
LOWER RIO GRANDE VALLEY
DEVELOPMENT COUNCIL
AUDITED ANNUAL FINANCIAL REPORT
FOR YEAR ENDED DECEMBER 31, 2022

ADRIAN WEBB
CERTIFIED PUBLIC ACCOUNTANT

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
AUDITED ANNUAL FINANCIAL REPORT
FOR YEAR ENDED DECEMBER 31, 2022

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FINANCIAL SECTION

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ADRIAN WEBB, CPA

Certified Public Accountant

McAllen, Texas

Independent Auditor's Report

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

Opinions

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, 2022, 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.

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 the Lower Rio Grande Valley Development Council, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter – Change of Accounting Principle

As discussed in the notes to the financial statements, in the year ending December 31, 2022, the Council adopted new accounting guidance, *Governmental Accounting Standards Board (GASB) Statement No. 87, Leases*. Our opinions are not modified with respect to this matter.

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.

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

Auditor's Responsibility

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial report. The other information comprises the schedules found in pages 40-152 and are presented for purposes of additional analysis and are not a required part of the basic financial statements. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2023, 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.

Adrian Webb, CPA

Adrian Webb
Certified Public Accountant
McAllen, Texas
August 25, 2023

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MANAGEMENT DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2022

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, 2022. 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, 2022, by \$18,371,727 (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 decreased by \$1,807,874 which is principally the net difference between outlays for capital assets and current period depreciation.

As of the close of the 2022 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, 2022

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 \$18,371,727, as of December 31, 2022. 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, 2022

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

	Governmental Activities		
	2022	2021	Increase/ Decrease 2022 - 2021
<u>ASSETS</u>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 5,701,479	\$ 1,723,912	\$ 3,977,567
Cash Restricted	7,103,653	7,983,643	(879,990)
Grant Receivables	8,642,488	7,680,890	961,598
Prepaid Expenses	121,604	103,874	17,730
<i>Total Current Assets</i>	<u>21,569,224</u>	<u>17,492,319</u>	<u>4,076,905</u>
<i>Noncurrent Assets:</i>			
Capital Assets, Net	19,789,442	21,251,274	(1,461,832)
Other Assets	124,665	137,004	(12,339)
<i>Total Noncurrent Assets</i>	<u>19,914,107</u>	<u>21,388,278</u>	<u>(1,474,171)</u>
Total Assets	<u>41,483,331</u>	<u>38,880,597</u>	<u>2,602,734</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>LIABILITIES</u>			
<i>Current Liabilities:</i>			
Accounts Payable	6,257,236	6,015,083	242,153
Accrued Liabilities	418,250	405,364	12,886
Unearned Revenues	14,979,505	11,167,796	3,811,709
Held for Others	4,981	7,163	(2,182)
Current Portion - Leases	122,274	-	122,274
Current Portion - Long Term Debt	79,008	75,538	3,470
<i>Total Current Liabilities</i>	<u>21,861,254</u>	<u>17,670,944</u>	<u>4,190,310</u>
<i>Noncurrent Liabilities:</i>			
Long Term Lease Liability	299,306	-	299,306
Long Term Debt	951,044	1,030,052	(79,008)
<i>Total Noncurrent Liabilities</i>	<u>1,250,350</u>	<u>1,030,052</u>	<u>220,298</u>
Total Liabilities	<u>23,111,604</u>	<u>18,700,996</u>	<u>4,410,608</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>NET POSITION</u>			
Investment in Capital Assets	18,337,810	20,145,684	(1,807,874)
Unrestricted	33,917	33,917	-
Total Net Position	<u>\$ 18,371,727</u>	<u>\$ 20,179,601</u>	<u>\$ (1,807,874)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2022

The portion of LRGVDC's net position, \$18,337,810, 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, 2022.

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

	Governmental Activities		Increase/ Decrease
	<u>2022</u>	<u>2021</u>	<u>2022-2021</u>
Revenues:			
Program Revenues:			
Charges for Services	\$ 5,713,890	\$ 3,766,267	\$ 1,947,623
Operating Grants and Contributions	25,749,510	21,113,095	4,636,415
Capital Grants and Contributions	798,229	4,460,723	(3,662,494)
General Revenues			
Membership Dues	247,326	246,140	1,186
Miscellaneous	7,001	1,318	5,683
Total Revenues	<u>32,515,956</u>	<u>29,587,543</u>	<u>2,928,413</u>
Expenses:			
General Fund	2,049,135	1,941,500	107,635
EDA	382,662	307,481	75,181
FTA	9,512,167	7,442,080	2,070,087
GLO	1,093	963	130
HHSC	8,114,445	8,030,213	84,232
TxDOT	5,414,868	3,920,419	1,494,449
TCEQ	189,708	268,626	(78,918)
OOG	1,672,682	619,440	1,053,242
TDA	5,495	6,301	(806)
CSEC	3,231,552	3,915,189	(683,637)
TWDB	1,187,367	225,057	962,310
HUD	148,803	162,042	(13,239)
Other	207,415	176,083	31,332
RGV Emergency Comm. District	2,182,407	606,565	1,575,842
Non-Allowable	24,031	11,513	12,518
Total Expenses	<u>34,323,830</u>	<u>27,633,472</u>	<u>6,690,358</u>
Change in Net Position	(1,807,874)	1,954,071	(3,761,945)
Net Position - Beginning	<u>20,179,601</u>	<u>18,225,530</u>	<u>1,954,071</u>
Net Position - Ending	<u>\$ 18,371,727</u>	<u>\$ 20,179,601</u>	<u>\$ (1,807,874)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2022

**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, 2022, amounts to \$19,789,442, (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)

	Governmental Activities		Amount Change
	2022	2021	
Land	\$ 1,547,500	\$ 1,547,500	\$ -
Transit Building	12,053,594	12,053,594	-
Buses and Vans	20,550,709	20,652,387	(101,678)
Bus Shelters	532,417	532,417	-
RGV Emergency Comm. District	3,033,102	2,986,725	46,377
Furniture and Equipment	466,400	441,920	24,480
Interoperability Radio System	690,906	690,906	-
Right to Use Assets	417,719	-	-
Transit Equipment	948,037	869,744	78,293
Total	<u>\$ 40,240,384</u>	<u>\$ 39,775,193</u>	<u>\$ 47,472</u>
Less: Accumulated Depreciation	<u>(20,450,942)</u>	<u>(18,523,919)</u>	<u>(1,927,023)</u>
Net Capital Assets	<u>\$ 19,789,442</u>	<u>\$ 21,251,274</u>	<u>\$ (1,879,551)</u>

(Discussion and Analysis continued on next page.)

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2022

Long Term Debt and Lease Liability

At the end of the current fiscal year, the Council had total contractually obligated long-term debt of \$1,451,632. The details of the change in debt and lease liability from last year is as indicated below:

	2022	2021	Increase/ Decrease 2022-2021
Note Payable - Current Portion	\$ 79,008	\$ 75,538	\$ 3,470
Note Payable - Long-Term Portion	951,044	1,030,052	(79,008)
Lease Liability - Current Portion	122,274	-	122,274
Lease Liability - Long-Term Portion	299,306	-	299,306
	<u>\$ 1,451,632</u>	<u>\$ 1,105,590</u>	<u>\$ 346,042</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	\$ 12,245,482	\$ 12,245,482	\$ 8,864,533	\$ 3,380,949
State Grants	18,328,476	18,328,476	19,874,651	(1,546,175)
Local Revenues	3,546,386	3,546,386	3,776,772	(230,386)
Total Revenues	34,120,344	34,120,344	32,515,956	1,604,388
Expenditures:				
Direct Salaries	5,263,435	5,263,435	5,244,881	18,554
Indirect Salaries	997,185	997,185	1,017,076	(19,891)
Employee Benefits	3,042,661	3,042,661	3,071,042	(28,381)
Indirect Cost Other than Personnel	619,028	619,028	556,242	62,786
Consultant and Contracted Services	10,127,147	10,127,147	12,133,459	(2,006,312)
Travel	135,252	135,252	169,496	(34,244)
Consumable Supplies	60,487	60,487	45,738	14,749
Other Costs	13,875,149	13,875,149	10,253,991	3,621,158
Non-Matching Expenditures	-	-	24,031	(24,031)
Total Expenditures	34,120,344	34,120,344	32,515,956	1,604,388
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, 2022

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 \$38,766,329 budget for the 2023 calendar year.

Overview of the Local Economy

Our region consists of 3 counties. The LRGVDC region has an overall unemployment rate of 6.24%, an average median household income of \$42,594, with 27.54 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

County	Labor Force (1)	Unemployed (1)	Unemployment Rate (1)	Median Household Income (2)	Population Below Poverty Level (2)	Percent Below Poverty Level (2)
Cameron	177,545	10,049	5.70%	\$ 46,436	104,601	24.60%
Hidalgo	371,985	24,112	6.50%	\$ 44,260	255,850	28.80%
Willacy	7,227	591	8.20%	\$ 37,087	6,909	34.30%

(1) Source: 2022 U.S. Bureau of Labor Statistics

(2) Source: Est. 2021 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

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Net Position

As of December 31, 2022

	Primary Government	
	Governmental	
	Activities	Total
<u>ASSETS</u>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 5,701,479	\$ 5,701,479
Cash - Restricted	7,103,653	7,103,653
Grant Receivables	8,642,488	8,642,488
Prepaid Expenses	121,604	121,604
<i>Total Current Assets</i>	<u>21,569,224</u>	<u>21,569,224</u>
<i>Noncurrent Assets:</i>		
Capital Assets (Net of Accumulated Depreciation)	19,789,442	19,789,442
Other Assets	124,665	124,665
<i>Total Noncurrent Assets</i>	<u>19,914,107</u>	<u>19,914,107</u>
Total Assets	<u>41,483,331</u>	<u>41,483,331</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	6,257,236	6,257,236
Payroll Liabilities	17,157	17,157
Accrued Wages Payable	122,489	122,489
Other Accrued Expenses	127,235	127,235
Unearned Revenues	14,979,505	14,979,505
Held for Others	4,981	4,981
Current Portion - Leases	122,274	122,274
Current Portion - Long-Term Debt	79,008	79,008
Compensated Absences	151,369	151,369
<i>Total Current Liabilities</i>	<u>21,861,254</u>	<u>21,861,254</u>
<i>Noncurrent Liabilities:</i>		
Long-Term Lease Liability	299,306	299,306
Long-Term Debt	951,044	951,044
<i>Total Noncurrent Liabilities</i>	<u>1,250,350</u>	<u>1,250,350</u>
Total Liabilities	<u>23,111,604</u>	<u>23,111,604</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	18,337,810	18,337,810
Unrestricted	33,917	33,917
Total Net Position	<u>\$ 18,371,727</u>	<u>\$ 18,371,727</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, 2022

Functions/Programs	Expenses	Indirect Cost Allocation
General Government	\$ 2,049,135	\$ (2,073,513)
Economic Development Administration	382,662	47,030
Housing and Urban Development	148,803	27,053
Federal Transit Administration	9,512,167	534,390
Texas Health and Human Service Commission	8,114,445	456,392
Texas Department of Transportation	5,414,868	697,455
Texas Commission on Environmental Quality	189,708	20,332
Office of the Governor	1,672,682	73,111
Texas Department of Agriculture	5,495	1,013
Commission on State Emergency Communications	3,231,552	-
Texas Water Development Board	1,187,367	4,594
General Land Office	1,093	258
Rio Grande Valley Emergency Communication District (9-1-1)	2,182,407	208,830
Other Programs	207,415	3,055
<i>Total Governmental Activities:</i>	<u>34,299,799</u>	<u>-</u>
<i>Total Primary Government:</i>	<u><u>\$ 34,299,799</u></u>	<u><u>\$ -</u></u>

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

			Net (Expense) Revenue and Change in Net Position
Program Revenue			Primary
Charges for Service	Operating Grants and Contributions	Capital Grants	Governmental Activities
\$ -	\$ -	\$ -	\$ 24,378
-	335,211	-	(94,481)
-	175,856	-	-
337,121	8,171,263	664,687	(873,486)
-	8,451,518	-	(119,319)
135,919	5,303,618	62,685	(610,101)
-	210,035	-	(5)
-	1,735,294	24,481	13,982
-	6,508	-	-
3,231,552	-	-	-
-	1,191,961	-	-
-	1,351	-	-
2,009,298	4,943	46,376	(330,620)
-	161,952	-	(48,518)
5,713,890	25,749,510	798,229	(2,038,170)
<u>\$ 5,713,890</u>	<u>\$ 25,749,510</u>	<u>\$ 798,229</u>	<u>\$ (2,038,170)</u>

General Revenues:

Membership Dues	247,326
Miscellaneous	7,001
Non-Allowable	(24,031)
<i>Total General Revenue</i>	<u>230,296</u>

Change in Net Position	(1,807,874)
Net Position at Beginning of Year	<u>20,179,601</u>
Net Position at End of Year	<u>\$ 18,371,727</u>

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Balance Sheet

Governmental Funds

As of December 31, 2022

	General Fund	Total Governmental Funds
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 5,701,479	\$ 5,701,479
Cash - Restricted	7,103,653	7,103,653
Grant Receivables	8,642,488	8,642,488
Prepaid Expenses	121,604	121,604
Other Assets	124,665	124,665
<i>Total Assets</i>	<u>21,693,889</u>	<u>21,693,889</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
<i>Total Deferred Outflows of Resources</i>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflow of Resources	<u><u>\$ 21,693,889</u></u>	<u><u>\$ 21,693,889</u></u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 6,257,236	\$ 6,257,236
Payroll Liabilities	17,157	17,157
Accrued Wages Payable	122,489	122,489
Other Accrued Expenses	127,235	127,235
Unearned Revenues	14,979,505	14,979,505
Held for Others	4,981	4,981
Compensated Absences	151,369	151,369
<i>Total Liabilities</i>	<u>21,659,972</u>	<u>21,659,972</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>		
Unassigned	33,917	33,917
<i>Total Fund Balance</i>	<u>33,917</u>	<u>33,917</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u><u>\$ 21,693,889</u></u>	<u><u>\$ 21,693,889</u></u>

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, 2022

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.

Cost of capital assets	\$ 40,240,384	
Accumulated depreciation	<u>(20,450,942)</u>	
		19,789,442

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.

Notes -		
Current	\$ (201,282)	
Long-Term	<u>(1,250,350)</u>	
		<u>(1,451,632)</u>
		<u><u>\$ 18,371,727</u></u>

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, 2022

	General Fund	Total Governmental Funds
<u>REVENUES</u>		
<i>Federal Grants:</i>		
Federal Transit Administration	\$ 8,532,322	\$ 8,532,322
Economic Development Administration	332,211	332,211
<i>Total Federal Grants</i>	<u>8,864,533</u>	<u>8,864,533</u>
<i>State Grants:</i>		
Texas Health and Human Services Commission	8,401,643	8,401,643
Commission on State Emergency Communications	3,231,552	3,231,552
Texas Department of Transportation	3,355,277	3,355,277
Texas Commission on Environmental Quality	208,978	208,978
Texas Department of Transportation/MPO	1,843,955	1,843,955
Office of the Governor	1,605,011	1,605,011
Texas Water Development Board	1,083,015	1,083,015
Texas Department of Agriculture	6,508	6,508
General Land Office	1,235	1,235
Housing and Urban Development	137,477	137,477
<i>Total State Grants</i>	<u>19,874,651</u>	<u>19,874,651</u>
<i>Local Revenues</i>		
RGV Emergency Communication District (9-1-1)	2,060,617	2,060,617
Contributions	1,461,828	1,461,828
Membership Dues	247,326	247,326
Other Revenues	7,001	7,001
<i>Total Local Revenues</i>	<u>3,776,772</u>	<u>3,776,772</u>
<i>Total Revenues</i>	<u>\$ 32,515,956</u>	<u>\$ 32,515,956</u>
<u>EXPENDITURES</u>		
Direct Salaries	\$ 5,244,881	\$ 5,244,881
Indirect Salaries	1,017,076	1,017,076
Employee Benefits		
Direct Salaries	2,570,847	2,570,847
Indirect Salaries	500,195	500,195
Indirect Costs Other Than Personnel	432,498	432,498
Consultant and Contracted Services	12,133,459	12,133,459
Travel	169,496	169,496
Consumable Supplies	45,738	45,738
Other Costs	10,253,991	10,253,991
Non-Matching Expenditures	24,031	24,031
Debt Service - Principal	75,538	75,538
Debt Service - Interest	48,206	48,206
<i>Total Expenditures</i>	<u>32,515,956</u>	<u>32,515,956</u>
<i>Net Change in Fund Balance</i>	-	-
Fund Balance - Beginning of Year	33,917	33,917
Fund Balance - End of Year	<u>\$ 33,917</u>	<u>\$ 33,917</u>

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, 2022

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	\$	798,229	
Depreciation expense		<u>(2,677,780)</u>	(1,879,551)

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.

71,677

Change in Net Position of Governmental Activities	<u>\$</u>	<u>(1,807,874)</u>
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The accompanying notes are an integral part of the financial statements.

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NOTES TO FINANCIAL STATEMENTS

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

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 requires 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. 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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Rio Grande Valley Emergency Communication District

Rio Grande Valley Emergency Communication District (“RGVECD”) has been included in the reporting entity as a blended component unit. RGVECD was established in 2021 under Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolution by County Commissioners Court and City Councils within the RGVECD service area. The RGVECD service area consists of Hidalgo and Willacy Counties as well as cities within. The 16-member governing board serves as RGVECD Board of Managers. The RGVECD Board of Managers duties are as follows: (a) name, control, and manage the district, (b) approve, adopt, and amend the annual budget, and (c) adopt orders, rules, bylaws, policies, and procedures governing the operations of the board and the district. RGVECD is responsible for managing revenue collected from state set fees for land line and wireless phones. RGVECD is included in the Council’s reporting entity because of the significance of its operational and financial relationship with the Council.

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 fund financial statements provide information about the Council’s funding including the blended component unit. Separate statements for each governmental fund category are presented.

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.

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 the 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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 the 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.

