



# **Lower Rio Grande Valley Development Council**

**Audited Financial Report  
Year Ended December 31, 2021**

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

# LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

## AUDITED FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2021

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## **FINANCIAL SECTION**

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### INDEPENDENT AUDITOR'S REPORT

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

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

##### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, 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, 2021, 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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of December 31, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***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*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Lower Rio Grande Valley Development Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 on pages 4-10 and 30-31 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements. The accompanying 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*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

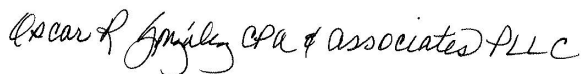
### ***Other Information***

Management is responsible for the other information included in the financial report. The other information comprises schedules found in pages 35 – 152, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2022, 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 Lower Rio Grande Valley Development Council's internal control over financial reporting and compliance.

Handwritten signature of Oscar R. Gonzalez in cursive script.

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

Pharr, Texas  
August 29, 2022



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## **MANAGEMENT DISCUSSION AND ANALYSIS**

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL**  
**DECEMBER 31, 2021**

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, 2021. 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, 2021 by \$20,179,601 (net position). Of this amount \$33,917 (unrestricted net position) may be used to meet LRGVDC's ongoing obligations to citizens and creditors in accordance with LRGVDC's fund designation and fiscal policies. LRGVDC's net position increased by \$1,954,071 which is principally the net difference between outlays for capital assets and current period depreciation.

As of the close of the 2021 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, 2021**

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 \$20,179,601 at December 31, 2021. 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, 2021**

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

	Governmental Activities		
	2021	2020	Increase/ Decrease 2021 - 2020
<b><u>ASSETS</u></b>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 1,723,912	\$ 1,991,399	\$ (267,487)
Cash Restricted	7,983,643	-	7,983,643
Grant Receivables	7,680,890	7,102,390	578,500
Prepaid Expenses	103,874	52,943	50,931
<i>Total Current Assets</i>	<u>17,492,319</u>	<u>9,146,732</u>	<u>8,345,587</u>
<i>Noncurrent Assets:</i>			
Capital Assets	39,775,193	35,226,937	4,548,256
Less Accumulated Depreciation	(18,523,919)	(15,849,758)	(2,674,161)
Other Assets	137,004	149,064	(12,060)
<i>Total Noncurrent Assets</i>	<u>21,388,278</u>	<u>19,526,243</u>	<u>1,862,035</u>
Total Assets	<u>38,880,597</u>	<u>28,672,975</u>	<u>10,207,622</u>
 <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	 -	 -	 -
 <b><u>LIABILITIES</u></b>			
<i>Current Liabilities:</i>			
Accounts Payable	6,015,083	5,868,830	146,253
Accrued Liabilities	405,364	654,692	(249,328)
Unearned Revenues	11,167,796	2,734,821	8,432,975
Held for Others	7,163	3,536	3,627
Current Portion - Long Term Debt	75,538	79,976	(4,438)
<i>Total Current Liabilities</i>	<u>17,670,944</u>	<u>9,341,855</u>	<u>8,329,089</u>
<i>Noncurrent Liabilities:</i>			
Long Term Debt	1,030,052	1,105,590	(75,538)
<i>Total Noncurrent Liabilities</i>	<u>1,030,052</u>	<u>1,105,590</u>	<u>(75,538)</u>
Total Liabilities	<u>18,700,996</u>	<u>10,447,445</u>	<u>8,253,551</u>
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	 -	 -	 -
 <b><u>NET POSITION</u></b>			
Investment in Capital Assets	20,145,684	18,191,613	1,954,071
Unrestricted	33,917	33,917	-
Total Net Position	<u>\$ 20,179,601</u>	<u>\$18,225,530</u>	<u>\$1,954,071</u>

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL**  
**DECEMBER 31, 2021**

The portion of LRGVDC's net position, \$20,145,684 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, 2021.

Table A-2

Lower Rio Grande Valley Development Council

(In Dollars)

	<b>Governmental Activities</b>		Increase/ Decrease
	<u>2021</u>	<u>2020</u>	<u>2021-2020</u>
Revenues:			
Program Revenues:			
Charges for Services	\$ 3,766,267	\$ 4,322,776	\$ (556,509)
Operating Grants and Contributions	21,113,095	19,591,920	1,521,175
Capital Grants and Contributions	4,460,723	4,083,434	377,289
General Revenues			
Membership Dues	246,140	239,649	6,491
Miscellaneous	1,318	11,196	(9,878)
Total Revenues	<u>29,587,543</u>	<u>28,248,975</u>	<u>1,338,568</u>
Expenses:			
General Fund	1,941,500	2,063,215	(121,715)
EDA	307,481	174,927	132,554
FTA	7,442,080	5,516,332	1,925,748
GLO	963	53,636	(52,673)
HHSC	8,030,213	7,047,104	983,109
TxDOT	3,920,419	5,579,221	(1,658,802)
TCEQ	268,626	192,620	76,006
OOG	619,440	723,272	(103,832)
TDA	6,301	7,937	(1,636)
CSEC	3,915,189	4,332,649	(417,460)
TWDB	225,057	430,573	(205,516)
HUD	162,042	148,051	13,991
Other	176,083	52,218	123,865
RGV Emergency Comm. District	606,565	-	606,565
Non-Allowable	11,513	12,531	(1,018)
Total Expenses	<u>27,633,472</u>	<u>26,334,286</u>	<u>1,299,186</u>
Change in Net Position	1,954,071	1,914,689	39,382
Net Position - Beginning	<u>18,225,530</u>	<u>16,310,841</u>	<u>1,914,689</u>
Net Position - Ending	<u>\$20,179,601</u>	<u>\$18,225,530</u>	<u>\$1,954,071</u>

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL**  
**DECEMBER 31, 2021**

**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, 2021 amounts to \$21,251,274 (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)

	<b>Governmental Activities</b>		<b>Amount</b>
	<b>2021</b>	<b>2020</b>	<b>Change</b>
Land	\$ 1,547,500	\$ 1,547,500	\$ -
Construction in Progress	-	-	-
Transit Building	12,053,594	11,769,982	283,612
Buses and Vans	20,652,387	17,167,553	3,484,834
Bus Shelters	532,417	532,417	-
RGV Emergency Comm. District	2,986,725	2,338,119	648,606
Furniture and Equipment	441,920	354,387	87,533
Interoperability Radio System	690,906	690,906	-
Transit Equipment	869,744	826,073	43,671
Total	<u>\$ 39,775,193</u>	<u>\$35,226,937</u>	<u>\$ 4,548,256</u>
Less: Accumulated Depreciation	<u>(18,523,919)</u>	<u>(15,849,758)</u>	<u>(2,674,161)</u>
Net Capital Assets	<u><u>\$ 21,251,274</u></u>	<u><u>\$19,377,179</u></u>	<u><u>\$ 1,874,095</u></u>

(Discussion and Analysis continued on next page.)



**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL**  
**DECEMBER 31, 2021**

**Long Term Debt**

At the end of the current fiscal year, the Council had total contractually obligated long-term debt of \$1,105,590. The details of the change in debt from last year is as indicated below:

	2021	2020	Increase/ Decrease 2021-2020
Note Payable - Current Portion	\$ 75,538	\$ 79,976	\$ (4,438)
Note Payable - Long-Term Portion	1,030,052	1,105,590	(75,538)
	<u>\$ 1,105,590</u>	<u>\$ 1,185,566</u>	<u>\$ (79,976)</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	Final Variance
	Original	Final	Amount	Budget Basis
Revenues:				
Federal Grants	\$9,560,358	\$9,675,392	\$7,111,848	\$ 2,563,544
State Grants	22,368,057	22,324,150	20,673,941	1,650,209
Local Revenues	1,902,781	1,831,654	1,801,754	29,900
Total Revenues	<u>33,831,196</u>	<u>33,831,196</u>	<u>29,587,543</u>	<u>4,243,653</u>
Expenditures:				
Direct Salaries	5,504,449	5,504,449	4,819,637	684,812
Indirect Salaries	1,021,311	1,021,311	988,322	32,989
Employee Benefits	3,163,035	3,163,035	2,688,112	474,923
Indirect Cost Other than Personnel	704,116	704,116	579,883	124,233
Consultant and Contracted Services	7,221,071	7,221,071	8,479,052	(1,257,981)
Travel	208,051	208,051	69,277	138,774
Consumable Supplies	84,303	84,303	96,116	(11,813)
Other Costs	15,924,860	15,924,860	11,855,631	4,069,229
Non-Matching Expenditures	-	-	11,513	(11,513)
Total Expenditures	<u>33,831,196</u>	<u>33,831,196</u>	<u>29,587,543</u>	<u>4,243,653</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL**  
**DECEMBER 31, 2021**

**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 \$34,120,344 budget for the 2022 calendar year.

**Overview of the Local Economy**

Our region consists of 3 counties. The LRGVDC region has an overall unemployment rate of 9.33%, an average median household income of \$40,317, with 24.33% 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	175,073	14,287	8.20%	\$ 41,200	103,219	24.40%
Hidalgo	366,220	34,111	9.30%	\$ 41,846	210,405	23.90%
Willacy	6,976	731	10.50%	\$ 37,906	5,018	24.70%

(1) Source: 2021 U.S. Bureau of Labor Statistics

(2) Source: Est. 2020 Census

**Future Economic Outlook**

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

**Contacting LRGVDC's Financial Management**

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

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## **BASIC FINANCIAL STATEMENTS**

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Statement of Net Position  
December 31, 2021

	Primary Government	
	Governmental Activities	Total
<b><u>ASSETS</u></b>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 1,723,912	\$ 1,723,912
Cash - Restricted	7,983,643	7,983,643
Grant Receivables	7,680,890	7,680,890
Prepaid Expenses	103,874	103,874
<i>Total Current Assets</i>	<u>17,492,319</u>	<u>17,492,319</u>
<i>Noncurrent Assets:</i>		
Capital Assets (Net of Accumulated Depreciation)	21,251,274	21,251,274
Other Assets	137,004	137,004
<i>Total Noncurrent Assets</i>	<u>21,388,278</u>	<u>21,388,278</u>
Total Assets	<u>38,880,597</u>	<u>38,880,597</u>
 <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Aggregated Deferred Outflows	-	-
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
 <b><u>LIABILITIES</u></b>		
<i>Current Liabilities:</i>		
Accounts Payable	6,015,083	6,015,083
Payroll Liabilities	23,716	23,716
Accrued Wages Payable	106,291	106,291
Other Accrued Expenses	133,257	133,257
Unearned Revenues	11,167,796	11,167,796
Held for Others	7,163	7,163
Current Portion - Long Term Debt	75,538	75,538
Compensated Absences	142,100	142,100
<i>Total Current Liabilities</i>	<u>17,670,944</u>	<u>17,670,944</u>
<i>Noncurrent Liabilities:</i>		
Long Term Debt	1,030,052	1,030,052
<i>Total Noncurrent Liabilities</i>	<u>1,030,052</u>	<u>1,030,052</u>
Total Liabilities	<u>18,700,996</u>	<u>18,700,996</u>
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Aggregated Deferred Inflows	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>
 <b><u>NET POSITION</u></b>		
Investment in Capital Assets	20,145,684	20,145,684
Unrestricted	33,917	33,917
Total Net Position	<u>\$ 20,179,601</u>	<u>\$ 20,179,601</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, 2021

Functions/Programs	Expenses	Indirect Cost Allocation
General Government	\$ 1,941,500	\$ (2,026,122)
Economic Development Administration	307,481	65,729
Housing and Urban Development	162,042	51,892
Federal Transit Administration	7,442,080	516,891
Texas Health and Human Service Commission	8,030,213	461,018
Texas Department of Transportation	3,920,419	590,847
Texas Commission on Environmental Quality	268,626	25,341
Office of the Governor	619,440	108,980
Texas Department of Agriculture	6,301	939
Commission on State Emergency Communications	3,915,189	157,714
Texas Water Development Board	225,057	2,203
General Land Office	963	-
Rio Grande Valley Emergency Communication District (9-1-1)	606,565	41,461
Other Programs	176,083	3,107
<i>Total Governmental Activities:</i>	<u>27,621,959</u>	<u>-</u>
<i>Total Primary Government:</i>	<u><u>\$ 27,621,959</u></u>	<u><u>\$ -</u></u>

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

Program Revenue			Net (Expense) Revenue and Change in Net Position
Charges for Service	Operating Grants and Contributions	Capital Grants	Primary Governmental Activities
\$ -	\$ -	\$ -	\$ 84,622
-	288,971	-	(84,239)
-	190,433	-	(23,501)
35,601	6,177,676	943,726	(801,968)
-	8,368,612	-	(122,619)
30,957	4,028,079	2,868,391	2,416,161
-	293,953	-	(14)
-	757,541	-	29,121
-	7,239	-	(1)
3,699,709	797	648,606	276,209
-	227,259	-	(1)
-	963	-	-
-	648,026	-	-
-	123,546	-	(55,644)
<u>3,766,267</u>	<u>21,113,095</u>	<u>4,460,723</u>	<u>1,718,126</u>
<u>\$ 3,766,267</u>	<u>\$ 21,113,095</u>	<u>\$ 4,460,723</u>	<u>\$ 1,718,126</u>

*General Revenues:*

Membership Dues	246,140
Miscellaneous	1,318
Non-Allowable	(11,513)
<i>Total General Revenue</i>	<u>235,945</u>

Change in Net Position	1,954,071
Net Position at Beginning of Year	<u>18,225,530</u>
Net Position at End of Year	<u>\$ 20,179,601</u>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Balance Sheet  
Governmental Funds  
December 31, 2021

	General Fund	Total Governmental Funds
<u>ASSETS</u>		
Cash and Cash Equivalents	1,723,912	\$ 1,723,912
Cash - Restricted	7,983,643	7,983,643
Grant Receivables	7,680,890	7,680,890
Prepaid Expenses	103,874	103,874
Other Assets	137,004	137,004
<i>Total Assets</i>	<u>17,629,323</u>	<u>17,629,323</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>\$ 17,629,323</u>	<u>\$ 17,629,323</u>
<u>LIABILITIES</u>		
Accounts Payable	6,015,083	\$ 6,015,083
Payroll Liabilities	23,716	23,716
Accrued Wages Payable	106,291	106,291
Other Accrued Expenses	133,257	133,257
Unearned Revenues	11,167,796	11,167,796
Held for Others	7,163	7,163
Compensated Absences	142,100	142,100
<i>Total Liabilities</i>	<u>17,595,406</u>	<u>17,595,406</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>\$ 17,629,323</u>	<u>\$ 17,629,323</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, 2021

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.

	\$ 39,775,193	
Cost of capital assets	(18,523,919)	
Accumulated depreciation		21,251,274

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.

	\$ (75,538)	
Notes -		
Current	(1,030,052)	
Long-Term		(1,105,590)
		\$ 20,179,601

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, 2021

	General Fund	Total Governmental Funds
<b><u>REVENUES</u></b>		
<i>Federal Grants:</i>		
Federal Transit Administration	\$ 6,825,530	\$ 6,825,530
Economic Development Administration	286,318	286,318
<i>Total Federal Grants</i>	<u>7,111,848</u>	<u>7,111,848</u>
<i>State Grants:</i>		
Texas Health and Human Services Commission	8,327,507	8,327,507
Commission on State Emergency Communications	4,348,315	4,348,315
Texas Department of Transportation	5,503,585	5,503,585
Texas Commission on Environmental Quality	293,680	293,680
Texas Department of Transportation/MPO	1,315,076	1,315,076
Office of the Governor	496,941	496,941
Texas Water Development Board	210,522	210,522
Texas Department of Agriculture	7,239	7,239
General Land Office	895	895
Housing and Urban Development	170,181	170,181
Other	-	-
<i>Total State Grants</i>	<u>20,673,941</u>	<u>20,673,941</u>
<i>Local Revenues</i>		
RGV Emergency Communication District (9-1-1)	648,026	648,026
Contributions	906,270	906,270
Membership Dues	246,140	246,140
Other Revenues	1,318	1,318
<i>Total Local Revenues</i>	<u>1,801,754</u>	<u>1,801,754</u>
<i>Total Revenues</i>	<u>\$ 29,587,543</u>	<u>\$ 29,587,543</u>
<b><u>EXPENDITURES</u></b>		
Direct Salaries	\$ 4,819,637	\$ 4,819,637
Indirect Salaries	988,322	988,322
Employee Benefits		
Direct Salaries	2,230,195	2,230,195
Indirect Salaries	457,917	457,917
Indirect Costs Other Than Personnel	448,034	448,034
Consultant and Contracted Services	8,479,052	8,479,052
Travel	69,277	69,277
Consumable Supplies	96,116	96,116
Other Costs	11,855,631	11,855,631
Non-Matching Expenditures	11,513	11,513
Debt Service - Principal	79,976	79,976
Debt Service - Interest	51,873	51,873
<i>Total Expenditures</i>	<u>29,587,543</u>	<u>29,587,543</u>
<b><u>OTHER FINANCING SOURCES</u></b>	-	-
<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, 2021

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

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

	Capital assets purchases	\$	4,548,256		
	Depreciation expense		<u>(2,674,161)</u>		1,874,095

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.

79,976

Change in Net Position of Governmental Activities	\$	<u><u>1,954,071</u></u>
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The accompanying notes are an integral part of the financial statements.

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## **NOTES TO THE FINANCIAL STATEMENTS**

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

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

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

**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 84<sup>th</sup> 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*.



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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 a liability is incurred.

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

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

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

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

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

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

**1. Cash and Investments**

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**1. Cash and Investments (Continued)**

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.

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

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

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

Fair Values of assets measured on a recurring basis at December 31, 2021, 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	\$ 1,723,912	\$ 1,723,912	\$ 1,157,507	\$ 566,405	\$ -	Level 2 is TexPool amount
Cash - Restricted	7,983,643	7,983,643	-	7,983,643	-	Level 2 is TexPool amount
Grant Receivables	7,680,890	7,680,890	7,680,890	-	-	
Prepaid Expenses	103,874	103,874	103,874	-	-	
Other Assets	137,004	137,004	137,004	-	-	
Liabilities:						
Accounts Payable	\$ 6,015,083	\$ 6,015,083	\$ 6,015,083	\$ -	\$ -	
Payroll and Accrued Liabilities	11,580,323	11,580,323	11,580,323	-	-	
Current/Long-Term Debt	1,105,590	1,105,590	1,105,590	-	-	

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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**5. Capital Assets**

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.

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

Buildings	30 Years
Improvements	20 Years
Vans	5-10 Years

**6. Compensated Absences**

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

**7. Unearned Revenue**

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

**8. Net Position/ Fund Equity**

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

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

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

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

- *Non-spendable*—Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- *Restricted*—Amounts that can be spent only for specific purposes because of the Council Charter, the Council Code, state or federal laws, or externally imposed conditions by grantors or creditors.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**8. Net Position/ Fund Equity (Continued)**

- *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.

**9. Estimates**

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

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Annual budget**

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

**B. Budget Basis of Accounting**

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

**C. Excess of General Fund Budget**

Expenditures exceeded appropriations in the following line items:

<u>Expenditures</u>	<u>Excess</u>
Direct Salaries	\$ -
Employee Benefits	
Direct Salaries	\$ -
Indirect Salaries	\$ -
Consultant and Contracted Services	\$ 1,257,981
Supplies	\$ 11,813
Non-Matching Expenditures	\$ 11,513

**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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2021

**III. DETAILED NOTES ON FUNDS**

**A. Deposits and Investments**

**1. Deposits**

As of December 31, 2021, the Council's bank balance of \$1,580,643 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.

