u>\$ -</u>	<u>1,751</u>	<u>-</u>	<u>1,751</u>
Total revenues	<u><u>\$ 462,741</u></u>	<u><u>\$ 215,844</u></u>	<u><u>\$ 114,704</u></u>	<u><u>\$ 330,548</u></u>
Expenditures				
Salaries	\$ 189,409	\$ 83,149	\$ 43,289	\$ 126,438
Fringe benefits	<u>100,744</u>	<u>44,375</u>	<u>24,607</u>	<u>68,982</u>
Total personnel	290,153	127,524	67,896	195,420
Indirect costs	87,445	36,600	19,254	55,854
Contracted Services	-	6,451	14,853	21,304
Travel	11,804	2,147	3,117	5,264
Supplies	9,180	1,119	-	1,119
Equipment	-	-	-	-
Other	<u>64,159</u>	<u>42,003</u>	<u>9,584</u>	<u>51,587</u>
Total expenditures	<u><u>\$ 462,741</u></u>	<u><u>\$ 215,844</u></u>	<u><u>\$ 114,704</u></u>	<u><u>\$ 330,548</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenues and Expenditures

Department of Health and Human Services

Aging and Disability Resource Center (ADRC)

1LICMS300151-01-16; 1801TXMIDR; 20101TXMIDR; ADRC SGR; 90NWC30022-01; ADRC-Lifespan Repite GR

Internal Grant Code 34021

Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 449,112	\$ 133,813	\$ -	\$ 133,813
Local Cash	-	180	-	180
Total revenues	<u>\$ 449,112</u>	<u>\$ 133,993</u>	<u>\$ -</u>	<u>\$ 133,993</u>
Expenditures				
Salaries	\$ 167,534	\$ 45,825	\$ -	\$ 45,825
Fringe benefits	86,898	24,456	-	24,456
Total personnel	<u>254,432</u>	<u>70,281</u>	<u>-</u>	<u>70,281</u>
Indirect costs	76,370	20,171	-	20,171
Contracted Services	37,761	11,535	-	11,535
Travel	8,806	18	-	18
Supplies	4,181	14	-	14
Equipment	-	-	-	-
Other	<u>67,562</u>	<u>31,974</u>	<u>-</u>	<u>31,974</u>
Total expenditures	<u>\$ 449,112</u>	<u>\$ 133,993</u>	<u>\$ -</u>	<u>\$ 133,993</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Border to Border
 Internal Grant Code 34300
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 3,225</u>	<u>\$ 3,225</u>	<u>\$ -</u>	<u>\$ 3,225</u>
Total revenues	<u><u>\$ 3,225</u></u>	<u><u>\$ 3,225</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,225</u></u>
Expenditures				
Other	<u>\$ 3,225</u>	<u>\$ 3,225</u>	<u>\$ -</u>	<u>\$ 3,225</u>
Total expenditures	<u><u>\$ 3,225</u></u>	<u><u>\$ 3,225</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,225</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-20-10167
 Internal Grant Code 34520
 Year Ended December 31, 2020

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 44,712	\$ 27,668	\$ 16,768	\$ 44,436
Local Cash	-	\$ 42	\$ 1	\$ 43
Total revenues	<u>\$ 44,712</u>	<u>\$ 27,710</u>	<u>\$ 16,769</u>	<u>\$ 44,479</u>
Expenditures				
Salaries	\$ 20,422	\$ 12,355	\$ 8,213	\$ 20,568
Fringe benefits	11,130	6,348	4,668	11,016
Total personnel	31,552	18,703	12,881	31,584
Indirect costs	9,560	5,368	3,653	9,021
Travel	300	-	16	16
Supplies	300	399	-	399
Other	3,000	3,240	219	3,459
Total expenditures	<u>\$ 44,712</u>	<u>\$ 27,710</u>	<u>\$ 16,769</u>	<u>\$ 44,479</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-21-10065
 Internal Grant Code 34521
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 44,712	\$ 6,968	\$ -	\$ 6,968
Local Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 44,712</u></u>	<u><u>\$ 6,968</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,968</u></u>
Expenditures				
Salaries	\$ 20,422	\$ 3,310	\$ -	\$ 3,310
Fringe benefits	<u>11,130</u>	<u>1,639</u>	<u>-</u>	<u>1,639</u>
Total personnel	31,552	4,949	-	4,949
Indirect costs	9,560	1,420	-	1,420
Travel	300	-	-	-
Supplies	300	53	-	53
Equipment	-	-	-	-
Other	<u>3,000</u>	<u>546</u>	<u>-</u>	<u>546</u>
Total expenditures	<u><u>\$ 44,712</u></u>	<u><u>\$ 6,968</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,968</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Region M/Water Supply Planning
 Internal Grant Code 35000
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	\$ 22,550	\$ 15,296	\$ -	\$ 15,296
Interest		-	-	-
Total revenues	<u><u>\$ 22,550</u></u>	<u><u>\$ 15,296</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 15,296</u></u>
Expenditures				
Salaries	\$ 8,665	\$ 7,082	\$ -	\$ 7,082
Fringe benefits	4,492	3,780	-	3,780
Total personnel	<u>13,157</u>	<u>10,862</u>	-	<u>10,862</u>
Indirect costs	3,943	3,117	-	3,117
Contracted Services	1,000	-	-	-
Travel	500	-	-	-
Supplies	200	-	-	-
Other	<u>3,750</u>	<u>1,317</u>	-	<u>1,317</u>
Total expenditures	<u><u>\$ 22,550</u></u>	<u><u>\$ 15,296</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 15,296</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Water Development Board
 Regional Water Planning 1548301841
 Internal Grant Code 35216
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 867,728	\$ 424,184	\$ 440,003	\$ 864,187
Local share	<u>-</u>	<u>3,316</u>	<u>220</u>	<u>3,536</u>
Total revenues	<u>\$ 867,728</u>	<u>\$ 427,500</u>	<u>\$ 440,223</u>	<u>\$ 867,723</u>
Expenditures				
Contracted services	\$ 852,162	\$ 424,542	\$ 433,992	\$ 858,534
Other	<u>15,566</u>	<u>2,958</u>	<u>6,231</u>	<u>9,189</u>
Total expenditures	<u>\$ 867,728</u>	<u>\$ 427,500</u>	<u>\$ 440,223</u>	<u>\$ 867,723</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Water Development Board - RATES
 2100012462
 Internal Grant Code 35301
 Year Ended December 31, 2020