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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 as of December 31, 2022, are as follows:

			Fair Value Measurement at			
	Carrying	Fair	Reporting Date Using			
	Value	Value	Level 1	Level 2	Level 3	
Assets:						
Cash and Cash Equivalents	\$ 5,701,479	\$ 5,701,479	\$ 4,497,336	\$ 1,204,143	\$ -	Level 2 is TexPool amount
Cash - Restricted	7,103,653	7,103,653	-	7,103,653	-	Level 2 is TexPool amount
Grant Receivables	8,642,488	8,642,488	8,642,488	-	-	
Prepaid Expenses	121,604	121,604	121,604	-	-	
Other Assets	124,665	124,665	124,665	-	-	
Liabilities:						
Accounts Payable	\$ 6,257,236	\$ 6,257,236	\$ 6,257,236	\$ -	\$ -	
Payroll and Accrued Liabilities	15,402,736	15,402,736	15,402,736	-	-	
Current/Long-Term Debt	1,451,632	1,451,632	1,451,632	-	-	

The carrying amounts reflected in the statement of net position for cash, cash equivalents, cash restricted 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 of 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, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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

The right-to-use lease asset capitalization level is determined by the Board. The term of the lease must be the non-cancelable period during which the Council has the right to use the tangible assets of another entity plus any periods in which either the lessee or the lessor has the sole option to extend the lease if it is reasonably certain the option will be exercised, plus any periods in which either the lessee or the lessor has the sole option to terminate the lease if it is reasonably certain the option will not be exercised by that party and must not meet the definition of a short-term lease under GASB 87. As of December 31, 2022, the Council had \$501,791 of right-to-use assets, excluding accumulated depreciation.

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. Lease Liability

At the commencement of a lease, the lease liability is measured at the present value of payments expected to be paid during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments paid.

9. 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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

10. 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 Accounting 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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

C. Excess of General Fund Budget

Expenditures exceeded appropriations in the following line items:

<u>Expenditures</u>	<u>Excess</u>
Direct Salaries	\$ -
Indirect Salaries	\$ 19,891
Employee Benefits	
Direct Salaries	\$ 13,800
Indirect Salaries	\$ 14,581
Consultant and Contracted Services	\$ 2,006,312
Travel	\$ 34,244
Non-Matching Expenditures	\$ 24,031

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, 2022, the Council’s bank balance of \$5,348,125 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, 2022

III. DETAILED NOTES ON FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

1. Deposits

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

	<u>2022</u>
Bank Deposits:	
Local Funds	<u>\$ 4,497,336</u>
Total Bank Deposits	4,497,336
Cash Equivalents:	
Investment in TexPool	<u>1,204,143</u>
Total Cash Equivalents	1,204,143
Cash Restricted:	
TexPool	<u>7,103,653</u>
Total Cash Restricted	7,103,653
Total Cash and Cash Equivalents	<u><u>\$ 12,805,132</u></u>

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, the 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's investments as of December 31, 2022, are shown below:

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
TexPool	Less than three months	<u>\$ 1,204,143</u>
Total Investment		<u><u>\$ 1,204,143</u></u>

The Council's 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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

III. DETAILED NOTES ON FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

The Council's recurring fair value measurement as of December 31, 2022, was 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.
- b. Credit Risk
Risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by national 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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

III. DETAILED NOTES ON FUNDS (CONTINUED)

B. Receivables

Receivables for the Council as of December 31, 2022, were as follows:

Type	Source	Amount
Federal	Economic Development Administration	\$ 38,868
Federal	Federal Transit Administration	4,314,917
State	Texas Department of Transportation	2,327,126
State	CSEC	369,541
State	Texas Health and Human Services Commission	1,218,924
State	Texas Water Development Board	181,991
State	Office of the Governor	89,168
State	TCEQ	26,023
Local	Hidalgo Co. Route 16	14,834
Local	Hidalgo County Drainage District	6,841
Local	Cameron County	6,841
Local	City of McAllen - AAA	1,905
Local	City of Mission - AAA	897
Local	City of Harlingen - AAA	400
Local	City of Edinburg _AAA	1,000
Local	Other	43,212
	Total Grant and Other Receivables	<u>\$ 8,642,488</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

III. DETAILED NOTES ON FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

<i>Capital assets, Not Being Depreciated</i>	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 1,547,500	\$ -	\$ -	\$ 1,547,500
Total Capital Assets, Not Being Depreciated	1,547,500	-	-	1,547,500
<i>Capital Assets, Being Depreciated</i>				
Transit Building	12,053,594	-	-	12,053,594
Buses and Vans	20,652,387	649,079	750,757	20,550,709
Bus Shelters	532,417	-	-	532,417
RGV Emergency Comm. District (9-1-1)	2,986,725	46,376	-	3,033,101
Furniture and Equipment	441,920	24,481	-	466,401
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	869,744	78,293	-	948,037
Right to Use Assets	-	501,791	-	501,791
Total Capital Assets, Being Depreciated	38,227,693	1,300,020	750,757	38,776,956
<i>Less Accumulated Depreciation For:</i>				
Transit Building	2,344,298	396,964	-	2,741,262
Buses and Vans	12,290,665	1,821,933	750,757	13,361,841
Bus Shelters	488,825	3,434	-	492,259
RGV Emergency Comm. District (9-1-1)	1,734,684	376,996	-	2,111,680
Furniture and Equipment	179,760	54,462	-	234,222
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	794,781	23,991	-	818,772
Right to Use Assets	-	84,072	-	84,072
Total Accumulated Depreciation	18,523,919	2,761,852	750,757	20,535,014
Total Capital Assets, Being Depreciated, Net	19,703,774	(1,461,832)	-	18,241,942
Total Capital Assets	\$ 21,251,274	\$ (1,461,832)	\$ -	\$ 19,789,442

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

General Government	\$ 179,889
Transit/MPO	2,138,151
RGV Emergency Comm. District (9-1-1)	376,996
Economic Development Administration	56,317
OOG	10,499
Total	<u>\$ 2,761,852</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

III. DETAILED NOTES ON FUNDS (CONTINUED)

D. Construction Commitments

As of December 31, 2022, the Lower Rio Grande Valley Development Council had the following construction commitments:

Project Name	Contract Amount	Amount Expended	Remaining Commitment
Edinburg Bus Terminal Part I	\$ 2,700,000	\$ 2,682,649	\$ 17,351
Edinburg Bus Terminal Part II	2,066,194	2,051,467	14,727
	<u>\$ 4,766,194</u>	<u>\$ 4,734,116</u>	<u>\$ 32,078</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	\$ 2,858,222
EDA	148,279
Texas Department of Aging and Disability Services	2,022
General Land Office	142,425
Health and Human Services Commission	1,213
Criminal Justice	259,947
Texas Commission on Environmental Quality	214,751
RGV Emergency Communication District (9-1-1)	4,219,977
Texas Water Development Board	7,103,653
Texas Department of Agriculture	2,471
Officer of the Governor	26,545
Total Unearned Revenue	<u>\$ 14,979,505</u>

F. Long-Term Obligations

A. Compensated Absences

The following schedule summarizes the changes in compensated absences during the year ended December 31, 2022:

	Beginning Balance	Increases	Decreases	Ending Balance
Accrued Compensated Absences	\$ 142,100	\$ 331,910	\$ 322,641	\$ 151,369
Total Compensated Absences	<u>\$ 142,100</u>	<u>\$ 331,910</u>	<u>\$ 322,641</u>	<u>\$ 151,369</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

III. DETAILED NOTES ON FUNDS (CONTINUED)

F. Long Term Obligations (Continued)

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 12/31/2021		Additions	Payments	Balance as of 12/31/2022	
Loan Payable - Building	\$	1,105,590	\$	-	\$	75,538
	\$	1,105,590	\$	-	\$	75,538
					\$	1,030,052
					\$	1,030,052

Interest paid during the year for all long-term debt totaled \$48,206.

Debt service requirements of obligations payable on December 31, 2022, are as follows:

	Principal	Interest	Total
2023	79,008	44,736	123,744
2024	82,638	41,106	123,744
2025	86,434	37,310	123,744
2026	90,405	33,339	123,744
2027	94,558	29,186	123,744
2028	98,902	24,842	123,744
2029-2033	498,107	52,447	550,554
	<u>\$ 1,030,052</u>	<u>\$ 262,966</u>	<u>\$ 1,293,018</u>

C. Leases

The Council has various leases for buildings, copiers, etc. Commitments under lease agreements have various renewal and expiration dates. Total expenditures for the year include taxes, late fees, and fees/charges for excess copies per contract.

The future minimum lease payments are as follows:

	Principal	Interest	Total
2023	122,273	10,501	132,775
2024	125,583	6,856	132,439
2025	118,024	3,194	121,218
2026	52,140	703	52,843
2027	3,560	-	3,560
	<u>\$ 421,580</u>	<u>\$ 21,254</u>	<u>\$ 442,834</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

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

The 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 2022 were \$578,383. There are 207 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 \$5,291,135 as of December 31, 2022, compared to \$6,834,560 as of December 31, 2021. 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 171 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 \$931,753 as of December 31, 2022, compared to \$908,716 as of December 31, 2021.

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 \$18,532,675 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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

IV. OTHER INFORMATION (CONTINUED)

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 as of December 31, 2022.

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 utilizes 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. During the year, cash balances of reimbursement type grants may be negative as they await reimbursement. If a material amount is disallowed, it could have a significant impact on the grants involved. 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

- *GASB Statement No. 87, Leases* – The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The Council recognized lease liabilities and right-to-use assets related to certain lease transactions for which the Council is a lessee and included required lease disclosures as a result of implementing this statement.
- *GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period* – The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

IV. OTHER INFORMATION (CONTINUED)

- *GASB Statement No. 91, Conduit Debt Obligations* – The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.
- *GASB Statement No. 93, Interbank offered rates (LIBOR removal and lease modifications)* – The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate. The requirements of this statement did not apply to the Council for the current fiscal year.
- *GASB Statement No. 98, The Annual Comprehensive Financial Report* – The objective of this Statement is to address references in authoritative literature to the term comprehensive annual financial report.
- *GASB Statement No. 99, Omnibus 2022* – The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this statement did not apply to the Council for the current fiscal year.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

- *GASB Statement No. 96, Subscription-Based Information Technology Arrangements* – This statement was issued in May 2020 and provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. This statement is effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Implementation of this Statement is planned for fiscal year 2023.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

IV. OTHER INFORMATION (CONTINUED)

- *GASB Statement No. 101, Compensated Absences* – This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences. This statement is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

H. Subsequent Events

For the purpose of reporting subsequent events, management has considered events occurring up to August 25, 2023, 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, 2022

<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	\$11,897,051	\$ 9,667,012	\$ 8,532,322	\$(1,134,690)
Economic Development Administration	348,431	348,331	332,211	(16,120)
<i>Total Federal Grants</i>	<u>12,245,482</u>	<u>10,015,343</u>	<u>8,864,533</u>	<u>(1,150,810)</u>
<i>State Grants</i>				
Texas Health and Human Services Commission	7,117,379	8,436,916	8,401,643	(35,273)
Commission on State Emergency Communications	-	3,354,828	3,231,552	(123,276)
Texas Department of Transportation	5,181,880	3,465,374	3,355,277	(110,097)
Texas Commission on Environmental Quality	241,735	221,735	208,978	(12,757)
Texas Department of Transportation/MPO	1,944,214	1,904,214	1,843,955	(60,259)
Office of the Governor	1,186,154	1,625,200	1,605,011	(20,189)
Texas Water Development Board	2,657,114	1,158,028	1,083,015	(75,013)
Texas Department of Agriculture	-	8,301	6,508	(1,793)
General Land Office	-	1,500	1,235	(265)
Housing One Urban Development	-	143,407	137,477	(5,930)
Other State Programs	-	-	-	-
<i>Total State Grants</i>	<u>18,328,476</u>	<u>20,319,503</u>	<u>19,874,651</u>	<u>(444,852)</u>
<i>Local Revenues</i>				
RGV Emergency Communication District (9-1-1)	2,404,447	2,060,617	2,060,617	-
Contributions	892,058	1,475,000	1,461,828	(13,172)
Membership Dues	249,881	249,881	247,326	(2,555)
Other Revenues	-	-	7,001	7,001
<i>Total Local Revenues</i>	<u>3,546,386</u>	<u>3,785,498</u>	<u>3,776,772</u>	<u>(8,726)</u>
<i>Total Revenues</i>	<u>\$34,120,344</u>	<u>\$ 34,120,344</u>	<u>\$ 32,515,956</u>	<u>\$(1,604,388)</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, 2022

	Budget Amounts		Actual	Final
	Original	Final	Budget Basis	Variance Budget Basis
<u>EXPENDITURES</u>				
Direct Salaries	\$ 5,263,435	\$ 5,263,435	\$ 5,244,881	\$ 18,554
Indirect Salaries	997,185	997,185	1,017,076	(19,891)
Employee Benefits				
Direct Salaries	2,557,047	2,557,047	2,570,847	(13,800)
Indirect Salaries	485,614	485,614	500,195	(14,581)
Indirect Costs Other Than Personnel	619,028	619,028	556,242	62,786
Consultant and Contracted Services	10,127,147	10,127,147	12,133,459	(2,006,312)
Travel	135,252	135,252	169,496	(34,244)
Consumable Supplies	60,487	60,487	45,738	14,749
Other Costs	13,875,149	13,875,149	10,253,991	3,621,158
Non-Matching Expenditures	-	-	24,031	(24,031)
<i>Total Expenditures</i>	<u>34,120,344</u>	<u>34,120,344</u>	<u>32,515,956</u>	<u>1,604,388</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>

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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, 2022 and 2021

	2022	2021
<u>Governmental Funds - Capital Assets:</u>		
Land	\$ 1,547,500	\$ 1,547,500
Buildings	12,053,594	12,053,594
Buses and Vans	20,550,709	20,652,387
Bus Shelters	532,417	532,417
RGV Emergency Comm. District (9-1-1)	3,033,102	2,986,725
Furniture and Equipment	466,400	441,920
Interoperability Radio System	690,906	690,906
Right-to-Use Assets	501,791	-
Transit Equipment	948,037	869,744
<i>Total Capital Assets at Cost</i>	<u>40,324,456</u>	<u>39,775,193</u>
Less: Accumulated Depreciation	<u>(20,535,014)</u>	<u>(18,523,919)</u>
<i>Total Capital Assets Net of Accumulated Depreciation</i>	<u><u>19,789,442</u></u>	<u><u>21,251,274</u></u>
 Invested in Governmental Funds Capital Assets by Source:		
Council Resources	1,384,300	1,480,118
Grant Resources	18,405,142	19,771,156
<i>Total Capital Assets by Source</i>	<u><u>\$ 19,789,442</u></u>	<u><u>\$ 21,251,274</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function
For the Year Ended December 31, 2022

Function	Land, Building and Shelters	Vans and Buses	Furniture and Equipment	Total
General Government	\$ 1,826,867	\$ -	\$ 815,935	\$ 2,642,802
Transit/MPO	10,716,642	20,543,560	948,037	32,208,239
RGV Emergency Comm. District (9-1-1)	-	135,992	2,897,110	3,033,102
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	7,150	99,348	106,498
EDA	1,590,001	-	8,687	1,598,688
<i>Total Governmental Funds - Capital Assets</i>	<u>14,133,510</u>	<u>20,686,702</u>	<u>5,504,244</u>	<u>40,324,456</u>
<i>Less: Accumulated Depreciation for,</i>				
General Government	519,367	-	221,922	741,289
Transit/MPO	2,404,413	13,359,458	818,772	16,582,643
RGV Emergency Comm. District (9-1-1)	-	60,982	2,050,698	2,111,680
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	2,383	43,464	45,847
EDA	309,741	-	8,687	318,428
<i>Total Accumulated Depreciation</i>	<u>3,233,521</u>	<u>13,422,823</u>	<u>3,878,670</u>	<u>20,535,014</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 10,899,989</u>	<u>\$ 7,263,879</u>	<u>\$ 1,625,574</u>	<u>\$ 19,789,442</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, 2022

Function	General Fixed Assets			General Fixed Assets	
	January 1, 2022	Additions	Deductions	December 31, 2022	
General Government	\$ 2,141,011	\$ 501,791	\$ -	\$ 2,642,802	
Transit/MPO	32,231,624	727,372	750,757	32,208,239	
RGV Emergency Comm. District (9-1-1)	2,986,725	46,376	-	3,033,101	
Health and Welfare	44,221	-	-	44,221	
Department of Justice	690,906	-	-	690,906	
OOG	82,018	24,481	-	106,499	
EDA	1,598,688	-	-	1,598,688	
<i>Total Governmental Funds - Capital Assets</i>	<u>39,775,193</u>	<u>1,300,020</u>	<u>750,757</u>	<u>40,324,456</u>	
 <i>Less: Accumulated Depreciation For,</i>					
General Government	561,400	179,889	-	741,289	
Transit/MPO	15,195,250	2,138,151	750,757	16,582,644	
RGV Emergency Comm. District (9-1-1)	1,734,684	376,996	-	2,111,680	
Health and Welfare	44,221	-	-	44,221	
Department of Justice	690,906	-	-	690,906	
OOG	35,347	10,499	-	45,846	
EDA	262,111	56,317	-	318,428	
<i>Total Accumulated Depreciation</i>	<u>18,523,919</u>	<u>2,761,852</u>	<u>750,757</u>	<u>20,535,014</u>	
 <i>Total Governmental Funds - Capital Assets (net)</i>	<u><u>\$ 21,251,274</u></u>	<u><u>\$(1,461,832)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 19,789,442</u></u>	