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

	2021
Bank Deposits:	
Local Funds	\$ 1,157,507
Total Bank Deposits	1,157,507
Cash Equivalents:	
Investment in TexPool	566,405
Total Cash Equivalents	566,405
Cash Restricted:	
TexPool	7,983,643
Total Cash Restricted	7,983,643
Total Cash and Cash Equivalents	<u>\$ 9,707,555</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 of the types of authorized investments in which the investing entity's funds may be invested, and the allowable stated maturity of any individual investment owned by the entity. The Act requires an annual audit of investment practices. Audit procedures in this area are conducted as a part of the audit of the general purposes financial statements disclosed that in the areas of investment practices, management reports and establish appropriate policies. The Council adheres to the requirements of the Act. Additionally, investment practices of the Council are in accordance with local policies. The Act determined the types of investments which are allowable for the Council. These include, with certain restrictions. 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers' acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper. The Council investments on December 31, 2021, are shown below:

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
TexPool	Less than three months	\$ 566,405
Total Investment		<u>\$ 566,405</u>

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

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

The Council's recurring fair value measurement as of December 31, 2021, were related to its investments in TexPool. These investments are valued using significant other observable inputs of the underlying securities and bonds (Level 2 inputs).

Analysis of Specific Deposit and Investment Risks:

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

a. Inherent Rate Risk

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**III. DETAILED NOTES ON FUNDS (CONTINUED)**

**A. Deposits and Investments (Continued)**

**2. Investments (Continued)**

b. Credit Risk

Risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally agencies are designed to give an indication of credit risk. At year end, the Council was not exposed to credit risk.

c. Custodial Credit Risk

Risk if deposits and investments are not covered by depository insurance and the deposits and investments are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the Council's name. At year end, the Council was not exposed to custodial credit risk.

d. Concentration of Credit Risk

Risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the Council was not exposed to concentration of credit risk.

e. Foreign Currency Risk

Risk that exchange rates will adversely affect the fair value of an investment. At year end, the Council was not exposed to foreign currency risk.

**B. Receivables**

Receivables for the Council at December 31, 2021, were as follows:

Type	Source	Amount
Federal	Economic Development Administration	\$ 94,860
Federal	Federal Transit Administration	2,519,610
State	Texas Department of Transportation	3,140,938
State	CSEC	304,592
State	Texas Health and Human Services Commission	1,265,918
State	Texas Water Development Board	172,779
State	Office of the Governor	74,092
State	TCEQ	11,530
Local	RGV Metro	30,264
Local	City of McAllen - AAA	500
Local	City of Pharr - Transit	9,741
Local	Hidalgo County - Transit	24,484
Local	Other	31,582
	Total Grant and Other Receivables	<u>\$ 7,680,890</u>

*(Notes continued on next page.)*

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**III. DETAILED NOTES ON FUNDS (CONTINUED)**

**C. Capital Assets**

Capital asset activity for the year ended December 31, 2021, was as follows:

<i>Capital Assets, Not Being Depreciated:</i>	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 1,547,500	\$ -	\$ -	\$ 1,547,500
Construction in Progress	-	-	-	-
Total Capital Assets, Not Being Depreciated	<u>1,547,500</u>	<u>-</u>	<u>-</u>	<u>1,547,500</u>
<i>Capital Assets, Being Depreciated</i>				
Transit Building	11,769,982	283,612	-	12,053,594
Buses and Vans	17,167,553	3,484,834	-	20,652,387
Bus Shelters	532,417	-	-	532,417
RGV Emergency Comm. District (9-1-1)	2,338,119	648,606	-	2,986,725
Furniture and Equipment	354,387	87,533	-	441,920
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	826,073	43,671	-	869,744
Total Capital Assets, Being Depreciated	<u>33,679,437</u>	<u>4,548,256</u>	<u>-</u>	<u>38,227,693</u>
<i>Less Accumulated Depreciation For:</i>				
Transit Building	1,963,921	380,382	-	2,344,303
Buses and Vans	10,446,066	1,844,594	-	12,290,660
Bus Shelters	485,391	3,434	-	488,825
RGV Emergency Comm. District (9-1-1)	1,362,287	372,397	-	1,734,684
Furniture and Equipment	126,065	53,695	-	179,760
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	775,122	19,659	-	794,781
Total Accumulated Depreciation	<u>15,849,758</u>	<u>2,674,161</u>	<u>-</u>	<u>18,523,919</u>
Total Capital Assets, Being Depreciated, Net	<u>17,829,679</u>	<u>1,874,095</u>	<u>-</u>	<u>19,703,774</u>
<b>Total Capital Assets</b>	<u>\$ 19,377,179</u>	<u>\$ 1,874,095</u>	<u>\$ -</u>	<u>\$ 21,251,274</u>

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

General Government	\$ 89,946
Transit/MPO	2,147,025
RGV Emergency Comm. District (9-1-1)	372,397
Economic Development Administration	56,317
OOG	8,476
Total	<u>\$ 2,674,161</u>

(Notes continued on next page.)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
**NOTES TO THE FINANCIAL STATEMENTS**  
December 31, 2021

**III. DETAILED NOTES ON FUNDS (CONTINUED)**

**D. Construction Commitments**

At December 12/31/21, the Lower Rio Grande Valley Development Council had the following construction commitment.

Project Name	Contract Amount	Amount Expended	Remaining Commitment
Edinburg Bus Terminal Part I	\$ 2,700,000	\$ 2,682,649	\$ 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	\$ 1,986,075
EDA	136,279
Texas Department of Aging and Disability Services	2,022
General Land Office	143,660
Health and Human Services Commission	8
Criminal Justice	183,799
Texas Commission on Environmental Quality	18,657
RGV Emergency Communication District (9-1-1)	666,069
Texas Water Development Board	8,001,877
Officer of the Governor	28,888
Total Unearned Revenue	<u>\$ 11,167,334</u>

**F. Long Term Obligations**

**1. Compensated Absences**

The following schedule summarizes the changes in compensated absences during the year ended December 31, 2021:

	Beginning Balance	Increases	Decreases	Ending Balance
Accrued Compensated Absences	\$ 155,144	\$ 322,095	\$ 335,139	\$ 142,100
Total Compensated Absences	<u>\$ 155,144</u>	<u>\$ 322,095</u>	<u>\$ 335,139</u>	<u>\$ 142,100</u>

**2. 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 12/31/2020	Additions	Payments	Balance as of 12/31/2021
Loan Payable - Building	\$ 1,177,809	\$ -	\$ 72,219	\$ 1,105,590
Promissory Note - Land	\$ 7,757	\$ -	\$ 7,757	\$ -
	<u>\$ 1,185,566</u>	<u>\$ -</u>	<u>\$ 79,976</u>	<u>\$ 1,105,590</u>

Interest paid during year for all long-term debt totaled \$51,873.



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**III. DETAILED NOTES ON FUNDS (CONTINUED)**

**F. Long Term Obligations (Continued)**

**2. Note Payable (Continued)**

Debt service requirements of obligations payable on December 31, 2021, are as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	75,538	48,206	123,744
2023	79,008	44,736	123,744
2024	82,638	41,106	123,744
2025	86,434	37,310	123,744
2026	90,405	33,339	123,744
2027-2031	518,271	100,449	618,720
2032-2033	173,296	6,026	179,322
	<u>\$ 1,105,590</u>	<u>\$ 311,172</u>	<u>\$ 1,416,762</u>

**IV. OTHER INFORMATION**

**A. Deferred Compensation Agreement**

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

**B. Retirement Plan**

Council (employer) has adopted a 401(a) retirement plan, LRGVDC Employees' 401(a) Retirement Plan and a 457(b) deferred compensation plan, LRGVDC Employees' 457(b) Retirement Plan, for the benefit of its employees. Under the 401(a) retirement plan employees are permitted to make matching or non-elective contributions. Employees are eligible for the plan on any January 1 or July 1 after the date they have completed at least 6 months of service. For vesting purposes, a year of service is any plan year in which the employee works at least 1,000 hours. An employee is fully vested after 5 years of service. The amount of the employer contribution is discretionary and shall be determined by resolution of the Board of Directors annually. Employer contributions for 2021 were \$324,425. There are 185 employees covered by the plan. The plan assets are managed by VOYA Financial. The value of the plan assets, after subtracting liabilities of the plan, was \$6,834,560 as of December 31, 2021, compared to \$6,566,878 as of December 31, 2020. 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 153 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 \$908,716 as of December 31, 2021, compared to \$562,646 as of December 31, 2020.

**C. Risk Management**

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**IV. OTHER INFORMATION (CONTINUED)**

**C. Risk Management (Continued)**

\$18,371,541 for real and personal property. There is no limited liability amount for workers' compensation coverage. The Council had no significant reductions in insurance coverage as compared to its previous fiscal year and no settlement amounts that exceeded insurance coverage for each of its past three fiscal years.

**D. Commitments**

**1. Grant Programs**

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

**2. Litigation**

The Council is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the Council's legal counsel and management that resolution of these matters will not have a material adverse effect on net position of the Council at December 31, 2021.

**E. Allocation of Personnel Costs and Indirect Costs**

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

**F. Contingent Liabilities**

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

**G. New Accounting Principles**

In calendar year 2021, the Council implemented:

- a. *Statement No. 97* objective is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

This Statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or an other employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform.

This Statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, *Fiduciary Activities*, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, *Financial Reporting for Pension Plans*, or paragraph 3 of Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, respectively.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2021

**IV. OTHER INFORMATION (CONTINUED)**

**G. New Accounting Principles (Continued)**

This Statement (1) requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

This Statement supersedes the remaining provisions of Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, as amended, regarding investment valuation requirements for Section 457 plans. As a result, investments of *all* Section 457 plans should be measured as of the end of the plan's reporting period in all circumstances.

The requirements of this Statement are effective immediately.

The adoption of Statement No. 97 has no impact on the Council's financial statements.

- b. *Statement No. 98* establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness.

The requirements of this Statement are effective for reporting periods ending after December 15, 2021. Earlier application is encouraged.

The adoption of Statement No. 98 has no impact on the Council's financial statements.

**H. Subsequent Events**

For the purposes of reporting subsequent events, management has considered events occurring up to August 29, 2022, the date the report was available to be issued. No material subsequent events are reported.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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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, 2021

<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	\$ 9,212,858	\$ 9,127,858	\$ 6,825,530	\$(2,302,328)
Economic Development Administration	347,500	547,534	286,318	(261,216)
<i>Total Federal Grants</i>	<u>9,560,358</u>	<u>9,675,392</u>	<u>7,111,848</u>	<u>(2,563,544)</u>
<i>State Grants</i>				
Texas Health and Human Services Commission	6,781,242	8,436,916	8,327,507	(109,409)
Commission on State Emergency Communications	6,841,143	4,855,328	4,348,315	(507,013)
Texas Department of Transportation	5,138,048	5,865,374	5,503,585	(361,789)
Texas Commission on Environmental Quality	320,777	332,987	293,680	(39,307)
Texas Department of Transportation/MPO	2,156,050	1,687,609	1,315,076	(372,533)
Office of the Governor	1,055,797	695,200	496,941	(198,259)
Texas Water Development Board	75,000	258,028	210,522	(47,506)
Texas Department of Agriculture	-	8,301	7,239	(1,062)
General Land Office	-	1,000	895	(105)
Housing One Urban Development	-	183,407	170,181	(13,226)
Other State Programs	-	-	-	-
<i>Total State Grants</i>	<u>22,368,057</u>	<u>22,324,150</u>	<u>20,673,941</u>	<u>(1,650,209)</u>
<i>Local Revenues</i>				
RGV Emergency Communication District (9-1-1)	-	648,026	648,026	-
Contributions	1,652,900	935,628	906,270	(29,358)
Membership Dues	249,881	248,000	246,140	(1,860)
Other Revenues	-	-	1,318	1,318
<i>Total Local Revenues</i>	<u>1,902,781</u>	<u>1,831,654</u>	<u>1,801,754</u>	<u>(29,900)</u>
<i>Total Revenues</i>	<u>\$33,831,196</u>	<u>\$ 33,831,196</u>	<u>\$ 29,587,543</u>	<u>\$(4,243,653)</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, 2021

	Budget Amounts		Actual	Final
	Original	Final	Budget	Variance
			Basis	Budget Basis
<b><u>EXPENDITURES</u></b>				
Direct Salaries	\$ 5,504,449	\$ 5,504,449	\$ 4,819,637	\$ 684,812
Indirect Salaries	1,021,311	1,021,311	988,322	32,989
Employee Benefits				
Direct Salaries	2,668,006	2,668,006	2,230,195	437,811
Indirect Salaries	495,029	495,029	457,917	37,112
Indirect Costs Other Than Personnel	704,116	704,116	579,883	124,233
Consultant and Contracted Services	7,221,071	7,221,071	8,479,052	(1,257,981)
Travel	208,051	208,051	69,277	138,774
Consumable Supplies	84,303	84,303	96,116	(11,813)
Other Costs	15,924,860	15,924,860	11,855,631	4,069,229
Non-Matching Expenditures	-	-	11,513	(11,513)
<i>Total Expenditures</i>	<u>33,831,196</u>	<u>33,831,196</u>	<u>29,587,543</u>	<u>4,243,653</u>
 <i>Net Change in Fund Balance</i>	 -	 -	 -	 -
Fund Balance - Beginning of Year	<u>33,917</u>	<u>33,917</u>	<u>33,917</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 33,917</u>	<u>\$ 33,917</u>	<u>\$ 33,917</u>	<u>\$ -</u>

## **OTHER SUPPLEMENTARY INFORMATION**



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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, 2021 and 2020

	2021	(Restated) 2020
<u>Governmental Funds - Capital Assets:</u>		
Land	\$ 1,547,500	\$ 1,547,500
Construction in Progress	-	-
Buildings	12,053,594	11,769,982
Buses and Vans	20,652,387	17,167,553
Bus Shelters	532,417	532,417
RGV Emergency Comm. District (9-1-1)	2,986,725	2,338,119
Furniture and Equipment	441,920	354,387
Interoperability Radio System	690,906	690,906
Transit Equipment	869,744	826,073
<i>Total Capital Assets at Cost</i>	39,775,193	35,226,937
Less: Accumulated Depreciation	(18,523,919)	(15,849,758)
<i>Total Capital Assets Net of Accumulated Depreciation</i>	<u>21,251,274</u>	<u>19,377,179</u>
 Invested in Governmental Funds Capital Assets by Source:		
Council Resources	1,480,118	1,520,129
Grant Resources	19,771,156	17,857,050
<i>Total Capital Assets by Source</i>	<u>\$ 21,251,274</u>	<u>\$ 19,377,179</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, 2021

Function	Land, Building and Shelters	Vans and Buses	Furniture and Equipment	Total
General Government	\$ 1,826,867	\$ -	\$ 314,144	\$ 2,141,011
Transit/MPO	10,716,643	20,645,237	869,744	32,231,624
RGV Emergency Comm. District (9-1-1)	-	107,356	2,879,369	2,986,725
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	7,150	74,868	82,018
EDA	1,590,001.0	-	8,687	1,598,688
TCEQ	-	-	-	-
<i>Total Governmental Funds - Capital Assets</i>	<u>14,133,511</u>	<u>20,759,743</u>	<u>4,881,939</u>	<u>39,775,193</u>
<i>Less: Accumulated Depreciation for,</i>				
General Government	468,533	-	92,867	561,400
Transit/MPO	2,111,171	12,289,298	794,781	15,195,250
RGV Emergency Comm. District (9-1-1)	-	44,623	1,690,061	1,734,684
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	1,362	33,985	35,347
EDA	-	-	262,111	262,111
TCEQ	-	-	-	-
<i>Total Accumulated Depreciation</i>	<u>2,579,704</u>	<u>12,335,283</u>	<u>3,608,932</u>	<u>18,523,919</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u><u>\$ 11,553,807</u></u>	<u><u>\$ 8,424,460</u></u>	<u><u>\$ 1,273,007</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 of Changes by Function  
For the Year Ended December 31, 2021