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 100,044	\$ 3,073	\$ -	\$ 3,073
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 100,044</u>	<u>\$ 3,073</u>	<u>\$ -</u>	<u>\$ 3,073</u>
Expenditures				
Contracted services	<u>\$ 100,044</u>	<u>\$ 3,073</u>	<u>\$ -</u>	<u>\$ 3,073</u>
Total expenditures	<u>\$ 100,044</u>	<u>\$ 3,073</u>	<u>\$ -</u>	<u>\$ 3,073</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Trail Counters
 Internal Grant Code 35520
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 115,000	\$ 107,960	\$ -	\$ 107,960
Total revenues	<u>\$ 115,000</u>	<u>\$ 107,960</u>	<u>\$ -</u>	<u>\$ 107,960</u>
Expenditures				
Other	<u>115,000</u>	<u>107,960</u>	<u>-</u>	<u>107,960</u>
Total expenditures	<u>\$ 115,000</u>	<u>\$ 107,960</u>	<u>\$ -</u>	<u>\$ 107,960</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 Fire Alliance Regional Training Academy
 3638102
 Internal Grant Code-35719
 Year Ended December 31, 2020

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 30,000	\$ 26,200	\$ 3,800	\$ 30,000
Local share	-	3,525	-	3,525
Total revenues	\$ 30,000	\$ 29,725	\$ 3,800	\$ 33,525
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	19,300	19,025	3,800	22,825
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	3,713	3,713	-	3,713
Other	6,987	6,987	-	6,987
Total expenditures	\$ 30,000	\$ 29,725	\$ 3,800	\$ 33,525

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 LRGVDC and Fire Alliance Regional Training Academy
 3638103
 Internal Grant Code-35720
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 31,744	\$ 2,100	\$ -	\$ 2,100
Local Source	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 31,744</u></u>	<u><u>\$ 2,100</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,100</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	30,000	2,100	-	2,100
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>1,744</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 31,744</u></u>	<u><u>\$ 2,100</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,100</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-16195-14933-21
 Internal Grant Code-35820
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 148,445	\$ 53,608	\$ 22,585	\$ 76,193
Total revenues	<u>\$ 148,445</u>	<u>\$ 53,608</u>	<u>\$ 22,585</u>	<u>\$ 76,193</u>
Expenditures				
Salaries	\$ 58,702	\$ 22,387	\$ 9,452	\$ 31,839
Fringe benefits	31,623	11,947	5,373	17,320
Total personnel	<u>90,325</u>	<u>34,334</u>	<u>14,825</u>	<u>49,159</u>
Indirect costs	27,459	9,854	4,204	14,058
Contracted Services	6,944	4,078	-	4,078
Travel	7,096	133	2,585	2,718
Supplies	961	-	-	-
Equipment	-	-	-	-
Other	<u>15,660</u>	<u>5,209</u>	<u>971</u>	<u>6,180</u>
Total expenditures	<u>\$ 148,445</u>	<u>\$ 53,608</u>	<u>\$ 22,585</u>	<u>\$ 76,193</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-16195-14933-22
 Internal Grant Code-35821
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 133,601	\$ 6,041	\$ -	\$ 6,041
Total revenues	<u>\$ 133,601</u>	<u>\$ 6,041</u>	<u>\$ -</u>	<u>\$ 6,041</u>
Expenditures				
Salaries	\$ 58,702	\$ 2,667	\$ -	\$ 2,667
Fringe benefits	30,437	1,375	-	1,375
Total personnel	<u>89,139</u>	<u>4,042</u>	<u>-</u>	<u>4,042</u>
Indirect costs	26,724	1,160	-	1,160
Contracted Services	8,364	-	-	-
Travel	3,000	-	-	-
Supplies	800	-	-	-
Equipment	-	-	-	-
Other	<u>5,574</u>	<u>839</u>	<u>-</u>	<u>839</u>
Total expenditures	<u>\$ 133,601</u>	<u>\$ 6,041</u>	<u>\$ -</u>	<u>\$ 6,041</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Office of the Governor- Criminal Justice Division (CJD)
 Regional Crime Victim Liaison (CVL) & Training Project
 3343102
 Internal Grant Code-35918
 Year Ended December 31, 2020

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 294,898	\$ 78,651	\$ 115,364	\$ 194,015
Local share	32,255	12,267	20,294	32,561
Total revenues	\$ 327,153	\$ 90,918	\$ 135,658	\$ 226,576
Expenditures				
Salaries	\$ 136,810	\$ 43,524	\$ 59,383	\$ 102,907
Fringe benefits	74,561	23,227	33,603	56,830
Total personnel	211,371	66,751	92,986	159,737
Indirect costs	78,639	19,158	26,479	45,637
Contracted Services	3,000	-	240	240
Travel	13,054	1,575	8,984	10,559
Supplies	11,579	262	52	314
Equipment	-	35	-	35
Other	9,510	3,137	6,917	10,054
Total expenditures	\$ 327,153	\$ 90,918	\$ 135,658	\$ 226,576

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC Police Academy
 Special Fund
 Internal Grant Code-36000
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	\$ 16,750	\$ 1,259	\$ 1,599	\$ 2,858
			-	-
Total revenues	<u>\$ 16,750</u>	<u>\$ 1,259</u>	<u>\$ 1,599</u>	<u>\$ 2,858</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted services	4,310	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>12,440</u>	<u>1,259</u>	<u>1,599</u>	<u>2,858</u>
Total expenditures	<u>\$ 16,750</u>	<u>\$ 1,259</u>	<u>\$ 1,599</u>	<u>\$ 2,858</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Regional Communication Project
 Internal Grant Code-36007
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	<u>246,920</u>	<u>11,659</u>	<u>113,001</u>	<u>124,660</u>
Total revenues	<u><u>\$ 246,920</u></u>	<u><u>\$ 11,659</u></u>	<u><u>\$ 113,001</u></u>	<u><u>\$ 124,660</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	100	-	-	-
Equipment	-	-	-	-
Other	<u>246,820</u>	<u>11,659</u>	<u>113,001</u>	<u>124,660</u>
Total expenditures	<u><u>\$ 246,920</u></u>	<u><u>\$ 11,659</u></u>	<u><u>\$ 113,001</u></u>	<u><u>\$ 124,660</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office Of The Governor-HS-Homeland Security Grant Program (HSGP)
 LRGVDC Regional Planning Staff and Related Costs
 2968005
 Internal Grant Code-36120
 Year Ended December 31, 2020

