



Lower Rio Grande Valley Development Council

**Audited Financial Report
Year Ended December 31, 2019**

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

AUDITED FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2019

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FINANCIAL SECTION

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Oscar R. González
Melissa González

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3–9 and 30–31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

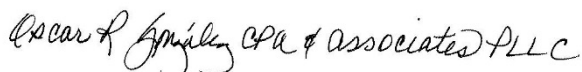
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements. The schedules in the supplementary information section, pages 32 -154, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Texas Single Audit Circular, is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2020, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lower Rio Grande Valley Development Council's internal control over financial reporting and compliance.

Handwritten signature of Oscar R. Gonzalez in black ink, followed by the text "CPA & Associates PLLC".

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

Pharr, Texas
August 19, 2020

MANAGEMENT DISCUSSION AND ANALYSIS

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MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2019

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, 2019. 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, 2019 by \$14,768,012 (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 \$2,279,177 which is principally the net difference between outlays for capital assets and current period depreciation.

As of the close of the 2019 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, 2019

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 \$14,768,012 at December 31, 2019. 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, 2019

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

	Governmental Activities		
	2019	2018	Increase/ Decrease 2019 - 2018
<u>ASSETS</u>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 1,923,400	\$ 2,255,573	\$ (332,173)
Grant Receivables	5,932,745	4,167,710	1,765,035
Prepaid Expenses	26,876	57,811	(30,935)
<i>Total Current Assets</i>	<u>7,883,021</u>	<u>6,481,094</u>	<u>1,401,927</u>
<i>Noncurrent Assets:</i>			
Capital Assets	31,548,002	27,363,365	4,184,637
Less Accumulated Depreciation	(15,547,660)	(13,564,551)	(1,983,109)
Other Assets	160,853	172,376	(11,523)
<i>Total Noncurrent Assets</i>	<u>16,161,195</u>	<u>13,971,190</u>	<u>2,190,005</u>
Total Assets	<u>24,044,216</u>	<u>20,452,284</u>	<u>3,591,932</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>LIABILITIES</u>			
<i>Current Liabilities:</i>			
Accounts Payable	5,007,799	3,505,839	1,501,960
Accrued Liabilities	610,730	377,223	233,507
Unearned Revenues	2,388,896	2,734,109	(345,213)
Held for Others	2,532	2,382	150
Current Portion - Long Term Debt	80,681	77,649	3,032
<i>Total Current Liabilities</i>	<u>8,090,638</u>	<u>6,697,202</u>	<u>1,393,436</u>
<i>Noncurrent Liabilities:</i>			
Long Term Debt	1,185,566	1,266,247	(80,681)
<i>Total Noncurrent Liabilities</i>	<u>1,185,566</u>	<u>1,266,247</u>	<u>(80,681)</u>
Total Liabilities	<u>9,276,204</u>	<u>7,963,449</u>	<u>1,312,755</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>NET POSITION</u>			
Investment in Capital Assets	14,734,095	12,454,918	2,279,177
Unrestricted	33,917	33,917	-
Total Net Position	<u>\$ 14,768,012</u>	<u>\$ 12,488,835</u>	<u>\$ 2,279,177</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2019

The portion of LRGVDC's net position, \$14,734,095 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, 2019.

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

	Governmental Activities		Increase/ Decrease
	2019	2018	2019-2018
Revenues:			
Program Revenues:			
Charges for Services	\$ 6,254,733	\$ 4,384,027	\$ 1,870,706
Operating Grants and Contributions	16,006,874	18,076,086	(2,069,212)
Capital Grants and Contributions	4,204,615	2,816,481	1,388,134
General Revenues			
Membership Dues	247,080	242,794	4,286
Miscellaneous	352	846	(494)
Total Revenues	<u>26,713,654</u>	<u>25,520,234</u>	<u>1,193,420</u>
Expenses:			
General Fund	2,199,940	2,018,160	181,780
EDA	167,947	244,992	(77,045)
FTA	5,440,988	5,210,447	230,541
GLO	170,646	1,266,943	(1,096,297)
HHSC	6,090,521	5,961,845	128,676
TxDOT	2,646,915	3,636,860	(989,945)
TCEQ	251,180	181,978	69,202
OOG	780,454	819,963	(39,509)
TDA	6,892	6,498	394
CSEC	6,058,727	4,331,570	1,727,157
TWDB	191,558	152,135	39,423
HUD	267,514	362,692	(95,178)
Other	154,713	292,855	(138,142)
Non-Allowable	6,482	2,727	3,755
Total Expenses	<u>24,434,477</u>	<u>24,489,665</u>	<u>(55,188)</u>
Change in Net Position	2,279,177	1,030,569	1,248,608
Net Position - Beginning	<u>12,488,835</u>	<u>11,458,266</u>	<u>1,030,569</u>
Net Position - Ending	<u>\$ 14,768,012</u>	<u>\$ 12,488,835</u>	<u>\$ 2,279,177</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2019

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, 2019 amounts to \$16,000,342 (net of accumulated depreciation). This investment in capital assets comprises furniture, land, building, buses, vans and equipment. Major changes in capital assets occurring during the current calendar year include the following:

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

	Governmental Activities		Amount Change
	2019	2018	
Land	\$ 594,100	\$ 594,100	\$ -
Construction in Progress	4,450,505	3,038,461	1,412,044
Transit Building	5,908,382	5,908,382	-
Buses and Vans	14,816,333	12,522,020	2,294,313
Bus Shelters	532,417	532,417	-
9-1-1 Enhanced Communication Equipment	1,239,847	1,239,847	-
Furniture and Equipment	2,489,439	2,019,439	470,000
Interoperability Radio System	690,906	690,906	-
Transit Equipment	826,073	817,793	8,280
Total	<u>\$ 31,548,002</u>	<u>\$ 27,363,365</u>	<u>\$ 4,184,637</u>
Less: Accumulated Depreciation	<u>(15,547,660)</u>	<u>(13,564,551)</u>	<u>(1,983,109)</u>
Net Capital Assets	<u><u>\$ 16,000,342</u></u>	<u><u>\$ 13,798,814</u></u>	<u><u>\$ 2,201,528</u></u>

(Discussion and Analysis continued on next page.)

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2019

Long Term Debt

At the end of the current fiscal year, the District had total contractually obligated long-term debt of \$1,266,247. The details of the change in debt from last year is as indicated below:

	2019	2018	Increase/ Decrease 2019-2018
Note Payable - Current Portion	\$ 80,681	\$ 77,649	\$ 3,032
Note Payable - Long-Term Portion	1,185,566	1,266,247	(80,681)
	<u>\$ 1,266,247</u>	<u>\$ 1,343,896</u>	<u>\$ (77,649)</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	\$ 5,688,970	\$ 5,545,088	\$ 5,454,035	\$ 91,053
State Grants	20,200,228	19,742,795	18,793,751	949,044
Local Revenues	1,505,890	2,107,205	2,465,868	(358,663)
Total Revenues	27,395,088	27,395,088	26,713,654	681,434
Expenditures:				
Direct Salaries	4,973,300	4,973,300	5,007,488	(34,188)
Indirect Salaries	1,034,038	1,034,038	1,030,201	3,837
Employee Benefits	3,274,273	3,274,273	3,396,129	(121,856)
Indirect Cost Other than Personnel	730,737	730,737	607,948	122,789
Consultant and Contracted Services	9,210,304	9,210,304	8,771,846	438,458
Travel	386,771	386,771	268,081	118,690
Consumable Supplies	110,307	110,307	82,511	27,796
Other Costs	7,675,358	7,675,358	7,542,968	132,390
Non-Matching Expenditures	-	-	6,482	(6,482)
Total Expenditures	27,395,088	27,395,088	26,713,654	681,434
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, 2019

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 \$26,435,640 budget for the 2020 calendar year.