Function	General Fixed Assets January 1, 2021	Additions	Deductions	General Fixed Assets December 31, 2021
General Government	\$ 2,091,076	\$ 49,935	\$ -	2,141,011
Transit/MPO	28,419,506	3,812,118	-	32,231,624
RGV Emergency Comm. District (9-1-1)	2,338,119	648,606	-	2,986,725
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
OOG	44,421	37,597	-	82,018
EDA	1,598,688	-	-	1,598,688
TCEQ	-	-	-	-
<i>Total Governmental Funds - Capital Assets</i>	<u>35,226,937</u>	<u>4,548,256</u>	<u>-</u>	<u>39,775,193</u>
 <i>Less: Accumulated Depreciation For,</i>				
General Government	471,454	89,946	-	561,400
Transit/MPO	13,048,225	2,147,025	-	15,195,250
RGV Emergency Comm. District (9-1-1)	1,362,287	372,397	-	1,734,684
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
OOG	26,871	8,476	-	35,347
EDA	205,794	56,317	-	262,111
TCEQ	-	-	-	-
<i>Total Accumulated Depreciation</i>	<u>15,849,758</u>	<u>2,674,161</u>	<u>-</u>	<u>18,523,919</u>
 <i>Total Governmental Funds - Capital Assets (net)</i>	 <u>\$ 19,377,179</u>	 <u>\$ 1,874,095</u>	 <u>\$ -</u>	 <u>\$ 21,251,274</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Count Me, RGV! Campaign  
 Internal Grant Code 30207  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	<u>\$ 770</u>	<u>\$ 770</u>	<u>\$ -</u>	<u>\$ 770</u>
Total revenues	<u><u>\$ 770</u></u>	<u><u>\$ 770</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 770</u></u>
Expenditures				
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>770</u>	<u>770</u>	<u>-</u>	<u>770</u>
Total expenditures	<u><u>\$ 770</u></u>	<u><u>\$ 770</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 770</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Criminal Justice  
 Regional Police Academy  
 SF-13-A10-14668-17  
 Internal Grant Code-30619  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 483,745	\$ 136,161	\$ 347,584	\$ 483,745
Local share	378,666	187,355	198,436	385,791
US Treasury	23,718	10,495	11,090	21,585
Total revenues	<u>\$ 886,129</u>	<u>\$ 334,011</u>	<u>\$ 557,110</u>	<u>\$ 891,121</u>
Expenditures				
Salaries	\$ 298,126	\$ 111,951	\$ 186,176	\$ 298,127
Fringe benefits	155,017	52,247	100,754	153,001
Total personnel	<u>453,143</u>	<u>164,198</u>	<u>286,930</u>	<u>451,128</u>
Indirect costs	127,296	47,190	82,136	129,326
Contracted services	62,810	32,770	30,040	62,810
Travel	18,200	4,860	13,771	18,631
Supplies	66,396	43,813	21,525	65,338
Equipment	50,024	841	49,598	50,439
Other	<u>108,260</u>	<u>40,339</u>	<u>73,110</u>	<u>113,449</u>
Total expenditures	<u>\$ 886,129</u>	<u>\$ 334,011</u>	<u>\$ 557,110</u>	<u>\$ 891,121</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 241,873	\$ 86,526	\$ -	\$ 86,526
Local share	-	-	-	-
Exam Fee	2,050	2,050	-	
Tuition Fee	60,700	60,700	-	60,700
Total revenues	<u>\$ 304,623</u>	<u>\$ 149,276</u>	<u>\$ -</u>	<u>\$ 149,276</u>
Expenditures				
Salaries	\$ 122,534	\$ 53,021	\$ -	\$ 53,021
Fringe benefits	59,392	24,745	-	24,745
Total personnel	<u>181,926</u>	<u>77,766</u>	<u>-</u>	<u>77,766</u>
Indirect costs	49,430	22,350	-	22,350
Contracted services	24,161	23,610	-	23,610
Travel	3,497	1,661	-	1,661
Supplies	16,874	2,852	-	2,852
Equipment	30	4,656	-	4,656
Other	<u>28,705</u>	<u>16,381</u>	<u>-</u>	<u>16,381</u>
Total expenditures	<u>\$ 304,623</u>	<u>\$ 149,276</u>	<u>\$ -</u>	<u>\$ 149,276</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Community and Economic Development Assistance Fund  
 C719223  
 Internal Grant Code 30721  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 8,301	\$ 7,239	\$ 1,062	\$ 8,301
Local share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total revenues	 <u>\$ 8,301</u>	 <u>\$ 7,240</u>	 <u>\$ 1,062</u>	 <u>\$ 8,302</u>
 Expenditures				
Salaries	\$ 4,397	\$ 2,227	\$ 538	\$ 2,765
Fringe benefits	2,130	1,039	287	1,326
Total personnel	<u>6,527</u>	<u>3,266</u>	<u>825</u>	<u>4,091</u>
 Indirect costs	 1,774	 939	 237	 1,176
Supplies	-	887		887
Equipment	-	41		41
Other	<u>-</u>	<u>2,107</u>	<u>-</u>	<u>2,107</u>
 Total expenditures	 <u>\$ 8,301</u>	 <u>\$ 7,240</u>	 <u>\$ 1,062</u>	 <u>\$ 8,302</u>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Rio South Texas Economic Council  
 Internal Grant Code 30817  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source	\$ 724	\$ 724	\$ -	\$ 724
Total revenues	<u>\$ 724</u>	<u>\$ 724</u>	<u>\$ -</u>	<u>\$ 724</u>
Expenditures				
Salaries	\$ 383	\$ 383	\$ -	\$ 383
Fringe benefits	179	179	-	179
Total personnel	<u>562</u>	<u>562</u>	<u>-</u>	<u>562</u>
Indirect costs	162	162	-	162
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 724</u>	<u>\$ 724</u>	<u>\$ -</u>	<u>\$ 724</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 725,934	\$ 895	\$ 581,297	\$ 582,192
Interest Income		68	6,317	\$ 6,385
Total revenues	<u>\$ 725,934</u>	<u>\$ 963</u>	<u>\$ 587,614</u>	<u>\$ 588,577</u>
Expenditures				
Salaries	\$ 336,452	\$ -	\$ 267,609	\$ 267,609
Fringe benefits	168,226	-	147,719	147,719
Total personnel	<u>504,678</u>	<u>-</u>	<u>415,328</u>	<u>415,328</u>
Indirect costs	168,226	-	120,939	120,939
Contracted services	22,000	-	21,186	21,186
Travel	3,500	-	3,716	3,716
Supplies	3,000	-	2,128	2,128
Equipment	10,000	-	8,081	8,081
Other	<u>14,530</u>	<u>963</u>	<u>16,236</u>	<u>17,199</u>
Total expenditures	<u>\$ 725,934</u>	<u>\$ 963</u>	<u>\$ 587,614</u>	<u>\$ 588,577</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 350,000	\$ -	\$ 308,536	\$ 308,536
Local share	90,000	1,936	78,678	80,614
Interest Income	-	717	-	717
Total revenues	<u>\$ 440,000</u>	<u>\$ 2,653</u>	<u>\$ 387,214</u>	<u>\$ 389,867</u>
Expenditures				
Salaries	\$ 68,152	\$ -	\$ 68,798	\$ 68,798
Fringe benefits	35,964	-	38,616	38,616
Total personnel	<u>104,116</u>	<u>-</u>	<u>107,414</u>	<u>107,414</u>
Indirect costs	33,733	-	30,871	30,871
Contracted services	290,000	-	230,652	230,652
Travel	5,651	-	2,477	2,477
Supplies	3,000	-	732	732
Equipment	100	-	7,358	7,358
Other	<u>3,400</u>	<u>2,653</u>	<u>7,710</u>	<u>10,363</u>
Total expenditures	<u>\$ 440,000</u>	<u>\$ 2,653</u>	<u>\$ 387,214</u>	<u>\$ 389,867</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 155,000	\$ 53,285	\$ 13,140	\$ 66,425
Local share	38,750	13,321	3,285	16,606
Total revenues	<u>\$ 193,750</u>	<u>\$ 66,606</u>	<u>\$ 16,425</u>	<u>\$ 83,031</u>
Expenditures				
Salaries	\$ 89,588	\$ 31,228	\$ 7,283	\$ 38,511
Fringe benefits	46,451	14,574	3,886	18,460
Total personnel	<u>136,039</u>	<u>45,802</u>	<u>11,169</u>	<u>56,971</u>
Indirect costs	40,785	13,164	3,206	16,370
Contracted Services	-	-	-	-
Travel	6,000	3,016	-	3,016
Supplies	-	127	367	494
Equipment	-	537	-	537
Other	<u>10,926</u>	<u>3,960</u>	<u>1,683</u>	<u>5,643</u>
Total expenditures	<u>\$ 193,750</u>	<u>\$ 66,606</u>	<u>\$ 16,425</u>	<u>\$ 83,031</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 400,000	\$ 173,826	\$ 9,618	\$ 183,444
Local share	-	-	-	-
Total revenues	<u>\$ 400,000</u>	<u>\$ 173,826</u>	<u>\$ 9,618</u>	<u>\$ 183,444</u>
Expenditures				
Salaries	\$ 183,822	\$ 87,669	\$ 4,490	\$ 92,159
Fringe benefits	95,311	40,915	2,397	43,312
Total personnel	<u>279,133</u>	<u>128,584</u>	<u>6,887</u>	<u>135,471</u>
Indirect costs	83,684	36,955	1,976	38,931
Contracted Services	10,000	-	-	-
Travel	15,000	275	-	275
Supplies	5,000	413	-	413
Equipment	-	2,555	-	2,555
Other	<u>7,183</u>	<u>5,044</u>	<u>755</u>	<u>5,799</u>
Total expenditures	<u>\$ 400,000</u>	<u>\$ 173,826</u>	<u>\$ 9,618</u>	<u>\$ 183,444</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 70,000	\$ 58,407	\$ -	\$ 58,407
Local share	17,500	14,602	-	14,602
Total revenues	<u>\$ 87,500</u>	<u>\$ 73,009</u>	<u>\$ -</u>	<u>\$ 73,009</u>
Expenditures				
Salaries	\$ 42,949	\$ 37,271	\$ -	\$ 37,271
Fringe benefits	22,269	17,042	-	17,042
Total personnel	<u>65,218</u>	<u>54,313</u>	<u>-</u>	<u>54,313</u>
Indirect costs	19,552	15,610	-	15,610
Contracted Services	-	-	-	-
Travel	1,200	-	-	-
Supplies	667	127	-	127
Equipment	-	342	-	342
Other	<u>863</u>	<u>2,617</u>	<u>-</u>	<u>2,617</u>
Total expenditures	<u>\$ 87,500</u>	<u>\$ 73,009</u>	<u>\$ -</u>	<u>\$ 73,009</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 9-1-1 Local Funds  
 Internal Grant Code-31210  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	6,891	1,579	5,312	6,891
Interest	405	-	405	405
Total revenues	<u>\$ 7,296</u>	<u>\$ 1,579</u>	<u>\$ 5,717</u>	<u>\$ 7,296</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	870	870	-	870
Supplies	641	-	934	934
Equipment	-	-	-	-
Other	<u>5,785</u>	<u>709</u>	<u>4,783</u>	<u>5,492</u>
Total expenditures	<u>\$ 7,296</u>	<u>\$ 1,579</u>	<u>\$ 5,717</u>	<u>\$ 7,296</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Statement of Revenues and Expenditures  
EDA Grant Administration  
Internal Grant Code-31300  
Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 242,627	\$ 800	\$ 39,235	\$ 40,035
Local share	2,349	-	2,349	2,349
Total revenues	<u>\$ 244,976</u>	<u>\$ 800</u>	<u>\$ 41,584</u>	<u>\$ 42,384</u>
Expenditures				
Salaries	\$ 118,000	\$ -	\$ 19,662	\$ 19,662
Fringe benefits	57,195	-	11,066	11,066
Total personnel	<u>175,195</u>	<u>-</u>	<u>30,728</u>	<u>30,728</u>
Indirect costs	47,600	-	8,838	8,838
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	800	800	-	800
Equipment	-	-	-	-
Other	<u>21,381</u>	<u>-</u>	<u>2,018</u>	<u>2,018</u>
Total expenditures	<u>\$ 244,976</u>	<u>\$ 800</u>	<u>\$ 41,584</u>	<u>\$ 42,384</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, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 10,241,546	\$ 4,132,178	\$ 1,501,497	\$ 5,633,675
Local Contributions	-	-	-	-
Interest Income	-	342	450	792
Other Income	-	455	-	455
Total revenues	<u>\$ 10,241,546</u>	<u>\$ 4,132,975</u>	<u>\$ 1,501,947</u>	<u>\$ 5,634,922</u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Subtotals	-	-	-	-
Expenditures-Program				
Salaries	\$ 751,000	374,147	\$ 181,955	\$ 556,102
Fringe benefits	389,394	174,615	97,105	271,720
Total personnel	1,140,394	548,762	279,060	827,822
Indirect costs	553,197	157,714	80,092	237,806
Contracted services	1,075,850	248,112	131,751	379,863
Travel	146,000	7,759	242	8,001
Supplies	580,237	8,043	262,217	270,260
Equipment	105,000	-	17,781	17,781
Other	6,465,295	2,513,979	636,464	3,150,443
Subtotals	<u>10,065,973</u>	<u>3,484,369</u>	<u>1,407,607</u>	<u>4,891,976</u>
Expenditures-Equipment				
Other	175,573	648,606	94,340	742,946
Subtotals	<u>175,573</u>	<u>648,606</u>	<u>94,340</u>	<u>742,946</u>
Total expenditures	<u>\$ 10,241,546</u>	<u>\$ 4,132,975</u>	<u>\$ 1,501,947</u>	<u>\$ 5,634,922</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 City of Pharr CDBG  
 Community Development Block Grant FY 2019-2020  
 City of Pharr CDBG  
 Internal Grant Code 31609  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
Local Share	-	180	30,933	31,113
Total revenues	<u>\$ 60,000</u>	<u>\$ 180</u>	<u>\$ 90,933</u>	<u>\$ 91,113</u>
Expenditures				
Salaries	\$ 25,333	\$ 95	\$ 41,279	\$ 41,374
Fringe benefits	13,135	45	22,361	22,406
Total Personnel	<u>38,468</u>	<u>140</u>	<u>63,640</u>	<u>63,780</u>
Indirect costs	11,532	40	18,214	18,254
Fuel & Oil	10,000	-	9,079	9,079
Repairs/Maintenance	-	-	-	-
Total expenditures	<u>\$ 60,000</u>	<u>\$ 180</u>	<u>\$ 90,933</u>	<u>\$ 91,113</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 250,000	\$ 64,098	\$ 91,280	\$ 155,378
Local Share	-	31,027	219,602	250,629
Total revenues	<u>\$ 250,000</u>	<u>\$ 95,125</u>	<u>\$ 310,882</u>	<u>\$ 406,007</u>
Expenditures				
Salaries	\$ 120,000	\$ 27,616	\$ 54,344	\$ 81,960
Fringe benefits	<u>65,400</u>	<u>12,888</u>	<u>29,681</u>	<u>42,569</u>
Total Personnel	185,400	40,504	84,025	124,529
Indirect costs	56,177	11,641	24,011	35,652
Travel	8,423	-	219	219
Other	<u>-</u>	<u>42,980</u>	<u>202,627</u>	<u>245,607</u>
Total expenditures	<u>\$ 250,000</u>	<u>\$ 95,125</u>	<u>\$ 310,882</u>	<u>\$ 406,007</u>

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

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Local Share	-	15,951	988	16,939
Total revenues	<u>\$ 60,000</u>	<u>\$ 75,951</u>	<u>\$ 988</u>	<u>\$ 76,939</u>
Expenditures				
Salaries	\$ 25,333	\$ 33,458	\$ -	\$ 33,458
Fringe benefits	<u>13,135</u>	<u>15,476</u>	<u>-</u>	<u>15,476</u>
Total Personnel	38,468	48,934	-	48,934
Indirect costs	11,532	14,064	-	14,064
Fuel & Oil	10,000	12,953	988	13,941
Repairs/Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 60,000</u>	<u>\$ 75,951</u>	<u>\$ 988</u>	<u>\$ 76,939</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 60,000	\$ 9,740	\$ -	\$ 9,740
Local Share	-	4,120	-	4,120
Total revenues	<u>\$ 60,000</u>	<u>\$ 13,860</u>	<u>\$ -</u>	<u>\$ 13,860</u>
Expenditures				
Salaries	\$ 25,333	\$ 7,340	\$ -	\$ 7,340
Fringe benefits	<u>13,135</u>	<u>3,426</u>	<u>-</u>	<u>3,426</u>
Total Personnel	38,468	10,766	-	10,766
Indirect costs	11,532	3,094	-	3,094
Fuel & Oil	10,000	-	-	-
Repairs/Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 60,000</u>	<u>\$ 13,860</u>	<u>\$ -</u>	<u>\$ 13,860</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 RGVEC District  
 Internal Grant Code-31621  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Wireless Fees	\$ 716,552	\$ 500,415	\$ -	\$ 500,415
Wireline Fees	147,611	147,604	-	147,604
Interest Income	-	7	-	7
Total revenues	<u>\$ 864,163</u>	<u>\$ 648,026</u>	<u>\$ -</u>	<u>\$ 648,026</u>
Expenditures				
Salaries	\$ 98,357	\$ 98,357	\$ -	\$ 98,357
Fringe benefits	45,903	45,903	-	45,903
Total personnel	<u>144,260</u>	<u>144,260</u>	<u>-</u>	<u>144,260</u>
Indirect costs	41,460	41,461	-	41,461
Contracted services	-	-	-	-
Travel	981	981	-	981
Supplies	1,113	1,113	-	1,113
Equipment	-	-	-	-
Other	<u>676,349</u>	<u>460,211</u>	<u>-</u>	<u>460,211</u>
Total expenditures	<u>\$ 864,163</u>	<u>\$ 648,026</u>	<u>\$ -</u>	<u>\$ 648,026</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, 2021

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Federal Transit Administration  
 Edinburg Transit Terminal  
 TX-90-YO57  
 Internal Grant Code 31710  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,700,000	\$ 129,074	\$ 2,553,575	\$ 2,682,649
Local Share	<u>675,000</u>	<u>1</u>	<u>1</u>	<u>2</u>
Total revenues	<u><u>\$ 3,375,000</u></u>	<u><u>\$ 129,075</u></u>	<u><u>\$ 2,553,576</u></u>	<u><u>\$ 2,682,651</u></u>
Expenditures				
Engineering / Design	\$ 317,474	\$ 62,250	\$ 304,176	\$ 366,426
Contruction	2,249,401	66,825	2,249,401	2,316,226
Other	<u>808,125</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 3,375,000</u></u>	<u><u>\$ 129,075</u></u>	<u><u>\$ 2,553,577</u></u>	<u><u>\$ 2,682,652</u></u>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Transportation  
 ED 1904 Mobility Management  
 ED 1904  
 Internal Grant Code 31728  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 68,739	\$ 46,007	\$ 61,186	\$ 107,193
Local Share	<u>-</u>	<u>1</u>	<u>3</u>	<u>4</u>
Total revenues	<u><u>\$ 68,739</u></u>	<u><u>\$ 46,008</u></u>	<u><u>\$ 61,189</u></u>	<u><u>\$ 107,197</u></u>
Expenditures				
Contract Temporary	\$ 68,739	\$ 46,008	\$ 59,551	\$ 105,559
Contract Continuing	<u>-</u>	<u>-</u>	<u>1,638</u>	<u>1,638</u>
Total expenditures	<u><u>\$ 68,739</u></u>	<u><u>\$ 46,008</u></u>	<u><u>\$ 61,189</u></u>	<u><u>\$ 107,197</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenue and Expenditures  
 Federal Transit Administration  
 5310 Mobility Management  
 TX-2016-080 & TX-2020-126  
 Internal Grant Code 31731  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 321,268	\$ 95,818	\$ 116,908	\$ 212,726
Local Share	<u>80,317</u>	<u>415</u>	<u>22,103</u>	<u>22,518</u>
Total revenues	<u><u>\$ 401,585</u></u>	<u><u>\$ 96,233</u></u>	<u><u>\$ 139,011</u></u>	<u><u>\$ 235,244</u></u>
Expenditures				
Salaries	\$ 203,530	\$ 50,965	\$ 70,166	\$ 121,131
Fringe benefits	<u>105,429</u>	<u>23,785</u>	<u>37,899</u>	<u>61,684</u>
Total Personnel	<u>308,959</u>	<u>74,750</u>	<u>108,065</u>	<u>182,815</u>
Indirect costs	<u>92,626</u>	<u>21,483</u>	<u>30,946</u>	<u>52,429</u>
Total expenditures	<u><u>\$ 401,585</u></u>	<u><u>\$ 96,233</u></u>	<u><u>\$ 139,011</u></u>	<u><u>\$ 235,244</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Federal Transit Administration  
 HCDP Shuttle Operating  
 TX-2019-042 & TX-2020-053  
 Internal Grant Code 31733  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 83,966	\$ 30,290	\$ 16,703	\$ 46,993
Local Share	<u>83,966</u>	<u>30,294</u>	<u>16,703</u>	<u>46,997</u>
Total revenues	<u>\$ 167,932</u>	<u>\$ 60,584</u>	<u>\$ 33,406</u>	<u>\$ 93,990</u>
Expenditures				
Salaries	\$ 71,000	\$ 28,399	\$ 15,093	\$ 43,492
Fringe benefits	<u>38,695</u>	<u>13,254</u>	<u>8,055</u>	<u>21,309</u>
Total Personnel	109,695	41,653	23,148	64,801
Indirect costs	33,237	11,971	6,644	18,615
Travel	1,000	-	-	-
Other	<u>24,000</u>	<u>6,960</u>	<u>3,614</u>	<u>10,574</u>
Total expenditures	<u>\$ 167,932</u>	<u>\$ 60,584</u>	<u>\$ 33,406</u>	<u>\$ 93,990</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Transportation  
 City of McAllen  
 URB 2103  
 Internal Grant Code 31734  
 Year Ended December 31, 2021