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Hidalgo County Active Mobility Plan
 0921-02-430
 Internal Grant Code 30320
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 264,000	\$ -	\$ -	\$ -
Local Cash	332,680	49,500	-	49,500
Interest Income	2,649	-	-	-
Total revenues	<u>\$ 599,329</u>	<u>\$ 49,500</u>	<u>\$ -</u>	<u>\$ 49,500</u>
Expenditures				
Other	\$ 599,329	\$ 49,500	\$ -	\$ 49,500
Total expenditures	<u>\$ 599,329</u>	<u>\$ 49,500</u>	<u>\$ -</u>	<u>\$ 49,500</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 SF-State Criminal Justice Planning (421) Fund
 LRGVDC Regional Law Enforcement Training Academy
 SF-13-A10-14668-18
 Internal Grant Code-30621
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 483,745	\$ 203,504	\$ 86,526	\$ 290,030
Exam Fee	5,475	3,425	2,050	\$ 5,475
Tuition Fee	201,835	140,814	60,700	\$ 201,514
United State Treasury	9,971	9,971	-	9,971
Total revenues	<u>\$ 701,026</u>	<u>\$ 357,714</u>	<u>\$ 149,276</u>	<u>\$ 506,990</u>
Expenditures				
Salaries	\$ 241,373	\$ 99,219	\$ 53,021	\$ 152,240
Fringe benefits	117,304	49,001	24,745	73,746
Total personnel	<u>358,677</u>	<u>148,220</u>	<u>77,766</u>	<u>225,986</u>
Indirect costs	97,453	39,323	22,350	61,673
Contracted services	108,695	79,970	23,610	103,580
Travel	8,196	3,951	1,661	5,612
Supplies	5,166	1,097	2,852	3,949
Equipment	17,397	12,741	4,656	17,397
Other	105,442	72,412	16,381	88,793
Total expenditures	<u>\$ 701,026</u>	<u>\$ 357,714</u>	<u>\$ 149,276</u>	<u>\$ 506,990</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance Fund
 CEDAF21-23
 Internal Grant Code 30722
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 8,979	\$ 6,508	\$ -	\$ 6,508
Total revenues	<u>\$ 8,979</u>	<u>\$ 6,508</u>	<u>\$ -</u>	<u>\$ 6,508</u>
Expenditures				
Salaries	\$ 3,800	\$ 2,556	\$ -	\$ 2,556
Fringe benefits	<u>1,876</u>	<u>1,262</u>	<u>-</u>	<u>1,262</u>
Total personnel	5,676	3,818	-	3,818
Indirect costs	1,506	1,013	-	1,013
Travel	575	522	-	522
Other	<u>1,222</u>	<u>1,155</u>	<u>-</u>	<u>1,155</u>
Total expenditures	<u>\$ 8,979</u>	<u>\$ 6,508</u>	<u>\$ -</u>	<u>\$ 6,508</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, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 725,934	\$ 1,235	\$ 582,192	\$ 583,427
Interest Income	-	116	6,385	6,501
Total revenues	<u>\$ 725,934</u>	<u>\$ 1,351</u>	<u>\$ 588,577</u>	<u>\$ 589,928</u>
Expenditures				
Salaries	\$ 336,452	\$ 725	\$ 267,609	\$ 268,334
Fringe benefits	168,226	251	147,720	147,971
Total personnel	<u>504,678</u>	<u>976</u>	<u>415,329</u>	<u>416,305</u>
Indirect costs	168,226	258	120,939	121,197
Contracted services	22,000	-	21,186	21,186
Travel	3,500	-	2,717	2,717
Supplies	3,000	-	2,127	2,127
Equipment	10,000	-	8,081	8,081
Other	14,530	117	18,198	18,315
Total expenditures	<u>\$ 725,934</u>	<u>\$ 1,351</u>	<u>\$ 588,577</u>	<u>\$ 589,928</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, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 350,000	\$ -	\$ 308,536	\$ 308,536
Local share	58,000	1,997	1,935	3,932
Local Cash Match	90,000	-	78,678	78,678
Interest Income	1,721	1,003	718	1,721
Total revenues	<u>\$ 499,721</u>	<u>\$ 3,000</u>	<u>\$ 389,867</u>	<u>\$ 392,867</u>
Expenditures				
Salaries	\$ 68,152	\$ -	\$ 68,798	\$ 68,798
Fringe benefits	38,617	-	38,616	38,616
Total personnel	<u>106,769</u>	<u>-</u>	<u>107,414</u>	<u>107,414</u>
Indirect costs	33,733	-	30,871	30,871
Contracted services	331,610	3,000	230,652	233,652
Travel	5,651	-	2,477	2,477
Supplies	3,000	-	732	732
Equipment	7,359	-	7,358	7,358
Other	11,599	-	10,363	10,363
Total expenditures	<u>\$ 499,721</u>	<u>\$ 3,000</u>	<u>\$ 389,867</u>	<u>\$ 392,867</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, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 155,000	\$ 37,355	\$ 66,425	\$ 103,780
Local share	38,750	9,339	16,606	25,945
Total revenues	<u>\$ 193,750</u>	<u>\$ 46,694</u>	<u>\$ 83,031</u>	<u>\$ 129,725</u>
Expenditures				
Salaries	\$ 89,589	\$ 22,476	\$ 38,511	\$ 60,987
Fringe benefits	46,451	11,100	18,460	29,560
Total personnel	<u>136,040</u>	<u>33,576</u>	<u>56,971</u>	<u>90,547</u>
Indirect costs	40,786	8,908	16,370	25,278
Contracted Services	-	-	-	-
Travel	6,283	2,149	3,016	5,165
Supplies	1,330	-	494	494
Equipment	537	-	537	537
Other	8,774	2,061	5,643	7,704
Total expenditures	<u>\$ 193,750</u>	<u>\$ 46,694</u>	<u>\$ 83,031</u>	<u>\$ 129,725</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, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 400,000	\$ 216,556	\$ 183,444	\$ 400,000
Local share	9,250	9,250	-	9,250
Total revenues	<u>\$ 409,250</u>	<u>\$ 225,806</u>	<u>\$ 183,444</u>	<u>\$ 409,250</u>
Expenditures				
Salaries	\$ 138,353	\$ 46,194	\$ 92,159	\$ 138,353
Fringe benefits	66,125	22,814	43,312	66,126
Total personnel	<u>204,478</u>	<u>69,008</u>	<u>135,471</u>	<u>204,479</u>
Indirect costs	57,239	18,308	38,931	57,239
Contracted Services	134,750	134,750	-	134,750
Travel	2,384	2,109	275	2,384
Supplies	234	-	413	413
Equipment	2,555	-	2,555	2,555
Other	7,610	1,631	5,799	7,430
Total expenditures	<u>\$ 409,250</u>	<u>\$ 225,806</u>	<u>\$ 183,444</u>	<u>\$ 409,250</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 U.S. Department of Commerce
 Economic Development Administration
 ED21AUS3020003
 Internal Grant Code-31115
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 210,000	\$ 78,300	\$ 58,407	\$ 136,707
Local share	52,500	19,575	14,602	34,177
Total revenues	<u>\$ 262,500</u>	<u>\$ 97,875</u>	<u>\$ 73,009</u>	<u>\$ 170,884</u>
Expenditures				
Salaries	\$ 130,498	\$ 50,278	\$ 37,271	\$ 87,549
Fringe benefits	63,722	24,409	17,042	41,451
Total personnel	<u>194,220</u>	<u>74,687</u>	<u>54,313</u>	<u>129,000</u>
Indirect costs	54,977	19,814	15,610	35,424
Travel	2,387	786	-	786
Supplies	795	-	-	-
Equipment	325	-	324	324
Other	9,796	2,588	2,762	5,350
Total expenditures	<u>\$ 262,500</u>	<u>\$ 97,875</u>	<u>\$ 73,009</u>	<u>\$ 170,884</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-31521
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 10,241,546	\$ 1,762,149	\$ 5,633,675	\$ 7,395,824
Local Contributions	-	-	-	\$ -
Interest Income	792	-	792	\$ 792
Other Income	456	-	455	\$ 455
Total revenues	<u>\$ 10,242,794</u>	<u>\$ 1,762,149</u>	<u>\$ 5,634,922</u>	<u>\$ 7,397,071</u>
Expenditures				
Salaries	\$ 556,103	\$ -	\$ 556,102	\$ 556,102
Fringe benefits	271,720	-	271,720	271,720
Total personnel	<u>827,823</u>	<u>-</u>	<u>827,822</u>	<u>827,822</u>
Indirect costs	237,807	-	237,806	237,806
Contracted Services	379,864	-	379,863	379,863
Travel	8,002	-	8,001	8,001
Supplies	270,587	-	270,260	270,260
Equipment	17,781	-	17,781	17,781
Other	8,325,357	1,762,149	3,150,443	4,912,592
Subtotals	<u>10,067,221</u>	<u>1,762,149</u>	<u>4,891,976</u>	<u>6,654,125</u>
Expenditures-Equipment				
Other	<u>175,573</u>	<u>-</u>	<u>742,946</u>	<u>742,946</u>
Subtotals	<u>175,573</u>	<u>-</u>	<u>742,946</u>	<u>742,946</u>
Total expenditures	<u>\$ 10,242,794</u>	<u>\$ 1,762,149</u>	<u>\$ 5,634,922</u>	<u>\$ 7,397,071</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, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 284,937	\$ 75,698	\$ 155,378	\$ 231,076
Local Share	312,000	36,743	250,629	287,372
Total revenues	<u>\$ 596,937</u>	<u>\$ 112,441</u>	<u>\$ 406,007</u>	<u>\$ 518,448</u>
Expenditures				
Salaries	\$ 175,000	\$ 36,054	\$ 81,960	\$ 118,014
Fringe benefits	85,697	17,806	42,569	60,375
Total Personnel	<u>260,697</u>	<u>53,860</u>	<u>124,529</u>	<u>178,389</u>
Indirect costs	70,075	14,289	35,652	49,941
Travel	1,734	-	219	219
Other	264,431	44,291	245,607	289,898
Total expenditures	<u>\$ 596,937</u>	<u>\$ 112,441</u>	<u>\$ 406,007</u>	<u>\$ 518,447</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 City of Pharr CDBG
 Community Development Block Grant FY 2021-2022
 City of Pharr CDBG
 Internal Grant Code 31612
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 60,000	\$ 50,260	\$ 9,740	\$ 60,000
Local Share	21,427	17,307	4,120	21,427
Total revenues	<u>\$ 81,427</u>	<u>\$ 67,567</u>	<u>\$ 13,860</u>	<u>\$ 81,427</u>
Expenditures				
Salaries	\$ 37,337	\$ 29,996	\$ 7,340	\$ 37,336
Fringe benefits	17,952	14,526	3,426	17,952
Total Personnel	<u>55,289</u>	<u>44,522</u>	<u>10,766</u>	<u>55,288</u>
Indirect costs	14,906	11,812	3,094	14,906
Fuel & Oil	11,232	11,233	-	11,233
Repairs/Maintenance	-	-	-	-
Total expenditures	<u>\$ 81,427</u>	<u>\$ 67,567</u>	<u>\$ 13,860</u>	<u>\$ 81,427</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
RGVEC District
Internal Grant Code-31621
Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Wireless Fees	\$ 4,665,936	\$ 1,328,262	\$ 500,415	\$ 1,828,677
Wireline Fees	580,002	727,412	147,604	875,016
Interest Income	4,950	4,943	7	4,950
Total revenues	<u>\$ 5,250,888</u>	<u>\$ 2,060,617</u>	<u>\$ 648,026</u>	<u>\$ 2,708,643</u>
Expenditures				
Salaries	\$ 909,297	\$ 526,917	\$ 98,357	\$ 625,274
Fringe benefits	441,918	260,228	45,903	306,131
Total personnel	<u>1,351,215</u>	<u>787,145</u>	<u>144,260</u>	<u>931,405</u>
Indirect costs	250,291	208,830	41,461	250,291
Contracted services	50,000	919	-	919
Travel	50,405	29,176	981	30,157
Supplies	21,400	9,218	1,113	10,331
Equipment	71,377	68,437	-	68,437
Other	3,456,200	956,892	460,211	1,417,103
Total expenditures	<u>\$ 5,250,888</u>	<u>\$ 2,060,617</u>	<u>\$ 648,026</u>	<u>\$ 2,708,643</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 RGVEC District
 Commission on State Emergency Communications
 CS - Coronavirus State Fiscal Recover Fund - 4549601
 Next Generation 911 Fund
 Internal Grant Code-31621
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant Source earned	\$ 2,677,700	\$ 1,469,403	\$ 216,137	\$ 1,685,540
Local Contribution	-	-	-	-
Total revenues	<u>\$ 2,677,700</u>	<u>\$ 1,469,403</u>	<u>\$ 216,137</u>	<u>\$ 1,685,540</u>
Expenditures				
Other	2,677,700	1,469,403	216,137	1,685,540
Total expenditures	<u>\$ 2,677,700</u>	<u>\$ 1,469,403</u>	<u>\$ 216,137</u>	<u>\$ 1,685,540</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Hidalgo ADP Hardware & Software Equipment
 TX-2019-042
 Internal Grant Code 31727
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 155,643	\$ 12,524	\$ 106,757	\$ 119,281
Local Share	-	-	-	-
Total revenues	<u>\$ 155,643</u>	<u>\$ 12,524</u>	<u>\$ 106,757</u>	<u>\$ 119,281</u>
Expenditures				
ADP Hardware	\$ 80,000	\$ -	\$ 79,777	\$ 79,777
ASP Software	75,643	12,524	26,980	39,504
Total expenditures	<u>\$ 155,643</u>	<u>\$ 12,524</u>	<u>\$ 106,757</u>	<u>\$ 119,281</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, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 621,268	\$ 103,284	\$ 212,726	\$ 316,010
Local Share	100,317	1	22,518	22,519
Total revenues	<u>\$ 721,585</u>	<u>\$ 103,285</u>	<u>\$ 235,244</u>	<u>\$ 338,529</u>
Expenditures				
Salaries	\$ 381,765	\$ 54,642	\$ 121,131	\$ 175,773
Fringe benefits	186,950	26,986	61,684	88,670
Total Personnel	<u>568,715</u>	<u>81,629</u>	<u>182,815</u>	<u>264,444</u>
Indirect costs	<u>152,870</u>	<u>21,656</u>	<u>52,429</u>	<u>74,085</u>
Total expenditures	<u>\$ 721,585</u>	<u>\$ 103,285</u>	<u>\$ 235,244</u>	<u>\$ 338,529</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 HCDP Shuttle Operating
 TX-2020-053 & TX-2022-044
 Internal Grant Code 31735
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 47,962	\$ 33,998	\$ 13,964	\$ 47,962
Local Share	49,161	33,999	15,161	49,160
Total revenues	<u>\$ 97,123</u>	<u>\$ 67,997</u>	<u>\$ 29,125</u>	<u>\$ 97,122</u>
Expenditures				
Salaries	\$ 44,000	\$ 28,244	\$ 13,440	\$ 41,684
Fringe benefits	21,327	13,948	6,273	20,221
Total Personnel	<u>65,327</u>	<u>42,192</u>	<u>19,713</u>	<u>61,905</u>
Indirect costs	17,749	11,194	5,665	16,859
Travel	-	-	-	-
Other	14,047	14,611	3,747	18,358
Total expenditures	<u>\$ 97,123</u>	<u>\$ 67,997</u>	<u>\$ 29,125</u>	<u>\$ 97,122</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 HCDP Shuttle Operating
 TX-2020-053 & TX-2022-044
 Internal Grant Code 31736
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 47,588	\$ 10,880	\$ -	\$ 10,880
Local Share	52,588	10,881	-	10,881
Total revenues	<u>\$ 100,176</u>	<u>\$ 21,761</u>	<u>\$ -</u>	<u>\$ 21,761</u>
Expenditures				
Salaries	\$ 42,419	\$ 10,426	\$ -	\$ 10,426
Fringe benefits	20,772	5,149	-	5,149
Total Personnel	<u>63,191</u>	<u>15,575</u>	<u>-</u>	<u>15,575</u>
Indirect costs	16,985	4,132	-	4,132
Travel	-	-	-	-
Other	20,000	2,054	-	2,054
Total expenditures	<u>\$ 100,176</u>	<u>\$ 21,761</u>	<u>\$ -</u>	<u>\$ 21,761</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED 2202 Mobility Management
 ED 2202
 Internal Grant Code 31760
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 260,289	\$ 55,152	\$ 17,750	\$ 72,902
Local Share	23,100	5	1	6
Total revenues	<u>\$ 283,389</u>	<u>\$ 55,157</u>	<u>\$ 17,751</u>	<u>\$ 72,908</u>
Expenditures				
Contract Continuing	\$ 68,739	\$ 50,988	\$ 17,751	\$ 68,739
Assets Over \$5000	150,000	-	-	-
Other	64,650	4,169	-	4,169
Total expenditures	<u>\$ 283,389</u>	<u>\$ 55,157</u>	<u>\$ 17,751</u>	<u>\$ 72,908</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED 2303 Mobility Management
 ED 2303
 Internal Grant Code 31761
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 98,739	\$ 16,589	\$ -	\$ 16,589
Local Share	-	1	-	1
Total revenues	<u>\$ 98,739</u>	<u>\$ 16,590</u>	<u>\$ -</u>	<u>\$ 16,590</u>
Expenditures				
Contract Continuing	\$ 68,739	\$ 14,456	\$ -	\$ 14,456
Hardware	16,000	-	-	-
Software	14,000	2,134	-	2,134
Total expenditures	<u>\$ 98,739</u>	<u>\$ 16,590</u>	<u>\$ -</u>	<u>\$ 16,590</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Bus Shelters
 TX-2019-022
 Internal Grant Code 31801
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 120,000	\$ 3,182	\$ 106,473	\$ 109,655
Local Share	-	1	4,807	4,808
Match	60,000	795	21,811	22,606
Total revenues	<u>\$ 180,000</u>	<u>\$ 3,978</u>	<u>\$ 133,091</u>	<u>\$ 137,069</u>
Expenditures				
Assets Over \$5000	\$ 150,000	\$ 3,183	\$ 111,280	\$ 114,463
Match	30,000	795	21,811	22,606
Total expenditures	<u>\$ 180,000</u>	<u>\$ 3,978</u>	<u>\$ 133,091</u>	<u>\$ 137,069</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, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,747,933	\$ 34,286	\$ 1,440,100	\$ 1,474,386
Local Share	-	1	2	3
Total revenues	<u>\$ 1,747,933</u>	<u>\$ 34,287</u>	<u>\$ 1,440,102</u>	<u>\$ 1,474,389</u>
Expenditures				
Assets over \$5000	\$ 1,672,933	\$ -	\$ 1,440,102	\$ 1,440,102
Hardware	\$ 50,000	\$ 21,072	\$ -	\$ 21,072
Software	25,000	13,215	-	13,215
Total expenditures	<u>\$ 1,747,933</u>	<u>\$ 34,287</u>	<u>\$ 1,440,102</u>	<u>\$ 1,474,389</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Bus Replacement and Surveillance/Security Equipment
 TX-2020-125
 Internal Grant Code 32032
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 905,000	\$ 13,713	\$ 613,825	\$ 627,538
Local Share	-	1	3	4
Total revenues	<u>\$ 905,000</u>	<u>\$ 13,714</u>	<u>\$ 613,828</u>	<u>\$ 627,542</u>
Expenditures				
Assets over \$5000	\$ 805,000	\$ -	\$ 613,828	\$ 613,828
Hardware	\$ 60,000	\$ 499	\$ -	\$ 499
Software	40,000	13,215	-	13,215
Total expenditures	<u>\$ 905,000</u>	<u>\$ 13,714</u>	<u>\$ 613,828</u>	<u>\$ 627,542</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 DIS 2201
 DIS 2201
 Internal Grant Code 32033
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 360,000	\$ 323,372	\$ -	\$ 323,372
Local Share	-	-	-	-
Total revenues	<u>\$ 360,000</u>	<u>\$ 323,372</u>	<u>\$ -</u>	<u>\$ 323,372</u>
Expenditures				
Assets Over 5,000	\$ 360,000	\$ 323,372	\$ -	\$ 323,372
Total expenditures	<u>\$ 360,000</u>	<u>\$ 323,372</u>	<u>\$ -</u>	<u>\$ 323,372</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, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,082,599	\$ 173,685	\$ 206,187	\$ 379,872
Local Share	120,226	5,029	1,256	6,285
Total revenues	<u>\$ 1,202,825</u>	<u>\$ 178,714</u>	<u>\$ 207,443</u>	<u>\$ 386,157</u>
Expenditures				
Salaries	\$ 360,766	\$ 55,139	\$ -	\$ 55,139
Fringe benefits	176,667	27,231	0	27,231
Total Personnel	<u>537,433</u>	<u>82,370</u>		<u>82,370</u>
Indirect costs	144,461	21,853	0	21,853
Other Contracted Svc.	147,415	40,175	121,341	161,516
Other	373,516	34,317	86,102	120,419
Total expenditures	<u>\$ 1,202,825</u>	<u>\$ 178,714</u>	<u>\$ 207,443</u>	<u>\$ 386,157</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Buses Replacement, Misc Equipment and Technical Assistance
 DIS 2101 and TAP 2101
 Internal Grant Code 32036
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,582,512	\$ 3,067	\$ 1,565,013	\$ 1,568,080
Local Share	-	4,251	389	4,640
Total revenues	<u>\$ 1,582,512</u>	<u>\$ 7,318</u>	<u>\$ 1,565,402</u>	<u>\$ 1,572,720</u>
Expenditures				
Assets over \$5000	\$ 1,447,952	\$ 4,000	\$ 1,469,446	\$ 1,473,446
Other	134,561	3,318	95,956	99,274
Total expenditures	<u>\$ 1,582,513</u>	<u>\$ 7,318</u>	<u>\$ 1,565,402</u>	<u>\$ 1,572,720</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV Bus and Bus Facilities
 TX-2019-081
 Internal Grant Code 32039
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 661,342	\$ 492,100	\$ 61,150	\$ 553,250
Local share	-	2	-	2
MATCH	165,336	123,025	15,288	138,313
Total revenues	<u>\$ 826,678</u>	<u>\$ 615,127</u>	<u>\$ 76,438</u>	<u>\$ 691,565</u>
Expenditures				
Assets over \$5000	\$ 661,342	\$ 492,102	\$ 61,150	\$ 553,252
MATCH	165,336	123,025	15,288	138,313
Total expenditures	<u>\$ 826,678</u>	<u>\$ 615,127</u>	<u>\$ 76,438</u>	<u>\$ 691,565</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Farebox System
 TX-2021-103
 Internal Grant Code 32041
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,506,019	\$ 222,010	\$ 510,902	\$ 732,912
Local Share	30,498	1	1	2
Total revenues	<u>\$ 1,536,517</u>	<u>\$ 222,011</u>	<u>\$ 510,903</u>	<u>\$ 732,914</u>
Expenditures				
Assets over \$5000	\$ 1,536,517	\$ 222,011	\$ 510,903	\$ 732,914
Other	-	-	-	-
Total expenditures	<u>\$ 1,536,517</u>	<u>\$ 222,011</u>	<u>\$ 510,903</u>	<u>\$ 732,914</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 City of San Juan Transit Terminal
 TX-2021-119
 Internal Grant Code 32042
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,920,020	\$ 1,647,448	\$ -	\$ 1,647,448
Local	\$ -	\$ 3		
Match	480,006	411,863	-	411,863
Total revenues	<u>\$ 2,400,026</u>	<u>\$ 2,059,314</u>	<u>\$ -</u>	<u>\$ 2,059,311</u>
Expenditures				
Tranist Intermodal	\$ 2,300,026	\$ 2,059,314	\$ -	\$ 2,059,314
Security Equipment	50,000	-	-	-
Construct - Furniture	50,000	-	-	-
Total expenditures	<u>\$ 2,400,026</u>	<u>\$ 2,059,314</u>	<u>\$ -</u>	<u>\$ 2,059,314</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 City of McAllen
 URB 2203
 Internal Grant Code 32044
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 308,085	\$ 308,085	\$ -	\$ 308,085
Local Share	1	1	-	1
Total revenues	<u>\$ 308,086</u>	<u>\$ 308,086</u>	<u>\$ -</u>	<u>\$ 308,086</u>
Expenditures				
Contract Continuing	\$ 308,085	\$ 308,086	\$ -	\$ 308,086
Total expenditures	<u>\$ 308,086</u>	<u>\$ 308,086</u>	<u>\$ -</u>	<u>\$ 308,086</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Rehab/Renovation VM Weslaco
 TX-2020-125; TX-2020-126
 Internal Grant Code 32046
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 830,000	\$ 26,189	\$ -	\$ 26,189
Match		-	-	-
Total revenues	<u>\$ 830,000</u>	<u>\$ 26,189</u>	<u>\$ -</u>	<u>\$ 26,189</u>
Expenditures				
Building Renovations	\$ 795,000	\$ 26,189	\$ -	\$ 26,189
Assets Under 5000	10,000	-	-	-
Assets Over 5000	25,000	-	-	-
Total expenditures	<u>\$ 830,000</u>	<u>\$ 26,189</u>	<u>\$ -</u>	<u>\$ 26,189</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Harlingen Transit Terminal
 TX-2021-064
 Internal Grant Code 32047
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,627,452	\$ 327,283	\$ -	\$ 327,283
TDC	1,125,490	45,479	-	45,479
Total revenues	<u>\$ 6,752,942</u>	<u>\$ 372,762</u>	<u>\$ -</u>	<u>\$ 372,762</u>
Expenditures				
Construct Facility	\$ 5,507,452	\$ 327,283	\$ -	\$ 327,283
Assets Over 5000	55,000	-	-	-
Furniture	65,000			
TDC Match	1,125,490	45,479	-	45,479
Total expenditures	<u>\$ 6,752,942</u>	<u>\$ 372,762</u>	<u>\$ -</u>	<u>\$ 372,762</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Farebox System
 TX-2022-057 LRGVDC McAllen
 Internal Grant Code 32048
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 698,218	\$ 115,266	\$ -	\$ 115,266
Local Share	20,000	1	-	1
Total revenues	<u>\$ 718,218</u>	<u>\$ 115,267</u>	<u>\$ -</u>	<u>\$ 115,267</u>
Expenditures				
Assets over \$5000	\$ 415,298	\$ 115,267	\$ -	\$ 115,267
ADP Hardware	122,000	-	-	-
ADp Software	80,920	-	-	-
Contract Continuing	100,000	-	-	-
Total expenditures	<u>\$ 718,218</u>	<u>\$ 115,267</u>	<u>\$ -</u>	<u>\$ 115,267</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Harlingen Transit Terminal
 TX-2020-152
 Internal Grant Code 32049
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 276,254	\$ 10,047	\$ -	\$ 10,047
Local Share		1	-	1
TDC	55,251	2,009	-	2,009
Total revenues	<u>\$ 331,505</u>	<u>\$ 12,057</u>	<u>\$ -</u>	<u>\$ 12,057</u>
Expenditures				
Assets Over 5000	\$ 276,254	\$ 10,048	\$ -	\$ 10,048
TDC Match	55,251	2,009	-	2,009
Total expenditures	<u>\$ 331,505</u>	<u>\$ 12,057</u>	<u>\$ -</u>	<u>\$ 12,057</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 RGV Metro Express
 TX-2020-126; TX-2020-053; TX-2022-044
 Internal Grant Code 32051
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 370,029	\$ 260,766	\$ 111,662	\$ 372,428
Local Share	505,533	427,002	79,123	506,125
Total revenues	<u>\$ 875,562</u>	<u>\$ 687,768</u>	<u>\$ 190,785</u>	<u>\$ 878,553</u>
Expenditures				
Salaries	\$ 70,070	\$ 62,836	\$ 7,232	\$ 70,068
Fringe benefits	33,473	30,495	2,977	33,472
Total Personnel	<u>103,543</u>	<u>93,331</u>	<u>10,209</u>	<u>103,540</u>
Indirect costs	27,696	24,761	2,934	27,695
Contract Temporary	322,190	230,639	91,550	322,189
Travel	303	44	258	302
Other	424,822	338,993	85,834	424,827
Total expenditures	<u>\$ 878,554</u>	<u>\$ 687,768</u>	<u>\$ 190,785</u>	<u>\$ 878,553</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, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 56,113	\$ -	\$ 86,575	\$ 86,575
Local Share	201,143	2,544	168,082	170,625
Total revenues	<u>\$ 257,256</u>	<u>\$ 2,544</u>	<u>\$ 254,657</u>	<u>\$ 257,200</u>
Expenditures				
Salaries	\$ 10,554	\$ 43	\$ 10,512	\$ 10,554
Fringe benefits	5,833	21	5,811	5,832
Total Personnel	<u>16,387</u>	<u>64</u>	<u>16,323</u>	<u>16,387</u>
Indirect costs	4,782	17	4,782	4,799
Travel	61,932	-	61,931	61,931
Other	<u>174,155</u>	<u>2,463</u>	<u>171,621</u>	<u>174,084</u>
Total expenditures	<u>\$ 257,256</u>	<u>\$ 2,544</u>	<u>\$ 254,657</u>	<u>\$ 257,200</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Valley Metro - Local
 Internal Grant Code 32202
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>1,209,060</u>	<u>60,684</u>	<u>80,054</u>	<u>140,738</u>
Total revenues	<u>\$ 1,209,060</u>	<u>\$ 60,684</u>	<u>\$ 80,054</u>	<u>\$ 140,738</u>
Expenditures				
Other Expenditures	<u>\$ 1,209,060</u>	<u>\$ 60,684</u>	<u>\$ 80,054</u>	<u>\$ 140,738</u>
Total expenditures	<u>\$ 1,209,060</u>	<u>\$ 60,684</u>	<u>\$ 80,054</u>	<u>\$ 140,738</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 VM TML Insurance
 Internal Grant Code 32203
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>75,000</u>	<u>37,423</u>	<u>105,459</u>	<u>142,882</u>
Total revenues	<u>\$ 75,000</u>	<u>\$ 37,423</u>	<u>\$ 105,459</u>	<u>\$ 142,882</u>
Expenditures				
Repairs/Maint./Other	<u>\$ 75,000</u>	<u>\$ 37,423</u>	<u>\$ 105,459</u>	<u>\$ 142,882</u>
Total expenditures	<u>\$ 75,000</u>	<u>\$ 37,423</u>	<u>\$ 105,459</u>	<u>\$ 142,882</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration and Texas Department of Transportation
 VM 2021-2022 Admin and OP Service
 TX-2019-080, TX-2020-125, TX-2020-126, TX-2020-053, URB 2101, CAF 2102, URB 2203, URB 2201, TX-2016-022, TX-2022-044, RUR 2101, RPT 2202, ARP 2202, RUR 2201
 Internal Grant Code 32222
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 4,307,701	\$ 2,931,217	\$ 1,376,484	\$ 4,307,701
Local Share	251,380	244,253	7,106	251,359
Total revenues	<u>\$ 4,559,081</u>	<u>\$ 3,175,470</u>	<u>\$ 1,383,590</u>	<u>\$ 4,559,060</u>
Expenditures				
Salaries	\$ 1,639,865	\$ 1,132,894	\$ 506,970	\$ 1,639,864
Fringe benefits	789,735	554,649	235,086	789,735
Total Personnel	<u>2,429,600</u>	<u>1,687,543</u>	<u>742,056</u>	<u>2,429,599</u>
Indirect costs	660,973	447,705	213,267	660,972
Travel	16,600	13,073	3,526	16,599
Other	<u>1,451,908</u>	<u>1,027,149</u>	<u>424,741</u>	<u>1,451,890</u>
Total expenditures	<u>\$ 4,559,081</u>	<u>\$ 3,175,470</u>	<u>\$ 1,383,590</u>	<u>\$ 4,559,060</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenues and Expenditures