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 174,190	\$ 96,395	\$ 38,293	\$ 134,688
Local share	-	173	-	173
Total revenues	<u><u>\$ 174,190</u></u>	<u><u>\$ 96,568</u></u>	<u><u>\$ 38,293</u></u>	<u><u>\$ 134,861</u></u>
Expenditures				
Salaries	\$ 74,229	\$ 43,084	\$ 16,821	\$ 59,905
Fringe benefits	40,454	22,993	9,562	32,555
Total personnel	<u>114,683</u>	<u>66,077</u>	<u>26,383</u>	<u>92,460</u>
Indirect costs	34,749	18,964	7,482	26,446
Contracted Services	4,902	3,477	1,173	4,650
Travel	4,904	817	111	928
Supplies	2,167	524	-	524
Equipment	-	950	-	950
Other	<u>12,785</u>	<u>5,759</u>	<u>3,144</u>	<u>8,903</u>
Total expenditures	<u><u>\$ 174,190</u></u>	<u><u>\$ 96,568</u></u>	<u><u>\$ 38,293</u></u>	<u><u>\$ 134,861</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office Of The Governor-HS-Homeland Security Grant Program (HSGP)
 LRGVDC Regional Planning Staff and Related Costs
 2968006
 Internal Grant Code-36121
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 182,636	\$ 30,609	\$ -	\$ 30,609
Local share	-	94	-	94
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 182,636</u>	<u>\$ 30,703</u>	<u>\$ -</u>	<u>\$ 30,703</u>
Expenditures				
Salaries	\$ 78,716	\$ 13,897	\$ -	\$ 13,897
Fringe benefits	40,814	6,104	-	6,104
Total personnel	<u>119,530</u>	<u>20,001</u>	<u>-</u>	<u>20,001</u>
Indirect costs	31,694	5,741	-	5,741
Contracted Services	3,000	905	-	905
Travel	6,632	-	-	-
Supplies	2,230	786	-	786
Equipment	-	-	-	-
Other	<u>19,550</u>	<u>3,270</u>	<u>-</u>	<u>3,270</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 182,636</u>	<u>\$ 30,703</u>	<u>\$ -</u>	<u>\$ 30,703</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 Tx Task Force-Rio Grande Valley Type 3 Team Equipment Project
 3462303
 Internal Grant Code-36219
 Year Ended December 31, 2020

	<u>Current Budget</u>	<u>Prior Period</u>	<u>Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 50,500	\$ 33,735	\$ -	\$ 33,735
Local share	-	-	-	-
Total revenues	<u><u>\$ 50,500</u></u>	<u><u>\$ 33,735</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 33,735</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	50,000	33,735	-	33,735
Other	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 50,500</u></u>	<u><u>\$ 33,735</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 33,735</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 Light Towers Brownsville-Mission Hubs
 3846101
 Internal Grant Code-36220
 Year Ended December 31, 2020

	<u>Current Budget</u>	<u>Prior Period</u>	<u>Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 32,338	\$ 32,338	\$ -	\$ 32,338
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 32,338</u></u>	<u><u>\$ 32,338</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 32,338</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	32,338	32,338	-	32,338
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 32,338</u></u>	<u><u>\$ 32,338</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 32,338</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Regional Solid Waste Management
 582-20-10215
 Internal Grant Code 36320
 Year Ended December 31, 2020

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 206,348	\$ 108,975	\$ 27,692	\$ 136,667
Local Cash	-	6,197	-	6,197
Total revenues	<u>\$ 206,348</u>	<u>\$ 115,172</u>	<u>\$ 27,692</u>	<u>\$ 142,864</u>
Expenditures				
Salaries	\$ 62,246	\$ 29,073	\$ 15,554	\$ 44,627
Fringe benefits	19,714	10,236	5,184	15,420
Total personnel	81,960	39,309	20,738	60,047
Indirect costs	24,834	11,282	5,881	17,163
Contracted Services	97,448	59,864	-	59,864
Travel	500	70	14	84
Supplies	300	328	28	356
Other	1,306	4,319	1,031	5,350
Total expenditures	<u>\$ 206,348</u>	<u>\$ 115,172</u>	<u>\$ 27,692</u>	<u>\$ 142,864</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Regional Solid Waste Management
 582-20-10215
 Internal Grant Code 36321
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 276,029	\$ 64,796	\$ -	\$ 64,796
Local Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 276,029</u></u>	<u><u>\$ 64,796</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 64,796</u></u>
Expenditures				
Salaries	\$ 78,664	\$ 10,518	\$ -	\$ 10,518
Fringe benefits	<u>23,847</u>	<u>3,266</u>	<u>-</u>	<u>3,266</u>
Total personnel	102,510	13,784	-	13,784
Indirect costs	31,192	3,956	-	3,956
Contracted Services	98,698	45,796	-	45,796
Travel	916	-	-	-
Supplies	572	97	-	97
Equipment	-	-	-	-
Other	<u>42,140</u>	<u>1,163</u>	<u>-</u>	<u>1,163</u>
Total expenditures	<u><u>\$ 276,029</u></u>	<u><u>\$ 64,796</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 64,796</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 FY 2019-2020 HomeLand Security Contract
 Homeland Security COG Contract for FY20
 Internal Grant Code-36422
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 54,060	\$ 27,184	\$ 12,869	\$ 40,053
Local share	-	-	-	-
Total revenues	<u>\$ 54,060</u>	<u>\$ 27,184</u>	<u>\$ 12,869</u>	<u>\$ 40,053</u>
Expenditures				
Salaries	\$ 24,053	\$ 9,588	\$ 5,875	\$ 15,463
Fringe benefits	12,957	5,117	3,340	8,457
Total personnel	<u>37,010</u>	<u>14,705</u>	<u>9,215</u>	<u>23,920</u>
Indirect costs	11,251	4,220	2,613	6,833
Contracted Services	-	-	-	-
Travel	3,043	719	1,021	1,740
Supplies	-	-	-	-
Equipment	-	7,533	-	7,533
Other	<u>2,756</u>	<u>7</u>	<u>20</u>	<u>27</u>
Total expenditures	<u>\$ 54,060</u>	<u>\$ 27,184</u>	<u>\$ 12,869</u>	<u>\$ 40,053</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 FY 2019-2020 HomeLand Security Contract
 Homeland Security COG Contract for FY21
 Internal Grant Code-36423
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 27,030	\$ 7,747	\$ -	\$ 7,747
Local share	-	-	-	-
Total revenues	<u>\$ 27,030</u>	<u>\$ 7,747</u>	<u>\$ -</u>	<u>\$ 7,747</u>
Expenditures				
Salaries	\$ 11,000	\$ 3,934	\$ -	\$ 3,934
Fringe benefits	5,704	2,085	-	2,085
Total personnel	<u>16,704</u>	<u>6,019</u>	<u>-</u>	<u>6,019</u>
Indirect costs	5,008	1,728	-	1,728
Contracted Services	1,469	-	-	-
Travel	1,850	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>1,999</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 27,030</u>	<u>\$ 7,747</u>	<u>\$ -</u>	<u>\$ 7,747</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 FY 2016-2019 HomeLand Security Contract
 Local Funds
 Internal Grant Code-36517
 Year Ended December 31, 2020