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Federal Transit Administration  
 HCDP Shuttle Operating  
 TX-2020-053  
 Internal Grant Code 31735  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 47,588	\$ 13,964	\$ -	\$ 13,964
Local Share	47,588	15,161	-	15,161
Total revenues	<u>\$ 95,176</u>	<u>\$ 29,125</u>	<u>\$ -</u>	<u>\$ 29,125</u>
Expenditures				
Salaries	\$ 44,000	\$ 13,440	\$ -	\$ 13,440
Fringe benefits	21,327	6,273	-	6,273
Total Personnel	65,327	19,713	-	19,713
Indirect costs	17,749	5,665	-	5,665
Travel	-	-	-	-
Other	12,100	3,747	-	3,747
Total expenditures	<u>\$ 95,176</u>	<u>\$ 29,125</u>	<u>\$ -</u>	<u>\$ 29,125</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 260,289	\$ 17,750	\$ -	\$ 17,750
Local Share	23,100	1	-	1
	<u>283,389</u>	<u>17,751</u>	<u>-</u>	<u>17,751</u>
Total revenues	<u>\$ 283,389</u>	<u>\$ 17,751</u>	<u>\$ -</u>	<u>\$ 17,751</u>
Expenditures				
Contract Continuing	\$ 68,739	\$ 17,751	\$ -	\$ 17,751
Assets Over \$5000	150,000	-	-	-
Other	64,650	-	-	-
	<u>283,389</u>	<u>17,751</u>	<u>-</u>	<u>17,751</u>
Total expenditures	<u>\$ 283,389</u>	<u>\$ 17,751</u>	<u>\$ -</u>	<u>\$ 17,751</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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 120,000	\$ 87,243	\$ 19,230	\$ 106,473
Local Share	-	-	4,807	4,807
Match	<u>60,000</u>	<u>21,811</u>	<u>-</u>	<u>21,811</u>
Total revenues	<u>\$ 180,000</u>	<u>\$ 109,054</u>	<u>\$ 24,037</u>	<u>\$ 133,091</u>
Expenditures				
Assets Over \$5000	\$ 180,000	\$ 87,243	\$ 24,037	\$ 111,280
Match	<u>-</u>	<u>21,811</u>	<u>-</u>	<u>21,811</u>
Total expenditures	<u>\$ 180,000</u>	<u>\$ 109,054</u>	<u>\$ 24,037</u>	<u>\$ 133,091</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Federal Transit Administration  
 Edinburg Transit Terminal 2  
 TX-2016-008  
 Internal Grant Code 31802  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,652,955	\$ 123,629	\$ 1,517,544	\$ 1,641,173
Local Share	<u>413,239</u>	<u>30,908</u>	<u>379,386</u>	<u>410,294</u>
Total revenues	<u>\$ 2,066,194</u>	<u>\$ 154,537</u>	<u>\$ 1,896,930</u>	<u>\$ 2,051,467</u>
Expenditures				
Construction	\$ 2,047,444	\$ 154,537	\$ 1,891,547	\$ 2,046,084
Other	<u>18,750</u>	<u>-</u>	<u>5,383</u>	<u>5,383</u>
Total expenditures	<u>\$ 2,066,194</u>	<u>\$ 154,537</u>	<u>\$ 1,896,930</u>	<u>\$ 2,051,467</u>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenue and Expenditures  
 Federal Transit Administration  
 Mobility Manager  
 TX-37-X064 and TX-2020-126  
 Internal Grant Code 32005  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 901,816	\$ 65,508	\$ 607,539	\$ 673,047
Local Share	<u>225,454</u>	<u>1</u>	<u>147,038</u>	<u>147,039</u>
Total revenues	<u><u>\$ 1,127,270</u></u>	<u><u>\$ 65,509</u></u>	<u><u>\$ 754,577</u></u>	<u><u>\$ 820,086</u></u>
Expenditures				
Salaries	\$ 563,030	\$ 34,694	\$ 363,367	\$ 398,061
Fringe benefits	<u>288,061</u>	<u>16,191</u>	<u>199,791</u>	<u>215,982</u>
Total Personnel	851,091	50,885	563,158	614,043
Indirect costs	276,179	14,624	165,935	180,559
Other	<u>-</u>	<u>-</u>	<u>25,484</u>	<u>25,484</u>
Total expenditures	<u><u>\$ 1,127,270</u></u>	<u><u>\$ 65,509</u></u>	<u><u>\$ 754,577</u></u>	<u><u>820,086</u></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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,247,933	\$ 309,046	\$ 1,131,054	\$ 1,440,100
Local Share	<u>-</u>	<u>1</u>	<u>1</u>	<u>2</u>
Total revenues	<u><u>\$ 1,247,933</u></u>	<u><u>\$ 309,047</u></u>	<u><u>\$ 1,131,055</u></u>	<u><u>\$ 1,440,102</u></u>
Expenditures				
Assets over \$5000	\$ 1,247,933	\$ 309,047	\$ 1,131,055	\$ 1,440,102
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 1,247,933</u></u>	<u><u>\$ 309,047</u></u>	<u><u>\$ 1,131,055</u></u>	<u><u>\$ 1,440,102</u></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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 905,000	\$ 220,243	\$ 393,582	\$ 613,825
Local Share	<u>-</u>	<u>2</u>	<u>1</u>	<u>3</u>
Total revenues	<u><u>\$ 905,000</u></u>	<u><u>\$ 220,245</u></u>	<u><u>\$ 393,583</u></u>	<u><u>\$ 613,828</u></u>
Expenditures				
Assets over \$5000	\$ 905,000	\$ 220,245	\$ 393,583	\$ 613,828
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 905,000</u></u>	<u><u>\$ 220,245</u></u>	<u><u>\$ 393,583</u></u>	<u><u>\$ 613,828</u></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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,082,599	\$ 195,061	\$ 11,126	\$ 206,187
Local Share	<u>120,226</u>	<u>1,255</u>	<u>1</u>	<u>1,256</u>
Total revenues	<u><u>\$ 1,202,825</u></u>	<u><u>\$ 196,316</u></u>	<u><u>\$ 11,127</u></u>	<u><u>\$ 207,443</u></u>
Expenditures				
Other Contracted Svc.	\$ 819,880	\$ 113,296	\$ 8,045	\$ 121,341
Other	<u>382,945</u>	<u>83,020</u>	<u>3,082</u>	<u>86,102</u>
Total expenditures	<u><u>\$ 1,202,825</u></u>	<u><u>\$ 196,316</u></u>	<u><u>\$ 11,127</u></u>	<u><u>\$ 207,443</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Transportation  
 Fare Collection Equipment and Shop Equipment  
 BBF 2001  
 Internal Grant Code 32035  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 117,765	\$ 117,764	\$ -	\$ 117,764
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 117,765</u></u>	<u><u>\$ 117,764</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 117,764</u></u>
Expenditures				
Assets over \$5000	\$ 117,765	\$ 117,764	\$ -	\$ 117,764
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 117,765</u></u>	<u><u>\$ 117,764</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 117,764</u></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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,582,512	\$ 1,565,013	\$ -	\$ 1,565,013
Local Share	<u>-</u>	<u>389</u>	<u>-</u>	<u>389</u>
Total revenues	<u><u>\$ 1,582,512</u></u>	<u><u>\$ 1,565,402</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,565,402</u></u>
Expenditures				
Assets over \$5000	\$ 1,447,952	\$ 1,469,446	\$ -	\$ 1,469,446
Other	<u>134,561</u>	<u>95,956</u>	<u>-</u>	<u>95,956</u>
Total expenditures	<u><u>\$ 1,582,513</u></u>	<u><u>\$ 1,565,402</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,565,402</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Federal Transit Administration  
 Acquisition of Vans  
 TX-2019-114 and TX-2017-086  
 Internal Grant Code 32037  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 423,277	\$ 423,276	\$ -	\$ 423,276
Local Share	<u>10,853</u>	<u>10,854</u>	<u>-</u>	<u>10,854</u>
Total revenues	<u><u>\$ 434,130</u></u>	<u><u>\$ 434,130</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 434,130</u></u>
Expenditures				
Assets over \$5000	\$ 434,130	\$ 434,130	\$ -	\$ 434,130
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 434,130</u></u>	<u><u>\$ 434,130</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 434,130</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Transportation  
 Bus Replacement  
 RPT 2102 and TAP 2101  
 Internal Grant Code 32038  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 301,304	\$ 299,515	\$ -	\$ 299,515
Local Share	<u>-</u>	<u>1,789</u>	<u>-</u>	<u>1,789</u>
Total revenues	<u><u>\$ 301,304</u></u>	<u><u>\$ 301,304</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 301,304</u></u>
Expenditures				
Misc. Equipment	\$ 1,789	\$ 1,789	\$ -	\$ 1,789
Assets over \$5000	<u>299,515</u>	<u>299,515</u>	<u>-</u>	<u>299,515</u>
Total expenditures	<u><u>\$ 301,304</u></u>	<u><u>\$ 301,304</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 301,304</u></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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 826,678	\$ 61,150	\$ -	\$ 61,150
MATCH	<u>-</u>	<u>15,288</u>	<u>-</u>	<u>15,288</u>
Total revenues	<u><u>\$ 826,678</u></u>	<u><u>\$ 76,438</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 76,438</u></u>
Expenditures				
Assets over \$5000	\$ 826,678	\$ 61,150	\$ -	\$ 61,150
MATCH	<u>-</u>	<u>15,288</u>	<u>-</u>	<u>15,288</u>
Total expenditures	<u><u>\$ 826,678</u></u>	<u><u>\$ 76,438</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 76,438</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Transportation  
 Expansion Fleet  
 RPT 2102  
 Internal Grant Code 32040  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 653,274	\$ 638,156	\$ -	\$ 638,156
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 653,274</u></u>	<u><u>\$ 638,156</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 638,156</u></u>
Expenditures				
Assets over \$5000	\$ 653,274	\$ 638,156	\$ -	\$ 638,156
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 653,274</u></u>	<u><u>\$ 638,156</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 638,156</u></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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,745,296	\$ 510,902	\$ -	\$ 510,902
Local Share	<u>30,498</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u><u>\$ 1,775,794</u></u>	<u><u>\$ 510,903</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 510,903</u></u>
Expenditures				
Assets over \$5000	\$ 1,775,794	\$ 510,903	\$ -	\$ 510,903
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 1,775,794</u></u>	<u><u>\$ 510,903</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 510,903</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Federal Transit Administration  
 Harlingen  
 TX-2021-097  
 Internal Grant Code 32043  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 807,452	\$ 225,787	\$ -	\$ 225,787
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 807,452</u></u>	<u><u>\$ 225,787</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 225,787</u></u>
Expenditures				
Assets over \$5000	\$ 807,452	\$ 225,787	\$ -	\$ 225,787
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 807,452</u></u>	<u><u>\$ 225,787</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 225,787</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Transportation and Federal Transit Administration  
 RGV Metro Express  
 ICB 1901, ICB 2001, ICB 2001, TX-2020-126  
 Internal Grant Code 32050  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 593,848	\$ 424,007	\$ 169,841	\$ 593,848
Local Share	<u>168,729</u>	<u>82,258</u>	<u>86,471</u>	<u>168,729</u>
Total revenues	<u><u>\$ 762,577</u></u>	<u><u>\$ 506,265</u></u>	<u><u>\$ 256,312</u></u>	<u><u>\$ 762,577</u></u>
Expenditures				
Salaries	\$ 70,306	\$ 45,196	\$ 25,110	\$ 70,306
Fringe benefits	<u>31,422</u>	<u>19,259</u>	<u>12,163</u>	<u>31,422</u>
Total Personnel	101,728	64,455	37,273	101,728
Indirect costs	29,221	18,524	10,698	29,222
Contracted Services	369,330	1,308	132,513	133,821
Other	<u>262,298</u>	<u>421,978</u>	<u>75,829</u>	<u>497,807</u>
Total expenditures	<u><u>\$ 762,577</u></u>	<u><u>\$ 506,265</u></u>	<u><u>\$ 256,313</u></u>	<u><u>\$ 762,578</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Federal Transit Administration  
 RGV Metro Express  
 TX-2020-126; TX-2020-053  
 Internal Grant Code 32051  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 500,000	\$ 111,662	\$ -	\$ 111,662
Local Share	74,639	79,123	-	79,123
Total revenues	<u>\$ 574,639</u>	<u>\$ 190,785</u>	<u>\$ -</u>	<u>\$ 190,785</u>
Expenditures				
Salaries	\$ 85,000	\$ 7,232	\$ -	\$ 7,232
Fringe benefits	41,200	2,977	-	2,977
Total Personnel	<u>126,200</u>	<u>10,209</u>	<u>-</u>	<u>10,209</u>
Indirect costs	34,289	2,934	-	2,934
Travel	-	258	-	258
Other	<u>414,150</u>	<u>177,384</u>	<u>-</u>	<u>177,384</u>
Total expenditures	<u>\$ 574,639</u>	<u>\$ 190,785</u>	<u>\$ -</u>	<u>\$ 190,785</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, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 56,113	\$ 2,818	\$ 83,757	\$ 86,575
Local Share	<u>198,549</u>	<u>31,480</u>	<u>136,602</u>	<u>168,082</u>
Total revenues	<u><u>\$ 254,662</u></u>	<u><u>\$ 34,298</u></u>	<u><u>\$ 220,359</u></u>	<u><u>\$ 254,657</u></u>
Expenditures				
Salaries	\$ 10,511	\$ 203	\$ 10,309	\$ 10,512
Fringe benefits	<u>5,812</u>	<u>94</u>	<u>5,717</u>	<u>5,811</u>
Total Personnel	<u>16,323</u>	<u>297</u>	<u>16,026</u>	<u>16,323</u>
Indirect costs	4,782	85	4,697	4,782
Travel	50,582	2,490	59,441	61,931
Other	<u>182,975</u>	<u>31,426</u>	<u>140,195</u>	<u>171,621</u>
Total expenditures	<u><u>\$ 254,662</u></u>	<u><u>\$ 34,298</u></u>	<u><u>\$ 220,359</u></u>	<u><u>\$ 254,657</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Valley Metro - Local  
 Internal Grant Code 32202  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>1,209,060</u>	<u>1,762</u>	<u>78,292</u>	<u>80,054</u>
Total revenues	<u>\$ 1,209,060</u>	<u>\$ 1,762</u>	<u>\$ 78,292</u>	<u>\$ 80,054</u>
Expenditures				
Repairs/Maint./Other	<u>\$ 1,209,060</u>	<u>\$ 1,762</u>	<u>\$ 78,292</u>	<u>\$ 80,054</u>
Total expenditures	<u>\$ 1,209,060</u>	<u>\$ 1,762</u>	<u>\$ 78,292</u>	<u>\$ 80,054</u>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 VM TML Insurance  
 Internal Grant Code 32203  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>75,000</u>	<u>33,304</u>	<u>72,155</u>	<u>105,459</u>
Total revenues	<u><u>\$ 75,000</u></u>	<u><u>\$ 33,304</u></u>	<u><u>\$ 72,155</u></u>	<u><u>\$ 105,459</u></u>
Expenditures				
Repairs/Maint./Other	<u>\$ 75,000</u>	<u>\$ 33,304</u>	<u>\$ 72,155</u>	<u>\$ 105,459</u>
Total expenditures	<u><u>\$ 75,000</u></u>	<u><u>\$ 33,304</u></u>	<u><u>\$ 72,155</u></u>	<u><u>\$ 105,459</u></u>

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

TX-2016-060, TX-2019-042, TX-2019-080, TX-2020-125, TX-2020-126, TX-2020-053, CAF 2002, URB 2103, URB  
2101, RPT 2102, RUR 2101, CAF2102  
Internal Grant Code 32220  
Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 3,509,434	\$ 2,313,367	\$ 1,017,934	\$ 3,331,301
Local Share		168,723	17,628	186,351
Total revenues	<u>\$ 3,509,434</u>	<u>\$ 2,482,090</u>	<u>\$ 1,035,562</u>	<u>\$ 3,517,652</u>
Expenditures				
Salaries	\$ 1,300,000	\$ 881,656	\$ 378,267	\$ 1,259,923
Fringe benefits	674,050	409,247	200,917	610,164
Total Personnel	<u>1,974,050</u>	<u>1,290,903</u>	<u>579,184</u>	<u>1,870,087</u>
Indirect costs	591,820	371,006	166,230	537,236
Travel	18,817	7,153	5,359	12,512
Other	<u>924,747</u>	<u>813,028</u>	<u>284,788</u>	<u>1,097,816</u>
Total expenditures	<u>\$ 3,509,434</u>	<u>\$ 2,482,090</u>	<u>\$ 1,035,561</u>	<u>\$ 3,517,651</u>