Overview of the Local Economy

Our region consists of 3 counties. The LRGVDC region has an overall unemployment rate of 6.63%, an average median household income of \$36,688, with 30.97% 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	166,861	9,186	5.50%	\$ 38,106	118,062	27.90%
Hidalgo	352,815	21,998	6.20%	\$ 38,785	260,612	30.00%
Willacy	6,592	540	8.20%	\$ 33,174	7,475	35.00%

(1) Source: 2019 U.S. Bureau of Labor Statistics

(2) Source: Est. 2019 Census

Future Economic Outlook

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

Contacting LRGVDC's Financial Management

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

BASIC FINANCIAL STATEMENTS

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Net Position

December 31, 2019

	Primary Government	
	Governmental Activities	Total
<u>ASSETS</u>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 1,923,400	\$ 1,923,400
Grant Receivables	5,932,745	5,932,745
Prepaid Expenses	26,876	26,876
<i>Total Current Assets</i>	<u>7,883,021</u>	<u>7,883,021</u>
<i>Noncurrent Assets:</i>		
Capital Assets (Net of Accumulated Depreciation)	16,000,342	16,000,342
Other Assets	160,853	160,853
<i>Total Noncurrent Assets</i>	<u>16,161,195</u>	<u>16,161,195</u>
Total Assets	<u>24,044,216</u>	<u>24,044,216</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
 <u>LIABILITIES</u>		
<i>Current Liabilities:</i>		
Accounts Payable	5,007,799	5,007,799
Payroll Liabilities	71,352	71,352
Accrued Wages Payable	249,968	249,968
Other Accrued Expenses	150,805	150,805
Unearned Revenues	2,388,896	2,388,896
Held for Others	2,532	2,532
Current Portion - Long Term Debt	80,681	80,681
Compensated Absences	138,605	138,605
<i>Total Current Liabilities</i>	<u>8,090,638</u>	<u>8,090,638</u>
<i>Noncurrent Liabilities:</i>		
Long Term Debt	1,185,566	1,185,566
<i>Total Noncurrent Liabilities</i>	<u>1,185,566</u>	<u>1,185,566</u>
Total Liabilities	<u>9,276,204</u>	<u>9,276,204</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>
 <u>NET POSITION</u>		
Investment in Capital Assets	14,734,095	14,734,095
Unrestricted	33,917	33,917
Total Net Position	<u>\$ 14,768,012</u>	<u>\$ 14,768,012</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, 2019

Functions/Programs	Expenses	Indirect Cost Allocation
General Government	\$ 2,199,940	\$ (2,218,578)
Economic Development Administration	167,947	29,634
Housing and Urban Development	267,514	65,537
Federal Transit Administration	5,440,988	510,930
Texas Health and Human Service Commission	6,090,521	495,780
Texas Department of Transportation	2,646,915	640,286
Texas Commission on Environmental Quality	251,180	36,848
Office of the Governor	780,454	123,191
Texas Department of Agriculture	6,892	414
Commission on State Emergency Communications	6,058,727	255,597
Texas Water Development Board	191,558	-
General Land Office	170,646	46,940
Other Programs	154,713	13,421
<i>Total Governmental Activities:</i>	<u>24,427,995</u>	<u>-</u>
<i>Total Primary Government:</i>	<u><u>\$ 24,427,995</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
\$ -	\$ -	\$ -	\$ 18,638
-	147,369	-	(50,212)
-	293,316	-	(39,735)
-	4,640,158	1,412,044	100,284
-	6,518,365	-	(67,936)
234,792	2,643,523	2,257,288	1,848,402
-	287,758	-	(270)
-	872,857	-	(30,788)
-	7,164	-	(142)
6,019,941	19,225	535,283	260,125
-	191,555	-	(3)
-	217,586	-	-
-	167,998	-	(136)
<u>6,254,733</u>	<u>16,006,874</u>	<u>4,204,615</u>	<u>2,038,227</u>
<u>\$ 6,254,733</u>	<u>\$ 16,006,874</u>	<u>\$ 4,204,615</u>	<u>\$ 2,038,227</u>

General Revenues:

Membership Dues	247,080
Miscellaneous	352
Non-Allowable	(6,482)
<i>Total General Revenue</i>	<u>240,950</u>
Change in Net Position	2,279,177
Net Position at Beginning of Year	<u>12,488,835</u>
Net Position at End of Year	<u>\$ 14,768,012</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Balance Sheet
Governmental Funds
December 31, 2019

	General Fund	Total Governmental Funds
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 1,923,400	\$ 1,923,400
Grant Receivables	5,932,745	5,932,745
Prepaid Expenses	26,876	26,876
Other Assets	160,853	160,853
<i>Total Assets</i>	<u>8,043,874</u>	<u>8,043,874</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
<i>Total Deferred Outflows of Resources</i>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflow of Resources	<u><u>\$ 8,043,874</u></u>	<u><u>\$ 8,043,874</u></u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 5,007,799	\$ 5,007,799
Payroll Liabilities	71,352	71,352
Accrued Wages Payable	249,968	249,968
Other Accrued Expenses	150,805	150,805
Unearned Revenues	2,388,896	2,388,896
Held for Others	2,532	2,532
Compensated Absences	138,605	138,605
<i>Total Liabilities</i>	<u>8,009,957</u>	<u>8,009,957</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>
<u>FUND BALANCE</u>		
Unassigned	33,917	33,917
<i>Total Fund Balance</i>	<u>33,917</u>	<u>33,917</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u><u>\$ 8,043,874</u></u>	<u><u>\$ 8,043,874</u></u>

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Reconciliation of the Governmental Funds
 Balance Sheet to the Statement of Net Position
 For the Year Ended December 31, 2019

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

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

	Cost of capital assets	\$ 31,548,002
	Accumulated depreciation	<u>(15,547,660)</u>
		16,000,342

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

Notes -		
Current	\$ (80,681)	
Long-Term	<u>(1,185,566)</u>	
		<u>(1,266,247)</u>
		<u><u>\$ 14,768,012</u></u>

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues, Expenditures and Change in Fund Balance -
Governmental Funds
For the Year Ended December 31, 2019

	General Fund	Total Governmental Funds
<u>REVENUES</u>		
<i>Federal Grants:</i>		
Federal Transit Administration	\$ 5,306,666	\$ 5,306,666
Economic Development Administration	147,369	147,369
<i>Total Federal Grants</i>	<u>5,454,035</u>	<u>5,454,035</u>
<i>State Grants:</i>		
Texas Health and Human Services Commission	6,428,898	6,428,898
Commission on State Emergency Communications	6,555,224	6,555,224
Texas Department of Transportation	2,910,783	2,910,783
Texas Commission on Environmental Quality	287,757	287,757
Texas Department of Transportation/MPO	1,340,443	1,340,443
Office of the Governor	705,578	705,578
Texas Water Development Board	191,555	191,555
Texas Department of Agriculture	7,164	7,164
General Land Office	213,339	213,339
Housing and Urban Development	153,010	153,010
Other	-	-
<i>Total State Grants</i>	<u>18,793,751</u>	<u>18,793,751</u>
<i>Local Revenues</i>		
Contributions	2,218,436	2,218,436
Membership Dues	247,080	247,080
Other Revenues	352	352
<i>Total Local Revenues</i>	<u>2,465,868</u>	<u>2,465,868</u>
<i>Total Revenues</i>	<u>\$ 26,713,654</u>	<u>\$ 26,713,654</u>
<u>EXPENDITURES</u>		
Direct Salaries	\$ 5,007,488	\$ 5,007,488
Indirect Salaries	1,030,201	1,030,201
Employee Benefits		
Direct Salaries	2,815,700	2,815,700
Indirect Salaries	580,429	580,429
Indirect Costs Other Than Personnel	472,047	472,047
Consultant and Contracted Services	8,771,846	8,771,846
Travel	268,081	268,081
Consumable Supplies	82,511	82,511
Other Costs	7,542,968	7,542,968
Non-Matching Expenditures	6,482	6,482
Debt Service - Principal	77,649	77,649
Debt Service - Interest	58,252	58,252
<i>Total Expenditures</i>	<u>26,713,654</u>	<u>26,713,654</u>
<u>OTHER FINANCING SOURCES</u>	-	-
<i>Net Change in Fund Balance</i>	-	-
Fund Balance - Beginning of Year	33,917	33,917
Fund Balance - End of Year	<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, 2019

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	\$	4,204,615	
	Depreciation expense		<u>(2,003,087)</u>	2,201,528

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.