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	46,980	82	4,961	5,043
Total revenues	\$ 46,980	\$ 82	\$ 4,961	\$ 5,043
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	15,000	-	2,072	2,072
Supplies	1,000	-	958	958
Equipment	-	-	-	-
Other	30,980	82	1,931	2,013
Total expenditures	\$ 46,980	\$ 82	\$ 4,961	\$ 5,043

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Emergency Planning-Local
 Internal Grant Code-36607
 Year Ended December 31, 2020

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	<u>297,762</u>	<u>9,697</u>	<u>84,995</u>	<u>94,692</u>
Total revenues	<u>\$ 297,762</u>	<u>\$ 9,697</u>	<u>\$ 84,995</u>	<u>\$ 94,692</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	19,869	-	1,702	1,702
Travel	15,000	-	10,429	10,429
Supplies	11,000	-	5,360	5,360
Equipment	32,079	3,446	10,299	13,745
Other	<u>219,814</u>	<u>6,251</u>	<u>57,205</u>	<u>63,456</u>
Total expenditures	<u>\$ 297,762</u>	<u>\$ 9,697</u>	<u>\$ 84,995</u>	<u>\$ 94,692</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Hidalgo CDBG 19-20
 TX-2019-042, CDBG, RPT 1902
 Internal Grant Code 37119
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 94,000	\$ 36,873	\$ 144,078	\$ 180,951
Local Share	<u>85,000</u>	<u>18,058</u>	<u>69,752</u>	<u>87,810</u>
 Total revenues	 <u><u>\$ 179,000</u></u>	 <u><u>\$ 54,931</u></u>	 <u><u>\$ 213,830</u></u>	 <u><u>\$ 268,761</u></u>
 Expenditures				
Salaries	\$ 98,450	\$ 27,869	\$ 106,513	\$ 134,382
Fringe benefits	<u>51,047</u>	<u>14,813</u>	<u>60,074</u>	<u>74,887</u>
Total Personnel	149,497	42,681	166,587	209,268
 Indirect costs	 <u>29,503</u>	 <u>12,250</u>	 <u>47,243</u>	 <u>59,493</u>
 Total expenditures	 <u><u>\$ 179,000</u></u>	 <u><u>\$ 54,931</u></u>	 <u><u>\$ 213,830</u></u>	 <u><u>\$ 268,761</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration, CDBG and Texas Department of Transportation
 Hidalgo CDBG 20-21
 TX-2020-126, TX-2020-053, CDBG, State Funds
 Internal Grant Code 37120
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 110,000	\$ 73,260	\$ -	\$ 73,260
Local Share		<u>73,268</u>	<u>-</u>	<u>73,268</u>
 Total revenues	 <u>\$ 110,000</u>	 <u>\$ 146,528</u>	 <u>\$ -</u>	 <u>\$ 146,528</u>
 Expenditures				
Salaries	\$ 55,732	\$ 74,251	\$ -	\$ 74,251
Fringe benefits	28,896	39,601	-	39,601
Total Personnel	<u>84,628</u>	<u>113,852</u>	<u>-</u>	<u>113,852</u>
 Indirect costs	 <u>25,372</u>	 <u>32,676</u>	 <u>-</u>	 <u>32,676</u>
 Total expenditures	 <u>\$ 110,000</u>	 <u>\$ 146,528</u>	 <u>\$ -</u>	 <u>\$ 146,528</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Transit Advertising
 Local Contributions
 Internal Grant Code 38700
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>80,000</u>	<u>8,600</u>	<u>114,702</u>	<u>123,302</u>
 Total revenues	 <u><u>\$ 80,000</u></u>	 <u><u>\$ 8,600</u></u>	 <u><u>\$ 114,702</u></u>	 <u><u>\$ 123,302</u></u>
 Expenditures				
Program Costs	\$ -	\$ -	\$ 4,082	\$ 4,082
Other	<u>80,000</u>	<u>8,600</u>	<u>110,619</u>	<u>119,219</u>
 Total expenditures	 <u><u>\$ 80,000</u></u>	 <u><u>\$ 8,600</u></u>	 <u><u>\$ 114,702</u></u>	 <u><u>\$ 123,302</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 STC Yellow/ Park & Ride-38721
 TX-2019-042, TX-2020-126, TX-2020-053
 Internal Grant Code 38721
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 300,000	\$ 287,293	\$ 84,801	\$ 372,094
Local Share	-	1	-	1
Match	<u>300,000</u>	<u>42,819</u>	<u>83,186</u>	<u>126,005</u>
 Total revenues	 <u>\$ 600,000</u>	 <u>\$ 330,113</u>	 <u>\$ 167,987</u>	 <u>\$ 498,100</u>
 Expenditures				
Contract Continuing	\$ 300,000	\$ 287,294	\$ 84,801	\$ 372,095
Contract - Match	<u>300,000</u>	<u>42,819</u>	<u>83,186</u>	<u>126,005</u>
 Total expenditures	 <u>\$ 600,000</u>	 <u>\$ 330,113</u>	 <u>\$ 167,987</u>	 <u>\$ 498,100</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 STC Yellow/ Park & Ride 2020-2021
 TX-2020-126, TX-2020-053
 Internal Grant Code 38722
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 450,000	\$ 61,656	\$ -	\$ 61,656
Local Share	-	1	-	1
Match	<u>450,000</u>	<u>10,915</u>	<u>-</u>	<u>10,915</u>
 Total revenues	 <u>\$ 900,000</u>	 <u>\$ 72,572</u>	 <u>\$ -</u>	 <u>\$ 72,572</u>
 Expenditures				
Contract Continuing	\$ 450,000	\$ 61,657	\$ -	\$ 61,657
Contract - Match	<u>450,000</u>	<u>10,915</u>	<u>-</u>	<u>10,915</u>
 Total expenditures	 <u>\$ 900,000</u>	 <u>\$ 72,572</u>	 <u>\$ -</u>	 <u>\$ 72,572</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV OP & PM
 TX-2019-042
 Internal Grant Code 39613
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 350,000	\$ 157,054	\$ 358,944	\$ 515,998
Match	<u>350,000</u>	<u>143,340</u>	<u>315,863</u>	<u>459,203</u>