Federal Transit Administration and Texas Department of Transportation

VM 2021-2022 PM Service

TX-2019-042, TX-2019-080, TX-2020-125, TX-2020-053, URB 2103, URB 2101, CAF 2102, URB 2203, URB 2201, TX-2020-126, TX-2021-097, RUR 2101, RPT 2202, RUR 2201

Internal Grant Code 32223

Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 944,204	\$ 979,517	\$ 381,018	\$ 1,360,535
Local Share	268,246	45,112	686	45,798
Total revenues	<u>\$ 1,212,450</u>	<u>\$ 1,024,629</u>	<u>\$ 381,704</u>	<u>\$ 1,406,333</u>
Expenditures				
Salaries	\$ 450,000	\$ 353,646	125,325	\$ 478,971
Fringe benefits	218,115	173,445	57,600	231,045
Total Personnel	<u>668,115</u>	<u>527,090</u>	<u>182,925</u>	<u>710,015</u>
Indirect costs	181,527	139,837	52,573	192,410
Travel	-	-	-	-
Other	362,808	357,701	146,206	503,907
Total expenditures	<u>\$ 1,212,450</u>	<u>\$ 1,024,629</u>	<u>\$ 381,704</u>	<u>\$ 1,406,333</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration and Texas Department of Transportation
 VM 2022-2023 Admin and OP Service
 TX-2019-080, TX-2020-126, URB 2301, URB 2303, TX-2022-044, RPT 2202, RUR 2301
 Internal Grant Code 32224
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,324,294	\$ 1,512,977	\$ -	\$ 1,512,977
Local Share	-	107,983	-	107,983
Total revenues	<u>\$ 3,324,294</u>	<u>\$ 1,620,960</u>	<u>\$ -</u>	<u>\$ 1,620,960</u>
Expenditures				
Salaries	\$ 1,250,000	\$ 583,129	\$ -	\$ 583,129
Fringe benefits	605,875	285,993	-	285,993
Total Personnel	<u>1,855,875</u>	<u>869,122</u>	<u>-</u>	<u>869,122</u>
Indirect costs	504,241	230,578	-	230,578
Travel	9,625	8,227	-	8,227
Other	<u>957,753</u>	<u>513,033</u>	<u>-</u>	<u>513,033</u>
Total expenditures	<u>\$ 3,327,494</u>	<u>\$ 1,620,960</u>	<u>\$ -</u>	<u>\$ 1,620,960</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration and Texas Department of Transportation
 VM 2022-2023 PM Service
 TX-2016-060, TX-2020-126, TX-2021-097, RPT 2202, URB 2301, RUR 2301
 Internal Grant Code 32225
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 944,204	\$ 458,918	\$ -	\$ 458,918
Local Share	268,246	2,072	-	2,072
Total revenues	<u>\$ 1,212,450</u>	<u>\$ 460,990</u>	<u>\$ -</u>	<u>\$ 460,990</u>
Expenditures				
Salaries	\$ 450,000	\$ 167,925	-	\$ 167,925
Fringe benefits	218,115	82,881	-	82,881
Total Personnel	<u>668,115</u>	<u>250,806</u>	<u>-</u>	<u>250,806</u>
Indirect costs	181,527	66,539	-	66,539
Travel	-	-	-	-
Other	362,808	143,645	-	143,645
Total expenditures	<u>\$ 1,212,450</u>	<u>\$ 460,990</u>	<u>\$ -</u>	<u>\$ 460,990</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 REG 2101
 Internal Grant Code 32320
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 94,966	\$ 4,886	\$ 82,103	\$ 86,989
Local Share	-	4,353	1	4,354
Total revenues	<u>\$ 94,966</u>	<u>\$ 9,239</u>	<u>\$ 82,104</u>	<u>\$ 91,343</u>
Expenditures				
Salaries	\$ -	\$ 4,888	\$ 1,532	\$ 6,420
Fringe benefits	-	2,414	715	3,129
Total Personnel	<u>-</u>	<u>7,302</u>	<u>2,247</u>	<u>9,549</u>
Indirect costs	-	1,937	646	2,583
Contract Temporary	94,966	-	79,211	79,211
Travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 94,966</u>	<u>\$ 9,239</u>	<u>\$ 82,104</u>	<u>\$ 91,343</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 PLN 2200
 Internal Grant Code 32321
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 17,500	\$ 15,070	\$ -	\$ 15,070
Local Share	7,253	9,682	-	9,682
Total revenues	<u>\$ 24,753</u>	<u>\$ 24,752</u>	<u>\$ -</u>	<u>\$ 24,752</u>
Expenditures				
Salaries	\$ 7,355	\$ 7,354	\$ -	\$ 7,354
Fringe benefits	3,632	3,632	-	3,632
Total Personnel	<u>10,987</u>	<u>10,987</u>	<u>-</u>	<u>10,987</u>
Indirect costs	2,915	2,915	-	2,915
Travel	101	101	-	101
Other	<u>10,750</u>	<u>10,750</u>	<u>-</u>	<u>10,750</u>
Total expenditures	<u>\$ 24,753</u>	<u>\$ 24,752</u>	<u>\$ -</u>	<u>\$ 24,752</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 PLN 2201
 Internal Grant Code 32322
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 35,000	\$ 5,239	\$ -	\$ 5,239
Local Share	-	1	-	1
Total revenues	<u>\$ 35,000</u>	<u>\$ 5,240</u>	<u>\$ -</u>	<u>\$ 5,240</u>
Expenditures				
Salaries	\$ 19,904	\$ 2,277	\$ -	\$ 2,277
Fringe benefits	9,746	1,125	-	1,125
Total Personnel	<u>29,650</u>	<u>3,402</u>	<u>-</u>	<u>3,402</u>
Indirect costs	5,350	902	-	902
Travel	-	-	-	-
Other	<u>-</u>	<u>936</u>	<u>-</u>	<u>936</u>
Total expenditures	<u>\$ 35,000</u>	<u>\$ 5,240</u>	<u>\$ -</u>	<u>\$ 5,240</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenues and Expenditures

Texas Health and Human Services Commission

Administration

2201TXOASS-00; 2101TXSSC6-00; 2201TXOACM-00; 2101TXCM6-00; 2201TXOAHD-00; 2101TXHDC6-00;
2201TXO AFC-00; 2101TXFCC6-00

Internal Grant Code 32622

Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 494,886	\$ 370,713	\$ 107,973	\$ 478,686
Local share	164,962	123,899	35,988	159,887
Total revenues	<u>\$ 659,848</u>	<u>\$ 494,612</u>	<u>\$ 143,961</u>	<u>\$ 638,573</u>
Expenditures				
Salaries	\$ 287,557	\$ 232,943	\$ 62,777	\$ 295,720
Fringe benefits	138,580	115,043	29,298	144,341
Total personnel	<u>426,137</u>	<u>347,986</u>	<u>92,075</u>	<u>440,061</u>
Indirect costs	116,823	92,321	26,462	118,783
Contracted Services	27,880	-	3,630	3,630
Travel	19,465	5,970	6,708	12,678
Supplies	3,837	8,849	1,109	9,958
Equipment	3,963	919	-	919
Other	<u>61,743</u>	<u>38,567</u>	<u>13,977</u>	<u>52,544</u>
Total expenditures	<u>\$ 659,848</u>	<u>\$ 494,612</u>	<u>\$ 143,961</u>	<u>\$ 638,573</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenues and Expenditures