77,649

Change in Net Position of Governmental Activities	\$	<u><u>2,279,177</u></u>
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The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

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

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

B. Government-wide and fund financial statements

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

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

1. Cash and Investments

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

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Fair Value Measurements

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

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

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

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

Fair Values of assets measured on a recurring basis at December 31, 2019, are as follows:

	Carrying Value	Fair Value	Fair Value Measurement at Reporting Date Using		
			Level 1	Level 2	Level 3
Assets:					
Cash and Cash Equivalents	\$ 1,923,400	\$ 1,923,400	\$ 321,899	\$ 1,601,501	\$ -
Grant Receivables	5,932,745	5,932,745	5,932,745	-	-
Prepaid Expenses	26,876	26,876	26,876	-	-
Other Assets	160,853	160,853	160,853	-	-
Liabilities:					
Accounts Payable	\$ 5,007,799	\$ 5,007,799	\$ 5,007,799	\$ -	\$ -
Payroll and Accrued Liabilities	3,002,158	3,002,158	3,002,158	-	-
Current/Long-Term Debt	1,266,247	1,266,247	1,266,247	-	-

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

3. Receivables

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

4. Prepaid Expenses

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

5. Capital Assets

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Capital Assets (Continued)

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

Buildings	30 Years
Improvements	20 Years
Vans	5-10 Years

6. Compensated Absences

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

7. Unearned Revenue

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

8. Net Position/ Fund Equity

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

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

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

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

9. Estimates

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Annual budget

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

B. Budget Basis of Accounting

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

C. Excess of General Fund Budget

Expenditures exceeded appropriations in the following line items:

<u>Expenditures</u>	<u>Excess</u>
Direct Salaries	\$ 34,188
Employee Benefits	
Direct Salaries	\$ 104,978
Indirect Salaries	\$ 16,878
Travel	\$ -
Other Costs	\$ -
Non-Matching Expenditures	\$ 6,482

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

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

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

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

III. DETAILED NOTES ON FUNDS

A. Deposits and Investments

1. Deposits

As of December 31, 2019, the Council's bank balance of \$395,683 was fully-insured and fully-collateralized by pledged securities and FDIC insurance coverage of \$250,000. The council has one depository account: JPMorgan Chase Bank.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

III. DETAILED NOTES ON FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

1. Deposits (Continued)

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

	2019
Bank Deposits:	
Local Funds	\$ 321,899
Total Bank Deposits	321,899
Cash Equivalents:	
Investment in TexPool	1,601,501
Total Cash Equivalents	1,601,501
Total Cash and Cash Equivalents	<u>\$ 1,923,400</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 at December 31, 2018 are shown below:

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
TexPool	Less than three months	\$ 1,601,501
Total Investment		<u>\$ 1,601,501</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, 2018 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, 2019

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, 2019, were as follows:

Type	Source	Amount
Federal	Economic Development Administration	\$ 22,961
Federal	Federal Transit Administration	2,182,768
State	Texas Water Development Board	7,227
State	Texas Department of Transportation	1,461,727
State	Texas Health and Human Services Commission	978,845
State	Office of the Governor	21,853
State	CSEC	789,822
State	TCEQ	16,768
Local	City of Pharr - Transit	12,557
Local	UTPA	673
Local	RGV Metro	169,882
Local	Hidalgo County	119,583
Local	City of Mission - AAA	1,803
Local	City of McAllen - AAA	1,862
Local	City of Pharr - AAA	1,302
Local	City of Edinburg - AAA	1,956
Local	City of Harlingen - AAA	1,795
Local	Other	139,361
	Total Grant and Other Receivables	<u>\$ 5,932,745</u>

(Notes continued on next page.)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

III. DETAILED NOTES ON FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

<i>Capital Assets, Not Being Depreciated:</i>	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 594,100	\$ -	\$ -	\$ 594,100
Construction in Progress	3,038,461	1,412,044	-	4,450,505
Total Capital Assets, Not Being Depreciated	3,632,561	1,412,044	-	5,044,605
 <i>Capital Assets, Being Depreciated</i>				
Transit Building	5,908,382	-	-	5,908,382
Buses and Vans	12,522,020	2,294,313	-	14,816,333
Bus Shelters	532,417	-	-	532,417
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	2,019,439	482,958	12,958	2,489,439
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	817,793	15,300	7,020	826,073
Total Capital Assets, Being Depreciated	23,730,804	2,792,571	19,978	26,503,397
 <i>Less Accumulated Depreciation For:</i>				
Transit Building	1,266,823	197,530	-	1,464,353
Buses and Vans	7,926,059	1,485,281	-	9,411,340
Bus Shelters	469,130	3,480	-	472,610
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	1,260,483	273,467	12,958	1,520,992
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	711,303	43,329	7,020	747,612
Total Accumulated Depreciation	13,564,551	2,003,087	19,978	15,547,660
Total Capital Assets, Being Depreciated, Net	10,166,253	789,484	-	10,955,737
Total Capital Assets	\$ 13,798,814	\$ 2,201,528	\$ -	\$ 16,000,342

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

General Government	\$ 59,011
Transit/MPO	1,661,464
9-1-1 Emergency Communication	275,158
Texas Commission on Environmental Quality	-
OOG	7,454
Total	\$ 2,003,087

(Notes continued on next page.)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

III. DETAILED NOTES ON FUNDS (CONTINUED)

D. Construction Commitments

At December 12/31/19, the Lower Rio Grande Valley Development Council had the following construction commitment.

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

E. Unearned Revenue

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

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

Source	Amount
Local	\$ 1,627,157
EDA	\$ 54,265
Texas Department of Aging and Disability Services	2,957
General Land Office	211,624
Health and Human Services Commission	2,749
Texas Water Development Board	2,920
Texas Commission on Environmental Quality	29,585
Commission on State Emergency Communication	455,483
Officer of the Governor	2,156
Total Unearned Revenue	<u>\$ 2,388,896</u>

F. Long Term Obligations

A. Compensated Absences

The following schedule summarizes the changes in compensated absences during the year ended December 31, 2019:

	Beginning Balance	Increases	Decreases	Ending Balance
Accrued Compensated Absences	\$ 144,968	\$ 327,339	\$ 333,702	\$ 138,605
Total Compensated Absences	<u>\$ 144,968</u>	<u>\$ 327,339</u>	<u>\$ 333,702</u>	<u>\$ 138,605</u>

B. Note Payable

During the year the District 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 12/31/2018	Additions	Payments	Balance as of 12/31/2019
Loan Payable - Building	\$ 1,312,873	\$ -	\$ 66,016	\$ 1,246,857
Promissory Note - Land	\$ 31,023	\$ -	\$ 11,633	\$ 19,390
	<u>\$ 1,343,896</u>	<u>\$ -</u>	<u>\$ 77,649</u>	<u>\$ 1,266,247</u>

Interest paid during year for all long-term debt totaled \$58,252.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

III. DETAILED NOTES ON FUNDS (Continued)

F. Long Term Obligations (Continued)

B. Note Payable (Continued)

Debt service requirements of obligations payable at December 31, 2019 are as follows:

	Principal	Interest	Total
2020	80,681	55,220	135,901
2021	79,976	51,873	131,849
2022	75,538	48,206	123,744
2023	79,008	44,736	123,744
2024	82,638	41,106	123,744
2025-2029	473,744	144,976	618,720
2030-2033	394,662	32,148	426,810
	<u>\$ 1,266,247</u>	<u>\$ 418,265</u>	<u>\$ 1,684,512</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

The Council (employer) has adopted a 401 (a) retirement plan, LRGVDC Employees' Retirement Plan and a 457 (B) supplemental retirement plan, for the benefit of its employees. Employees are required to make a mandatory contribution or can make an after-tax contribution to the 401 (a) plan. Only employees that meet eligibility criteria are able to participate in the 457 (B) plan. The amount of the employer contribution is discretionary and shall be determined by resolution of the Board of Directors annually. 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. Employer contributions for 2019 were \$777,930. There are 145 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 \$4,791,061 as of December 31, 2019, compared to \$4,929,636 as of December 31, 2018.