 Total revenues	 <u><u>\$ 700,000</u></u>	 <u><u>\$ 300,394</u></u>	 <u><u>\$ 674,807</u></u>	 <u><u>\$ 975,201</u></u>
 Expenditures				
Contract Continuing	\$ 350,000	\$ 157,054	\$ 358,944	\$ 515,998
Contract - Match	<u>350,000</u>	<u>143,340</u>	<u>315,863</u>	<u>459,203</u>
 Total expenditures	 <u><u>\$ 700,000</u></u>	 <u><u>\$ 300,394</u></u>	 <u><u>\$ 674,807</u></u>	 <u><u>\$ 975,201</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 STAR Shuttle- UTRGV
 TX-2019-042
 Internal Grant Code 39614
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 170,000	\$ 34,554	\$ 151,100	\$ 185,654
Match	<u>170,000</u>	<u>34,555</u>	<u>151,099</u>	<u>185,654</u>
 Total revenues	 <u><u>\$ 340,000</u></u>	 <u><u>\$ 69,109</u></u>	 <u><u>\$ 302,199</u></u>	 <u><u>\$ 371,308</u></u>
 Expenditures				
Contract Continuing	\$ 170,000	\$ 34,554	\$ 151,100	\$ 185,654
Contract - Match	<u>170,000</u>	<u>34,555</u>	<u>151,099</u>	<u>185,654</u>
 Total expenditures	 <u><u>\$ 340,000</u></u>	 <u><u>\$ 69,109</u></u>	 <u><u>\$ 302,199</u></u>	 <u><u>\$ 371,308</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV OP & PM 19-20
 TX-2019-042, TX-2020-126, TX-2020-053
 Internal Grant Code 39617
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 950,000	\$ 597,096	\$ -	\$ 597,096
Local Share	-	2	-	2
Match	-	554,019	-	554,019
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 950,000</u>	<u>\$ 1,151,117</u>	<u>\$ -</u>	<u>\$ 1,151,117</u>
 Expenditures				
Contract Continuing	\$ 950,000	\$ 597,098	\$ -	\$ 597,098
Contract - Match	-	554,019	-	554,019
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 Total expenditures	 <u>\$ 950,000</u>	 <u>\$ 1,151,117</u>	 <u>\$ -</u>	 <u>\$ 1,151,117</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 STAR Shuttle UTRGV 19-20
 TX-2019-042, TX-2020-126, TX-2020-053
 Internal Grant Code 39618
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 909,057	\$ 263,971	\$ -	\$ 263,971
Match	<u>350,000</u>	<u>263,971</u>	<u>-</u>	<u>263,971</u>
 Total revenues	 <u><u>\$ 1,259,057</u></u>	 <u><u>\$ 527,942</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 527,942</u></u>
 Expenditures				
Contract Continuing	\$ 909,057	\$ 263,971	\$ -	\$ 263,971
Contract - Match	<u>-</u>	<u>263,971</u>	<u>-</u>	<u>263,971</u>
 Total expenditures	 <u><u>\$ 909,057</u></u>	 <u><u>\$ 527,942</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 527,942</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV OP-PM 2020-2021
 TX-2019-042, TX-2020-126, TX-2020-053
 Internal Grant Code 39619
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 950,000	\$ 400,838	\$ -	\$ 400,838
Local Share	-	1	-	1
Match	<u>950,000</u>	<u>9,114</u>	<u>-</u>	<u>9,114</u>
Total revenues	<u>\$ 1,900,000</u>	<u>\$ 409,953</u>	<u>\$ -</u>	<u>\$ 409,953</u>
Expenditures				
Contract Continuing	\$ 950,000	\$ 400,839	\$ -	\$ 400,839
Contract - Match	<u>950,000</u>	<u>9,114</u>	<u>-</u>	<u>9,114</u>
Total expenditures	<u>\$ 1,900,000</u>	<u>\$ 409,953</u>	<u>\$ -</u>	<u>\$ 409,953</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 RGV MPO
 50-20XF0026
 Internal Grant Code-39520
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 4,410,118	\$ 1,599,762	\$ 236,607	\$ 1,836,369
Local share	-	32	-	32
Total revenues	<u>\$ 4,410,118</u>	<u>\$ 1,599,794</u>	<u>\$ 236,607</u>	<u>\$ 1,836,401</u>
Expenditures				
Salaries	\$ 1,299,646	\$ 312,181	\$ 85,016	\$ 397,197
Fringe benefits	633,918	166,604	48,327	214,931
Total personnel	<u>1,933,564</u>	<u>478,785</u>	<u>133,343</u>	<u>612,128</u>
Indirect costs	607,513	137,415	37,815	175,230
Contracted Services	1,386,065	902,927	35,835	938,762
Travel	80,176	8,372	2,596	10,968
Supplies	25,500	5,930	260	6,190
Equipment	20,000	3,691	-	3,691
Other	<u>357,300</u>	<u>62,674</u>	<u>26,758</u>	<u>89,432</u>
Total expenditures	<u>\$ 4,410,118</u>	<u>\$ 1,599,794</u>	<u>\$ 236,607</u>	<u>\$ 1,836,401</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 RGV MPO
 50-21XF0026
 Internal Grant Code-39521
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,310,120	\$ 750,410	\$ -	\$ 750,410
Local share	-	-	-	-
Total revenues	<u>\$ 2,310,120</u>	<u>\$ 750,410</u>	<u>\$ -</u>	<u>\$ 750,410</u>
Expenditures				
Salaries	\$ 707,975	\$ 105,082	\$ -	\$ 105,082
Fringe benefits	341,142	56,080	-	56,080
Total personnel	<u>1,049,117</u>	<u>161,162</u>	<u>-</u>	<u>161,162</u>
Indirect costs	318,015	46,254	-	46,254
Contracted Services	677,500	526,750	-	526,750
Travel	40,088	56	-	56
Supplies	12,750	435	-	435
Equipment	10,000	-	-	-
Other	<u>202,650</u>	<u>15,753</u>	<u>-</u>	<u>15,753</u>
Total expenditures	<u>\$ 2,310,120</u>	<u>\$ 750,410</u>	<u>\$ -</u>	<u>\$ 750,410</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Indirect Costs and Rate
Year Ended December 31, 2020