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

TX-2019-042, TX-2019-080, TX-2020-125, TX-2020-126, TX-2020-053, RUR 2001, CAF 2002, URB 2103, URB  
2101, RPT 2102, RUR 2101, CAF2102  
Internal Grant Code 32221  
Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,237,291	\$ 847,514	\$ 418,879	\$ 1,266,393
Local Share	-	20,360	2,866	23,226
Total revenues	<u>\$ 1,237,291</u>	<u>\$ 867,874</u>	<u>\$ 421,745</u>	<u>\$ 1,289,619</u>
Expenditures				
Salaries	\$ 465,790	\$ 313,359	\$ 149,625	\$ 462,984
Fringe benefits	241,512	144,543	78,954	223,497
Total Personnel	707,302	457,902	228,579	686,481
Indirect costs	212,049	131,601	65,604	197,205
Travel	-	-	-	-
Other	317,940	278,371	127,562	405,933
Total expenditures	<u>\$ 1,237,291</u>	<u>\$ 867,874</u>	<u>\$ 421,745</u>	<u>\$ 1,289,619</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, CAF2102, URB 2203, URB 2201  
 Internal Grant Code 32222  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 3,327,494	\$ 1,376,484	\$ -	\$ 1,376,484
Local Share	<u>-</u>	<u>7,106</u>	<u>-</u>	<u>7,106</u>
Total revenues	<u>\$ 3,327,494</u>	<u>\$ 1,383,590</u>	<u>\$ -</u>	<u>\$ 1,383,590</u>
Expenditures				
Salaries	\$ 1,250,000	\$ 506,970	\$ -	\$ 506,970
Fringe benefits	<u>605,875</u>	<u>235,086</u>	<u>-</u>	<u>235,086</u>
Total Personnel	1,855,875	742,056	-	742,056
Indirect costs	504,241	213,267	-	213,267
Travel	9,625	3,526	-	3,526
Other	<u>957,753</u>	<u>424,741</u>	<u>-</u>	<u>424,741</u>
Total expenditures	<u>\$ 3,327,494</u>	<u>\$ 1,383,590</u>	<u>\$ -</u>	<u>\$ 1,383,590</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 2121, CAF2102, URB 2203, URB 2201  
Internal Grant Code 32223  
Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 944,204	\$ 381,018	\$ -	\$ 381,018
Local Share	268,246	686	-	686
Total revenues	<u>\$ 1,212,450</u>	<u>\$ 381,704</u>	<u>\$ -</u>	<u>\$ 381,704</u>
Expenditures				
Salaries	\$ 450,000	\$ 125,325	-	\$ 125,325
Fringe benefits	218,115	57,600	-	57,600
Total Personnel	<u>668,115</u>	<u>182,925</u>	<u>-</u>	<u>182,925</u>
Indirect costs	181,527	52,573	-	52,573
Travel	-	-	-	-
Other	<u>362,808</u>	<u>146,206</u>	<u>-</u>	<u>146,206</u>
Total expenditures	<u>\$ 1,212,450</u>	<u>\$ 381,704</u>	<u>\$ -</u>	<u>\$ 381,704</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Transportation  
 REG 1901  
 Internal Grant Code 32319  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 35,000	\$ -	\$ 34,996	\$ 34,996
Local Share	-	515	3,416	3,931
Total revenues	<u>\$ 35,000</u>	<u>\$ 515</u>	<u>\$ 38,412</u>	<u>\$ 38,927</u>
Expenditures				
Salaries	\$ 17,733	\$ 273	\$ 19,431	\$ 19,704
Fringe benefits	9,194	127	10,422	10,549
Total Personnel	<u>26,927</u>	<u>400</u>	<u>29,853</u>	<u>30,253</u>
Indirect costs	8,073	115	8,559	8,674
Contract Temporary	-	-	-	-
Travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 35,000</u>	<u>\$ 515</u>	<u>\$ 38,412</u>	<u>\$ 38,927</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 94,966	\$ 82,103	\$ -	\$ 82,103
Local Share	-	1	-	1
Total revenues	<u>\$ 94,966</u>	<u>\$ 82,104</u>	<u>\$ -</u>	<u>\$ 82,104</u>
Expenditures				
Salaries	\$ -	\$ 1,532	\$ -	\$ 1,532
Fringe benefits	-	715	-	715
Total Personnel	-	2,247	-	2,247
Indirect costs	-	646	-	646
Contract Temporary	94,966	79,211	-	79,211
Travel	-	-	-	-
Total expenditures	<u>\$ 94,966</u>	<u>\$ 82,104</u>	<u>\$ -</u>	<u>\$ 82,104</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 RGVMPD Building Lease  
 Local Contributions  
 Internal Grant Code 32407  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>211,364</u>	<u>1,460</u>	<u>209,904</u>	<u>211,364</u>
Total revenues	<u><u>\$ 211,364</u></u>	<u><u>\$ 1,460</u></u>	<u><u>\$ 209,904</u></u>	<u><u>\$ 211,364</u></u>
Expenditures				
Contract Temporary	\$ 390	\$ -	\$ 390	\$ 390
Other	<u>210,974</u>	<u>1,460</u>	<u>209,514</u>	<u>210,974</u>
Total expenditures	<u><u>\$ 211,364</u></u>	<u><u>\$ 1,460</u></u>	<u><u>\$ 209,904</u></u>	<u><u>\$ 211,364</u></u>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 Administration  
 2101TXOASS; 2101TXOACM; 2101TXOAHD; 2101TXO AFC; 2101TXVAC5  
 Internal Grant Code 32621  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 606,424	\$ 367,912	\$ 115,124	\$ 483,036
Local share	202,141	115,125	38,375	153,500
Total revenues	<u>\$ 808,565</u>	<u>\$ 483,037</u>	<u>\$ 153,499</u>	<u>\$ 636,536</u>
Expenditures				
Salaries	\$ 350,953	\$ 207,581	\$ 72,246	\$ 279,827
Fringe benefits	182,039	96,878	38,556	135,434
Total personnel	532,992	304,459	110,802	415,261
Indirect costs	159,898	87,501	31,801	119,302
Contracted Services	35,001	10,467	-	10,467
Travel	17,600	3,271	146	3,417
Supplies	2,998	4,097	1,595	5,692
Equipment	5,000	3,138	-	3,138
Other	55,076	70,104	9,155	79,259
Total expenditures	<u>\$ 808,565</u>	<u>\$ 483,037</u>	<u>\$ 153,499</u>	<u>\$ 636,536</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  
 Internal Grant Code 32622  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 494,886	\$ 107,973	\$ -	\$ 107,973
Local share	164,962	35,988	-	
Total revenues	<u>\$ 659,848</u>	<u>\$ 143,961</u>	<u>\$ -</u>	<u>\$ 143,961</u>
Expenditures				
Salaries	\$ 287,557	\$ 62,777	\$ -	\$ 62,777
Fringe benefits	138,580	29,298	-	29,298
Total personnel	426,137	92,075	-	92,075
Indirect costs	116,823	26,462	-	
Contracted Services	27,880	3,630	-	3,630
Travel	19,465	6,708	-	6,708
Supplies	3,837	1,109	-	1,109
Equipment	3,963		-	-
Other	61,743	13,977	-	13,977
Total expenditures	<u>\$ 659,848</u>	<u>\$ 143,961</u>	<u>\$ -</u>	<u>\$ 117,499</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 Title IIIB; CARES Act Title III-B  
 2001TXOASS; 2001TXSSC3; 2101TXOASS  
 Internal Grant Code 32721  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,638,386	\$ 1,615,422	\$ 493,345	\$ 2,108,767
Local share	-	2,391	165	2,556
Total revenues	<u>\$ 2,638,386</u>	<u>\$ 1,617,813</u>	<u>\$ 493,510</u>	<u>\$ 2,111,323</u>
Expenditures				
Salaries	\$ 560,403	\$ 273,760	\$ 75,998	\$ 349,758
Fringe benefits	293,038	127,421	40,558	167,979
Total personnel	<u>853,441</u>	<u>401,181</u>	<u>116,556</u>	<u>517,737</u>
Indirect costs	275,346	115,300	33,453	148,753
Contracted Services	1,331,599	986,256	303,955	1,290,211
Travel	32,400	4,991	1,341	6,332
Supplies	10,700	11,852	3,226	15,078
Equipment	6,200	856	1,510	2,366
Other	<u>128,700</u>	<u>97,377</u>	<u>33,469</u>	<u>130,846</u>
Total expenditures	<u>\$ 2,638,386</u>	<u>\$ 1,617,813</u>	<u>\$ 493,510</u>	<u>\$ 2,111,323</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 ARP Title III-B  
 2101TXSSC6-00  
 Internal Grant Code 32722  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,648,118	\$ 345,059	\$ -	\$ 345,059
Local share	4,000	734	-	734
Total revenues	<u>\$ 2,652,118</u>	<u>\$ 345,793</u>	<u>\$ -</u>	<u>\$ 345,793</u>
Expenditures				
Salaries	\$ 584,463	\$ 68,946	\$ -	\$ 68,946
Fringe benefits	281,250	31,564	-	31,564
Total personnel	865,713	100,510	-	100,510
Indirect costs	236,687	28,887	-	28,887
Contracted Services	1,356,698	182,089	-	182,089
Travel	36,600	739	-	739
Supplies	11,386	2,105	-	2,105
Equipment	5,000	-	-	-
Other	140,034	31,463	-	31,463
Total expenditures	<u>\$ 2,652,118</u>	<u>\$ 345,793</u>	<u>\$ -</u>	<u>\$ 345,793</u>

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

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 163,452</u>	<u>\$ 117,977</u>	<u>\$ 45,475</u>	<u>\$ 163,452</u>
 Total revenues	 <u><u>\$ 163,452</u></u>	 <u><u>\$ 117,977</u></u>	 <u><u>\$ 45,475</u></u>	 <u><u>\$ 163,452</u></u>
 Expenditures				
Salaries	\$ 85,519	\$ 62,480	\$ 23,039	\$ 85,519
Fringe benefits	<u>41,455</u>	<u>29,160</u>	<u>12,295</u>	<u>41,455</u>
Total personnel	<u>126,974</u>	<u>91,640</u>	<u>35,334</u>	<u>126,974</u>
 Indirect costs	 <u>36,478</u>	 <u>26,337</u>	 <u>10,141</u>	 <u>36,478</u>
   Total expenditures	   <u><u>\$ 163,452</u></u>	   <u><u>\$ 117,977</u></u>	   <u><u>\$ 45,475</u></u>	   <u><u>\$ 163,452</u></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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 74,120	\$ 74,120	\$ -	\$ 74,120
Local share	-	-	-	-
Total revenues	<u>\$ 74,120</u>	<u>\$ 74,120</u>	<u>\$ -</u>	<u>\$ 74,120</u>
Expenditures				
Salaries	\$ 37,424	\$ 37,424	\$ -	\$ 37,424
Fringe benefits	16,826	16,826	-	16,826
Total personnel	<u>54,250</u>	<u>54,250</u>	<u>-</u>	<u>54,250</u>
Indirect costs	15,591	15,591	-	15,591
Travel	4,240	4,240	-	4,240
Other	<u>39</u>	<u>39</u>	<u>-</u>	<u>39</u>
Total expenditures	<u>\$ 74,120</u>	<u>\$ 74,120</u>	<u>\$ -</u>	<u>\$ 74,120</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 Title IIIB  
 2001TXOASS; 2101TXOASS  
 Internal Grant Code 32921  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 45,333	\$ 36,638	\$ 8,255	\$ 44,893
Local share		2	-	2
	<u>45,333</u>	<u>36,640</u>	<u>8,255</u>	<u>44,895</u>
Total revenues	<u>\$ 45,333</u>	<u>\$ 36,640</u>	<u>\$ 8,255</u>	<u>\$ 44,895</u>
Expenditures				
Salaries	\$ 14,000	\$ 15,793	\$ -	\$ 15,793
Fringe benefits	6,785	7,371	-	7,371
Total personnel	<u>20,785</u>	<u>23,164</u>	<u>-</u>	<u>23,164</u>
Indirect costs	5,648	6,657	-	6,657
Contracted Services	15,400	5,799	8,203	14,002
Travel	-	-	-	-
Supplies	1,500	84	-	84
Other	<u>2,000</u>	<u>936</u>	<u>52</u>	<u>988</u>
	<u>45,333</u>	<u>36,640</u>	<u>8,255</u>	<u>44,895</u>
Total expenditures	<u>\$ 45,333</u>	<u>\$ 36,640</u>	<u>\$ 8,255</u>	<u>\$ - \$ 44,895</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 32922  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 62,199	\$ 7,900	\$ -	\$ 7,900
Local share	\$ -	-	-	-
Total revenues	<u>\$ 62,199</u>	<u>\$ 7,900</u>	<u>\$ -</u>	<u>\$ 7,900</u>
Expenditures				
Salaries	\$ 29,500	\$ 4,154	\$ -	\$ 4,154
Fringe benefits	14,224	1,938	-	1,938
Total personnel	<u>43,724</u>	<u>6,092</u>	<u>-</u>	<u>6,092</u>
Indirect costs	11,975	1,751	-	1,751
Contracted Services	-	-	-	-
Travel	2,000	-	-	-
Supplies	2,000	-	-	-
Other	<u>2,500</u>	<u>57</u>	<u>-</u>	<u>57</u>
Total expenditures	<u>\$ 62,199</u>	<u>\$ 7,900</u>	<u>\$ -</u>	<u>\$ 7,900</u>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 Title III D  
 2001TXOAPH; 2101TXOAPH  
 Internal Grant Code 32921  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 131,897	\$ 93,549	\$ 29,141	\$ 122,690
Local funds	-	6	-	6
Total revenues	<u>\$ 131,897</u>	<u>\$ 93,555</u>	<u>\$ 29,141</u>	<u>\$ 122,696</u>
Expenditures				
Salaries	\$ 59,285	\$ 45,583	\$ 13,702	\$ 59,285
Fringe benefits	28,586	21,273	7,313	28,586
Total personnel	<u>87,871</u>	<u>66,856</u>	<u>21,015</u>	<u>87,871</u>
Indirect costs	25,245	19,214	6,031	25,245
Contracted Services	-	-	-	-
Travel	2,200	315	66	381
Supplies	2,500	650	19	669
Equipment	750	558	-	558
Other	<u>13,331</u>	<u>5,962</u>	<u>2,010</u>	<u>7,972</u>
Total expenditures	<u>\$ 131,897</u>	<u>\$ 93,555</u>	<u>\$ 29,141</u>	<u>\$ 122,696</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 130,000	\$ 36,172	\$ -	\$ 36,172
Local share	-	-	-	-
Total revenues	<u>\$ 130,000</u>	<u>\$ 36,172</u>	<u>\$ -</u>	<u>\$ 36,172</u>
Expenditures				
Salaries	\$ 60,175	\$ 17,621	\$ -	\$ 17,621
Fringe benefits	29,166	8,224	-	8,224
Total personnel	<u>89,341</u>	<u>25,845</u>	<u>-</u>	<u>25,845</u>
Indirect costs	24,274	7,428	-	7,428
Contracted Services	-	-	-	-
Travel	4,862	214	-	214
Supplies	486	569	-	569
Equipment	-	-	-	-
Other	<u>11,037</u>	<u>2,116</u>	<u>-</u>	<u>2,116</u>
Total expenditures	<u>\$ 130,000</u>	<u>\$ 36,172</u>	<u>\$ -</u>	<u>\$ 36,172</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 Title VII-EAP  
 2101TXOAEA  
 Internal Grant Code 32921  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 20,027	\$ 12,653	\$ 5,756	\$ 18,409
Local funds	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total revenues	 <u>\$ 20,027</u>	 <u>\$ 12,654</u>	 <u>\$ 5,756</u>	 <u>\$ 18,410</u>
 Expenditures				
Salaries	\$ 10,143	\$ 6,597	\$ 2,916	\$ 9,513
Fringe benefits	5,262	3,079	1,556	4,635
Total personnel	<u>15,405</u>	<u>9,676</u>	<u>4,472</u>	<u>14,148</u>
 Indirect costs	 4,622	 2,781	 1,284	 4,065
Travel	<u>-</u>	<u>197</u>	<u>-</u>	<u>197</u>
 Total expenditures	 <u>\$ 20,027</u>	 <u>\$ 12,654</u>	 <u>\$ 5,756</u>	 <u>\$ 18,410</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 Title VII-OM  
 2001TXOAOM; 2101TXOAOM  
 Internal Grant Code 32921  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 36,390	\$ 30,114	\$ 6,004	\$ 36,118
Local funds	<u>-</u>	<u>2</u>	<u>-</u>	<u>2</u>
 Total revenues	 <u>\$ 36,390</u>	 <u>\$ 30,116</u>	 <u>\$ 6,004</u>	 <u>\$ 36,120</u>
 Expenditures				
Salaries	\$ 18,444	\$ 15,402	\$ 3,042	\$ 18,444
Fringe benefits	8,811	7,188	1,623	8,811
Total personnel	<u>27,255</u>	<u>22,590</u>	<u>4,665</u>	<u>27,255</u>
 Indirect costs	 7,832	 6,493	 1,339	 7,832
Travel	1,000	885	-	885
Supplies	<u>303</u>	<u>148</u>	<u>-</u>	<u>148</u>
 Total expenditures	 <u>\$ 36,390</u>	 <u>\$ 30,116</u>	 <u>\$ 6,004</u>	 <u>\$ 36,120</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 32921  
 Year Ended December 31, 2021

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 11,880	\$ 11,880	\$ -	\$ 11,880
Local share	<u>\$ -</u>	<u></u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 11,880</u>	<u>\$ 11,880</u>	<u>\$ -</u>	<u>\$ 11,880</u>
Expenditures				
Supplies	\$ 2,130	\$ 2,130	\$ -	\$ 2,130
Other	<u>9,750</u>	<u>9,750</u>	<u>-</u>	<u>9,750</u>
Total expenditures	<u>\$ 11,880</u>	<u>\$ 11,880</u>	<u>\$ -</u>	<u>\$ 11,880</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, 2021

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

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

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 16,381	\$ 13,006	\$ 3,375	\$ 16,381
 Total revenues	 \$ 16,381	 \$ 13,006	 \$ 3,375	 \$ 16,381
Expenditures				
Salaries	\$ 53	\$ 54	\$ -	\$ 54
Fringe benefits	25	25	-	25
Total personnel	78	79	-	79
Indirect costs	23	22	-	22
Contracted Services	16,280	12,905	3,375	16,280
Travel	-	-	-	-
Other	-	-	-	-
 Total expenditures	 \$ 16,381	 \$ 13,006	 \$ 3,375	 \$ 16,381

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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 16,978</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 4,000</u>
 Total revenues	 <u><u>\$ 16,978</u></u>	 <u><u>\$ 4,000</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 4,000</u></u>
 Expenditures				
Salaries	\$ 1,200	\$ -	\$ -	\$ -
Fringe benefits	582	-	-	-
Total personnel	<u>1,782</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Indirect costs	 484	 -	 -	 -
Contracted Services	14,500	4,000	-	4,000
Travel	212	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u><u>\$ 16,978</u></u>	 <u><u>\$ 4,000</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 4,000</u></u>



	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,803,423	\$ 3,120,945	\$ 1,023,253	\$ 4,144,198
Local funds	\$ -	1	-	1
Total revenues	<u>\$ 5,803,423</u>	<u>\$ 3,120,946</u>	<u>\$ 1,023,253</u>	<u>\$ 4,144,199</u>
Expenditures				
Contracted services	<u>\$ 5,803,423</u>	<u>\$ 3,120,946</u>	<u>\$ 1,023,253</u>	<u>\$ 4,144,199</u>
Total expenditures	<u>\$ 5,803,423</u>	<u>\$ 3,120,946</u>	<u>\$ 1,023,253</u>	<u>\$ 4,144,199</u>

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,494,593	\$ 930,049	\$ -	\$ 930,049
Local funds	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 3,494,593</u>	<u>\$ 930,049</u>	<u>\$ -</u>	<u>\$ 930,049</u>
Expenditures				
Contracted services	<u>\$ 3,494,593</u>	<u>\$ 930,049</u>	<u>\$ -</u>	<u>\$ 930,049</u>
Total expenditures	<u>\$ 3,494,593</u>	<u>\$ 930,049</u>	<u>\$ -</u>	<u>\$ 930,049</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 Title III-E; SGR; CARES Act Title III-E  
 2001TXO AFC; SGR; 2001TXFCC3  
 Internal Grant Code 33221  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 999,985	\$ 762,068	\$ 237,917	\$ 999,985
Local share	490	300	160	460
Total revenues	<u>\$ 1,000,475</u>	<u>\$ 762,368</u>	<u>\$ 238,077</u>	<u>\$ 1,000,445</u>
Expenditures				
Salaries	\$ 93,730	\$ 69,239	\$ 24,423	\$ 93,662
Fringe benefits	45,365	32,314	13,034	45,348
Total personnel	<u>139,095</u>	<u>101,553</u>	<u>37,457</u>	<u>139,010</u>
Indirect costs	40,093	29,187	10,750	39,937
Contracted Services	798,582	614,062	184,520	798,582
Travel	50	-	26	26
Supplies	2,725	2,015	691	2,706
Equipment	-	259	-	259
Other	<u>19,930</u>	<u>15,292</u>	<u>4,633</u>	<u>19,925</u>
Total expenditures	<u>\$ 1,000,475</u>	<u>\$ 762,368</u>	<u>\$ 238,077</u>	<u>\$ 1,000,445</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 ARP  
 2101TXFCC6-00; 2201TXOAF6-00; SGR; SGR ARP  
 Internal Grant Code 33222  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 835,760	\$ 203,766	\$ -	\$ 203,766
Local share	-	314	-	314
Total revenues	<u>\$ 835,760</u>	<u>\$ 204,080</u>	<u>\$ -</u>	<u>\$ 204,080</u>
Expenditures				
Salaries	\$ 132,000	\$ 22,023	\$ -	\$ 22,023
Fringe benefits	63,705	10,278	-	10,278
Total personnel	<u>195,705</u>	<u>32,301</u>	<u>-</u>	<u>32,301</u>
Indirect costs	53,535	9,283	-	9,283
Contracted Services	557,082	157,236	-	157,236
Travel	5,100	-	-	-
Supplies	2,250	625	-	625
Equipment	-	-	-	-
Other	<u>22,088</u>	<u>4,635</u>	<u>-</u>	<u>4,635</u>
Total expenditures	<u>\$ 835,760</u>	<u>\$ 204,080</u>	<u>\$ -</u>	<u>\$ 204,080</u>