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 \$13,927,530 for real and personal property. There is no limited liability amount for workers' compensation coverage. The Council had no significant reductions in insurance coverage as compared to its previous fiscal year and no settlement amounts that exceeded insurance coverage for each of its past three fiscal years.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

IV. OTHER INFORMATION (CONTINUED)

D. Commitments

1. Grant Programs

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

2. Litigation

The Council is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the Council's legal counsel and management that resolution of these matters will not have a material adverse effect on net position of the Council at December 31, 2019.

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 2019, the Council implemented:

- a. *Statement No. 84* objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

The adoption of Statement No. 84 has no impact on the Council's financial statements.

- b. *Statement No. 85* addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits (pension and other postemployment benefits [OPEB])).

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged.

The adoption of Statement No. 85 has no impact on the Council's financial statements.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

IV. OTHER INFORMATION (CONTINUED)

G. New Accounting Principles (Continued)

- c. *Statement No. 86* objective is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

Governments that defease debt using only existing resources should provide a general description of the transaction in the notes to financial statements in the period of the defeasance. In all periods following an in-substance defeasance of debt using only existing resources, the amount of that debt that remains outstanding at period-end should be disclosed.

For governments that extinguish debt, whether through a legal extinguishment or through an in-substance defeasance, this Statement requires that any remaining prepaid insurance related to the extinguished debt be included in the net carrying amount of that debt for the purpose of calculating the difference between the reacquisition price and the net carrying amount of the debt.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged.

The adoption of Statement No. 86 has no impact on the Council's financial statements.

The following pronouncements were also issued by GASB but not applicable to Lower Rio Grande Valley Development Council as of December 31, 2019.

- a. *Statement No. 83* addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

IV. OTHER INFORMATION (CONTINUED)

H. Subsequent Events

For the purposes of reporting subsequent events, management has considered events occurring up to August 19, 2020 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, 2019

<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	\$ 5,438,970	\$ 5,395,088	\$ 5,306,666	\$ (88,422)
Economic Development Administration	250,000	150,000	147,369	(2,631)
<i>Total Federal Grants</i>	<u>5,688,970</u>	<u>5,545,088</u>	<u>5,454,035</u>	<u>(91,053)</u>
<i>State Grants</i>				
Texas Health and Human Services Commission	7,666,742	6,544,895	6,428,898	(115,997)
Commission on State Emergency Communications	6,297,890	6,825,328	6,555,224	(270,104)
Texas Department of Transportation	2,756,470	3,212,028	2,910,783	(301,245)
Texas Commission on Environmental Quality	341,751	295,500	287,757	(7,743)
Texas Department of Transportation/MPO	1,730,969	1,452,558	1,340,443	(112,115)
Office of the Governor	796,057	725,500	705,578	(19,922)
Texas Water Development Board	314,438	236,500	191,555	(44,945)
Texas Department of Agriculture	7,745	7,745	7,164	(581)
General Land Office	288,166	288,166	213,339	(74,827)
Housing One Urban Development	-	154,575	153,010	(1,565)
Other State Programs	-	-	-	-
<i>Total State Grants</i>	<u>20,200,228</u>	<u>19,742,795</u>	<u>18,793,751</u>	<u>(949,044)</u>
<i>Local Revenues</i>				
Contributions	1,257,310	1,863,755	2,218,436	354,681
Membership Dues	248,580	243,450	247,080	3,630
Other Revenues	-	-	352	352
Total Local Revenues	<u>1,505,890</u>	<u>2,107,205</u>	<u>2,465,868</u>	<u>358,663</u>
<i>Total Revenues</i>	<u>\$27,395,088</u>	<u>\$27,395,088</u>	<u>\$ 26,713,654</u>	<u>\$ (681,434)</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, 2019

	Budget Amounts		Actual	Final
	Original	Final	Budget	Variance
			Basis	Budget Basis
<u>EXPENDITURES</u>				
Direct Salaries	\$ 4,973,300	\$ 4,973,300	\$ 5,007,488	\$ (34,188)
Indirect Salaries	1,034,038	1,034,038	1,030,201	3,837
Employee Benefits				
Direct Salaries	2,710,722	2,710,722	2,815,700	(104,978)
Indirect Salaries	563,551	563,551	580,429	(16,878)
Indirect Costs Other Than Personnel	730,737	730,737	607,948	122,789
Consultant and Contracted Services	9,210,304	9,210,304	8,771,846	438,458
Travel	386,771	386,771	268,081	118,690
Consumable Supplies	110,307	110,307	82,511	27,796
Other Costs	7,675,358	7,675,358	7,542,968	132,390
Non-Matching Expenditures	-	-	6,482	(6,482)
<i>Total Expenditures</i>	<u>27,395,088</u>	<u>27,395,088</u>	<u>26,713,654</u>	<u>681,434</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, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<u>Governmental Funds - Capital Assets:</u>		
Land	\$ 594,100	\$ 594,100
Construction in Progress	4,450,505	3,038,461
Buildings	5,908,382	5,908,382
Buses and Vans	14,816,333	12,522,020
Bus Shelters	532,417	532,417
9-1-1 Enhanced Communications Equipment	1,239,847	1,239,847
Furniture and Equipment	2,489,439	2,019,439
Interoperability Radio System	690,906	690,906
Transit Equipment	826,073	817,793
<i>Total Capital Assets at Cost</i>	<u>31,548,002</u>	<u>27,363,365</u>
Less: Accumulated Depreciation	<u>(15,547,660)</u>	<u>(13,564,551)</u>
<i>Total Capital Assets Net of Accumulated Depreciation</i>	<u><u>16,000,342</u></u>	<u><u>13,798,814</u></u>
 Invested in Governmental Funds Capital Assets by Source:		
Council Resources	1,370,251	1,429,263
Grant Resources	<u>14,630,091</u>	<u>12,369,551</u>
<i>Total Capital Assets by Source</i>	<u><u>\$ 16,000,342</u></u>	<u><u>\$ 13,798,814</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function
For the Year Ended December 31, 2019

Function	Land, Building and Shelters	Vans and Buses	Furniture and Equipment	Total
General Government	\$ 1,727,373	\$ -	\$ 40,926	\$ 1,768,299
Transit/MPO	9,758,031	14,708,978	826,072	25,293,081
9-1-1 Emergency Communication	-	107,356	3,598,182	3,705,538
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	-	37,270	37,270
EDA	-	-	8,687	8,687
TCEQ	-	-	-	-
<i>Total Governmental Funds - Capital Assets</i>	<u>11,485,404</u>	<u>14,816,334</u>	<u>5,246,264</u>	<u>31,548,002</u>
<i>Less: Accumulated Depreciation for,</i>				
General Government	368,656	-	29,391	398,047
Transit/MPO	1,568,307	9,397,390	747,612	11,713,309
9-1-1 Emergency Communication	-	13,950	2,659,463	2,673,413
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	-	19,077	19,077
EDA	-	-	8,687	8,687
TCEQ	-	-	-	-
<i>Total Accumulated Depreciation</i>	<u>1,936,963</u>	<u>9,411,340</u>	<u>4,199,357</u>	<u>15,547,660</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 9,548,441</u>	<u>\$ 5,404,994</u>	<u>\$ 1,046,907</u>	<u>\$ 16,000,342</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, 2019