Indirect salaries	\$	999,871
Employee benefits		529,285
<i>Total personnel</i>		1,529,156
Office space		212,539
Communications		36,523
Travel		21,513
Consumable supplies		27,322
Equipment repair and maintenance		50,822
Dues		16,592
Printing and publications		28,460
Computer costs		2,741
Insurance		48,160
Contracted services		18,513
Postage		9,866
Professional fees		32,116
Training		5,351
Equipment		31,103
Bank charges		4,126
Other		10,020
<i>Total other expenses</i>		555,767
<i>Total indirect costs (A)</i>	\$	2,084,923
Basis for allocation of indirect costs:		
Direct salary costs	\$	4,749,805
Employee benefit program		2,514,426
<i>Total direct personnel costs (B)</i>	\$	7,264,231
Indirect cost rate (A/B)		28.70%

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Employee Benefits and Basis of Allocation
Year Ended December 31, 2020

All employees except class 2

Released time:

Leave	\$	322,083
Holidays		286,848
Sick leave		235,553
<i>Total benefits (A)</i>	<u>\$</u>	<u>844,484</u>

Benefit program:

Hospitalization insurance	\$	985,517
Payroll taxes		487,880
Workmen's compensation		92,868
Retirement		616,490
<i>Total released time (B)</i>	<u>\$</u>	<u>2,182,755</u>

Basis for allocation of benefits:

Gross salaries	\$	6,516,920
Less released time		(844,484)
Chargeable time (C)	<u>\$</u>	<u>5,672,436</u>

Rates for all employees:

Release time rate A/C		14.89%
Fringe benefit rate B/C		<u>38.48%</u>

<i>Total fringe benefit rate except for class 2</i>		<u><u>53.37%</u></u>
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Class 2 employees

Benefit program:

Payroll taxes	\$	6,712
Workmen's compensation		1,278
Retirement		8,482
<i>Total benefits (D)</i>	<u>\$</u>	<u>16,472</u>

Basis for allocation of benefits:

Gross salaries (E)	<u>\$</u>	<u>78,031</u>
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Employee benefit rate for class 2 employees (D/E)		<u><u>21.11%</u></u>
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SINGLE AUDIT SECTION

 *Oscar R. González, CPA
&
Associates, P.L.L.C.*

Certified Public Accountants

208 W. Ferguson Unit #1 • Pharr, Texas 78577

Tel: (956) 787-9909 • Fax: (956) 787-3067

Email: org110n@aol.com

*Oscar R. González
Melissa González*

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 of Directors of
Lower Rio Grande Valley Development Council

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements, and have issued our report thereon dated August 18, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Lower Rio Grande Valley Development Council's internal control over financial reporting (internal control) to determine the 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 Lower Rio Grande Valley Development Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lower Rio Grande Valley Development Council's internal control.

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

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

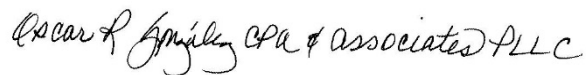
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lower Rio Grande Valley Development Council'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 determination of financial statement amounts. 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.

Handwritten signature of Oscar R. Gonzalez, CPA & Associates, PLLC.

Oscar R. Gonzalez, CPA & Associates, PLLC
Certified Public Accountants

Pharr, Texas
August 18, 2021



208 W. Ferguson Unit #1 • Pharr, Texas 78577
Tel: (956) 787-9909 • Fax: (956) 787-3067
Email: org110n@aol.com

Oscar R. González
Melissa González

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

To the Board of Directors
Lower Rio Grande Valley Development Council

Report on Compliance for Each Major Federal and State Program

We have audited the Lower Rio Grande Valley Development Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Lower Rio Grande Valley Development Council's major federal and state programs for the year ended December 31, 2020. Lower Rio Grande Valley Development Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Lower Rio Grande Valley Development Council's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Single Audit Circular (State Circular). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the Lower Rio Grande Valley Development Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Lower Rio Grande Valley Development Council's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Lower Rio Grande Valley Development Council, 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 federal and state programs for the year ended December 31, 2020.

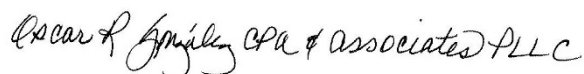
Report on Internal Control over Compliance

Management of the Lower Rio Grande Valley Development Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Lower Rio Grande Valley Development Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Lower Rio Grande Valley Development Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and 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 federal and 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 internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

 Oscar R. Gonzalez, CPA & Associates PLLC

Oscar R. Gonzalez, CPA & Associates, PLLC
Certified Public Accountants

Pharr, Texas
August 18, 2021

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

A. Summary of Auditor's Results

1 Financial Statements

Type of Report Issued: UNMODIFIED

Internal control over financial reporting:

One or more material weaknesses identified? _____ YES X NONE REPORTED

One or more significant deficiencies identified
that are not considered to be material weaknesses? _____ YES X NONE REPORTED

Noncompliance material to financial statements notes? _____ YES X NONE REPORTED

2 Federal and State Awards

Internal control over major programs:

One or more material weaknesses identified? _____ YES X NONE REPORTED

One or more significant deficiencies identified
that are not considered to be material weaknesses? _____ YES X NONE REPORTED

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

Any audit findings disclosed that are required to be reported
in accordance with Section 200.516 (B) of Uniform Guidance? _____ YES X NO

Identification of major programs:

CFDA	Name of Federal and State Program or Cluster
93.044, 93.045, 93.053	Aging Cluster
93.052	National Family Caregiver Support, Title III, Part E
20.507	Federal Transit Formula Grant
20.509	Formula Grants for Other than Urbanized Areas
	Texas Criminal Justice Planning Fund
	9-1-1- Regional Planning
	Regional Water Planning

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

Auditee qualified as low-risk auditee? X YES X YES

B. Financial Statement Findings

None

C. Federal and State Award Findings

None

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2020

NONE

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Corrective Action Plan
Year Ended December 31, 2020

Not Applicable

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2020

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Aging Cluster				
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers				
Title IIIB - Administration	93.044	FY19/20 539-16-0016-00001	\$ 25,384	\$ -
Title IIIB - Administration	93.044	FY20/21 HHS000874100016	47,376	-
Title IIIB	93.044	FY19/20 539-16-0016-00001	1,577,555	237,608
CARES Act Title III-B	93.044	FY19/20 539-16-0016-00001	19,612	10,000
Title IIIB	93.044	FY20/21 HHS000874100016	33,220	
CARES Act Title III-B	93.044	FY20/21 HHS000874100016	468,380	60,967
Total Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers			<u>2,171,527</u>	<u>308,575</u>
 Special Programs for the Aging Title III, Part C, Nutrition Services				
Administration -C1	93.045	FY19/20 539-16-0016-00001	126,783	-
Administration -C1	93.045	FY20/21 HHS000874100016	67,748	-
Nutrition - C-1 Congregate Meal	93.045	FY19/20 539-16-0016-00001	242,303	242,303
Administration - C2	93.045	FY19/20 539-16-0016-00001	94,839	-
Nutrition - C-2 Home-Delivered Meal	93.045	FY19/20 539-16-0016-00001	291,270	291,270
Disaster Flex Title IIIC-1	93.045	FY19/20 539-16-0016-00001	95,094	95,094
COVID-19 Title III-C2	93.045	FY19/20 539-16-0016-00001	1,072,487	1,072,487
CARES Act Title III-C	93.045	FY19/20 539-16-0016-00001	305,613	305,613
CARES Act Title III-C	93.045	FY20/21 HHS000874100016	1,023,253	1,023,253
Total Special Programs for the Aging Title III, Part C, Nutrition Services			<u>3,319,390</u>	<u>3,030,020</u>
 Nutrition Services Incentive Program				
NSIP	93.053	FY19/20 539-16-0016-00001	254,586	254,586
Total Aging Cluster			<u>5,745,503</u>	<u>3,593,181</u>
 CDBG - Entitlement Grants Cluster				
Department of Housing and Urban Development				
Pass through - City of Mcallen				
Area Agency on Aging	14.218	132-8045-457-91-05-ZA4455	5,138	-
Area Agency on Aging	14.218	132-8046-457-91-05-ZA4655	3,250	-
			<u>8,388</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2020