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,000	\$ 5,000	\$ 2,000	\$ 7,000
Total revenues	<u>\$ 7,000</u>	<u>\$ 5,000</u>	<u>\$ 2,000</u>	<u>\$ 7,000</u>
Expenditures				
Contracted services	\$ 7,000	\$ 5,000	\$ 2,000	\$ 7,000
Total expenditures	<u>\$ 7,000</u>	<u>\$ 5,000</u>	<u>\$ 2,000</u>	<u>\$ 7,000</u>

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 8,000	\$ 4,750	\$ 3,250	\$ 8,000
Total revenues	<u>\$ 8,000</u>	<u>\$ 4,750</u>	<u>\$ 3,250</u>	<u>\$ 8,000</u>
Expenditures				
Contracted services	\$ 8,000	\$ 4,750	\$ 3,250	\$ 8,000
Total expenditures	<u>\$ 8,000</u>	<u>\$ 4,750</u>	<u>\$ 3,250</u>	<u>\$ 8,000</u>

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

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



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 LRGVDC  
 City of Harlingen  
 Area Agency on Aging  
 Internal Grant Code 33421  
 Year Ended December 31, 2021

	<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>\$          9,000</u>	<u>\$          1,000</u>	<u>\$          10,000</u>
Total revenues	<u><u>\$          10,000</u></u>	<u><u>\$          9,000</u></u>	<u><u>\$          1,000</u></u>	<u><u>\$          10,000</u></u>
Expenditures				
Contracted services	<u>\$          10,000</u>	<u>\$          9,000</u>	<u>\$          1,000</u>	<u>\$          10,000</u>
Total expenditures	<u><u>\$          10,000</u></u>	<u><u>\$          9,000</u></u>	<u><u>\$          1,000</u></u>	<u><u>\$          10,000</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 Medicare Improvements for Patients and Providers Act  
 ACL MIPPA Priority Area 2 AAAs  
 2001TXMIAA  
 Internal Grant Code 33621  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 24,615	\$ 20,458	\$ 4,157	\$ 24,615
Local Cash	-	3,039	-	3,039
Total revenues	<u>\$ 24,615</u>	<u>\$ 23,497</u>	<u>\$ 4,157</u>	<u>\$ 27,654</u>
Expenditures				
Salaries	\$ 8,220	\$ 7,605	\$ 2,101	\$ 9,706
Fringe benefits	4,264	3,550	1,122	4,672
Total personnel	<u>12,484</u>	<u>11,155</u>	<u>3,223</u>	<u>14,378</u>
Indirect costs	3,745	3,206	925	4,131
Contracted Services	-	-	-	-
Travel	3,200	3	-	3
Supplies	-	-	-	-
Other	<u>5,186</u>	<u>9,133</u>	<u>9</u>	<u>9,142</u>
Total expenditures	<u>\$ 24,615</u>	<u>\$ 23,497</u>	<u>\$ 4,157</u>	<u>\$ 27,654</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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 51,673	\$ 6,215	\$ -	\$ 6,215
Local Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 51,673</u>	<u>\$ 6,215</u>	<u>\$ -</u>	<u>\$ 6,215</u>
Expenditures				
Salaries	\$ 21,190	\$ 3,254	\$ -	\$ 3,254
Fringe benefits	10,377	1,519	-	1,519
Total personnel	<u>31,567</u>	<u>4,773</u>	<u>-</u>	<u>4,773</u>
Indirect costs	8,485	1,372	-	1,372
Contracted Services	-	-	-	-
Travel	5,121	70	-	70
Supplies	-	-	-	-
Other	<u>6,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 51,673</u>	<u>\$ 6,215</u>	<u>\$ -</u>	<u>\$ 6,215</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Health and Human Services Commission  
 HICAP - Health Insurance Counseling Advocacy Program  
 90SAPG0095-01-00  
 Internal Grant Code 33921  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 58,144	\$ 14,631	\$ 31,110	\$ 45,741
Local Cash	\$ -	2	2	4
Total revenues	<u>\$ 58,144</u>	<u>\$ 14,633</u>	<u>\$ 31,112</u>	<u>\$ 45,745</u>
Expenditures				
Salaries	\$ 30,795	\$ 7,726	\$ 15,742	\$ 23,468
Fringe benefits	14,927	3,606	8,401	12,007
Total personnel	<u>45,722</u>	<u>11,332</u>	<u>24,143</u>	<u>35,475</u>
Indirect costs	12,422	3,256	6,929	10,185
Travel	<u>-</u>	<u>45</u>	<u>40</u>	<u>85</u>
Total expenditures	<u>\$ 58,144</u>	<u>\$ 14,633</u>	<u>\$ 31,112</u>	<u>\$ 45,745</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 66,099	\$ 56,412	\$ -	\$ 56,412
Local Cash	\$ -	3,169	-	3,169
Total revenues	<u>\$ 66,099</u>	<u>\$ 59,581</u>	<u>\$ -</u>	<u>\$ 59,581</u>
Expenditures				
Salaries	\$ 34,800	\$ 31,368	\$ -	\$ 31,368
Fringe benefits	16,321	14,639	-	14,639
Total personnel	<u>51,121</u>	<u>46,007</u>	<u>-</u>	<u>46,007</u>
Indirect costs	14,606	13,222	-	13,222
Travel	353	333	-	333
Supplies	<u>19</u>	<u>19</u>	<u>-</u>	<u>19</u>
Total expenditures	<u>\$ 66,099</u>	<u>\$ 59,581</u>	<u>\$ -</u>	<u>\$ 59,581</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 LRGVDC  
 AAA TRAINING  
 Internal Grant Code 34000  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	<u>\$ 43,932</u>	<u>\$ 490</u>	<u>\$ 28,797</u>	<u>\$ 29,287</u>
 Total revenues	 <u><u>\$ 43,932</u></u>	 <u><u>\$ 490</u></u>	 <u><u>\$ 28,797</u></u>	 <u><u>\$ 29,287</u></u>
 Expenditures				
Salaries	\$ -	\$ -	\$ 137	\$ 137
Fringe benefits	-	-	77	77
Total personnel	<u>-</u>	<u>-</u>	<u>214</u>	<u>214</u>
Indirect costs	-	-	62	62
Contracted Services	-	-	65	65
Travel	-	39	192	231
Supplies	-	52	515	567
Equipment	-	-	430	430
Other	<u>43,932</u>	<u>399</u>	<u>27,319</u>	<u>27,718</u>
 Total expenditures	 <u><u>\$ 43,932</u></u>	 <u><u>\$ 490</u></u>	 <u><u>\$ 28,797</u></u>	 <u><u>\$ 29,287</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Department of Health and Human Services  
 Aging and Disability Resource Center (ADRC)  
 1LICMS300151-01-16; 1801TXMIDR; 20101TXMIDR; 90NWC30022-01  
 ADRC SGR; ADRC-Lifespan Respite GR; 90LRLI0036-01-00; 90NWC50021;  
 Internal Grant Code 34021  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 535,360	\$ 216,341	\$ 133,813	\$ 350,154
Local Cash	-	2,647	180	2,827
Total revenues	<u>\$ 535,360</u>	<u>\$ 218,988</u>	<u>\$ 133,993</u>	<u>\$ 352,981</u>
Expenditures				
Salaries	\$ 206,111	\$ 84,683	\$ 45,825	\$ 130,508
Fringe benefits	105,451	39,522	24,456	63,978
Total personnel	<u>311,562</u>	<u>124,205</u>	<u>70,281</u>	<u>194,486</u>
Indirect costs	91,731	35,697	20,171	55,868
Contracted Services	37,760	13,247	11,535	24,782
Travel	9,120	364	18	382
Supplies	8,487	623	14	637
Equipment	-	-	-	-
Other	<u>76,700</u>	<u>44,852</u>	<u>31,974</u>	<u>76,826</u>
Total expenditures	<u>\$ 535,360</u>	<u>\$ 218,988</u>	<u>\$ 133,993</u>	<u>\$ 352,981</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Department of Health and Human Services  
 Aging and Disability Resource Center (ADRC)  
 1LICMS300151-01-16; 20101TXMIDR; 90NWC30022-01; ADRC SGR  
 ADRC-Lifespan Respite GR; 90LRLI0036-01-00; 90NWC50021  
 Internal Grant Code 34022  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 451,447	\$ 121,947	\$ -	\$ 121,947
Local Cash	\$ -	3	-	3
Total revenues	<u>\$ 451,447</u>	<u>\$ 121,950</u>	<u>\$ -</u>	<u>\$ 121,950</u>
Expenditures				
Salaries	\$ 182,266	\$ 50,698	\$ -	\$ 50,698
Fringe benefits	88,736	23,661	-	23,661
Total personnel	<u>271,002</u>	<u>74,359</u>	<u>-</u>	<u>74,359</u>
Indirect costs	78,362	21,371	-	21,371
Contracted Services	-	-	-	-
Travel	12,887	2,396	-	2,396
Supplies	7,342	1,643	-	1,643
Equipment	-	-	-	-
Other	<u>81,854</u>	<u>22,181</u>	<u>-</u>	<u>22,181</u>
Total expenditures	<u>\$ 451,447</u>	<u>\$ 121,950</u>	<u>\$ -</u>	<u>\$ 121,950</u>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Border to Border  
 Internal Grant Code 34300  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 12,055</u>	<u>\$ 8,830</u>	<u>\$ 3,225</u>	<u>\$ 12,055</u>
Total revenues	<u><u>\$ 12,055</u></u>	<u><u>\$ 8,830</u></u>	<u><u>\$ 3,225</u></u>	<u><u>\$ 12,055</u></u>
Expenditures				
Travel	\$ 557	\$ 557	\$ -	\$ 557
Equipment	6,921	6,921	-	6,921
Other	<u>4,577</u>	<u>1,352</u>	<u>3,225</u>	<u>4,577</u>
Total expenditures	<u><u>\$ 12,055</u></u>	<u><u>\$ 8,830</u></u>	<u><u>\$ 3,225</u></u>	<u><u>\$ 12,055</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Commission on Environmental Quality  
 Water Quality Management  
 582-21-10065  
 Internal Grant Code 34521  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 44,712	\$ 37,744	\$ 6,968	\$ 44,712
Local Cash	-	13	-	13
Total revenues	<u>\$ 44,712</u>	<u>\$ 37,757</u>	<u>\$ 6,968</u>	<u>\$ 44,725</u>
Expenditures				
Salaries	\$ 14,450	\$ 11,220	\$ 3,310	\$ 14,530
Fringe benefits	7,188	5,027	1,639	6,666
Total personnel	<u>21,638</u>	<u>16,247</u>	<u>4,949</u>	<u>21,196</u>
Indirect costs	6,101	4,670	1,420	6,090
Travel	68	68	-	68
Supplies	55	113	53	166
Equipment	-	-	-	-
Other	<u>16,850</u>	<u>16,659</u>	<u>546</u>	<u>17,205</u>
Total expenditures	<u>\$ 44,712</u>	<u>\$ 37,757</u>	<u>\$ 6,968</u>	<u>\$ 44,725</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 44,712	\$ 11,530	\$ -	\$ 11,530
Local Cash	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>\$ 44,712</u>	<u>\$ 11,530</u>	<u>\$ -</u>	<u>\$ 11,530</u>
Expenditures				
Salaries	\$ 21,774	\$ 5,026	\$ -	\$ 5,026
Fringe benefits	<u>10,554</u>	<u>2,345</u>	<u>-</u>	<u>2,345</u>
Total personnel	32,328	7,371	-	7,371
Indirect costs	8,784	2,118	-	2,118
Travel	300	450	-	450
Supplies	300	-	-	-
Equipment	-	-	-	-
Other	<u>3,000</u>	<u>1,591</u>	<u>-</u>	<u>1,591</u>
Total expenditures	<u>\$ 44,712</u>	<u>\$ 11,530</u>	<u>\$ -</u>	<u>\$ 11,530</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 22,550	\$ 13,465	\$ 15,297	\$ 28,762
Interest		503	-	503
Total revenues	<u>\$ 22,550</u>	<u>\$ 13,968</u>	<u>\$ 15,297</u>	<u>\$ 29,265</u>
Expenditures				
Salaries	\$ 8,665	\$ 6,785	\$ 7,082	\$ 13,867
Fringe benefits	4,492	3,166	3,780	6,946
Total personnel	<u>13,157</u>	<u>9,951</u>	<u>10,862</u>	<u>20,813</u>
Indirect costs	3,943	2,860	3,117	5,977
Contracted Services	1,000	1,100	875	1,975
Travel	500	-	-	-
Supplies	200	-	-	-
Other	<u>3,750</u>	<u>57</u>	<u>443</u>	<u>500</u>
Total expenditures	<u>\$ 22,550</u>	<u>\$ 13,968</u>	<u>\$ 15,297</u>	<u>\$ 29,265</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, 2021

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

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 100,044	\$ 48,235	\$ 3,073	\$ 51,308
Local share	-	-	-	-
Total revenues	<u>\$ 100,044</u>	<u>\$ 48,235</u>	<u>\$ 3,073</u>	<u>\$ 51,308</u>
Expenditures				
Contracted services	<u>\$ 100,044</u>	<u>\$ 48,235</u>	<u>\$ 3,073</u>	<u>\$ 51,308</u>
Total expenditures	<u>\$ 100,044</u>	<u>\$ 48,235</u>	<u>\$ 3,073</u>	<u>\$ 51,308</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,983,000	\$ 150,632	\$ -	\$ 150,632
Local share	<u>887,000</u>	<u>16,738</u>	<u>-</u>	<u>16,738</u>
 Total revenues	 <u>\$ 8,870,000</u>	 <u>\$ 167,370</u>	 <u>\$ -</u>	 <u>\$ 167,370</u>
Expenditures				
Salaries	\$ 191,041	\$ 4,053	\$ -	\$ 4,053
Fringe benefits	<u>98,959</u>	<u>1,892</u>	<u>-</u>	<u>1,892</u>
Total personnel	290,000	5,945	-	5,945
Indirect costs	92,260	1,708	-	1,708
Contracted Services	8,470,000	156,750	-	156,750
Travel	7,740	-	-	-
Equipment	4,500	2,873	-	-
Other	<u>5,500</u>	<u>94</u>	<u>-</u>	<u>94</u>
 Total expenditures	 <u>\$ 8,870,000</u>	 <u>\$ 167,370</u>	 <u>\$ -</u>	 <u>\$ 164,497</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Trail Counters  
 Internal Grant Code 35520  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	<u>\$ 115,000</u>	<u>\$ 7,560</u>	<u>\$ 107,960</u>	<u>\$ 115,520</u>
Total revenues	<u><u>\$ 115,000</u></u>	<u><u>\$ 7,560</u></u>	<u><u>\$ 107,960</u></u>	<u><u>\$ 115,520</u></u>
Expenditures				
Other	<u>115,000</u>	<u>7,560</u>	<u>107,960</u>	<u>115,520</u>
Total expenditures	<u><u>\$ 115,000</u></u>	<u><u>\$ 7,560</u></u>	<u><u>\$ 107,960</u></u>	<u><u>\$ 115,520</u></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  
 3638103  
 Internal Grant Code-35720  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 31,744	\$ 20,300	\$ 2,100	\$ 22,400
Local Source	-	-	-	-
Total revenues	<u>\$ 31,744</u>	<u>\$ 20,300</u>	<u>\$ -</u>	<u>\$ 22,400</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	30,000	20,300	2,100	22,400
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>1,744</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 31,744</u>	<u>\$ 20,300</u>	<u>\$ 2,100</u>	<u>\$ 22,400</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 30,000	\$ 3,205	\$ -	\$ 3,205
Local share	-	-	-	-
Total revenues	<u>\$ 30,000</u>	<u>\$ 3,205</u>	<u>\$ -</u>	<u>\$ 3,205</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	28,500	3,200	3,800	7,000
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>1,500</u>	<u>5</u>	<u>-</u>	<u>5</u>
Total expenditures	<u>\$ 30,000</u>	<u>\$ 3,205</u>	<u>\$ 3,800</u>	<u>\$ 7,005</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Criminal Justice  
 State Criminal Justice Planning Fund  
 Fiscal Year 2021  
 Internal Grant Code-35821  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 133,601	\$ 18,286	\$ 6,041	\$ 24,327
Total revenues	<u>\$ 133,601</u>	<u>\$ 18,286</u>	<u>\$ 6,041</u>	<u>\$ 24,327</u>
Expenditures				
Salaries	\$ 58,702	\$ 6,686	\$ 2,667	\$ 9,353
Fringe benefits	30,437	3,120	1,375	4,495
Total personnel	<u>89,139</u>	<u>9,806</u>	<u>4,042</u>	<u>13,848</u>
Indirect costs	26,724	2,818	1,160	3,978
Contracted Services	8,364	-	-	-
Travel	3,000	-	-	-
Supplies	800	566	-	566
Equipment	-	795	-	795
Other	<u>5,574</u>	<u>4,301</u>	<u>839</u>	<u>5,140</u>
Total expenditures	<u>\$ 133,601</u>	<u>\$ 18,286</u>	<u>\$ 6,041</u>	<u>\$ 24,327</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 133,601	\$ 20,001	\$ -	\$ 20,001
Total revenues	<u>\$ 133,601</u>	<u>\$ 20,001</u>	<u>\$ -</u>	<u>\$ 20,001</u>
Expenditures				
Salaries	\$ 65,000	\$ 7,391	\$ -	\$ 7,391
Fringe benefits	31,505	3,449	-	3,449
Total personnel	<u>96,505</u>	<u>10,840</u>	<u>-</u>	<u>10,840</u>
Indirect costs	26,220	3,116	-	3,116
Contracted Services	-	-	-	-
Travel	1,630	-	-	-
Supplies	865	617	-	617
Equipment	2,882	2,881	-	2,881
Other	<u>5,499</u>	<u>2,547</u>	<u>-</u>	<u>2,547</u>
Total expenditures	<u>\$ 133,601</u>	<u>\$ 20,001</u>	<u>\$ -</u>	<u>\$ 20,001</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, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 17,266	\$ 7,744	\$ 2,858	\$ 10,602
			-	-
Total revenues	<u>\$ 17,266</u>	<u>\$ 7,744</u>	<u>\$ 2,858</u>	<u>\$ 10,602</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	1,471	1,471	-	1,471
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>15,795</u>	<u>6,273</u>	<u>2,858</u>	<u>9,131</u>
Total expenditures	<u>\$ 17,266</u>	<u>\$ 7,744</u>	<u>\$ 2,858</u>	<u>\$ 10,602</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Regional Communication Project  
 Internal Grant Code-36007  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	258,286	10,227	124,661	134,888
Total revenues	<u>\$ 258,286</u>	<u>\$ 10,227</u>	<u>\$ 124,661</u>	<u>\$ 134,888</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	100	-	-	-
Equipment	-	-	-	-
Other	258,186	10,227	124,661	134,888
Total expenditures	<u>\$ 258,286</u>	<u>\$ 10,227</u>	<u>\$ 124,661</u>	<u>\$ 134,888</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Office Of The Governor-HS-Homeland Security Grant Program (HSGP)  
 LRGVDC Regional Planning Staff and Related Costs  
 2968006  
 Internal Grant Code-36121  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 182,636	\$ 99,259	\$ 30,609	\$ 129,868
Local share	-	-	95	95
Total revenues	<u>\$ 182,636</u>	<u>\$ 99,259</u>	<u>\$ 30,704</u>	<u>\$ 129,963</u>
Expenditures				
Salaries	\$ 78,716	\$ 46,969	\$ 13,897	\$ 60,866
Fringe benefits	40,814	21,122	6,104	27,226
Total personnel	<u>119,530</u>	<u>68,091</u>	<u>20,001</u>	<u>88,092</u>
Indirect costs	31,694	19,570	5,741	25,311
Contracted Services	905	-	905	905
Travel	9,632	1,598	-	1,598
Supplies	2,946	494	786	1,280
Equipment	4,999	4,495	-	4,495
Other	<u>12,930</u>	<u>5,011</u>	<u>3,271</u>	<u>8,282</u>
Total expenditures	<u>\$ 182,636</u>	<u>\$ 99,259</u>	<u>\$ 30,704</u>	<u>\$ 129,963</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 157,141	\$ 59,288	\$ -	\$ 59,288
Local share	-	-	-	-
Total revenues	<u>\$ 157,141</u>	<u>\$ 59,288</u>	<u>\$ -</u>	<u>\$ 59,288</u>
Expenditures				
Salaries	\$ 75,973	\$ 28,351	\$ -	\$ 28,351
Fringe benefits	36,821	13,231	-	13,231
Total personnel	<u>112,794</u>	<u>41,582</u>	<u>-</u>	<u>41,582</u>
Indirect costs	30,646	11,951	-	11,951
Contracted Services	-	-	-	-
Travel	3,500	386	-	386
Supplies	500	682	-	682
Equipment	2,000	1,873	-	1,873
Other	<u>7,701</u>	<u>2,814</u>	<u>-</u>	<u>2,814</u>
Total expenditures	<u>\$ 157,141</u>	<u>\$ 59,288</u>	<u>\$ -</u>	<u>\$ 59,288</u>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Commission on Environmental Quality  
 Regional Solid Waste Management  
 582-20-10215  
 Internal Grant Code 36321  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 276,029	\$ 211,233	\$ 64,796	\$ 276,029
Local Cash	-	1	-	1
Interest Income	-	273	-	273
Total revenues	<u>\$ 276,029</u>	<u>\$ 211,507</u>	<u>\$ 64,796</u>	<u>\$ 276,303</u>
Expenditures				
Salaries	\$ 78,664	\$ 34,485	\$ 10,518	\$ 45,003
Fringe benefits	23,847	11,121	3,266	14,387
Total personnel	102,510	45,606	13,784	59,390
Indirect costs	31,192	13,107	3,956	17,063
Contracted Services	98,698	98,785	45,796	144,581
Travel	916	61	-	61
Supplies	572	2,120	97	2,217
Equipment	-	-	-	-
Other	42,140	51,828	1,163	52,991
Total expenditures	<u>\$ 276,029</u>	<u>\$ 211,507</u>	<u>\$ 64,796</u>	<u>\$ 276,303</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 207,320	\$ 33,173	\$ -	\$ 33,173
Local Cash	-	-	-	-
Total revenues	<u>\$ 207,320</u>	<u>\$ 33,173</u>	<u>\$ -</u>	<u>\$ 33,173</u>
Expenditures				
Salaries	\$ 54,193	\$ 14,585	\$ -	\$ 14,585
Fringe benefits	16,566	4,364	-	4,364
Total personnel	70,759	18,949	-	18,949
Indirect costs	14,724	5,446	-	5,446
Contracted Services	116,000	6,000	-	6,000
Travel	2,100	816	-	816
Supplies	250	-	-	-
Other	3,486	1,962	-	1,962
Total expenditures	<u>\$ 207,319</u>	<u>\$ 33,173</u>	<u>\$ -</u>	<u>\$ 33,173</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Office of The Governor  
 FY 2020-2021 HomeLand Security Contract  
 Homeland Security COG Contract for FY21  
 Internal Grant Code-36423  
 Year Ended December 31, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 27,030	\$ 6,747	\$ 7,747	\$ 14,494
Local share	-	-	-	-
Total revenues	<u>\$ 27,030</u>	<u>\$ 6,747</u>	<u>\$ 7,747</u>	<u>\$ 14,494</u>
Expenditures				
Salaries	\$ 11,000	\$ 3,570	\$ 3,934	\$ 7,504
Fringe benefits	5,704	1,666	2,085	3,751
Total personnel	<u>16,704</u>	<u>5,236</u>	<u>6,019</u>	<u>11,255</u>
Indirect costs	5,008	1,505	1,728	3,233
Contracted Services	1,469	-	-	-
Travel	2,000	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>1,849</u>	<u>6</u>	<u>-</u>	<u>6</u>
Total expenditures	<u>\$ 27,030</u>	<u>\$ 6,747</u>	<u>\$ 7,747</u>	<u>\$ 14,494</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 27,030	\$ 2,162	\$ -	\$ 2,162
Local share	-	-	-	-
Total revenues	<u>\$ 27,030</u>	<u>\$ 2,162</u>	<u>\$ -</u>	<u>\$ 2,162</u>
Expenditures				
Salaries	\$ 11,000	\$ 1,139	\$ -	\$ 1,139
Fringe benefits	5,332	532	-	532
Total personnel	<u>16,332</u>	<u>1,671</u>	<u>-</u>	<u>1,671</u>
Indirect costs	4,437	480	-	480
Contracted Services	2,411	-	-	-
Travel	1,850	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>2,000</u>	<u>11</u>	<u>-</u>	<u>11</u>
Total expenditures	<u>\$ 27,030</u>	<u>\$ 2,162</u>	<u>\$ -</u>	<u>\$ 2,162</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, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	43,045	564	5,044	5,608
Total revenues	<u>\$ 43,045</u>	<u>\$ 564</u>	<u>\$ 5,044</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	564	2,014	2,578
Total expenditures	<u>\$ 43,045</u>	<u>\$ 564</u>	<u>\$ 5,044</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, 2021