Texas Health and Human Services Commission

Administration

2101TXSSC6-00; 2101TXCMC6-00; 2101TXHDC6-00; 2101TXFCC6-00; 2301TXOASS

Internal Grant Code 32623

Year Ended December 31, 2023

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 710,273	\$ 122,124		\$ 122,124
Local share	236,758	41,719		41,719
Total revenues	<u>\$ 947,031</u>	<u>\$ 163,843</u>	<u>\$ -</u>	<u>\$ 163,843</u>
Expenditures				
Salaries	\$ 416,353	\$ 78,495		\$ 78,495
Fringe benefits	214,648	38,766		38,766
Total personnel	631,001	117,261	-	117,261
Indirect costs	190,056	31,109		31,109
Contracted Services	-	-		-
Travel	26,335	1,895		1,895
Supplies	12,351	1,336		1,336
Equipment	3,719	780		780
Other	83,569	10,462		10,462
Total expenditures	<u>\$ 947,031</u>	<u>\$ 162,843</u>	<u>\$ -</u>	<u>\$ 162,843</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 ARP Title III-B; Title III-B
 2101TXSSC6-00; 2201TXOASS-00
 Internal Grant Code 32722
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,448,118	\$ 1,723,218	\$ 340,733	\$ 2,063,951
Local share	4,000	3,398	734	4,132
Total revenues	<u>\$ 2,452,118</u>	<u>\$ 1,726,616</u>	<u>\$ 341,467</u>	<u>\$ 2,068,083</u>
Expenditures				
Salaries	\$ 584,463	\$ 296,863	\$ 68,946	\$ 365,809
Fringe benefits	281,250	145,122	31,564	176,686
Total personnel	865,713	441,985	100,510	542,495
Indirect costs	236,687	117,258	28,887	146,145
Contracted Services	1,156,698	1,058,409	177,763	1,236,172
Travel	36,600	5,270	739	6,009
Supplies	11,386	7,755	2,105	9,860
Equipment	5,000	592	-	592
Other	140,034	95,347	31,463	126,810
Total expenditures	<u>\$ 2,452,118</u>	<u>\$ 1,726,616</u>	<u>\$ 341,467</u>	<u>\$ 2,068,083</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 ARP Title IIIB
 2101TXSSC6-00
 Internal Grant Code 32723
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,131,099	\$ 294,120		\$ 294,120
Local share	4,000	45		45
Total revenues	<u>\$ 2,135,099</u>	<u>\$ 294,165</u>	<u>\$ -</u>	<u>\$ 294,165</u>
Expenditures				
Salaries	\$ 333,772	\$ 48,928		\$ 48,928
Fringe benefits	166,769	24,164		24,164
Total personnel	<u>500,541</u>	<u>73,092</u>	<u>-</u>	<u>73,092</u>
Indirect costs	148,183	19,392		19,392
Contracted Services	1,299,324	166,497		166,497
Travel	19,227	6,690		6,690
Supplies	13,045	1,873		1,873
Equipment	500	-		-
Other	<u>154,279</u>	<u>26,621</u>		<u>26,621</u>
Total expenditures	<u>\$ 2,135,099</u>	<u>\$ 294,165</u>	<u>\$ -</u>	<u>\$ 294,165</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 State General Revenue
 SGR-2022
 Internal Grant Code 32822
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 91,425	\$ 17,305	\$ 74,120	\$ 91,425
Local share	2	2	-	2
Total revenues	<u>\$ 91,427</u>	<u>\$ 17,307</u>	<u>\$ 74,120</u>	<u>\$ 91,427</u>
Expenditures				
Salaries	\$ 46,580	\$ 9,156	\$ 37,424	\$ 46,580
Fringe benefits	21,348	4,522	16,826	21,348
Total personnel	<u>67,928</u>	<u>13,678</u>	<u>54,250</u>	<u>67,928</u>
Indirect costs	19,220	3,629	15,591	19,220
Travel	4,240	-	4,240	4,240
Other	39	-	39	39
Total expenditures	<u>\$ 91,427</u>	<u>\$ 17,307</u>	<u>\$ 74,120</u>	<u>\$ 91,427</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 State General Revenue
 SGR-2023
 Internal Grant Code 32823
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 83,383	\$ 77,266		\$ 77,266
Total revenues	<u>\$ 83,383</u>	<u>\$ 77,266</u>	<u>\$ -</u>	<u>\$ 77,266</u>
Expenditures				
Salaries	\$ 44,077	\$ 40,828		\$ 40,828
Fringe benefits	21,817	20,163		20,163
Total personnel	<u>65,894</u>	<u>60,991</u>	<u>-</u>	<u>60,991</u>
Indirect costs	17,396	16,181		16,181
Travel	<u>93</u>	<u>94</u>		<u>94</u>
Total expenditures	<u>\$ 83,383</u>	<u>\$ 77,266</u>	<u>\$ -</u>	<u>\$ 77,266</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 ARP Title III D
 2101TXPHC6-00
 Internal Grant Code 32922
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 68,156	\$ 31,984	\$ 36,172	\$ 68,156
Local share	2	2	-	2
Total revenues	<u>\$ 68,158</u>	<u>\$ 31,986</u>	<u>\$ 36,172</u>	<u>\$ 68,158</u>
Expenditures				
Salaries	\$ 33,336	\$ 15,715	\$ 17,621	\$ 33,336
Fringe benefits	15,985	7,761	8,224	15,985
Total personnel	<u>49,321</u>	<u>23,476</u>	<u>25,845</u>	<u>49,321</u>
Indirect costs	13,656	6,228	7,428	13,656
Contracted Services	-	-	-	-
Travel	396	182	214	396
Supplies	745	176	569	745
Equipment	-	-	-	-
Other	<u>4,040</u>	<u>1,924</u>	<u>2,116</u>	<u>4,040</u>
Total expenditures	<u>\$ 68,158</u>	<u>\$ 31,986</u>	<u>\$ 36,172</u>	<u>\$ 68,158</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III D
 2201TXOAPH-00; 2101TXOAPH
 Internal Grant Code 32922
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 110,392	\$ 110,392	\$ -	\$ 110,392
Local share	35	35	-	35
Total revenues	<u>\$ 110,427</u>	<u>\$ 110,427</u>	<u>\$ -</u>	<u>\$ 110,427</u>
Expenditures				
Salaries	\$ 54,788	\$ 54,788	\$ -	\$ 54,788
Fringe benefits	27,058	27,058	-	27,058
Total personnel	<u>81,846</u>	<u>81,846</u>	<u>-</u>	<u>81,846</u>
Indirect costs	21,714	21,714	-	21,714
Contracted Services	-	-	-	-
Travel	334	334	-	334
Supplies	761	761	-	761
Equipment	-	-	-	-
Other	<u>5,772</u>	<u>5,772</u>	<u>-</u>	<u>5,772</u>
Total expenditures	<u>\$ 110,427</u>	<u>\$ 110,427</u>	<u>\$ -</u>	<u>\$ 110,427</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 ARP Title III D
 2101TXPHC6-00
 Internal Grant Code 32923
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 63,797	\$ 45,725		\$ 45,725
Local funds	-			-
Total revenues	<u>\$ 63,797</u>	<u>\$ 45,725</u>	<u>\$ -</u>	<u>\$ 45,725</u>
Expenditures				
Salaries	\$ 30,695	\$ 21,645		\$ 21,645
Fringe benefits	15,294	10,690		10,690
Total personnel	<u>45,989</u>	<u>32,335</u>	<u>-</u>	<u>32,335</u>
Indirect costs	11,962	8,578		8,578
Contracted Services	-	-		-
Travel	462	440		440
Supplies	483	433		433
Equipment	-	-		-
Other	<u>4,901</u>	<u>3,939</u>		<u>3,939</u>
Total expenditures	<u>\$ 63,797</u>	<u>\$ 45,725</u>	<u>\$ -</u>	<u>\$ 45,725</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-EAP
 2201TXOAEA-00, 2101TXOAEA
 Internal Grant Code 32922
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 19,153	\$ 18,139		\$ 18,139
Local funds	-	1	-	1
Total revenues	<u>\$ 19,153</u>	<u>\$ 18,140</u>	<u>\$ -</u>	<u>\$ 18,140</u>
Expenditures				
Salaries	\$ 10,144	\$ 9,126		\$ 9,126
Fringe benefits	4,917	4,507		4,507
Total personnel	<u>15,061</u>	<u>13,633</u>	<u>-</u>	<u>13,633</u>
Indirect costs	4,092	3,617		3,617
Travel	-	862	-	862
Other	-	28		28
Total expenditures	<u>\$ 19,153</u>	<u>\$ 18,140</u>	<u>\$ -</u>	<u>\$ 18,140</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-OM
 2201TXOAOM-00; 2101TXOAOM
 Internal Grant Code 32922
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 36,832	\$ 36,622	\$ -	\$ 36,622
Local funds	-	2	-	2
Total revenues	<u>\$ 36,832</u>	<u>\$ 36,624</u>	<u>\$ -</u>	<u>\$ 36,624</u>
Expenditures				
Salaries	\$ 18,200	\$ 18,172	\$ -	\$ 18,172
Fringe benefits	9,000	8,975	-	8,975
Total personnel	<u>27,200</u>	<u>27,147</u>	<u>-</u>	<u>27,147</u>
Indirect costs	7,332	7,202	-	7,202
Travel	2,200	2,181	-	2,181
Supplies	-	-	-	-
Other	100	94	-	94
Total expenditures	<u>\$ 36,832</u>	<u>\$ 36,624</u>	<u>\$ -</u>	<u>\$ 36,624</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 32922
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 8,200	\$ 8,200	\$ -	\$ 8,200
Local share	\$ -	-	-	-
Total revenues	<u>\$ 8,200</u>	<u>\$ 8,200</u>	<u>\$ -</u>	<u>\$ 8,200</u>
Expenditures				
Travel	\$ 3,068	\$ 3,068	\$ -	\$ 3,068
Supplies	732	732	-	732
Equipment	509	509	-	509
Other	<u>3,891</u>	<u>3,891</u>	<u>-</u>	<u>3,891</u>
Total expenditures	<u>\$ 8,200</u>	<u>\$ 8,200</u>	<u>\$ -</u>	<u>\$ 8,200</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 ARP Title VII-OM
 2101TXOMC6-00
 Internal Grant Code 32922
 Year Ended December 31, 2022

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 6,801	\$ 1,005	\$ 300	\$ 1,305
Local share	<u>\$ -</u>	<u></u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 6,801</u>	<u>\$ 1,005</u>	<u>\$ 300</u>	<u>\$ 1,305</u>
Expenditures				
Supplies	\$ -	\$ -	\$ -	\$ -
Other	<u>6,801</u>	<u>1,005</u>	<u>300</u>	<u>1,305</u>
Total expenditures	<u>\$ 6,801</u>	<u>\$ 1,005</u>	<u>\$ 300</u>	<u>\$ 1,305</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Ombudsman Assisted Living Facility Services
 SGR 2022
 Internal Grant Code 32922
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 18,521	\$ 14,521	\$ 4,000	\$ 18,521
Local share	\$ 2	\$ 2	\$ -	\$ 2
Total revenues	<u>\$ 18,523</u>	<u>\$ 14,523</u>	<u>\$ 4,000</u>	<u>\$ 18,523</u>
Expenditures				
Salaries	\$ 1,004	\$ 1,004	\$ -	\$ 1,004
Fringe benefits	496	496	-	496
Total personnel	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Indirect costs	398	398	-	398
Contracted Services	16,625	12,625	4,000	16,625
Travel	-	-	-	-
Other	-	-	-	-
Total expenditures	<u>\$ 18,523</u>	<u>\$ 14,523</u>	<u>\$ 4,000</u>	<u>\$ 18,523</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Ombudsman Assisted Living Facility Services
 SGR 2023
 Internal Grant Code 32923
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 18,549	\$ 3,375		\$ 3,375
Total revenues	<u>\$ 18,549</u>	<u>\$ 3,375</u>	<u>\$ -</u>	<u>\$ 3,375</u>
Expenditures				
Salaries			\$ -	\$ -
Fringe benefits			-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs			-	-
Contracted Services	18,549	3,375		3,375
Travel	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 18,549</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
 Expanding the Public Health Workforce
 2022
 Internal Grant Code 32922
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 41,685	\$ 3,807	\$ -	\$ 3,807
Local share	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>\$ 41,685</u>	<u>\$ 3,807</u>	<u>\$ -</u>	<u>\$ 3,807</u>
Expenditures				
Salaries	\$ 21,000	\$ 2,014	\$ -	\$ 2,014
Fringe benefits	10,284	995	-	995
Total personnel	<u>31,284</u>	<u>3,009</u>	<u>-</u>	<u>3,009</u>
Indirect costs	8,409	798	-	798
Contracted Services	-	-	-	-
Travel	-	-	-	-
Other	<u>1,992</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 41,685</u>	<u>\$ 3,807</u>	<u>\$ -</u>	<u>\$ 3,807</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Expanding the Public Health Workforce
 2023
 Internal Grant Code 32923
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 68,783	\$ 13,356	\$ -	\$ 13,356
Local share	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>\$ 68,783</u>	<u>\$ 13,356</u>	<u>\$ -</u>	<u>\$ 13,356</u>
Expenditures				
Salaries	\$ 36,000	\$ 7,039	\$ -	\$ 7,039
Fringe benefits	17,500	3,477	-	3,477
Total personnel	<u>53,500</u>	<u>10,516</u>	<u>-</u>	<u>10,516</u>
Indirect costs	14,783	2,790	-	2,790
Contracted Services	-	-	-	-
Travel	500	-	-	-
Other	<u>-</u>	<u>50</u>	<u>-</u>	<u>50</u>
Total expenditures	<u>\$ 68,783</u>	<u>\$ 13,356</u>	<u>\$ -</u>	<u>\$ 13,356</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 NSIP; ARP Title IIIC1; ARP Title IIIC2; Title IIIC1; Title IIIC2; SGR HDM; CAT C2; ARP Title IIIB
 2201TXOANS-00; 2101TXCMC6-00; 2101TXHDC6-00; 2201TXOACM-00; 2001TXOACM; 2101TXOACM;
 2201TXOAHDC-00; 2101TXOAHDC; SGR; 2101TXHDC5; 2101TXSSC6-00
 Internal Grant Code 33122
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,977,426	\$ 3,043,051	\$ 934,375	\$ 3,977,426
Local funds	\$ 4	4	-	4
Total revenues	<u>\$ 3,977,430</u>	<u>\$ 3,043,055</u>	<u>\$ 934,375</u>	<u>\$ 3,977,430</u>
Expenditures				
Contracted services	<u>\$ 3,977,430</u>	<u>\$ 3,043,055</u>	<u>\$ 934,375</u>	<u>\$ 3,977,430</u>
Total expenditures	<u>\$ 3,977,430</u>	<u>\$ 3,043,055</u>	<u>\$ 934,375</u>	<u>\$ 3,977,430</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 ARP Title IIIC1; ARP Title IIIC2; Title IIIC2; SGR HDM; NSIP; ARP Title IIIB
 2101TXCMC6-00; 2101TXHDC6-00; 2301TXOAHM; SGR HDM; 2301TXOANS; 2101TXSSC6-00
 Internal Grant Code 33123
 Year Ended December 31, 2022

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 4,406,523	\$ 852,288		\$ 852,288
Local funds	<u>\$ -</u>	<u>-</u>		<u>-</u>
 Total revenues	 <u>\$ 4,406,523</u>	 <u>\$ 852,288</u>	 <u>\$ -</u>	 <u>\$ 852,288</u>
 Expenditures				
Contracted services	\$ 4,406,523	\$ 852,288		\$ 852,288
 Total expenditures	 <u>\$ 4,406,523</u>	 <u>\$ 852,288</u>	 <u>\$ -</u>	 <u>\$ 852,288</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III-E; SGR; ARP Title III-E; SGR ARPA
 2101TXFCC6-00; SGR; 2201TXOAF6-00; SGR ARPA
 Internal Grant Code 33222
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,135,648	\$ 931,882	\$ 203,766	\$ 1,135,648
Local share	655	341	314	655
Total revenues	<u>\$ 1,136,303</u>	<u>\$ 932,223</u>	<u>\$ 204,080</u>	<u>\$ 1,136,303</u>
Expenditures				
Salaries	\$ 143,545	\$ 121,522	\$ 22,023	\$ 143,545
Fringe benefits	70,010	59,732	10,278	70,010
Total personnel	<u>213,555</u>	<u>181,254</u>	<u>32,301</u>	<u>213,555</u>
Indirect costs	57,370	48,087	9,283	57,370
Contracted Services	835,124	677,888	157,236	835,124
Travel	29	29	-	29
Supplies	2,747	2,122	625	2,747
Equipment	-	-	-	-
Other	<u>27,478</u>	<u>22,843</u>	<u>4,635</u>	<u>27,478</u>
Total expenditures	<u>\$ 1,136,303</u>	<u>\$ 932,223</u>	<u>\$ 204,080</u>	<u>\$ 1,136,303</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 ARP Title III-E; SGR ARPA; Title III-E; SGR
 2101TXFCC6-00; SGR ARPA; 2301TXOAF6; SGR
 Internal Grant Code 33223
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,083,944	\$ 292,888		\$ 292,888
Local share	-	348		348
Total revenues	<u>\$ 1,083,944</u>	<u>\$ 293,236</u>	<u>\$ -</u>	<u>\$ 293,236</u>
Expenditures				
Salaries	\$ 200,660	\$ 31,832		\$ 31,832
Fringe benefits	99,387	15,721		15,721
Total personnel	<u>300,047</u>	<u>47,553</u>	<u>-</u>	<u>47,553</u>
Indirect costs	81,739	12,615		12,615
Contracted Services	656,555	224,685		224,685
Travel	1,031	29		29
Supplies	5,367	744		744
Equipment	-	-		-
Other	<u>39,205</u>	<u>7,610</u>		<u>7,610</u>
Total expenditures	<u>\$ 1,083,944</u>	<u>\$ 293,236</u>	<u>\$ -</u>	<u>\$ 293,236</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Mission
 Area Agency on Aging
 Internal Grant Code 33422
 Year Ended December 31, 2022

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>
 Total revenues	 <u>\$ 6,000</u>	 <u>\$ 6,000</u>	 <u>\$ -</u>	 <u>\$ 6,000</u>
 Expenditures				
Contracted services	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>
 Total expenditures	 <u>\$ 6,000</u>	 <u>\$ 6,000</u>	 <u>\$ -</u>	 <u>\$ 6,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Mission
 Area Agency on Aging
 Internal Grant Code 33423
 Year Ended December 31, 2022