Function	General Fixed Assets			General Fixed Assets	
	January 1, 2019	Additions	Deductions	December 31, 2019	
General Government	\$ 1,768,299	\$ -	\$ -	1,768,299	
Transit/MPO	21,630,769	3,669,332	7,020	25,293,081	
9-1-1 Emergency Communication	3,183,213	535,283	12,958	3,705,538	
Health and Welfare	44,221	-	-	44,221	
Department of Justice	690,906	-	-	690,906	
OOG	37,270	-	-	37,270	
EDA	8,687	-	-	8,687	
TCEQ	-	-	-	-	
<i>Total Governmental Funds - Capital Assets</i>	<u>27,363,365</u>	<u>4,204,615</u>	<u>19,978</u>	<u>31,548,002</u>	
<i>Less: Accumulated Depreciation For,</i>					
General Government	339,036	59,011	-	398,047	
Transit/MPO	10,058,865	1,661,464	7,020	11,713,309	
9-1-1 Emergency Communication	2,411,213	275,158	12,958	2,673,413	
Health and Welfare	44,221	-	-	44,221	
Department of Justice	690,906	-	-	690,906	
OOG	11,623	7,454	-	19,077	
EDA	8,687	-	-	8,687	
TCEQ	-	-	-	-	
<i>Total Accumulated Depreciation</i>	<u>13,564,551</u>	<u>2,003,087</u>	<u>19,978</u>	<u>15,547,660</u>	
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 13,798,814</u>	<u>\$ 2,201,528</u>	<u>\$ -</u>	<u>\$ 16,000,342</u>	

LOWER RIO GRANDE VALLEY DEVELOPMENT
 COUNCIL Statement of Revenues and Expenditures
 RGV Fit 5K
 Internal Grant Code 30302
 Year Ended December 31, 2019

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Regional Tire Collection Project
 Internal Grant Code 30317
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 84,885	\$ 330	\$ 63,106	\$ 63,436
Total revenues	<u>\$ 84,885</u>	<u>\$ 330</u>	<u>\$ 63,106</u>	<u>\$ 63,436</u>
Expenditures				
Salaries	\$ 141	\$ -	\$ 141	\$ 141
Fringe benefits	81	-	80	80
Total personnel	<u>222</u>	<u>-</u>	<u>221</u>	<u>221</u>
Indirect costs	64	-	63	63
Contracted services	84,372	-	62,596	62,596
Travel	177	-	176	176
Supplies	-	105	-	105
Other	<u>50</u>	<u>225</u>	<u>50</u>	<u>275</u>
Total expenditures	<u>\$ 84,885</u>	<u>\$ 330</u>	<u>\$ 63,106</u>	<u>\$ 63,436</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 Regional Police Academy
 SF-13-A10-14668-16
 Internal Grant Code-30617
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 483,745	\$ 155,146	\$ 328,599	\$ 483,745
Local share	284,040	116,300	173,512	289,812
Total revenues	<u>\$ 767,785</u>	<u>\$ 271,446</u>	<u>\$ 502,111</u>	<u>\$ 773,557</u>
Expenditures				
Salaries	\$ 236,495	\$ 79,358	\$ 157,137	\$ 236,495
Fringe benefits	127,283	45,111	88,111	133,222
Total personnel	<u>363,778</u>	<u>124,469</u>	<u>245,248</u>	<u>369,717</u>
Indirect costs	107,859	35,298	70,709	106,007
Contracted services	90,135	19,950	70,185	90,135
Travel	31,019	5,539	25,480	31,019
Supplies	9,946	3,078	28,808	31,886
Equipment	14,498	1,415	7,153	8,568
Other	<u>150,550</u>	<u>81,697</u>	<u>54,528</u>	<u>136,225</u>
Total expenditures	<u>\$ 767,785</u>	<u>\$ 271,446</u>	<u>\$ 502,111</u>	<u>\$ 773,557</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, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 241,873	\$ 63,320	\$ -	\$ 63,320
Local share	98,350	56,750	-	56,750
Total revenues	<u>\$ 340,223</u>	<u>\$ 120,070</u>	<u>\$ -</u>	<u>\$ 120,070</u>
Expenditures				
Salaries	\$ 114,054	\$ 40,200	\$ -	\$ 40,200
Fringe benefits	62,160	22,851	-	22,851
Total personnel	176,214	63,051	-	63,051
Indirect costs	53,393	17,881	-	17,881
Contracted services	89,223	6,400	-	6,400
Travel	5,382	6,682	-	6,682
Supplies	2,725	1,297	-	1,297
Equipment	403	1,409	-	1,409
Other	<u>12,883</u>	<u>23,350</u>	<u>-</u>	<u>23,350</u>
Total expenditures	<u>\$ 340,223</u>	<u>\$ 120,070</u>	<u>\$ -</u>	<u>\$ 120,070</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance fund
 C717223
 Internal Grant Code 30719
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,745	\$ 7,164	\$ 581	\$ 7,745
Local Cash	-	455	-	455
Total revenues	<u>\$ 7,745</u>	<u>\$ 7,619</u>	<u>\$ 581</u>	<u>\$ 8,200</u>
Expenditures				
Salaries	\$ 3,200	\$ 931	\$ 242	\$ 1,173
Fringe benefits	1,914	529	134	663
Total personnel	<u>5,114</u>	<u>1,460</u>	<u>376</u>	<u>1,836</u>
Indirect costs	1,487	414	109	523
Travel	350	-	48	48
Supplies	100	2,782	48	2,830
Equipment	-	519	-	519
Other	<u>694</u>	<u>2,444</u>	<u>-</u>	<u>2,444</u>
Total expenditures	<u>\$ 7,745</u>	<u>\$ 7,619</u>	<u>\$ 581</u>	<u>\$ 8,200</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Local Planning
 Internal Grant Code 30800
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 1,467	\$ 631	\$ -	\$ 631
Total revenues	<u>\$ 1,467</u>	<u>\$ 631</u>	<u>\$ -</u>	<u>\$ 631</u>
Expenditures				
Salaries	\$ 719	\$ 310	\$ -	\$ 310
Fringe benefits	411	172	-	172
Total personnel	<u>1,130</u>	<u>482</u>	<u>-</u>	<u>482</u>
Indirect costs	324	139	-	139
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>13</u>	<u>10</u>	<u>-</u>	<u>10</u>
Total expenditures	<u>\$ 1,467</u>	<u>\$ 631</u>	<u>\$ -</u>	<u>\$ 631</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenues and Expenditures
Texas Community Development Block Grant
Hurricane Harvey Technical Assistance Grant
DR-008