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
CDBG - Entitlement Grants Cluster				
Department of Housing and Urban Development				
Pass through - City of Mission				
Area Agency on Aging	14.218	FY 19-20	5,197	-
Area Agency on Aging	14.218	FY 20-21	2,000	-
			7,197	-
Pass through - City of Harlingen				
Area Agency on Aging	14.218	101-8045-741-3973	3,205	-
Area Agency on Aging	14.218	101-8046-741-3973	1,000	-
			4,205	-
Pass through - City of Edinburg				
Area Agency on Aging	14.218	FY 19-20	44	-
Pass through - City of Pharr				
Area Agency on Aging	14.218	FY 19-20	3,698	-
Area Agency on Aging	14.218	FY 20-21	2,500	-
Transit Program	14.218	FY 19-20	47,443	-
			53,641	-
Pass through - Urban County - Elsa				
Transportation Program	14.218	A-5019-25-0505-5600-8351-0	6,841	-
Pass through - City of La Villa				
Transportation Program	14.218	A-5019-45-0505-5600-8352-0	10,000	-
			90,316	-
Total CDBG Entitlement Grants Cluster				
CDBG -State Administered CDBG Cluster				
Pass through - Texas Department of Agriculture				
Community Economic Development Assistance	14.228	C719223	8,043	-
Community Economic Development Assistance	14.228	C719223	1,062	-
			9,105	-
Department of Housing and Urban Development				
Pass through - General Land Office				
Disaster Recovery Program	14.228	12-499-000-6698	67,069	-
			76,174	-
Total CDBG - State Administered CDBG Cluster				
Economic Development Cluster				
Department of Commerce				
Direct Programs				
Planning Assist:EDD Partnership Planning	11.302	ED18AUS3020007	69,680	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2020

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Commerce				
Direct Programs				
Econ. Adj. Assis. COVID-19 Pandemic Economic Response under CARES Act	11.307	ED20AUS3070057	9,618	
Econ. Adj. Assist. LRGVDC Disaster Coord. Title II, Sect 209, Explore RGV	11.307	08-69-05390	13,140	
	11.307	08-79-05207	66,541	-
			89,299	-
Total Economic Development Cluster			<u>158,979</u>	<u>-</u>
Federal Transit Cluster				
Department of Transportation				
Direct Programs				
Federal Transit Administration Section 5307-2	20.507	TX-2019-080	1,252,254	-
Federal Transit Administration Section 5307-2A	20.507	TX-2019-042	838,381	451,093
Federal Transit Administration Section 5307-2A	20.507	TX-2016-060	253,538	14,117
Federal Transit Administration Section 5307-2A	20.507	TX-2020-053	867,229	685,102
Federal Transit Administration Section 5307-6 (COVID)	20.507	TX-2020-126	2,786,998	666,267
Federal Transit Administration Section 5307-6 (COVID)	20.507	TX-2020-125	1,400,359	-
Total Federal Transit Cluster			<u>7,398,759</u>	<u>1,816,579</u>
Highway Planning and Construction Cluster				
Department of Transportation				
Pass through - Texas Department of Transportation				
Highway Planning and Construction	20.205	50-20XF0026	1,599,762	902,927
Highway Planning and Construction	20.205	50-21XF0026	750,410	526,750
Total Highway Planning and Construction Cluster			<u>2,350,172</u>	<u>1,429,677</u>
Homeland Security Cluster				
U.S. Department of Homeland Security (DHS)				
Federal Emergency Management Agency (FEMA)				
Pass through - Texas Office of the Governor				
HSGD	97.067	2968005	96,395	
HSGD	97.067	2968006	30,609	
HSGD	97.067	3462303	33,735	-
HSGD	97.067	3638102	26,200	-
HSGD	97.067	3638103	2,100	
HSGD	97.067	3846101	32,338	-
Total Homeland Security Cluster			<u>221,377</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2020

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Transit Services Programs Cluster				
Department of Transportation				
Direct Programs				
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-16-X028	44,589	-
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-2019-114	11,126	-
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-2016-080	36,469	-
			92,184	-
Federal Transit Administration				
Section 5316	20.516	TX-37-X064	86,536	-
Total Transit Services Programs Cluster			178,720	-
Other Programs				
U.S. Department of Justice, Office of Justice Programs, Office for Victims of Crime Pass through - Texas Office of the Governor - CJD				
CVL	16.575	3343102	78,651	-
Pass through - Texas Department of Transportation				
Public Transportation	20.505	51R08012919	31,995	-
Pass through - Texas Department of Transportation				
Public Transportation for Non-urbanized Areas	20.509	51R18012920	4,299	-
Public Transportation for Non-urbanized Areas (COVID)	20.509	51018042920	434,893	15,433
Public Transportation for Non-urbanized Areas (COVID)	20.509	51018022920	973,942	
Public Transportation for Non-urbanized Areas	20.509	51018022921	254,070	
Public Transportation for Non-urbanized Areas	20.509	51018022919	44,918	
Public Transportation for Non-urbanized Areas	20.509	51003F12919	144,736	
Public Transportation for Non-urbanized Areas	20.509	51018012919	244,520	920
Public Transportation for Non-urbanized Areas	20.509	51018012920	52,295	3,630
			2,153,673	19,983
Public Transportation	20.513	51016042919	113,756	59,549