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 3,000</u>	<u>\$ 897</u>	<u></u>	<u>\$ 897</u>
 Total revenues	 <u><u>\$ 3,000</u></u>	 <u><u>\$ 897</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 897</u></u>
Expenditures				
Contracted services	<u>\$ 3,000</u>	<u>\$ 897</u>	<u></u>	<u>\$ 897</u>
 Total expenditures	 <u><u>\$ 3,000</u></u>	 <u><u>\$ 897</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 897</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of McAllen
 Area Agency on Aging
 Internal Grant Code 33422
 Year Ended December 31, 2022

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 8,000</u>	<u>\$ 7,500</u>	<u>\$ 500</u>	<u>\$ 8,000</u>
 Total revenues	 <u>\$ 8,000</u>	 <u>\$ 7,500</u>	 <u>\$ 500</u>	 <u>\$ 8,000</u>
 Expenditures				
Contracted services	<u>\$ 8,000</u>	<u>\$ 7,500</u>	<u>\$ 500</u>	<u>\$ 8,000</u>
 Total expenditures	 <u>\$ 8,000</u>	 <u>\$ 7,500</u>	 <u>\$ 500</u>	 <u>\$ 8,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of McAllen
 Area Agency on Aging
 Internal Grant Code 33423
 Year Ended December 31, 2022

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 8,000</u>	<u>\$ 1,904</u>	<u></u>	<u>\$ 1,904</u>
 Total revenues	 <u>\$ 8,000</u>	 <u>\$ 1,904</u>	 <u>\$ -</u>	 <u>\$ 1,904</u>
Expenditures				
Contracted services	<u>\$ 8,000</u>	<u>\$ 1,904</u>	<u></u>	<u>\$ 1,904</u>
 Total expenditures	 <u>\$ 8,000</u>	 <u>\$ 1,904</u>	 <u>\$ -</u>	 <u>\$ 1,904</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Edinburg
 Area Agency on Aging
 Internal Grant Code 33423
 Year Ended December 31, 2022

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 8,000</u>	<u>\$ 1,000</u>	<u></u>	<u>\$ 1,000</u>
 Total revenues	 <u>\$ 8,000</u>	 <u>\$ 1,000</u>	 <u>\$ -</u>	 <u>\$ 1,000</u>
Expenditures				
Contracted services	<u>\$ 8,000</u>	<u>\$ 1,000</u>	<u></u>	<u>\$ 1,000</u>
 Total expenditures	 <u>\$ 8,000</u>	 <u>\$ 1,000</u>	 <u>\$ -</u>	 <u>\$ 1,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Pharr
 Area Agency on Aging
 Internal Grant Code 33422
 Year Ended December 31, 2022

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 4,000</u>
 Total revenues	 <u><u>\$ 4,000</u></u>	 <u><u>\$ 4,000</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 4,000</u></u>
Expenditures				
Contracted services	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 4,000</u>
 Total expenditures	 <u><u>\$ 4,000</u></u>	 <u><u>\$ 4,000</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 4,000</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Harlingen
 Area Agency on Aging
 Internal Grant Code 33422
 Year Ended December 31, 2022

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Harlingen
 Area Agency on Aging
 Internal Grant Code 33423
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 12,500	\$ 400	\$ -	\$ 400
Total revenues	<u>\$ 12,500</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 400</u>
Expenditures				
Contracted services	\$ 12,500	\$ 400	\$ -	\$ 400
Total expenditures	<u>\$ 12,500</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 400</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
 2101TXMIAA
 Internal Grant Code 33622
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 51,673	\$ 41,894	\$ 6,215	\$ 48,109
Local Cash	-	1	-	1
Total revenues	<u>\$ 51,673</u>	<u>\$ 41,895</u>	<u>\$ 6,215</u>	<u>\$ 48,110</u>
Expenditures				
Salaries	\$ 21,190	\$ 16,400	\$ 3,254	\$ 19,654
Fringe benefits	10,377	8,100	1,519	9,619
Total personnel	<u>31,567</u>	<u>24,500</u>	<u>4,773</u>	<u>29,273</u>
Indirect costs	8,485	6,500	1,372	7,872
Contracted Services	-	-	-	-
Travel	5,121	4,295	70	4,365
Supplies	-	-	-	-
Other	<u>6,500</u>	<u>6,600</u>	<u>-</u>	<u>6,600</u>
Total expenditures	<u>\$ 51,673</u>	<u>\$ 41,895</u>	<u>\$ 6,215</u>	<u>\$ 48,110</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
 2201TXMIAA
 Internal Grant Code 33623
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 54,832	\$ 4,817		\$ 4,817
Local Cash	-			-
Total revenues	<u>\$ 54,832</u>	<u>\$ 4,817</u>	<u>\$ -</u>	<u>\$ 4,817</u>
Expenditures				
Salaries	\$ 22,000	\$ 2,461		\$ 2,461
Fringe benefits	11,000	1,216		1,216
Total personnel	<u>33,000</u>	<u>3,677</u>	<u>-</u>	<u>3,677</u>
Indirect costs	8,500	975		975
Contracted Services	-	-		-
Travel	7,500	165		165
Supplies	-	-		-
Other	<u>5,832</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 54,832</u>	<u>\$ 4,817</u>	<u>\$ -</u>	<u>\$ 4,817</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 HICAP - Health Insurance Counseling Advocacy Program
 90SAPG0095-02-00
 Internal Grant Code 33922
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 66,099	\$ 9,687	\$ 56,412	\$ 66,099
Local Cash	\$ 3,352	183	3,169	3,352
Total revenues	<u>\$ 69,451</u>	<u>\$ 9,870</u>	<u>\$ 59,581</u>	<u>\$ 69,451</u>
Expenditures				
Salaries	\$ 36,535	\$ 5,167	\$ 31,368	\$ 36,535
Fringe benefits	17,191	2,552	14,639	17,191
Total personnel	<u>53,726</u>	<u>7,719</u>	<u>46,007</u>	<u>53,726</u>
Indirect costs	15,270	2,048	13,222	15,270
Travel	436	103	333	436
Supplies	<u>19</u>	<u>-</u>	<u>19</u>	<u>19</u>
Total expenditures	<u>\$ 69,451</u>	<u>\$ 9,870</u>	<u>\$ 59,581</u>	<u>\$ 69,451</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 HICAP - Health Insurance Counseling Advocacy Program
 90SAPG0095-03-00
 Internal Grant Code 33923
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 67,169	\$ 30,810		\$ 30,810
Local Cash	\$ -	178		178
Total revenues	<u>\$ 67,169</u>	<u>\$ 30,988</u>	<u>\$ -</u>	<u>\$ 30,988</u>
Expenditures				
Salaries	\$ 36,000	\$ 16,125		\$ 16,125
Fringe benefits	18,000	7,964		7,964
Total personnel	<u>54,000</u>	<u>24,089</u>	<u>-</u>	<u>24,089</u>
Indirect costs	12,500	6,391		6,391
Travel	<u>669</u>	<u>508</u>		<u>508</u>
Total expenditures	<u>\$ 67,169</u>	<u>\$ 30,988</u>	<u>\$ -</u>	<u>\$ 30,988</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 AAA TRAINING
 Internal Grant Code 34000
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 43,932	\$ 1,381	\$ 29,287	\$ 30,668
 Total revenues	 \$ 43,932	 \$ 1,381	 \$ 29,287	 \$ 30,668
Expenditures				
Salaries	\$ -	\$ -	\$ 137	\$ 137
Fringe benefits	-	-	77	77
Total personnel	-	-	214	214
Indirect costs	-	-	62	62
Contracted Services	-	648	65	713
Travel	-	233	231	464
Supplies	-	-	567	567
Equipment	-	-	430	430
Other	43,932	500	27,718	28,218
 Total expenditures	 \$ 43,932	 \$ 1,381	 \$ 29,287	 \$ 30,668