Internal Grant Code 30802
Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 4,318	\$ 2,565	\$ 1,753	\$ 4,318
Total revenues	<u>\$ 4,318</u>	<u>\$ 2,565</u>	<u>\$ 1,753</u>	<u>\$ 4,318</u>
Expenditures				
Salaries	\$ 2,000	\$ 1,278	\$ 841	\$ 2,119
Fringe benefits	1,168	712	481	1,193
Total personnel	<u>3,168</u>	<u>1,990</u>	<u>1,322</u>	<u>3,312</u>
Indirect costs	1,000	575	378	953
Other	<u>150</u>	<u>-</u>	<u>53</u>	<u>53</u>
Total expenditures	<u>\$ 4,318</u>	<u>\$ 2,565</u>	<u>\$ 1,753</u>	<u>\$ 4,318</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, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source	\$ 12,000	\$ 12,086	\$ 15,143	\$ 27,229
Total revenues	<u>\$ 12,000</u>	<u>\$ 12,086</u>	<u>\$ 15,143</u>	<u>\$ 27,229</u>
Expenditures				
Salaries	\$ 5,000	\$ 4,987	\$ 6,480	\$ 11,467
Fringe benefits	2,500	2,835	3,647	6,482
Total personnel	<u>7,500</u>	<u>7,822</u>	<u>10,127</u>	<u>17,949</u>
Indirect costs	2,500	2,218	2,916	5,134
Other	<u>2,000</u>	<u>2,046</u>	<u>2,100</u>	<u>4,146</u>
Total expenditures	<u>\$ 12,000</u>	<u>\$ 12,086</u>	<u>\$ 15,143</u>	<u>\$ 27,229</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, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 680,650	\$ 213,339	\$ 300,889	\$ 514,228
Interst Income		4,247	1,357	\$ 5,604
Total revenues	<u>\$ 680,650</u>	<u>\$ 217,586</u>	<u>\$ 302,246</u>	<u>\$ 519,832</u>
Expenditures				
Salaries	\$ 87,408	\$ 105,559	\$ 129,803	\$ 235,362
Fringe benefits	44,718	59,963	70,717	130,680
Total personnel	<u>132,126</u>	<u>165,522</u>	<u>200,520</u>	<u>366,042</u>
Indirect costs	42,874	46,940	59,853	106,793
Contracted services	25,000	-	21,186	21,186
Travel	5,000	356	3,248	3,604
Supplies	5,000	45	2,051	2,096
Equipment	10,000	-	8,081	8,081
Other	<u>460,650</u>	<u>4,723</u>	<u>7,307</u>	<u>12,030</u>
Total expenditures	<u>\$ 680,650</u>	<u>\$ 217,586</u>	<u>\$ 302,246</u>	<u>\$ 519,832</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, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 350,000	\$ 63,262	\$ 178,733	\$ 241,995
Local share	90,000	31,440	29,400	60,840
Total revenues	<u>\$ 440,000</u>	<u>\$ 94,702</u>	<u>\$ 208,133</u>	<u>\$ 302,835</u>
Expenditures				
Salaries	\$ 68,152	\$ 16,365	\$ 52,433	\$ 68,798
Fringe benefits	35,964	9,302	29,314	38,616
Total personnel	104,116	25,667	81,747	107,414
Indirect costs	33,733	7,279	23,592	30,871
Contracted Services	290,000	56,869	93,567	150,436
Travel	5,651	673	1,804	2,477
Supplies	3,000	-	732	732
Equipment	100	1,116	2,079	3,195
Other	3,400	3,098	4,612	7,710
Total expenditures	<u>\$ 440,000</u>	<u>\$ 94,702</u>	<u>\$ 208,133</u>	<u>\$ 302,835</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 U.S. Department of Commerce
 Economic Development Administration
 ED18AUS3020007
 Internal Grant Code-31114
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 70,000	\$ 79,872	\$ 60,195	\$ 140,067
Local share	17,500	17,500	17,500	35,000
Total revenues	<u>\$ 87,500</u>	<u>\$ 97,372</u>	<u>\$ 77,695</u>	<u>\$ 175,067</u>
Expenditures				
Salaries	\$ 42,562	\$ 48,183	\$ 37,216	\$ 85,399
Fringe benefits	22,928	27,389	20,718	48,107
Total personnel	<u>65,490</u>	<u>75,572</u>	<u>57,934</u>	<u>133,506</u>
Indirect costs	19,909	21,432	16,743	38,175
Contracted Services	33	-	-	-
Travel	1,200	105	1,927	2,032
Supplies	800	-	279	279
Equipment	33	-	-	-
Other	<u>35</u>	<u>263</u>	<u>812</u>	<u>1,075</u>
Total expenditures	<u>\$ 87,500</u>	<u>\$ 97,372</u>	<u>\$ 77,695</u>	<u>\$ 175,067</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 EDA Grant Administration
 Internal Grant Code-31300
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 134,000	\$ 4,235	\$ 35,000	\$ 39,235
Local share	2,349	1,272	1,077	2,349
Total revenues	<u>\$ 136,349</u>	<u>\$ 5,507</u>	<u>\$ 36,077</u>	<u>\$ 41,584</u>
Expenditures				
Salaries	\$ 66,047	\$ 2,075	\$ 17,587	\$ 19,662
Fringe benefits	36,298	1,179	9,887	11,066
Total personnel	<u>102,345</u>	<u>3,254</u>	<u>27,474</u>	<u>30,728</u>
Indirect costs	30,600	923	7,915	8,838
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>3,404</u>	<u>1,330</u>	<u>688</u>	<u>2,018</u>
Total expenditures	<u>\$ 136,349</u>	<u>\$ 5,507</u>	<u>\$ 36,077</u>	<u>\$ 41,584</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-31517
Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 214,370	\$ 34,595	\$ 121,513	\$ 156,108
Interest Income		2,140		2,140
Total revenues	<u>\$ 214,370</u>	<u>\$ 36,735</u>	<u>\$ 121,513</u>	<u>\$ 158,248</u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Subtotals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures-Program				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Subtotals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures-Contractual In-house				
Salaries	\$ 95,800	\$ 15,805	\$ 54,923	\$ 70,728
Fringe benefits	52,211	8,984	31,008	39,992
Total personnel	148,011	24,789	85,931	110,720
Indirect costs	44,847	7,030	24,720	31,750
Travel	3,389	16	2,138	2,154
Supplies	1,600	382	728	1,110
Equipment	2,000	-	1,135	1,135
Other	14,523	4,518	6,861	11,379
Subtotals	<u>66,359</u>	<u>11,946</u>	<u>35,582</u>	<u>47,528</u>
Expenditures-Equipment				
Other	-	-	-	-
Subtotals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>214,370</u>	<u>36,735</u>	<u>121,513</u>	<u>158,248</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Commission on State Emergency Communications
9-1-1 Regional Planning
Internal Grant Code-31519
Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,733,275	\$ 5,505,266	\$ 1,113,383	\$ 6,618,649
Local Contributions	-	5,027	-	5,027
Interest Income	-	7,447	4,731	12,178
Other Income	-	956	-	956
Total revenues	<u>\$ 7,733,275</u>	<u>\$ 5,518,696</u>	<u>\$ 1,118,114</u>	<u>\$ 6,636,810</u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Subtotals	-	-	-	-
Expenditures-Program				
Salaries	\$ 889,876	393,391	\$ 199,994	\$ 593,385
Fringe benefits	479,376	223,619	109,458	333,077
Total personnel	1,369,252	617,010	309,452	926,462
Indirect costs	550,642	174,978	89,431	264,409
Contracted services	286,364	415,761	73,805	489,566
Travel	110,000	39,438	10,294	49,732
Supplies	112,000	30,904	63,562	94,466
Equipment	41,000	10,890	24,518	35,408
Other	3,688,005	3,091,853	547,052	3,638,905
Subtotals	<u>6,157,263</u>	<u>4,380,834</u>	<u>1,118,114</u>	<u>5,498,948</u>
Expenditures-Equipment				
Other	1,576,012	1,137,862	-	1,137,862
Subtotals	<u>1,576,012</u>	<u>1,137,862</u>	<u>-</u>	<u>1,137,862</u>
Total expenditures	<u>\$ 7,733,275</u>	<u>\$ 5,518,696</u>	<u>\$ 1,118,114</u>	<u>\$ 6,636,810</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-31520
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,938,742	\$ 1,015,363	\$ -	\$ 1,015,363
Local Contributions	\$ -	\$ -	\$ -	-
Interest Income	\$ -	\$ 3,655	\$ -	3,655
Other Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 5,938,742</u>	<u>\$ 1,019,018</u>	<u>\$ -</u>	<u>\$ 1,019,018</u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Subtotals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures-Program				
Salaries	\$ 800,000	165,446	\$ -	\$ 165,446
Fringe benefits	436,000	94,046	-	94,046
Total personnel	<u>1,236,000</u>	<u>259,492</u>	<u>-</u>	<u>259,492</u>
Indirect costs	390,707	73,589	-	73,589
Contracted services	530,000	141,365	-	141,365
Travel	55,000	9,789	-	9,789
Supplies	97,000	5,376	-	5,376
Equipment	46,806	1,853	-	1,853
Other	3,428,229	527,554	-	527,554
Subtotals	<u>5,783,742</u>	<u>1,019,018</u>	<u>-</u>	<u>1,019,018</u>
Expenditures-Equipment				
Other	155,000	-	-	0
Subtotals	<u>155,000</u>	<u>-</u>	<u>-</u>	<u>0</u>
Total expenditures	<u>\$ 5,938,742</u>	<u>\$ 1,019,018</u>	<u>\$ -</u>	<u>\$ 1,019,018</u>