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	291,210	1,797	94,692	96,489
Total revenues	<u>\$ 291,210</u>	<u>\$ 1,797</u>	<u>\$ 94,692</u>	<u>\$ 96,489</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	19,869	-	1,702	1,702
Travel	15,000	72	10,429	10,501
Supplies	11,000	134	5,360	5,494
Equipment	25,177	430	13,745	14,175
Other	220,164	1,161	63,456	64,617
Total expenditures	<u>\$ 291,210</u>	<u>\$ 1,797</u>	<u>\$ 94,692</u>	<u>\$ 96,489</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 450,006	\$ 45,006	\$ -	\$ 45,006
Local share	-	-	-	-
Total revenues	<u>\$ 450,006</u>	<u>\$ 45,006</u>	<u>\$ -</u>	<u>\$ 45,006</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	44,586	44,586	-	44,586
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 45,006</u>	<u>\$ 45,006</u>	<u>\$ -</u>	<u>\$ 45,006</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenue and Expenditures  
 Federal Transit Administration, CDBG  
 Hidalgo CDBG 20-21  
 TX-2020-053, CDBG  
 Internal Grant Code 37120  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 110,000	\$ 131,910	\$ 73,260	\$ 205,170
Local Share		23,501	73,268	96,769
Total revenues	<u>\$ 110,000</u>	<u>\$ 155,411</u>	<u>\$ 146,528</u>	<u>\$ 301,939</u>
Expenditures				
Salaries	\$ 55,732	\$ 82,344	\$ 74,251	\$ 156,595
Fringe benefits	28,896	38,373	39,601	77,974
Total Personnel	<u>84,628</u>	<u>120,717</u>	<u>113,852</u>	<u>234,569</u>
Indirect costs	<u>25,372</u>	<u>34,694</u>	<u>32,676</u>	<u>67,370</u>
Total expenditures	<u>\$ 110,000</u>	<u>\$ 155,411</u>	<u>\$ 146,528</u>	<u>\$ 301,939</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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 160,000	\$ 48,968	\$ -	\$ 48,968
Local Share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u><u>\$ 160,000</u></u>	<u><u>\$ 48,969</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 48,969</u></u>
Expenditures				
Fuel-Transit Oper.	<u>\$ 160,000</u>	<u>\$ 48,969</u>	<u>\$ -</u>	<u>\$ 48,969</u>
Total expenditures	<u><u>\$ 160,000</u></u>	<u><u>\$ 48,969</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 48,969</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Statement of Revenues and Expenditures  
Federal Transit Administration  
Hidalgo Mobility Management

Internal Grant Code 37713  
Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 209,255	\$ 51,903	\$ -	\$ 51,903
Local Share	52,314	12,975	-	12,975
Total revenues	<u>\$ 261,569</u>	<u>\$ 64,878</u>	<u>\$ -</u>	<u>\$ 64,878</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	-	-	-
Contract Temporary	<u>242,688</u>	<u>64,878</u>	<u>-</u>	<u>64,878</u>
Total expenditures	<u>\$ 261,569</u>	<u>\$ 64,878</u>	<u>\$ -</u>	<u>\$ 64,878</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Transit Advertising  
 Local Contributions  
 Internal Grant Code 38700  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>80,000</u>	<u>9,456</u>	<u>123,302</u>	<u>132,758</u>
Total revenues	<u><u>\$ 80,000</u></u>	<u><u>\$ 9,456</u></u>	<u><u>\$ 123,302</u></u>	<u><u>\$ 132,758</u></u>
Expenditures				
Program Costs	\$ -	\$ -	\$ 4,082	\$ 4,082
Other	<u>80,000</u>	<u>9,456</u>	<u>119,219</u>	<u>128,675</u>
Total expenditures	<u><u>\$ 80,000</u></u>	<u><u>\$ 9,456</u></u>	<u><u>\$ 123,301</u></u>	<u><u>\$ 132,757</u></u>

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

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 450,000	\$ 84,180	\$ 61,656	\$ 145,836
Local Share	-	2	1	3
Match	<u>450,000</u>	<u>73,150</u>	<u>10,915</u>	<u>84,065</u>
Total revenues	<u>\$ 900,000</u>	<u>\$ 157,332</u>	<u>\$ 72,571</u>	<u>\$ 229,904</u>
Expenditures				
Contract Continuing	\$ 450,000	\$ 84,182	\$ 61,657	\$ 145,839
Contract - Match	<u>450,000</u>	<u>73,150</u>	<u>10,915</u>	<u>84,065</u>
Total expenditures	<u>\$ 900,000</u>	<u>\$ 157,332</u>	<u>\$ 72,572</u>	<u>\$ 229,904</u>

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 271,000	\$ 38,656	\$ -	\$ 38,656
Local Share	-	1	-	1
Match	271,000	37,600	-	37,600
Total revenues	<u>\$ 542,000</u>	<u>\$ 76,257</u>	<u>\$ -</u>	<u>\$ 76,257</u>
Expenditures				
Contract Continuing	\$ 300,000	\$ 38,657	\$ 84,801	\$ 123,458
Contract - Match	<u>300,000</u>	<u>37,600</u>	<u>83,186</u>	<u>120,786</u>
Total expenditures	<u>\$ 600,000</u>	<u>\$ 76,257</u>	<u>\$ 167,987</u>	<u>\$ 244,244</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Federal Transit Administration  
 Bus SheltersI  
 TX-90-X992  
 Internal Grant Code 39014  
 Year Ended December 31, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 120,000	\$ 96,000	\$ -	\$ 96,000
Match	30,000	24,000	-	-
Local Share	<u>30,000</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u>\$ 150,000</u>	<u>\$ 120,001</u>	<u>\$ -</u>	<u>\$ 96,001</u>
Expenditures				
Assets over \$5000	\$ 150,000	\$ 96,001	\$ -	\$ 96,001
Match	30,000	24,000	-	24,000
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 180,000</u>	<u>\$ 120,001</u>	<u>\$ -</u>	<u>\$ 120,001</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
 Statement of Revenues and Expenditures  
 Texas Department of Transportation  
 RGV MPO  
 50-21XF0026  
 Internal Grant Code-39521  
 Year Ended December 31, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,310,120	\$ 975,276	\$ 750,409	\$ 1,725,685
Local share	-	101	-	101
Total revenues	<u>\$ 2,310,120</u>	<u>\$ 975,377</u>	<u>\$ 750,409</u>	<u>\$ 1,725,786</u>
Expenditures				
Salaries	\$ 707,975	\$ 446,027	\$ 105,082	\$ 551,109
Fringe benefits	341,142	208,161	56,080	264,241
Total personnel	<u>1,049,117</u>	<u>654,188</u>	<u>161,162</u>	<u>815,350</u>
Indirect costs	318,015	188,014	46,254	234,268
Contracted Services	677,500	-	526,750	526,750
Travel	40,088	1,245	56	1,301
Supplies	12,750	3,967	435	4,402
Equipment	10,000	27,981	-	27,981
Other	<u>202,650</u>	<u>99,982</u>	<u>15,752</u>	<u>115,734</u>
Total expenditures	<u>\$ 2,310,120</u>	<u>\$ 975,377</u>	<u>\$ 750,409</u>	<u>\$ 1,725,786</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, 2021

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,941,076	\$ 339,800	\$ -	\$ 339,800
Local share	-	-	-	-
Total revenues	<u>\$ 1,941,076</u>	<u>\$ 339,800</u>	<u>\$ -</u>	<u>\$ 339,800</u>
Expenditures				
Salaries	\$ 721,648	\$ 151,056	\$ -	\$ 151,056
Fringe benefits	354,098	70,498	-	70,498
Total personnel	<u>1,075,746</u>	<u>221,554</u>	<u>-</u>	<u>221,554</u>
Indirect costs	292,552	63,674	-	63,674
Contracted Services	263,053	-	-	-
Travel	34,350	4,894	-	4,894
Supplies	12,750	1,107	-	1,107
Equipment	31,750	1,485	-	1,485
Other	<u>230,875</u>	<u>47,086</u>	<u>-</u>	<u>47,086</u>
Total expenditures	<u>\$ 1,941,076</u>	<u>\$ 339,800</u>	<u>\$ -</u>	<u>\$ 339,800</u>



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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 950,000	\$ 530,032	\$ 400,838	\$ 930,870
Local Share	-	4	1	5
Match	<u>950,000</u>	<u>109,676</u>	<u>9,114</u>	<u>118,790</u>
Total revenues	<u>\$ 1,900,000</u>	<u>\$ 639,712</u>	<u>\$ 409,952</u>	<u>\$ 1,049,665</u>
Expenditures				
Contract Continuing	\$ 950,000	\$ 530,036	\$ 400,839	\$ 930,875
Contract - Match	<u>950,000</u>	<u>109,676</u>	<u>9,114</u>	<u>118,790</u>
Total expenditures	<u>\$ 1,900,000</u>	<u>\$ 639,712</u>	<u>\$ 409,953</u>	<u>\$ 1,049,665</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, 2021

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 719,000	\$ 339,804	\$ -	\$ 339,804
Local Share	-	1	-	1
Match	<u>719,000</u>	<u>- 295,094</u>	<u>-</u>	<u>295,094</u>
Total revenues	<u>\$ 1,438,000</u>	<u>\$ 634,899</u>	<u>\$ -</u>	<u>\$ 634,899</u>
Expenditures				
Contract Continuing	\$ 950,000	\$ 339,805	\$ -	\$ 339,805
Contract - Match	<u>950,000</u>	<u>295,094</u>	<u>-</u>	<u>295,094</u>
Total expenditures	<u>\$ 1,900,000</u>	<u>\$ 634,899</u>	<u>\$ -</u>	<u>\$ 634,899</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Indirect Costs and Rate  
Year Ended December 31, 2021

Indirect salaries	\$ 988,322
Employee benefits	457,917
<i>Total personnel</i>	<u>1,446,239</u>
Office space	213,422
Communications	38,002
Travel	20,140
Consumable supplies	10,996
Equipment repair and maintenance	39,853
Dues	15,325
Printing and publications	32,814
Computer costs	2,197
Insurance	45,696
Contracted services	32,631
Postage	9,676
Professional fees	34,915
Training	9,366
Equipment	62,388
Bank charges	3,718
Other	8,737
<i>Total other expenses</i>	<u>579,876</u>
<i>Total indirect costs (A)</i>	<u>\$ 2,026,115</u>
Basis for allocation of indirect costs:	
Direct salary costs	\$ 4,819,637
Employee benefit program	<u>2,230,195</u>
<i>Total direct personnel costs (B)</i>	<u>\$ 7,049,832</u>
Indirect cost rate (A/B)	<u>28.74%</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Employee Benefits and Basis of Allocation  
Year Ended December 31, 2021

All employees except class 2

Released time:

Leave	\$ 325,154
Holidays	288,688
Sick leave	247,219
<i>Total benefits (A)</i>	<u>\$ 861,061</u>

Benefit program:

Hospitalization insurance	\$ 872,788
Payroll taxes	538,072
Workmen's compensation	69,269
Retirement	334,718
<i>Total released time (B)</i>	<u>\$ 1,814,847</u>

Basis for allocation of benefits:

Gross salaries	\$ 6,594,740
Less released time	(861,061)
Chargeable time (C)	<u>\$ 5,733,679</u>

Rates for all employees:

Release time rate A/C	15.02%
Fringe benefit rate B/C	<u>31.65%</u>

<i>Total fringe benefit rate except for class 2</i>	<u><u>46.67%</u></u>
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Class 2 employees

Benefit program:

Payroll taxes	\$ 6,971
Workmen's compensation	897
Retirement	4,336
<i>Total benefits (D)</i>	<u>\$ 12,204</u>

Basis for allocation of benefits:

Gross salaries (E)	<u>\$ 74,280</u>
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Employee benefit rate for class 2 employees (D/E)	<u><u>16.43%</u></u>
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## **SINGLE AUDIT SECTION**

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

To the Board 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, 2021, 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 29 2022.

#### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Lower Rio Grande Valley Development Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lower Rio Grande Valley Development Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lower Rio Grande Valley Development Council's internal control.

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

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

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Lower Rio Grande Valley Development Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However,

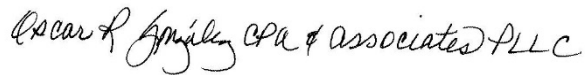


providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

A handwritten signature in cursive script that reads "Oscar R. Gonzalez CPA & Associates PLLC".

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

Pharr, Texas  
August 29, 2022



**Oscar R. Gonzalez CPA  
& Associates PLLC**

Certified Public Accountants

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Partners:

Oscar R. Gonzalez, CPA

Melissa Gonzalez, CPA

Associates:

Janet Robles, CPA

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, 2021. Lower Rio Grande Valley Development Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on Each Major Federal and State Program***

In our opinion, the Lower Rio Grande Valley Development Council, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2021.

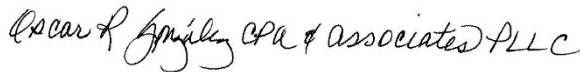
## Report on Internal Control over Compliance

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.

Handwritten signature of Oscar R. Gonzalez in cursive script.