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; 20101TXMIDR; 90NWC30022-01; ADRC SGR;
 ADRC-Lifespan Respite GR; 90LRLI0036-01-00; 90NWC50021;ADRC Promoting Independence
 Internal Grant Code 34022
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 451,447	\$ 232,984	\$ 121,947	\$ 354,931
Local Cash	\$ -	33	3	36
Total revenues	<u>\$ 451,447</u>	<u>\$ 233,017</u>	<u>\$ 121,950</u>	<u>\$ 354,967</u>
Expenditures				
Salaries	\$ 182,266	\$ 92,047	\$ 50,698	\$ 142,745
Fringe benefits	88,736	45,459	23,661	69,120
Total personnel	<u>271,002</u>	<u>137,506</u>	<u>74,359</u>	<u>211,865</u>
Indirect costs	78,362	36,481	21,371	57,852
Contracted Services	-	-	-	-
Travel	12,887	3,449	2,396	5,845
Supplies	7,342	1,445	1,643	3,088
Equipment	-	-	-	-
Other	<u>81,854</u>	<u>54,136</u>	<u>22,181</u>	<u>76,317</u>
Total expenditures	<u>\$ 451,447</u>	<u>\$ 233,017</u>	<u>\$ 121,950</u>	<u>\$ 354,967</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Department of Health and Human Services
 Aging and Disability Resource Center (ADRC)
 1LICMS300151-01-22; 2201TXMIDR; 2101TXMIDR;ADRC- Promoting Independence
 ADRC SGR; ADRC-Lifespan Respite GR; 90LRLI0036-03-00; 90NWC50021-01-02;
 Internal Grant Code 34023
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 319,753	\$ 69,470		\$ 69,470
Local Cash	-	1		1
Total revenues	<u>\$ 319,753</u>	<u>\$ 69,471</u>	<u>\$ -</u>	<u>\$ 69,471</u>
Expenditures				
Salaries	\$ 127,291	\$ 30,480		\$ 30,480
Fringe benefits	62,335	15,054		15,054
Total personnel	<u>189,626</u>	<u>45,534</u>	<u>-</u>	<u>45,534</u>
Indirect costs	48,930	12,080		12,080
Contracted Services	29,784	-		-
Travel	13,512	1,584		1,584
Supplies	5,271	140		140
Equipment	-	-		-
Other	<u>32,630</u>	<u>10,133</u>		<u>10,133</u>
Total expenditures	<u>\$ 319,753</u>	<u>\$ 69,471</u>	<u>\$ -</u>	<u>\$ 69,471</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Border to Border
 Internal Grant Code 34300
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 22,520	\$ 3,020	\$ 12,055	\$ 15,075
Total revenues	<u>\$ 22,520</u>	<u>\$ 3,020</u>	<u>\$ 12,055</u>	<u>\$ 15,075</u>
Expenditures				
Travel	\$ 600	\$ -	\$ 557	\$ 557
Equipment	7,000	-	6,921	6,921
Other	<u>14,920</u>	<u>3,020</u>	<u>4,577</u>	<u>7,597</u>
Total expenditures	<u>\$ 22,520</u>	<u>\$ 3,020</u>	<u>\$ 12,055</u>	<u>\$ 15,075</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-22-30101
 Internal Grant Code 34522
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 44,712	\$ 30,339	\$ 11,530	\$ 41,869
Local Cash	-	\$ 5	\$ -	\$ 5
Total revenues	<u>\$ 44,712</u>	<u>\$ 30,344</u>	<u>\$ 11,530</u>	<u>\$ 41,874</u>
Expenditures				
Salaries	\$ 21,774	\$ 7,399	\$ 5,026	\$ 12,425
Fringe benefits	10,554	3,655	2,345	6,000
Total personnel	<u>32,328</u>	<u>11,054</u>	<u>7,371</u>	<u>18,425</u>
Indirect costs	8,784	2,932	2,118	5,050
Contracted Services	-	14,100	-	14,100
Travel	300	-	450	450
Supplies	300	-	-	-
Equipment	-	-	-	-
Other	<u>3,000</u>	<u>2,258</u>	<u>1,591</u>	<u>3,849</u>
Total expenditures	<u>\$ 44,712</u>	<u>\$ 30,344</u>	<u>\$ 11,530</u>	<u>\$ 41,874</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-23-40181
 Internal Grant Code 34523
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 44,712	\$ 11,923		\$ 11,923
Local Cash	-		-	-
Total revenues	<u>\$ 44,712</u>	<u>\$ 11,923</u>	<u>\$ -</u>	<u>\$ 11,923</u>
Expenditures				
Salaries	\$ 20,422	\$ 5,654		\$ 5,654
Fringe benefits	11,130	2,792		2,792
Total personnel	<u>31,552</u>	<u>8,446</u>	<u>-</u>	<u>8,446</u>
Indirect costs	9,560	2,241		2,241
Travel	300	13		13
Supplies	300			-
Equipment	-	-	-	-
Other	<u>3,000</u>	<u>1,223</u>	<u></u>	<u>1,223</u>
Total expenditures	<u>\$ 44,712</u>	<u>\$ 11,923</u>	<u>\$ -</u>	<u>\$ 11,923</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, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 127,553	\$ 11,697	\$ 28,762	\$ 40,459
Interest	1,620	1,116	503	1,619
Total revenues	<u>\$ 129,173</u>	<u>\$ 12,813</u>	<u>\$ 29,265</u>	<u>\$ 42,078</u>
Expenditures				
Salaries	\$ 44,100	\$ 6,140	\$ 13,867	\$ 20,007
Fringe benefits	36,250	3,033	6,946	9,979
Total personnel	<u>80,350</u>	<u>9,173</u>	<u>20,813</u>	<u>29,986</u>
Indirect costs	33,123	2,434	5,977	8,411
Contracted Services	10,000	1,100	1,975	3,075
Travel	-	-	-	-
Supplies	-	-	-	-
Other	5,700	106	500	606
Total expenditures	<u>\$ 129,173</u>	<u>\$ 12,813</u>	<u>\$ 29,265</u>	<u>\$ 42,078</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Water Development Board
 Regional Water Planning - 2148302565
 Internal Grant Code 35217
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 149,448	\$ 72,000	\$ 11,655	\$ 83,655
Local share	-		-	-
Total revenues	<u>\$ 149,448</u>	<u>\$ 72,000</u>	<u>\$ 11,655</u>	<u>\$ 83,655</u>
Salaries	\$ 8,665	\$ 1,774	\$ 1,175	\$ 2,949
Fringe benefits	4,492	876	549	1,425
Total personnel	<u>13,157</u>	<u>2,650</u>	<u>1,724</u>	<u>4,374</u>
Indirect costs	3,943	703	495	1,198
Contracted Services	103,948	68,647	-	68,647
Travel	1,500	-	-	-
Other	<u>26,900</u>	<u>-</u>	<u>9,436</u>	<u>9,436</u>
Total expenditures	<u>\$ 149,448</u>	<u>\$ 72,000</u>	<u>\$ 11,655</u>	<u>\$ 83,655</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Water Development Board - RATES
 Stream and Estuary Observational Network - 2100012462
 Internal Grant Code 35301
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 100,044	\$ 30,501	\$ 51,308	\$ 81,809
Local share	-	-	-	-
Total revenues	<u>\$ 100,044</u>	<u>\$ 30,501</u>	<u>\$ 51,308</u>	<u>\$ 81,809</u>
Expenditures				
Contracted services	<u>\$ 100,044</u>	<u>\$ 30,501</u>	<u>\$ 51,308</u>	<u>\$ 81,809</u>
Total expenditures	<u>\$ 100,044</u>	<u>\$ 30,501</u>	<u>\$ 51,308</u>	<u>\$ 81,809</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Water Development Board
 Flood Infrastructure Fund Category - G1001288
 Internal Grant Code 35410
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,983,000	\$ 980,514	\$ 150,632	\$ 1,131,146
Local share	887,000	108,946	16,738	125,684
Total revenues	<u>\$ 8,870,000</u>	<u>\$ 1,089,460</u>	<u>\$ 167,370</u>	<u>\$ 1,256,830</u>
Expenditures				
Salaries	\$ 191,041	\$ 9,819	\$ 4,053	\$ 13,872
Fringe benefits	98,959	4,849	1,892	6,741
Total personnel	<u>290,000</u>	<u>14,668</u>	<u>5,945</u>	<u>20,613</u>
Indirect costs	92,260	3,891	1,708	5,599
Contracted Services	8,470,000	1,070,650	156,750	1,227,400
Travel	7,740	-	-	-
Equipment	4,500	-	2,873	2,873
Other	5,500	251	94	345
Total expenditures	<u>\$ 8,870,000</u>	<u>\$ 1,089,460</u>	<u>\$ 167,370</u>	<u>\$ 1,256,830</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Rio Grande Valley Traffic Safety Initiative
 2022-RGVMPO-G-1YG-0151
 Internal Grant Code 35522
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 41,480	\$ 17,276	\$ -	\$ 17,276
Local	24,000	23,716	-	23,716
Total revenues	<u>\$ 65,480</u>	<u>\$ 40,992</u>	<u>\$ -</u>	<u>\$ 40,992</u>
Expenditures				
Other	50,047	40,992	-	40,992
Total expenditures	<u>\$ 50,047</u>	<u>\$ 40,992</u>	<u>\$ -</u>	<u>\$ 40,992</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 HS-Homeland Security Grant Program (HSGP)
 LRGVDC Regional Fire Academy Training Coordinator
 3638104
 Internal Grant Code-35721
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 30,000	\$ 19,025	\$ 3,205	\$ 22,230
Local share	-	-	-	-
Total revenues	<u>\$ 30,000</u>	<u>\$ 19,025</u>	<u>\$ 3,205</u>	<u>\$ 22,230</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	28,500	19,025	7,000	26,025
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	1,500	-	5	5
Total expenditures	<u>\$ 30,000</u>	<u>\$ 19,025</u>	<u>\$ 7,005</u>	<u>\$ 26,030</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 HS-Homeland Security Grant Program (HSGP)
 LRGVDC and Fire Alliance Regional Training Academy
 3638105
 Internal Grant Code-35722
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 30,000	\$ 3,275	\$ -	\$ 3,275
Local Source	-	-	-	-
Total revenues	<u>\$ 30,000</u>	<u>\$ 3,275</u>	<u>\$ -</u>	<u>\$ 3,275</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	28,500	3,275	-	3,275
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	1,500	-	-	-
Total expenditures	<u>\$ 30,000</u>	<u>\$ 3,275</u>	<u>\$ -</u>	<u>\$ 3,275</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 Fiscal Year 2022
 Internal Grant Code-35822
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 133,601	\$ 38,746	\$ 20,001	\$ 58,747
Total revenues	<u>\$ 133,601</u>	<u>\$ 38,746</u>	<u>\$ 20,001</u>	<u>\$ 58,747</u>
Expenditures				
Salaries	\$ 65,000	\$ 13,056	\$ 7,391	\$ 20,447
Fringe benefits	31,505	6,448	3,449	9,897
Total personnel	<u>96,505</u>	<u>19,504</u>	<u>10,840</u>	<u>30,344</u>
Indirect costs	26,220	5,174	3,116	8,290
Contracted Services	-	-	-	-
Travel	1,182	-	-	-
Supplies	1,555	937	617	1,554
Equipment	2,882	-	2,881	2,881
Other	<u>5,257</u>	<u>13,131</u>	<u>2,547</u>	<u>15,678</u>
Total expenditures	<u>\$ 133,601</u>	<u>\$ 38,746</u>	<u>\$ 20,001</u>	<u>\$ 58,747</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 Fiscal Year 2023
 Internal Grant Code-35823
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 133,601	\$ 18,706	\$ -	\$ 18,706
Total revenues	<u>\$ 133,601</u>	<u>\$ 18,706</u>	<u>\$ -</u>	<u>\$ 18,706</u>
Expenditures				
Salaries	\$ 65,000	\$ 9,136	\$ -	\$ 9,136
Fringe benefits	31,831	4,512	-	4,512
Total personnel	<u>96,831</u>	<u>13,648</u>	<u>-</u>	<u>13,648</u>
Indirect costs	26,028	3,621	-	3,621
Contracted Services	-	-	-	-
Travel	1,630	614	-	614
Supplies	865	126	-	126
Equipment	2,882	237	-	237
Other	<u>5,365</u>	<u>460</u>	<u>-</u>	<u>460</u>
Total expenditures	<u>\$ 133,601</u>	<u>\$ 18,706</u>	<u>\$ -</u>	<u>\$ 18,706</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC Police Academy
 Special Fund
 Internal Grant Code-36000
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 15,132	\$ 2,423	\$ 10,602	\$ 13,025
			-	-
Total revenues	<u>\$ 15,132</u>	<u>\$ 2,423</u>	<u>\$ 10,602</u>	<u>\$ 13,025</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	1,471	-	1,471	1,471
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	13,661	2,423	9,131	11,554
Total expenditures	<u>\$ 15,132</u>	<u>\$ 2,423</u>	<u>\$ 10,602</u>	<u>\$ 13,025</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Regional Communication Project
 Internal Grant Code-36007
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	280,307	10,124	134,887	145,011
Total revenues	<u>\$ 280,307</u>	<u>\$ 10,124</u>	<u>\$ 134,887</u>	<u>\$ 145,011</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	1,000	-	-	-
Equipment	-	-	-	-
Other	279,307	10,124	134,887	145,011
Total expenditures	<u>\$ 280,307</u>	<u>\$ 10,124</u>	<u>\$ 134,887</u>	<u>\$ 145,011</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
 2968007
 Internal Grant Code-36122
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 157,141	\$ 92,512	\$ 59,288	\$ 151,800
Local share	536	536	-	536
Total revenues	<u>\$ 157,677</u>	<u>\$ 93,048</u>	<u>\$ 59,288</u>	<u>\$ 152,336</u>
Expenditures				
Salaries	\$ 63,797	\$ 35,447	\$ 28,351	\$ 63,798
Fringe benefits	30,738	17,506	13,231	30,737
Total personnel	<u>94,535</u>	<u>52,953</u>	<u>41,582</u>	<u>94,535</u>
Indirect costs	25,999	14,048	11,951	25,999
Contracted Services	-	-	-	-
Travel	8,074	7,184	386	7,570
Supplies	3,719	1,593	682	2,275
Equipment	1,873	-	1,873	1,873
Other	23,477	17,270	2,814	20,084
Total expenditures	<u>\$ 157,677</u>	<u>\$ 93,048</u>	<u>\$ 59,288</u>	<u>\$ 152,336</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
 2968008
 Internal Grant Code-36123
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 157,302	\$ 30,972	\$ -	\$ 30,972
Local share	-	-	-	-
Total revenues	<u>\$ 157,302</u>	<u>\$ 30,972</u>	<u>\$ -</u>	<u>\$ 30,972</u>
Expenditures				
Salaries	\$ 68,757	\$ 14,469	\$ -	\$ 14,469
Fringe benefits	33,671	7,146	-	7,146
Total personnel	<u>102,428</u>	<u>21,615</u>	<u>-</u>	<u>21,615</u>
Indirect costs	27,533	5,735	-	5,735
Contracted Services	-	-	-	-
Travel	12,626	1,220	-	1,220
Supplies	595	156	-	156
Equipment	651	650	-	650
Other	<u>13,469</u>	<u>1,596</u>	<u>-</u>	<u>1,596</u>
Total expenditures	<u>\$ 157,302</u>	<u>\$ 30,972</u>	<u>\$ -</u>	<u>\$ 30,972</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Regional Solid Waste Management
 582-22-30119
 Internal Grant Code 36322
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 414,640	\$ 166,716	\$ 33,173	\$ 199,889
Local Cash				
Interest Income	-	1,057	-	1,057
Total revenues	<u>\$ 414,640</u>	<u>\$ 167,773</u>	<u>\$ 33,173</u>	<u>\$ 200,946</u>
Expenditures				
Salaries	\$ 105,146	\$ 43,737	\$ 14,585	\$ 58,322
Fringe benefits	32,727	13,401	4,364	17,765
Total personnel	<u>137,872</u>	<u>57,138</u>	<u>18,949</u>	<u>76,087</u>
Indirect costs	30,362	15,159	5,446	20,605
Contracted Services	230,799	89,361	6,000	95,361
Travel	3,473	168	816	984
Supplies	650	150	-	150
Other	11,482	5,797	1,962	7,759
Total expenditures	<u>\$ 414,640</u>	<u>\$ 167,773</u>	<u>\$ 33,173</u>	<u>\$ 200,946</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 FY 2021-2022 HomeLand Security Contract
 Homeland Security COG Contract for FY22
 Internal Grant Code-36424
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 27,030	\$ 24,868	\$ 2,162	\$ 27,030
Local share	1	-	-	-
Total revenues	<u>\$ 27,031</u>	<u>\$ 24,868</u>	<u>\$ 2,162</u>	<u>\$ 27,030</u>
Expenditures				
Salaries	\$ 7,891	\$ 6,752	\$ 1,139	\$ 7,891
Fringe benefits	3,867	3,334	532	3,866
Total personnel	<u>11,758</u>	<u>10,086</u>	<u>1,671</u>	<u>11,757</u>
Indirect costs	3,156	2,676	480	3,156
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	621	-	-	-
Other	<u>11,496</u>	<u>12,106</u>	<u>11</u>	<u>12,117</u>
Total expenditures	<u>\$ 27,031</u>	<u>\$ 24,868</u>	<u>\$ 2,162</u>	<u>\$ 27,030</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 FY 2022-2023 HomeLand Security Contract
 Homeland Security COG Contract for FY23
 Internal Grant Code-36425
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 27,030	\$ 12,083	\$ -	\$ 12,083
Local share	-	-	-	-
Total revenues	<u>\$ 27,030</u>	<u>\$ 12,083</u>	<u>\$ -</u>	<u>\$ 12,083</u>
Expenditures				
Salaries	\$ 11,000	\$ 6,392	\$ -	\$ 6,392
Fringe benefits	5,387	3,157	-	3,157
Total personnel	<u>16,387</u>	<u>9,549</u>	<u>-</u>	<u>9,549</u>
Indirect costs	4,405	2,534	-	2,534
Contracted Services	2,411	-	-	-
Travel	1,850	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>1,977</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 27,030</u>	<u>\$ 12,083</u>	<u>\$ -</u>	<u>\$ 12,083</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, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	43,045	1	5,607	5,608
Total revenues	<u>\$ 43,045</u>	<u>\$ 1</u>	<u>\$ 5,607</u>	<u>\$ 5,608</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	15,000	-	2,072	2,072
Supplies	2,000	-	958	958
Equipment	-	-	-	-
Other	26,045	1	2,577	2,578
Total expenditures	<u>\$ 43,045</u>	<u>\$ 1</u>	<u>\$ 5,607</u>	<u>\$ 5,608</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Emergency Planning-Local
 Internal Grant Code-36607
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	291,210	7,064	96,489	103,553
Total revenues	<u>\$ 291,210</u>	<u>\$ 7,064</u>	<u>\$ 96,489</u>	<u>\$ 103,553</u>
Expenditures				
Salaries	\$ 1,523	\$ 1,523	\$ -	\$ 1,523
Fringe benefits	753	752	-	752
Total personnel	2,276	2,275	-	2,275
Indirect costs	604	604	-	604
Contracted Services	14,166	-	1,702	1,702
Travel	15,000	448	10,501	10,949
Supplies	11,000	399	5,494	5,893
Equipment	28,001	1,833	14,175	16,008
Other	220,163	1,505	64,617	66,122
Total expenditures	<u>\$ 291,210</u>	<u>\$ 7,064</u>	<u>\$ 96,489</u>	<u>\$ 103,553</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of the Governor - Texas Office of the Governor-(HSGD)
 RI-Radio Infrastructure (Incident Based Reporting and Interoperable Communications Systems
 COG-21 Interoperable Communications Infrastructure Regional Project
 Internal Grant Code-36621
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,100,000	\$ 1,100,000	\$ -	\$ 1,100,000
Local share	-	-	-	-
Total revenues	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	140,787	140,787	-	140,787
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	959,213	959,213	-	959,213
Other	-	-	-	-
Total expenditures	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of the Governor - Criminal Justice Division
 CV - Coronavirus Emergency Supplemental Funding Program
 COVID-19 Equipment & Supplies
 Internal Grant Code-36721
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 106,326	\$ 61,320	\$ 45,006	\$ 106,326
Local share	18	18	-	18
Total revenues	<u>\$ 106,344</u>	<u>\$ 61,338</u>	<u>\$ 45,006</u>	<u>\$ 106,344</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	420	-	420	420
Equipment	82,423	37,838	44,586	82,424
Other	23,501	23,500	-	23,500
Total expenditures	<u>\$ 106,344</u>	<u>\$ 61,338</u>	<u>\$ 45,006</u>	<u>\$ 106,344</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration, CDBG
 Hidalgo CDBG 21-22
 TX-2020-053, CDBG
 Internal Grant Code 37121
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 138,000	\$ 66,979	\$ 48,968	\$ 115,947
Local Share	22,000	- 21,072	1	21,073
Total revenues	<u>\$ 160,000</u>	<u>\$ 88,051</u>	<u>\$ 48,969</u>	<u>\$ 137,020</u>
Expenditures				
Salaries	\$ 38,500	\$ 38,458	\$ -	\$ 38,458
Fringe benefits	19,000	18,993	-	18,993
Total Personnel	<u>57,500</u>	<u>57,451</u>	<u>-</u>	<u>57,451</u>
Indirect costs	15,500	15,241	-	15,241
Fuel-Transit Oper.	<u>87,000</u>	<u>15,359</u>	<u>48,969</u>	<u>64,328</u>
Total expenditures	<u>\$ 87,000</u>	<u>\$ 88,051</u>	<u>\$ 48,969</u>	<u>\$ 137,020</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Mobility Manager Marketing
 Internal Grant Code 37712
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 105,125	\$ 12,400	\$ -	\$ 12,400
Local Share	26,281	3,100	-	3,100
Total revenues	<u>\$ 131,406</u>	<u>\$ 15,500</u>	<u>\$ -</u>	<u>\$ 15,500</u>
Expenditures				
Marketing	\$ 131,406	\$ 15,500	\$ -	\$ 15,500
Other	-	-	-	-
Total expenditures	<u>\$ 131,406</u>	<u>\$ 15,500</u>	<u>\$ -</u>	<u>\$ 15,500</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Hidalgo Mobility Management
 TX-16-X028
 Internal Grant Code 37713
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 209,255	\$ 35,204	\$ 51,903	\$ 87,107
Local Share	52,314	8,802	12,975	21,777
Total revenues	<u>\$ 261,569</u>	<u>\$ 44,006</u>	<u>\$ 64,878</u>	<u>\$ 108,884</u>
Expenditures				
Salaries	\$ 10,000	\$ -	\$ -	\$ -
Fringe benefits	4,847	-	-	-
Total Personnel	<u>14,847</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	4,034	-	-	-
Software	<u>242,688</u>	<u>44,006</u>	<u>64,878</u>	<u>108,884</u>
Total expenditures	<u>\$ 261,569</u>	<u>\$ 44,006</u>	<u>\$ 64,878</u>	<u>\$ 108,884</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Transit Advertising
 Local Contributions
 Internal Grant Code 38700
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	157,237	24,475	132,758	157,233
Total revenues	<u>\$ 157,237</u>	<u>\$ 24,475</u>	<u>\$ 132,758</u>	<u>\$ 157,233</u>
Expenditures				
Program Costs	\$ -	\$ -	\$ 4,082	\$ 4,082
Other	157,237	24,475	128,675	153,150
Total expenditures	<u>\$ 157,237</u>	<u>\$ 24,475</u>	<u>\$ 132,757</u>	<u>\$ 157,232</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 STC Yellow/ Park & Ride-38721
 TX-2019-042, TX-2016-022, TX-2020-053, TX-2022-044
 Internal Grant Code 38723
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 271,000	\$ 106,911	\$ 38,656	\$ 145,567
Local Share	-	5	1	6
Match	271,000	85,236	37,600	122,836
Total revenues	<u>\$ 542,000</u>	<u>\$ 192,152</u>	<u>\$ 76,256</u>	<u>\$ 268,409</u>
Expenditures				
Contract Continuing	\$ 271,000	\$ 106,916	\$ 38,657	\$ 145,573
Contract - Match	271,000	85,236	37,600	122,836
Total expenditures	<u>\$ 542,000</u>	<u>\$ 192,152</u>	<u>\$ 76,257</u>	<u>\$ 268,409</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 STC Yellow/ Park & Ride-38724
 TX-2019-042, TX-2016-022, TX-2022-044
 Internal Grant Code 38724
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 393,898	\$ 36,196	\$ -	\$ 36,196
Local Share	-	3	-	3
Match	164,818	31,500	-	31,500
Total revenues	<u>\$ 558,716</u>	<u>\$ 67,699</u>	<u>\$ -</u>	<u>\$ 67,699</u>
Expenditures				
Contract Continuing	\$ 393,898	\$ 36,199	\$ -	\$ 36,199
Contract - Match	164,818	31,500	-	31,500
Total expenditures	<u>\$ 558,716</u>	<u>\$ 67,699</u>	<u>\$ -</u>	<u>\$ 67,699</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 RGV MPO
 50-22XF0026
 Internal Grant Code-39522
 Year Ended December 31, 2022

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,893,972	\$ 1,311,796	\$ 339,800	\$ 1,651,596
Local share	31	30	-	30
Total revenues	<u>\$ 1,894,003</u>	<u>\$ 1,311,826</u>	<u>\$ 339,800</u>	<u>\$ 1,651,626</u>
Expenditures				
Salaries	\$ 711,131	\$ 476,636	\$ 151,056	\$ 627,692
Fringe benefits	339,954	235,397	70,498	305,895
Total personnel	<u>1,051,085</u>	<u>712,033</u>	<u>221,554</u>	<u>933,587</u>
Indirect costs	277,985	188,902	63,674	252,576
Contracted Services	258,450	161,606	-	161,606
Travel	34,400	49,904	4,894	54,798
Supplies	12,750	4,760	1,107	5,867
Equipment	30,000	15,347	1,485	16,832
Other	229,333	179,274	47,086	226,360
Total expenditures	<u>\$ 1,894,003</u>	<u>\$ 1,311,826</u>	<u>\$ 339,800</u>	<u>\$ 1,651,626</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 RGV MPO
 50-23XF0026
 Internal Grant Code-39523
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,850,024	\$ 514,883	\$ -	\$ 514,883
Local share	-	-	-	-
Total revenues	<u>\$ 2,850,024</u>	<u>\$ 514,883</u>	<u>\$ -</u>	<u>\$ 514,883</u>
<i>Adrian Webb, CPA</i>				
Expenditures				
Salaries	\$ 721,853	\$ 137,880	\$ -	\$ 137,880
Fringe benefits	345,203	68,094	-	68,094
Total personnel	<u>1,067,056</u>	<u>205,974</u>	<u>-</u>	<u>205,974</u>
Indirect costs	282,236	54,645	-	54,645
Contracted Services	1,194,502	108,153	-	108,153
Travel	34,400	12,815	-	12,815
Supplies	12,750	390	-	390
Equipment	30,000	59,885	-	59,885
Other	<u>229,080</u>	<u>73,021</u>	<u>-</u>	<u>73,021</u>
Total expenditures	<u>\$ 2,850,024</u>	<u>\$ 514,883</u>	<u>\$ -</u>	<u>\$ 514,883</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV OP-PM 2021-2022
 TX-2020-053
 Internal Grant Code 39621
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,170,334	\$ 830,530	\$ 339,804	\$ 1,170,334
Local Share	8	7	1	8
Match	930,668	- 718,203	295,094	1,013,297
Total revenues	<u>\$ 2,101,010</u>	<u>\$ 1,548,740</u>	<u>\$ 634,898</u>	<u>\$ 2,183,639</u>
Expenditures				
Contract Continuing	\$ 1,170,342	\$ 830,537	\$ 339,805	\$ 1,170,342
Contract - Match	930,668	718,203	295,094	1,013,297
Total expenditures	<u>\$ 2,101,010</u>	<u>\$ 1,548,740</u>	<u>\$ 634,899</u>	<u>\$ 2,183,639</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV OP-PM 2022-2023
 TX-2019-042, TX-2022-044
 Internal Grant Code 39622
 Year Ended December 31, 2022

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 775,000	\$ 678,447	\$ -	\$ 678,447
Local Share	-	4	-	4
Match	625,000	629,139	-	629,139
Total revenues	<u>\$ 1,400,000</u>	<u>\$ 1,307,590</u>	<u>\$ -</u>	<u>\$ 1,307,590</u>
Expenditures				
Contract Continuing	\$ 775,000	\$ 678,451	\$ -	\$ 678,451
Contract - Match	625,000	629,139	-	629,139
Total expenditures	<u>\$ 1,400,000</u>	<u>\$ 1,307,590</u>	<u>\$ -</u>	<u>\$ 1,307,590</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Indirect Costs and Rate
Year Ended December 31, 2022

Indirect salaries	\$ 1,017,076
Employee benefits	500,195
<i>Total personnel</i>	<u>1,517,271</u>
Office space	220,677
Communications	38,335
Travel	17,428
Consumable supplies	17,957
Equipment repair and maintenance	81,833
Dues	15,663
Printing and publications	21,361
Computer costs	4,111
Insurance	48,603
Contracted services	20,312
Postage	9,628
Professional fees	33,016
Training	1,908
Equipment	12,408
Bank charges	3,026
Other	9,976
<i>Total other expenses</i>	<u>556,242</u>
<i>Total indirect costs (A)</i>	<u><u>\$ 2,073,513</u></u>
Basis for allocation of indirect costs:	
Direct salary costs	\$ 5,244,881
Employee benefit program	<u>2,570,845</u>
<i>Total direct personnel costs (B)</i>	<u><u>\$ 7,815,726</u></u>
Indirect cost rate (A/B)	<u><u>26.53%</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Employee Benefits and Basis of Allocation
Year Ended December 31, 2022

All employees except class 2

Released time:

Leave	\$ 327,261
Holidays	304,510
Sick leave	265,661
<i>Total benefits (A)</i>	<u>\$ 897,432</u>

Benefit program:

Hospitalization insurance	\$ 966,555
Payroll taxes	530,812
Workmen's compensation	72,505
Retirement	589,941
<i>Total released time (B)</i>	<u>\$ 2,159,813</u>

Basis for allocation of benefits:

Gross salaries	\$ 7,087,816
Less released time	(897,432)
Chargeable time (C)	<u>\$ 6,190,384</u>

Rates for all employees:

Release time rate A/C	14.50%
Fringe benefit rate B/C	<u>34.89%</u>

<i>Total fringe benefit rate except for class 2</i>	<u><u>49.39%</u></u>
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Class 2 employees

Benefit program:

Payroll taxes	\$ 6,137
Workmen's compensation	838
Retirement	6,821
<i>Total benefits (D)</i>	<u>\$ 13,796</u>

Basis for allocation of benefits:

Gross salaries (E)	<u>\$ 71,573</u>
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Employee benefit rate for class 2 employees (D/E)	<u><u>19.28%</u></u>
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SINGLE AUDIT SECTION

ADRIAN WEBB, CPA

Certified Public Accountant

McAllen, Texas

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, 2022, 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 25, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lower Rio Grande Valley Development Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lower Rio Grande Valley Development Council internal control. Accordingly, we do not express an opinion on the effectiveness of 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 financial statement. 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 result 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.