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 City of Pharr CDBG
 Community Development Block Grant FY 2018-2019
 Internal Grant Code 31608
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 50,000	\$ 31,978	\$ 22,777	\$ 54,755
Local Share	<u>-</u>	<u>16,790</u>	<u>1</u>	<u>16,791</u>
 Total Revenues	 <u>\$ 50,000</u>	 <u>\$ 48,768</u>	 <u>\$ 22,778</u>	 <u>\$ 71,546</u>
 Expenditures				
Salaries	\$ 19,920	\$ 23,309	\$ 13,672	\$ 36,981
Fringe benefits	10,730	13,250	7,520	20,770
Total Personnel	<u>30,650</u>	<u>36,559</u>	<u>21,192</u>	<u>57,751</u>
 Indirect costs	 9,318	 10,368	 -	 10,368
Fuel & Oil	10,032	1,841	1,586	3,427
Repairs/Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 50,000</u>	 <u>\$ 48,768</u>	 <u>\$ 22,778</u>	 <u>\$ 71,546</u>

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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 60,000	\$ 12,557	\$ -	\$ 12,557
Local Share	<u>-</u>	<u>6,607</u>	<u>-</u>	<u>6,607</u>
 Total Revenues	 <u>\$ 60,000</u>	 <u>\$ 19,164</u>	 <u>\$ -</u>	 <u>\$ 19,164</u>
 Expenditures				
Salaries	\$ 19,920	\$ 9,519	\$ -	\$ 9,519
Fringe benefits	10,730	5,411	-	5,411
Total Personnel	<u>30,650</u>	<u>14,930</u>	<u>-</u>	<u>14,930</u>
Indirect costs	9,318	4,234	-	4,234
Fuel & Oil	10,032	-	-	-
Repairs/Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 50,000</u>	 <u>\$ 19,164</u>	 <u>\$ -</u>	 <u>\$ 19,164</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 VM Bike Project 19-20
 TX-37-X064
 Internal Grant Code 31610
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 250,000	\$ 31,465	\$ -	\$ 31,465
Local Share	<u>-</u>	<u>8,865</u>	<u>-</u>	<u>8,865</u>
 Total Revenues	 <u>\$ 250,000</u>	 <u>\$ 40,330</u>	 <u>\$ -</u>	 <u>\$ 40,330</u>
 Expenditures				
Salaries	\$ 120,000	\$ 19,537	\$ -	\$ 19,537
Fringe benefits	<u>65,400</u>	<u>11,105</u>	<u>-</u>	<u>11,105</u>
Total Personnel	185,400	30,642	-	30,642
 Indirect costs	 56,177	 8,690	 -	 8,690
Travel	8,423	219	-	219
Other	<u>-</u>	<u>779</u>	<u>-</u>	<u>779</u>
 Total expenditures	 <u>\$ 250,000</u>	 <u>\$ 40,330</u>	 <u>\$ -</u>	 <u>\$ 40,330</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Mobility Manager
 TX-37-X105
 Internal Grant Code 31704
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 158,000	\$ 85,510	\$ 72,490	\$ 158,000
Local Share	<u>56,888</u>	<u>21,462</u>	<u>18,165</u>	<u>39,627</u>
 Total revenues	 <u>\$ 214,888</u>	 <u>\$ 106,972</u>	 <u>\$ 90,655</u>	 <u>\$ 197,627</u>
 Expenditures				
Salaries	\$ 106,250	\$ 52,785	\$ 45,069	\$ 97,854
Fringe benefits	<u>56,068</u>	<u>30,005</u>	<u>25,305</u>	<u>55,310</u>
Total Personnel	162,318	82,790	70,374	153,164
 Indirect costs	 52,570	 23,478	 20,281	 43,759
Travel	<u>-</u>	<u>704</u>	<u>-</u>	<u>704</u>
 Total expenditures	 <u>\$ 214,888</u>	 <u>\$ 106,972</u>	 <u>\$ 90,655</u>	 <u>\$ 197,627</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Hidalgo Mobility Management
 TX-16-X028
 Internal Grant Code 31707
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 318,255	\$ 33,500	\$ 39,828	\$ 73,328
Local Share	<u>79,564</u>	<u>8,375</u>	<u>23,330</u>	<u>31,705</u>
 Total Revenues	 <u>\$ 397,819</u>	 <u>\$ 41,875</u>	 <u>\$ 63,158</u>	 <u>\$ 105,033</u>
 Expenditures				
Salaries	\$ 158,910	\$ -	\$ -	\$ -
Fringe benefits	<u>83,857</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Personnel	242,767	-	-	-
 Indirect costs	 78,657	 -	 -	 -
IT Software	<u>76,395</u>	<u>41,875</u>	<u>63,158</u>	<u>105,033</u>
 Total expenditures	 <u>\$ 397,819</u>	 <u>\$ 41,875</u>	 <u>\$ 63,158</u>	 <u>\$ 105,033</u>

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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 105,517	\$ 3,754	\$ 102,309	\$ 106,063
Local Share	<u>26,383</u>	<u>968</u>	<u>47,465</u>	<u>48,433</u>
 Total Revenues	 <u><u>\$ 131,900</u></u>	 <u><u>\$ 4,722</u></u>	 <u><u>\$ 149,774</u></u>	 <u><u>\$ 154,496</u></u>
 Expenditures				
Salaries	\$ 40,000	\$ 326	\$ 30,362	\$ 30,688
Fringe	<u>21,064</u>	<u>186</u>	<u>16,937</u>	<u>17,123</u>
Total Personnel	61,064	512	47,299	47,811
 Indirect costs	18,863	145	13,814	13,959
Contracted Services	-	-	14,346	14,346
Other	<u>51,973</u>	<u>4,065</u>	<u>74,315</u>	<u>78,380</u>
 Total expenditures	 <u><u>\$ 131,900</u></u>	 <u><u>\$ 4,722</u></u>	 <u><u>\$ 149,774</u></u>	 <u><u>\$ 154,496</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Hidalgo County Downtown Parking Shuttle
 TX-2016-022; TX-2019-042
 Internal Grant Code 31722
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 160,969	\$ 63,660	\$ 24,118	\$ 87,778
Local Share	<u>160,969</u>	<u>63,669</u>	<u>24,119</u>	<u>87,788</u>
 Total Revenues	 <u>\$ 321,938</u>	 <u>\$ 127,329</u>	 <u>\$ 48,237</u>	 <u>\$ 175,566</u>
 Expenditures				
Salaries	\$ 105,000	\$ 54,832	\$ 20,820	\$ 75,652
Fringe	<u>56,564</u>	<u>30,864</u>	<u>11,591</u>	<u>42,455</u>
Total Personnel	161,564	85,696	32,411	118,107
 Indirect costs	49,115	24,303	9,367	33,670
Travel	-	119	760	879
Supplies	-	-	-	-
Other	<u>111,259</u>	<u>17,211</u>	<u>5,699</u>	<u>22,910</u>
 Total expenditures	 <u>\$ 321,938</u>	 <u>\$ 127,329</u>	 <u>\$ 48,237</u>	 <u>\$ 175,566</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED 1902
 Internal Grant Code 31723
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 6,250	\$ 3,987	\$ 2,263	\$ 6,250
Local Share	<u>-</u>	<u>1,082</u>	<u>-</u>	<u>1,082</u>
 Total Revenues	 <u>\$ 6,250</u>	 <u>\$ 5,069</u>	 <u>\$ 2,263</u>	 <u>\$ 7,332</u>
 Expenditures				
Salaries	\$ -	\$ 2,329	\$ 1,151	\$ 3,480
Fringe	<u>-</u>	<u>1,297</u>	<u>641</u>	<u>1,938</u>
Total Personnel	-	3,626	1,792	5,418
 Indirect		1,028	-	1,028
Repair/Main./Other	6,250	415	471	886
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 6,250</u>	 <u>\$ 5,069</u>	 <u>\$ 2,263</u>	 <u>\$ 7,332</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED 1902
 Internal Grant Code 31724
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 60,124	\$ 60,090	\$ -	\$ 60,090
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u><u>\$ 60,124</u></u>	 <u><u>\$ 60,090</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 60,090</u></u>
 Expenditures				
Contract Temporary	<u>60,124</u>	<u>60,090</u>	<u>-</u>	<u>60,090</u>
 Total expenditures	 <u><u>\$ 60,124</u></u>	 <u><u>\$ 60,090</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 60,090</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Hidalgo County Downtown Parking Shuttle
 TX-2019-042
 Internal Grant Code 31726
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 83,966	\$ 33,733	\$ -	\$ 33,733
Local Share	<u>83,966</u>	<u>33,733</u>	<u>-</u>	<u>33,733</u>
 Total Revenues	 <u>\$ 167,932</u>	 <u>\$ 67,466</u>	 <u>\$ -</u>	 <u>\$ 67,466</u>
 Expenditures				
Salaries	\$ 71,000	\$ 29,479	\$ -	\$ 29,479
Fringe	<u>38,695</u>	<u>16,757</u>	<u>-</u>	<u>16,757</u>
Total Personnel	109,695	46,236	-	46,236
 Indirect costs	33,237	13,112	-	13,112
Travel	1,000	122	-	122
Supplies	-	-	-	-
Other	<u>21,000</u>	<u>7,996</u>	<u>-</u>	<u>7,996</u>
 Total expenditures	 <u>\$ 164,932</u>	 <u>\$ 67,466</u>	 <u>\$ -</u>	 <u>\$ 67,466</u>