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

Pharr, Texas  
August 29, 2022

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

A. Summary of Auditor's Results

1 Financial Statements

Type of Report Issued: UNMODIFIED

Internal control over financial reporting:

One or more material weaknesses identified?            YES       X       NONE REPORTED

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

Noncompliance material to financial statements notes?            YES       X       NONE REPORTED

2 Federal and State Awards

Internal control over major programs:

One or more material weaknesses identified?            YES       X       NONE REPORTED

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

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

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

Identification of major programs:

CFDA	Name of Federal and State Program or Cluster
93.044, 93.045, 93.053	Aging Cluster
21.027	CS-Coronavirus State Fiscal Recovery Funds
20.513, 20.516	Transit Services Programs Cluster
20.509	Formula Grants for Other than Urbanized Areas
	Title IIIB -SGR
	Assisted Living Facility Long-Term Care Omb.
	Section 5307

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, 2021

**NONE**

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Corrective Action Plan  
Year Ended December 31, 2021

**Not Applicable**

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Expenditures of Federal/State Awards  
Year Ended December 31, 2021

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
<b>Federal Awards</b>				
<b>Aging Cluster</b>				
<b>Department of Health and Human Services</b>				
<b>Pass through - Texas Health and Human Services Commission</b>				
<b>Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers</b>				
Title IIIB-Administration-CDC Vaccination	93.044	FY20/21 HHS000874100016	\$ 22,619	\$ -
Title IIIB - Administration	93.044	FY20/21 539-16-0016-00001	60,121	-
American Rescue Plan Title IIIB - Administration	93.044	FY21/22 HHS000874100016	46,744	
Title IIIB	93.044	FY20/21 539-16-0016-00001	883,318	126,688
Title IIIB	93.044	FY20/21 HHS000874100016	430,598	87,604
CARES Act Title III-B	93.044	FY20/21 539-16-0016-00001	338,144	-
American Rescue Plan Title IIIB	93.044	FY21/22 HHS000874100016	352,458	78,828
Title IIIB	93.044	FY21/22 HHS000874100016	501	-
<b>Total Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers</b>			<b>2,134,503</b>	<b>293,120</b>
<b>Special Programs for the Aging Title III, Part C, Nutrition Services</b>				
Title IIIC1 - Administration	93.045	FY20/21 539-16-0016-00001	155,963	-
American Rescue Plan Title IIIC1-Administration	93.045	FY21/22 HHS000874100016	22,674	-
CARES Act Title III-C	93.045	FY20/21 539-16-0016-00001	988,355	988,355
Nutrition - C-1 Congregate Meal	93.045	FY20/21 539-16-0016-00001	67,687	67,687
Nutrition - C-2 Home-Delivered Meal	93.045	FY20/21 539-16-0016-00001	1,637,919	1,637,919
Title IIIC2 - Administration	93.045	FY20/21 539-16-0016-00001	67,810	
American Rescue Plan Title IIIC2-Administration	93.045	FY21/22 HHS000874100016	38,091	
American Rescue Plan Title IIIC1	93.045	FY21/22 HHS000874100016	89,607	89,607
American Rescue Plan Title IIIC2	93.045	FY21/22 HHS000874100016	563,818	563,818
Nutrition - C-2 Home-Delivered Meal	93.045	FY21/22 HHS000874100016	136,986	136,986
<b>Total Special Programs for the Aging Title III, Part C, Nutrition Services</b>			<b>3,768,910</b>	<b>3,484,372</b>
<b>Nutrition Services Incentive Program</b>				
NSIP	93.053	FY20/21 539-16-0016-00001	358,099	358,099
NSIP	93.053	FY21/22 HHS000874100016	139,638	139,638
<b>Total Nutrition Service Incentive Program</b>			<b>497,737</b>	<b>497,737</b>
<b>Total Aging Cluster</b>			<b>6,401,150</b>	<b>4,275,229</b>
<b>CDBG - Entitlement Grants Cluster</b>				
<b>Department of Housing and Urban Development</b>				
<b>Pass through - City of Mcallen</b>				
Area Agency on Aging	14.218	132-8046-457-91-05-ZA4655	4,750	-
Area Agency on Aging	14.218	132-8047-457-91-05-ZA4755	500	-
			<b>5,250</b>	<b>-</b>



LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Expenditures of Federal/State Awards  
Year Ended December 31, 2021

<b>Federal Grantor/Pass Through Grantor/ State Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identity Number</b>	<b>Grant Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>Federal Awards</b>				
<b>CDBG - Entitlement Grants Cluster</b>				
<b>Department of Housing and Urban Development</b>				
<b>Pass through - City of Mission</b>				
Area Agency on Aging	14.218	FY 20-21	5,000	-
<b>Pass through - City of Harlingen</b>				
Area Agency on Aging	14.218	101-8046-741-3973	9,000	-
<b>Pass through - City of Pharr</b>				
Area Agency on Aging	14.218	FY 20-21	2,500	-
Transit Program	14.218	FY 20-21	60,000	-
Transit Program	14.218	FY 21-22	9,740	-
			72,240	-
<b>Pass through - Urban County - Precint 1</b>				
Transit Program	14.218	A-5020-91-0505-5600-8431-01	15,000	-
Transit Program	14.218	A-5021-91-0505-5600-8587-01	15,000	-
			30,000	-
<b>Pass through - Urban County - Precint 2</b>				
Transit Program	14.218	A-5020-92-0505-5600-8432-01	15,000	-
Transit Program	14.218	A-5021-92-0505-5600-8588-01	9,484	-
			24,484	-
<b>Pass through - Urban County - Precint 4</b>				
Transportation Program	14.218	A-5020-94-0505-5600-8433-01	10,000	-
<b>Pass through - Urban County - Elsa</b>				
Transportation Program	14.218	A-5020-25-0505-5600-8434-01	10,000	-
<b>Pass through - City of La Villa</b>				
Transportation Program	14.218	A-5020-45-0505-5600-8435-01	4,207	-
<b>Total CDBG Entitlement Grants Cluster</b>			170,181	-
<b>CDBG -State Administered CDBG Cluster</b>				
<b>Pass through - Texas Department of Agriculture</b>				
Community Economic Development Assistance	14.228	C719223	7,239	-
<b>Department of Housing and Urban Development</b>				
<b>Pass through - General Land Office</b>				
Disaster Recovery Program	14.228	12-499-000-6698	895	-
<b>Total CDBG - State Administered CDBG Cluster</b>			8,134	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Expenditures of Federal/State Awards  
Year Ended December 31, 2021

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
<b>Federal Awards</b>				
<b>Economic Development Cluster</b>				
<b>Department of Commerce</b>				
<b>Pass through - Port Isabel Navigation District</b>				
<b>Area Agency on Aging</b>				
Port Isabel-San Benito Navigation District	11.300	08-01-05153	800	
<b>Direct Programs</b>				
Planning Assist:EDD Partnership Planning	11.302	ED21AUS3020003	58,407	-
<b>Department of Commerce</b>				
<b>Direct Programs</b>				
Econ. Adj. Assis. COVID-19 Pandemic Economic Response under CARES Act	11.307	ED20AUS3070057	173,826	-
Econ. Adj. Assis. LRGVDC Disaster Coord.	11.307	08-69-05390	53,285	-
			227,111	-
<b>Total Economic Development Cluster</b>			286,318	-
<b>Federal Transit Cluster</b>				
<b>Department of Transportation</b>				
<b>Direct Programs</b>				
Federal Transit Administration				
Section 5307-2	20.507	TX-2019-080	438,911	-
Federal Transit Administration				
Section 5307-2	20.507	TX-90-Y057	129,074	129,074
Federal Transit Administration				
Section 5307-2	20.507	TX-90-X992	96,000	96,000
Federal Transit Administration				
Section 5307-2A	20.507	TX-2019-042	103,153	-
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-060	10	-
Federal Transit Administration				
Section 5307-2A	20.507	TX-2021-097	225,787	-
Federal Transit Administration				
Section 5307-2A	20.507	TX-2020-053	1,338,748	605,320
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-008	123,629	123,629
Federal Transit Administration				
Section 5307-6 (COVID)	20.507	TX-2020-126	2,034,341	387,352
Federal Transit Administration				
Section 5307-6 (COVID)	20.507	TX-2020-125	952,352	-
Federal Transit Administration				
Section 5339	20.526	TX-2016-022	87,243	87,243
Federal Transit Administration				
Section 5339	20.526	TX-2019-081	61,150	61,150
Federal Transit Administration				
Section 5339	20.526	TX-2021-103	510,902	
<b>Total Federal Transit Cluster</b>			6,101,300	1,489,768

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Expenditures of Federal/State Awards  
Year Ended December 31, 2021

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
<b>Federal Awards</b>				
<b>Highway Planning and Construction Cluster</b>				
<b>Department of Transportation</b>				
<b>Pass through - Texas Department of Transportation</b>				
Highway Planning and Construction	20.205	50-21XF0026	975,276	-
Highway Planning and Construction	20.205	50-22XF0026	339,800	-
<b>Total Highway Planning and Construction Cluster</b>			<b>1,315,076</b>	<b>-</b>
<b>Homeland Security Cluster</b>				
<b>U.S. Department of Homeland Security (DHS)</b>				
<b>Federal Emergency Management Agency (FEMA)</b>				
<b>Pass through - Texas Office of the Governor</b>				
HSGD	97.067	2968006	99,259	-
HSGD	97.067	2968007	59,288	-
HSGD	97.067	3638103	20,300	-
HSGD	97.067	3638104	3,205	-
<b>Total Homeland Security Cluster</b>			<b>182,052</b>	<b>-</b>
<b>Treasury Cluster</b>				
<b>Department of the Treasury</b>				
<b>Pass Through Commission on State Emergency Communications</b>				
CS-Coronavirus State Fiscal Recovery Funds	21.027	4549601	216,137	-
<b>Total Department of the Treasury Cluster</b>			<b>216,137</b>	<b>-</b>
<b>Transit Services Programs Cluster</b>				
<b>Department of Transportation</b>				
<b>Direct Programs</b>				
<b>Federal Transit Administration</b>				
Section 5310 - 1A	20.513	TX-16-X028	51,903	-
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-2019-114	556,836	-
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-2017-086	61,501	-
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-2016-080	1,661	-
			<b>671,901</b>	<b>-</b>
Federal Transit Administration				
Section 5316	20.516	TX-37-X064	52,329	-
<b>Total Transit Services Programs Cluster</b>			<b>724,230</b>	<b>-</b>
<b>Other Programs</b>				
<b>U.S. Department of Justice, Office of Justice Programs, Office for Bureau of Justice Assistance</b>				
<b>Pass through - Texas Office of the Governor - CJD</b>				
COVID-19 Equipment & Supplies	16.034	4351701	45,006	-
<b>Pass through - Texas Department of Transportation</b>				
Public Transportation	20.505	51008012921	82,103	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Expenditures of Federal/State Awards  
Year Ended December 31, 2021

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
<b>Federal Awards</b>				
<b>Pass through - Texas Department of Transportation</b>				
Public Transportation for Non-urbanized Areas	20.509	51018042921	66,040	15,132
Public Transportation for Non-urbanized Areas (COVID)	20.509	51018062921	1,689,229	-
Public Transportation for Non-urbanized Areas (COVID)	20.509	51018022921	638,156	-
Public Transportation for Non-urbanized Areas	20.509	51018082921	299,515	-
Public Transportation for Non-urbanized Areas	20.509	51R18012921	282,721	-
			<u>2,975,661</u>	<u>15,132</u>
Public Transportation	20.513	51016042919	46,007	46,007
Public Transportation	20.513	51016042919	17,750	17,750
			<u>63,757</u>	<u>63,757</u>
<b>Pass through - Texas Department of Transportation</b>				
Public Transportation	20.526	51003012920	117,764	-
Public Transportation	20.526	51003F12921	1,282,292	-
			<u>1,400,056</u>	<u>-</u>
<b>Environmental Protection Agency</b>				
<b>Pass through - Texas Commission on Environmental Quality</b>				
Water Quality Management	66.454	582-21-10065	37,744	-
Water Quality Management	66.454	582-22-30101	11,530	-
			<u>49,274</u>	<u>-</u>
<b>Department of Health and Human Services</b>				
<b>Pass through - Texas Health and Human Services Commission</b>				
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY20/21 539-16-0016-00001	12,653	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY20/21 539-16-0016-00001	30,114	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII - ARP	93.042	FY21/22 HHS000874100016	300	-
CARES Act for Ombudsman Program under Title VII of the Older Americans Act	93.042	FY20/21 539-16-0016-00001	10,040	-
CARES Act for Ombudsman Program under Title VII of the Older Americans Act	93.042	FY20/21 HHS000874100016	1,840	-
			<u>42,294</u>	<u>-</u>
Title IIID	93.043	FY20/21 539-16-0016-00001	93,549	-
Title IIID	93.043	FY21/22 HHS000874100016	36,172	-
			<u>129,721</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Expenditures of Federal/State Awards  
Year Ended December 31, 2021

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
<b>Federal Awards</b>				
<b>Department of Health and Human Services</b>				
<b>Pass through - Texas Health and Human Services Commission</b>				
ADRC-No Wrong Door: COVID-19	93.048	FY20/21 HHS000270200018	48,735	
ADRC-No Wrong Door: COVID-19	93.048	FY21/22 HHS000270200018	33,488	
ADRC-No Wrong Door: COVID-19 Vaccine Acces	93.048	FY20/21 HHS000270200018	5,581	
ADRC-No Wrong Door: COVID-19 Vaccine Acces	93.048	FY21/22 HHS000270200018	17,821	
			<u>105,625</u>	
Title III E - Administration	93.052	FY20/21 539-16-0016-00001	61,399	-
American Rescue Plan Title III E-Administration	93.052	FY21/22 HHS000874100016	464	
CARES Act Title III-E	93.052	FY20/21 539-16-0016-00001	230,611	14,289
Title III E	93.052	FY20/21 539-16-0016-00001	364,126	83,525
Title III E	93.052	FY20/21 HHS000874100016	68,197	4,152
Title III E	93.052	FY21/22 HHS000874100016	15,133	14,621
American Rescue Plan Title III E	93.052	FY21/22 HHS000874100016	144,566	12,877
			<u>884,496</u>	<u>129,464</u>
ACA MIPPA Priority 2	93.071	FY20/21 539-16-0016-00001	20,458	-
ACA MIPPA Priority 2	93.071	FY21/22 HHS000874100016	6,215	-
			<u>26,673</u>	<u>-</u>
ACA MIPPA Priority 3	93.071	FY20/21 HHS000270200018	5,842	-
ACA MIPPA Priority 3	93.071	FY21/22 HHS000270200018	7,194	-
			<u>13,036</u>	<u>-</u>
Lifespan Respite Care Program	93.072	FY20/21 HHS000270200018	2,377	-
HICAP	93.324	FY20/21 539-16-0016-00001	14,631	-
HICAP	93.324	FY21/22 539-16-0016-00001	56,412	-
			<u>71,043</u>	<u>-</u>
ADRC - Local Contact Agency	93.791	FY20/21 HHS000270200018	10,689	-
ADRC - Local Contact Agency	93.791	FY21/22 HHS000270200018	5,442	-
ADRC Housing Navigator	93.791	FY20/21 HHS000270200018	16,436	-
ADRC Housing Navigator	93.791	FY21/22 HHS000270200018	6,212	-
			<u>38,779</u>	<u>-</u>
<b>Total Other Programs</b>			<u>5,942,554</u>	<u>208,353</u>
<b>Total Federal Awards</b>			<u><b>21,347,132</b></u>	<u><b>5,973,350</b></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Expenditures of Federal/State Awards  
Year Ended December 31, 2021

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
<b>STATE</b>				
<b>Texas Health and Human Services Commission</b>				
Title IIIB - SGR	N/A	FY20/21 539-16-0016-00001	117,977	-
Title IIIB - SGR	N/A	FY21/22 HHS000874100016	74,120	-
Title IIIE - SGR	N/A	FY20/21 539-16-0016-00001	99,134	-
Title IIIE - SGR	N/A	FY21/22 HHS000874100016	171	-
Title IIIE - SGR ARP	N/A	FY21/22 HHS000874100016	43,896	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY20/21 539-16-0016-00001	13,006	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY21/22 HHS000874100016	4,000	-
C-2 SGR HDM	N/A	FY20/21 539-16-0016-00001	68,885	68,885
PC ADRC SGR	N/A	FY20/21 HHS000270200018	102,904	-
PC ADRC SGR	N/A	FY21/22 HHS000270200018	46,000	-
Promoting Independence	N/A	FY20/21 HHS000270200018	13,299	-
Respite	N/A	FY20/21 HHS000270200018	10,478	-
Respite	N/A	FY21/22 HHS000270200018	5,790	-
<b>Total Health and Human Services Commission</b>			<b>599,660</b>	<b>68,885</b>
<b>Texas Criminal Justice Council</b>				
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-21	18,286	-
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-22	20,001	-
Regional Police Academy	N/A	SF-13-A10-14668-17	136,161	-
Regional Police Academy	N/A	SF-13-A10-14668-18	86,526	-
<b>Total Texas Criminal Justice Council</b>			<b>260,974</b>	<b>-</b>
<b>Office of the Governor</b>				
Homeland Security COG Contract for FY21	N/A	210-0-0066	6,747	-
Homeland Security COG Contract for FY22	N/A	22-000087	2,162	-
<b>Total Office of the Governor</b>			<b>8,909</b>	<b>-</b>
<b>Commission on State Emergency Communication</b>				
9-1-1 Regional Planning	N/A	FY21 Appropriations	4,132,178	-
<b>Total Commission on State Emergency Communication</b>			<b>4,132,178</b>	<b>-</b>
<b>Texas Water Development Board</b>				
Regional Water Planning	N/A	2148302565	11,655	-
Stream and Estuary Observational Network	N/A	2100012462	48,235	48,235
Flood Infrastructure Fund Category	N/A	G1001288	150,632	141,075
<b>Total Texas Water Development Board</b>			<b>210,522</b>	<b>189,310</b>
<b>Texas Commission on Environmental Quality</b>				
Regional Solid Waste Management	N/A	582-20-10215	211,233	98,785
Regional Solid Waste Management	N/A	582-22-30119	33,173	6,000
<b>Total Texas Commission on Environmental Quality</b>			<b>244,406</b>	<b>104,785</b>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Schedule of Expenditures of Federal/State Awards  
Year Ended December 31, 2021

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
<b>STATE</b>				
<b><u>Texas Department of Transportation</u></b>				
Section 5307 (State)	N/A	URB 2103(29)	537,370	308,085
Section 5307 (State)	N/A	URB 2101(29)	332,037	-
Section 5307 (State)	N/A	URB 2201(29)	98,205	-
Section 5307 (State)	N/A	URB 2203(29)	11,578	-
Section 5307 (State)	N/A	Training Reimbursement	2,818	-
<b>Total Texas Department of Transportation</b>			<u>982,008</u>	<u>308,085</u>
		<b>Total State Awards</b>	<u><b>6,438,657</b></u>	<u><b>671,065</b></u>
<b>Total Federal/State Awards</b>			<u><b>\$ 27,785,789</b></u>	<u><b>\$ 6,644,415</b></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL  
Notes to Schedule of Expenditures of Federal/State Awards  
For the Year Ended December 31, 2021

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

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

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

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

Total governmental fund expenditures	\$29,587,543
Less: Governmental fund non-grant general government expenditures	( 1,554,296 )
Grant expenditures funded with Council resources	( 247,458 )
	<hr/>
Grant expenditures per Schedule	<u>\$ 27,785,789</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, 2021:

HAP	\$ 0
HOP	\$ 0
Rapid	\$ 0
Multi-Family Construction	\$ 7,019,007
Single-Family Construction	\$ 519,870