Adrian Webb, CPA

ADRIAN WEBB, CPA
Certified Public Accountant
McAllen, Texas

August 25, 2023

ADRIAN WEBB, CPA

Certified Public Accountant

McAllen, Texas

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, 2022. 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 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 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 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, 2022.

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.

Adrian Webb, CPA

ADRIAN WEBB, CPA
McAllen, Texas

August 25, 2023

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Findings and Questioned Costs

Year Ended December 31, 2022

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
20.205	Highway Planning Cluster
20.507,	
20.526	Federal Transit Cluster
21.027	Coronavirus State Fiscal Recovery Funds
	COG - 21 Interoperable Comm Reg Projects
	Flood Infrastructure Fund Category

Dollar threshold used to distinguish between type A and type B programs:	<u>Federal</u> <u>\$750,000</u>	<u>State</u> <u>\$ 750,000</u>
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Auditee qualified as low-risk auditee?	<u> X </u>	YES	<u> X </u>	YES
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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, 2022

NONE

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Corrective Action Plan
Year Ended December 31, 2022

NOT APPLICABLE

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

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	FY21/22 HHS000874100016	64,452	-
Title IIIB - Administration	93.044	FY22/23 HHS000874100016	8,373	-
American Rescue Plan Title IIIB - Administration	93.044	FY22/23 HHS000874100016	44,728	-
Title IIIB	93.044	FY21/22 HHS000874100016	1,666,220	291,562
American Rescue Plan Title IIIB	93.044	FY21/22 HHS000874100016	99,482	-
American Rescue Plan Title IIIB	93.044	FY22/23 HHS000874100016	315,601	99,195
Expanding the Public Health Workforce (STPH)	93.044	FY22/23 HHS000874100016	3,807	-
Expanding the Public Health Workforce (STPH)	93.044	FY22/23 HHS000874100016	13,356	-
Total Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers			2,216,019	390,757
Special Programs for the Aging Title III, Part C, Nutrition Services				
Title IIIC1 - Administration	93.045	FY21/22 HHS000874100016	118,441	-
American Rescue Plan Title IIIC1-Administration	93.045	FY21/22 HHS000874100016	5,618	-
American Rescue Plan Title IIIC1-Administration	93.045	FY22/23 HHS000874100016	26,150	-
Nutrition - C1 Congregate Meal	93.045	FY21/22 HHS000874100016	174,181	174,181
American Rescue Plan Title IIIC1	93.045	FY21/22 HHS000874100016	152,652	152,652
American Rescue Plan Title IIIC1	93.045	FY22/23 HHS000874100016	146,013	146,013
Title IIIC2 - Administration	93.045	FY21/22 HHS000874100016	95,010	-
American Rescue Plan Title IIIC2-Administration	93.045	FY21/22 HHS000874100016	4,347	-
American Rescue Plan Title IIIC2-Administration	93.045	FY22/23 HHS000874100016	31,930	-
Nutrition - C-2 Home-Delivered Meal	93.045	FY21/22 HHS000874100016	1,727,483	1,727,483
American Rescue Plan Title IIIC2	93.045	FY21/22 HHS000874100016	13,665	13,665
Consolidated Appropriations Title III-C2	93.045	FY21/22 HHS000874100016	833,317	833,317
Nutrition - C-2 Home-Delivered Meal	93.045	FY22/23 HHS000874100016	58,139	58,139
American Rescue Plan Title IIIC2	93.045	FY22/23 HHS000874100016	553,272	553,272
Total Special Programs for the Aging Title III, Part C, Nutrition Services			3,940,218	3,658,722
Nutrition Services Incentive Program				
NSIP	93.053	FY21/22 HHS000874100016	1,118	1,118
NSIP	93.053	FY22/23 HHS000874100016	73,383	73,383
Total Nutrition Service Incentive Program			74,501	74,501
Total Aging Cluster			6,230,738	4,123,980

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

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 Mcallen				
Area Agency on Aging	14.218	132-8047-457-91-05-ZA4755	7,500	-
Area Agency on Aging	14.218	132-8048-457-91-05-ZA4855	1,904	-
			<u>9,404</u>	<u>-</u>
Pass through - City of Mission				
Area Agency on Aging	14.218	FY 21-22	6,000	-
Area Agency on Aging	14.218	FY 22-23	897	-
			<u>6,897</u>	<u>-</u>
Pass through - City of Harlingen				
Area Agency on Aging	14.218	101-8047-741-3973	10,000	-
Area Agency on Aging	14.218	101-8048-741-3973	400	-
			<u>10,400</u>	<u>-</u>
Pass through - City of Edinburg				
Area Agency on Aging	14.218	FY 22-23	1,000	-
Pass through - City of Pharr				
Area Agency on Aging	14.218	FY 21-22	4,000	-
Transit Program	14.218	FY 21-22	50,260	-
			<u>54,260</u>	<u>-</u>
Pass through - Urban County - Precint 2				
Transit Program	14.218	A-5021-92-0505-5600-8588-01	5,516	-
Pass through - Urban County - Precint 3				
Transportation Program	14.218	A-5021-93-0505-5600-8589-01	25,000	-
Pass through - Urban County - Precint 4				
Transportation Program	14.218	A-5021-94-0505-5600-8590-01	10,000	-
Pass through - Urban County - Elsa				
Transportation Program	14.218	A-5021-25-0505-5600-8585-01	10,000	-
Pass through - City of La Villa				
Transportation Program	14.218	A-5021-45-0505-5600-8586-01	5,000	-
Total CDBG Entitlement Grants Cluster			<u>137,477</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

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 -State Administered CDBG Cluster				
Pass through - Texas Department of Agriculture				
Community Economic Development Assistance	14.228	CEDAF21-23	6,508	-
Department of Housing and Urban Development				
Pass through - General Land Office				
Disaster Recovery Program	14.228	12-499-000-6698	1,235	-
Total CDBG - State Administered CDBG Cluster			7,743	-
Economic Development Cluster				
Department of Commerce				
Direct Programs				
Planning Assist:EDD Partnership Planning	11.302	ED21AUS3020003	78,300	-
Department of Commerce				
Direct Programs				
Econ. Adj. Assis. COVID-19 Pandemic	11.307	ED20AUS3070057	216,556	-
Economic Response under CARES Act				
Econ. Adj. Assis. LRGVDC Disaster Coord.	11.307	08-69-05390	37,355	-
			253,911	-
Total Economic Development Cluster			332,211	-
Federal Transit Cluster				
Department of Transportation				
Direct Programs				
Federal Transit Administration				
Section 5307-2	20.507	TX-2019-080	513,242	-
Federal Transit Administration				
Section 5307-2A	20.507	TX-2022-044	1,727,434	1,205,129
Federal Transit Administration				
Section 5307-2A	20.507	TX-2021-119	1,647,448	1,647,448
Federal Transit Administration				
Section 5307-2A	20.507	TX-2019-042	69,136	56,612
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-060	83,375	-
Federal Transit Administration				
Section 5307-2A	20.507	TX-2021-097	300,283	-
Federal Transit Administration				
Section 5307-2A	20.507	TX-2020-053	483,701	219,219
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-008	327,283	327,283
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-008	115,266	-
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-008	236,379	209,780
Federal Transit Administration				
Section 5307-6 (CARES)	20.507	TX-2020-126	1,229,151	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Federal Transit Cluster				
Department of Transportation				
Direct Programs				
Federal Transit Administration				
Section 5307-6 (CARES)	20.507	TX-2020-125	451,926	-
Federal Transit Administration				
Section 5339	20.526	TX-2016-022	3,182	3,182
Federal Transit Administration				
Section 5339	20.526	TX-2019-081	492,100	492,100
Federal Transit Administration				
Section 5339	20.526	TX-2020-152	10,047	-
Federal Transit Administration				
Section 5339	20.526	TX-2021-103	222,010	-
Total Federal Transit Cluster			7,911,963	4,160,753
Highway Planning and Construction Cluster				
Department of Transportation				
Pass through - Texas Department of Transportation				
Highway Planning and Construction	20.205	50-22XF0026	1,311,796	161,606
Highway Planning and Construction	20.205	50-23XF0026	514,883	108,153
Total Highway Planning and Construction Cluster			1,826,679	269,759
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	2968007	92,512	-
HSGD	97.067	2968008	30,972	-
HSGD	97.067	3638104	19,025	-
HSGD	97.067	3638105	3,275	-
Total Homeland Security Cluster			145,784	-
Treasury Cluster				
Department of the Treasury				
Pass Through Commission on State Emergency Communications				
CS-Coronavirus State Fiscal Recovery Funds	21.027	4549601	1,469,403	-
Total Department of the Treasury Cluster			1,469,403	-
Transit Services Programs Cluster				
Department of Transportation				
Direct Programs				
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-16-X028	35,204	-
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-2019-114	173,685	-
			208,889	-
Federal Transit Administration				
Section 5316	20.516	TX-37-X064	75,698	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

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 5317	20.521	TX-57-X017	12,400	-
Total Transit Services Programs Cluster			<u>296,987</u>	<u>-</u>
Highway Safety Cluster				
Department of Transportation				
Pass through - Texas Department of Transportation				
State and Community Highway Safety	20.600	2022-RGVMPO-G-1YG-0151	17,276	-
Total Highway Safety Cluster			<u>17,276</u>	<u>-</u>
Other Programs				
U.S. Department of Justice, Office of Justice Programs, Office for Bureau of Justice Assistance				
Pass through - Texas Office of the Governor - CJD				
COVID-19 Equipment & Supplies	16.034	4351701	61,320	-
Pass through - Texas Department of Transportation				
Public Transportation	20.505	51008012921	4,886	
Public Transportation	20.505	51008012922	15,070	
Public Transportation	20.505	51008012923	5,239	-
			<u>25,195</u>	<u>-</u>
Public Transportation for Non-urbanized Areas (CARES)	20.509	51018062921	322,035	-
Public Transportation for Non-urbanized Areas (American Rescue Plan)	20.509	51018062922	95,000	-
Public Transportation for Non-urbanized Areas	20.509	51018022922	467,455	-
Public Transportation for Non-urbanized Areas	20.509	51R18012921	3,067	-
			<u>887,557</u>	<u>-</u>
Public Transportation	20.513	51016032923	16,589	14,456
Public Transportation	20.513	51016022922	55,152	50,984
			<u>71,741</u>	<u>65,440</u>
Public Transportation	20.526	51003F12922	323,372	-
Environmental Protection Agency				
Pass through - Texas Commission on Environmental Quality				
Water Quality Management	66.454	582-22-30101	30,339	-
Water Quality Management	66.454	582-23-40181	11,923	-
			<u>42,262</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

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				
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY21/22 HHS000874100016	18,139	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY21/22 HHS000874100016	36,622	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII - ARP	93.042	FY21/22 HHS000874100016	1,005	-
CARES Act for Ombudsman Program under Title VII of the Older Americans Act	93.042	FY21/22 HHS000874100016	8,200	-
			45,827	-
Title IIID	93.043	FY21/22 HHS000874100016	110,392	-
ARP Title III-D	93.043	FY21/22 HHS000874100016	31,984	-
ARP Title III-D	93.043	FY22/23 HHS000874100016	45,725	-
			188,101	-
ADRC-No Wrong Door: COVID-19	93.048	FY21/22 HHS000270200018	35,114	-
ADRC-No Wrong Door: COVID-19 Vaccine Ac	93.048	FY21/22 HHS000270200018	39,493	-
ADRC-No Wrong Door: COVID-19 Vaccine Ac	93.048	FY22/23 HHS000270200018	93	-
			74,700	-
Title III E - Administration	93.052	FY21/22 HHS000874100016	70,296	-
American Rescue Plan Title III E-Administration	93.052	FY21/22 HHS000874100016	12,549	-
American Rescue Plan Title III E	93.052	FY21/22 HHS000874100016	37,711	-
Title III E	93.052	FY21/22 HHS000874100016	722,999	118,502
American Rescue Plan Title III E-Administration	93.052	FY22/23 HHS000874100016	10,943	-
Title III E	93.052	FY22/23 HHS000874100016	57,040	2,500
American Rescue Plan Title III E	93.052	FY22/23 HHS000874100016	169,499	24,998
			1,081,037	146,000
ACA MIPPA Priority 2	93.071	FY21/22 HHS000874100016	41,894	-
ACA MIPPA Priority 2	93.071	FY22/23 HHS000874100016	4,817	-
			46,711	-
ACA MIPPA Priority 3	93.071	FY21/22 HHS000270200018	12,435	-
ACA MIPPA Priority 3	93.071	FY22/23 HHS000270200018	2,311	-
			14,746	-
Lifespan Respite Care Program	93.072	FY21/22 HHS000270200018	315	-
HICAP	93.324	FY21/22 539-16-0016-00001	9,687	-
HICAP	93.324	FY22/23 HHS000874100016	30,810	-
			40,497	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

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				
ADRC - Local Contact Agency	93.791	FY21/22 HHS000270200018	10,841	-
ADRC - Local Contact Agency	93.791	FY22/23 HHS000270200018	5,510	-
ADRC Housing Navigator	93.791	FY21/22 HHS000270200018	27,250	-
ADRC Housing Navigator	93.791	FY22/23 HHS000270200018	13,426	-
			<u>57,027</u>	<u>-</u>
Total Other Programs			<u>2,978,547</u>	<u>211,440</u>
		Total Federal Awards	<u>21,354,808</u>	<u>8,765,932</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

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 - SGR	N/A	FY21/22 HHS000874100016	17,305	-
Title IIIB - SGR	N/A	FY22/23 HHS000874100016	77,266	-
Title IIIE - SGR	N/A	FY21/22 HHS000874100016	159,987	-
Title IIIE - SGR	N/A	FY22/23 HHS000874100016	18,181	-
SGR ARPA	N/A	FY21/22 HHS000874100016	11,185	-
SGR ARPA	N/A	FY22/23 HHS000874100016	48,168	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY21/22 HHS000874100016	14,521	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY22/23 HHS000874100016	3,375	-
C-2 SGR HDM	N/A	FY20/21 539-16-0016-00001	98,151	98,151
PC ADRC SGR	N/A	FY21/22 HHS000270200018	88,970	-
PC ADRC SGR	N/A	FY22/23 HHS000270200018	48,131	-
Respite	N/A	FY21/22 HHS000270200018	18,565	-
Total Health and Human Services Commission			603,805	98,151
Texas Criminal Justice Council				
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-22	38,746	-
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-23	18,706	-
Regional Police Academy	N/A	SF-13-A10-14668-18	203,504	-
Total Texas Criminal Justice Council			260,956	-
Office of the Governor				
Homeland Security COG Contract for FY22	N/A	22-000087	24,868	-
Homeland Security COG Contract for FY22	N/A	22-00530	12,083	-
COG-21 Interoperable Comm Infrast Reg Proj	N/A	4016801	1,100,000	-
Total Office of the Governor			1,136,951	-
Commission on State Emergency Communication				
9-1-1 Regional Planning	N/A	FY21 Appropriations	1,762,149	-
Total Commission on State Emergency Communication			1,762,149	-
Texas Water Development Board				
Regional Water Planning	N/A	2148302565	72,000	-
Stream and Estuary Observational Network	N/A	2100012462	30,501	-
Flood Infrastructure Fund Category	N/A	G1001288	980,514	-
Total Texas Water Development Board			1,083,015	-
Texas Commission on Environmental Quality				
Regional Solid Waste Management	N/A	582-22-30119	166,716	89,361
Total Texas Commission on Environmental Quality			166,716	89,361

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2022

<u>Federal Grantor/Pass Through Grantor/ State Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Entity Identity Number</u>	<u>Grant Expenditures</u>	<u>Expenditures to Subrecipients</u>
STATE				
<u>Texas Department of Transportation</u>				
Section 5307 (State)	N/A	URB 2103(29)	278,869	-
Section 5307 (State)	N/A	URB 2101(29)	6,155	-
Section 5307 (State)	N/A	URB 2201(29)	285,501	-
Section 5307 (State)	N/A	URB 2203(29)	604,593	308,085
Section 5307 (State)	N/A	URB 2303 (29)	239,813	
Section 5307 (State)	N/A	RUR 2101 (29)	673,232	
Section 5307 (State)	N/A	RUR 2201 (29)	30,482	
Section 5307 (State)	N/A	RUR 2301 (29)	252,139	-
Total Texas Department of Transportation			<u>2,370,784</u>	<u>308,085</u>
		Total State Awards	<u>7,384,376</u>	<u>495,597</u>
Total Federal/State Awards			<u><u>\$ 28,739,184</u></u>	<u><u>\$ 9,261,529</u></u>

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Notes to Schedule of Expenditures of Federal/State Awards
For the Year Ended December 31, 2022

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 I 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	\$32,515,956
Less: Governmental fund non-grant general government expenditures	(3,522,445)
Grant expenditures funded with Council resources	(254,327)
	<hr/>
Grant expenditures per Schedule	<u>\$ 28,739,184</u>

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, 2022:

HAP	\$ 0
HOP	\$ 0
Rapid	\$ 0
Multi-Family Construction	\$ 5,523,409
Single-Family Construction	\$ 389,902