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2020

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Environmental Protection Agency				
Pass through - Texas Commission on Environmental Quality				
Water Quality Management	66.454	582-20-10167	27,668	-
Water Quality Management	66.454	582-21-10065	6,968	-
			34,636	-
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY19/20 539-16-0016-00001	17,739	-
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY20/21 HHS000874100016	5,756	-
			23,495	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY19/20 539-16-0016-00001	27,974	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY20/21 HHS000874100016	6,004	-
CARES Act for Ombudsman Program under Title VII of the Older Americans Act	93.042	FY19/20 539-16-0016-00001	6,047	-
			40,025	-
Title IIID	93.043	FY19/20 539-16-0016-00001	92,090	-
Title IIID	93.043	FY20/21 HHS000874100016	29,141	-
			121,231	-
ADRC-No Wrong Door: COVID-19	93.048	FY19/20 HHS000270200018	10,598	-
ADRC-No Wrong Door: COVID-19	93.048	FY20/21 HHS000270200018	12,245	-
			22,843	-
Title III E - Administration	93.052	FY19/20 539-16-0016-00001	69,219	-
Title III E	93.052	FY19/20 539-16-0016-00001	419,004	99,667
Title III E	93.052	FY20/21 HHS000874100016	3,631	849
CARES Act Title III-E	93.052	FY20/21 HHS000874100016	233,358	22,186
			725,212	122,702
ACA MIPPA Priority 2	93.071	FY19/20 539-16-0016-00001	14,558	-
ACA MIPPA Priority 2	93.071	FY20/21 HHS000874100016	4,157	-
			18,715	-
ACA MIPPA Priority 3	93.071	FY19/20 HHS000270200018	16,081	-
ACA MIPPA Priority 3	93.071	FY20/21 HHS000270200018	14,927	-
			31,008	-
Pass through - National Association of Area Agency on Aging				
MIPPA	93.071	FY 19-20	54,734	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2020

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
HICAP	93.324	FY19/20 539-16-0016-00001	3,764	-
HICAP	93.324	FY20/21 HHS000874100016	31,110	-
			<u>34,874</u>	<u>-</u>
Substance Abuse and Mental Health Services Administration				
Pass through - Texas Health and Human Services Commission				
Older Adult Opioids Grant Program	93.788	FY19/20 HHS000714200001	3,597	-
Older Adult Opioids Grant Program	93.788	FY20/21 HHS000714200001	1,500	-
			<u>5,097</u>	<u>-</u>
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
ADRC - Local Contact Agency	93.791	FY19/20 HHS000270200018	11,105	-
ADRC - Local Contact Agency	93.791	FY20/21 HHS000270200018	5,556	-
HHS-CMS-MFP	93.791	FY17 539-16-0031-00008	935	-
ADRC Housing Navigator	93.791	FY19/20 HHS000270200018	27,075	-
ADRC Housing Navigator	93.791	FY20/21 HHS000270200018	13,615	-
			<u>58,286</u>	<u>-</u>
Total Other Programs			<u>3,548,231</u>	<u>202,234</u>
		Total Federal Awards	<u>19,768,231</u>	<u>7,041,671</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2020

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
STATE				
Texas Health and Human Services Commission				
Title IIIB	N/A	FY19/20 539-16-0016-00001	60,659	-
Title IIIB	N/A	FY20/21 HHS000874100016	45,475	-
Title IIIE	N/A	FY19/20 539-16-0016-00001	89,957	-
Title IIIE	N/A	FY20/21 HHS000874100016	928	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY19/20 539-16-0016-00001	11,668	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY20/21 HHS000874100016	3,375	-
C-2 SGR HDM	N/A	FY19/20 539-16-0016-00001	40,424	40,424
PC ADRC SGR	N/A	FY19/20 HHS000270200018	124,593	-
PC ADRC SGR	N/A	FY20/21 HHS000270200018	71,864	-
Promoting Independence	N/A	FY19/20 HHS000270200018	13,414	-
Respite	N/A	FY19/20 HHS000270200018	11,227	-
Respite	N/A	FY20/21 HHS000270200018	15,606	-
Total Health and Human Services Commission			489,190	40,424
Texas Criminal Justice Council				
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-21	53,608	-
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-22	6,041	-
Regional Police Academy	N/A	SF-13-A10-14668-17	284,264	-
Total Texas Criminal Justice Council			343,913	-
Office of the Governor				
Homeland Security COG Contract for FY20	N/A	300-0-1933	27,184	-
Homeland Security COG Contract for FY21	N/A	210-0-0066	7,747	-
Total Office of the Governor			34,931	-
Commission on State Emergency Communication				
9-1-1 Regional Planning	N/A	FY19 Appropriations	1,063,735	-
9-1-1 Regional Planning	N/A	FY20 Appropriations	1,955,357	-
9-1-1 Regional Planning	N/A	FY21 Appropriations	1,501,497	-
Total Commission on State Emergency Communication			4,520,589	-
Texas Water Development Board				
Regional Water Planning	N/A	1548301841	424,184	421,225
Stream and Estuary Observational Network	N/A	2100012462	3,073	3,073
Total Texas Water Development Board			427,257	424,298

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2020

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
STATE				
Texas Commission on Environmental Quality				
Regional Solid Waste Management	N/A	582-20-10215	173,771	101,160
Texas Department of Transportation				
Section 5311 (State)	N/A	RUR 2001(29)	100,943	-
Section 5311 (State)	N/A	RUR 2101(29)	167,218	-
Section 5307 (State)	N/A	URB 2002(29)	337,464	301,521
Section 5307 (State)	N/A	URB 2001(29)	127,334	-
Section 5307 (State)	N/A	URB 2103(29)	116,802	-
Section 5307 (State)	N/A	URB 2101(29)	115,316	-
Total Texas Department of Transportation			965,077	301,521
		Total State Awards	6,954,728	867,403
Total Federal/State Awards			\$ 26,722,959	\$ 7,909,074

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Notes to Schedule of Expenditures of Federal/State Awards
For the Year Ended December 31, 2020

1. General - The accompanying Schedule of Expenditures of Federal/State Awards (Schedule) presents the activity of all the federal awards of the Lower Rio Grande Valley Development Council (Council). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). The Council's reporting entity is defined in Note 1 to the Council's basic financial statements. All federal awards received directly from Federal agencies and state and federal awards passed through state agencies are included on the Schedule. Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position or changes in net position of the Lower Rio Grande Valley Development Council.

2. Basis of Accounting – Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB A-133, wherein certain types of expenditures are not allowable or are limited to reimbursement.

The Council has elected not to use the 10% *de minimis* indirect cost rate as allowed under the Uniform Guidance.

3. Relationship to Basic Financial Statements – Federal and State awards expenditures are reported in the Council's basic financial statements as follows:

Total governmental fund expenditures	\$28,248,975
Less: Governmental fund non-grant general government expenditures	(1,275,171)
Grant expenditures funded with Council resources	(250,845)
	\$ 26,722,959

4. Relationship to Federal Financial Status Reports – Amounts reported on the Schedule may not agree with the amounts reported in the related Federal/State financial status reports filed with grantor agencies, because of the effect of accruals made in the Schedule.

5. Loan Programs – The following are the loan balances that are still under compliance requirements for the Department of Housing & Urban Development – Disaster Recovery Program at the end of December 31, 2020:

HAP	\$ 0
HOP	\$ 0
Rapid	\$ 0
Multi-Family Construction	\$ 8,514,604
Single-Family Construction	\$ 649,837