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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 155,643	\$ 106,757	\$ -	\$ 106,757
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>\$ 155,643</u>	 <u>\$ 106,757</u>	 <u>\$ -</u>	 <u>\$ 106,757</u>
 Expenditures				
Other	<u>155,643</u>	<u>106,757</u>	<u>-</u>	<u>106,757</u>
 Total expenditures	 <u>\$ 155,643</u>	 <u>\$ 106,757</u>	 <u>\$ -</u>	 <u>\$ 106,757</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED 1904
 Internal Grant Code 31728
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 68,739	\$ 1,637	\$ -	\$ 1,637
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>\$ 68,739</u>	 <u>\$ 1,637</u>	 <u>\$ -</u>	 <u>\$ 1,637</u>
 Expenditures				
Contract Continuing	<u>68,739</u>	<u>1,637</u>	<u>-</u>	<u>1,637</u>
 Total expenditures	 <u>\$ 68,739</u>	 <u>\$ 1,637</u>	 <u>\$ -</u>	 <u>\$ 1,637</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED 1904
 Internal Grant Code 31729
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 14,493	\$ 8,323	\$ -	\$ 8,323
Local Share	<u>-</u>	<u>2,179</u>	<u>-</u>	<u>2,179</u>
 Total Revenues	 <u>\$ 14,493</u>	 <u>\$ 10,502</u>	 <u>\$ -</u>	 <u>\$ 10,502</u>
 Expenditures				
Salaries	\$ 6,583	\$ 4,897	\$ -	\$ 4,897
Fringe	<u>3,413</u>	<u>2,784</u>	<u>-</u>	<u>2,784</u>
Total Personnel	9,996	7,681	-	7,681
 Indirect	2,997	2,178	-	2,178
Repair/Main./Other	1,500	643	-	643
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 14,493</u>	 <u>\$ 10,502</u>	 <u>\$ -</u>	 <u>\$ 10,502</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 5310 Mobility Management
 TX-2016-080
 Internal Grant Code 31731
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 321,268	\$ 21,002	\$ -	\$ 21,002
Local Share	<u>80,317</u>	<u>5,250</u>	<u>-</u>	<u>5,250</u>
 Total revenues	 <u><u>\$ 401,585</u></u>	 <u><u>\$ 26,252</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 26,252</u></u>
 Expenditures				
Salaries	\$ 203,530	\$ 13,040	\$ -	\$ 13,040
Fringe benefits	105,429	7,412	-	7,412
Total Personnel	<u>308,959</u>	<u>20,452</u>	<u>-</u>	<u>20,452</u>
 Indirect costs	 <u>92,626</u>	 <u>5,800</u>	 <u>-</u>	 <u>5,800</u>
 Total expenditures	 <u><u>\$ 401,585</u></u>	 <u><u>\$ 26,252</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 26,252</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Edinburg Transit Terminal
 TX-2016-008
 Internal Grant Code 31802
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,652,955	\$ 1,129,636	\$ 387,908	\$ 1,517,544
Local share	<u>413,239</u>	<u>282,408</u>	<u>96,978</u>	<u>379,386</u>
 Total revenues	 <u>\$ 2,066,194</u>	 <u>\$ 1,412,044</u>	 <u>\$ 484,886</u>	 <u>\$ 1,896,930</u>
 Expenditures				
Construction	\$ 2,047,444	\$ 1,406,661	\$ 484,886	\$ 1,891,547
Other	<u>18,750</u>	<u>5,383</u>	<u>-</u>	<u>5,383</u>
 Total expenditures	 <u>\$ 2,066,194</u>	 <u>\$ 1,412,044</u>	 <u>\$ 484,886</u>	 <u>\$ 1,896,930</u>

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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 24,357	\$ 2,898	\$ -	\$ 2,898
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	<u><u>\$ 24,357</u></u>	<u><u>\$ 2,898</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,898</u></u>
 Expenditures				
Other	<u>24,357</u>	<u>2,898</u>	<u>-</u>	<u>2,898</u>
 Total expenditures	<u><u>\$ 24,357</u></u>	<u><u>\$ 2,898</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,898</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Harlingen Sidewalk Improvement
 TX-2016-060; TX-90-Y023
 Internal Grant Code 31926
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 472,847	\$ 383,617	\$ -	\$ 383,617
MATCH	118,213	95,904		
Local Share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total Revenues	 <u>\$ 591,060</u>	 <u>\$ 479,522</u>	 <u>\$ -</u>	 <u>\$ 383,618</u>
 Expenditures				
Other Contract Services	472,847	383,618	-	383,618
Other Contract Services Ma	<u>118,213</u>	<u>95,904</u>	<u>-</u>	<u>95,904</u>
 Total expenditures	 <u>\$ 591,060</u>	 <u>\$ 479,522</u>	 <u>\$ -</u>	 <u>\$ 479,522</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Employee Education
 TX-2019-042
 Internal Grant Code 32003
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 120,000	\$ 5,515	\$ -	\$ 5,515
Local Share	<u>24,000</u>	<u>1,378</u>	<u>-</u>	<u>1,378</u>
 Total Revenues	 <u>\$ 144,000</u>	 <u>\$ 6,893</u>	 <u>\$ -</u>	 <u>\$ 6,893</u>
 Expenditures				
Travel	<u>144,000</u>	<u>6,893</u>	<u>-</u>	<u>6,893</u>
 Total expenditures	 <u>\$ 144,000</u>	 <u>\$ 6,893</u>	 <u>\$ -</u>	 <u>\$ 6,893</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Mobility Manager
 TX-37X-064
 Internal Grant Code 32005
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 901,816	\$ 71,612	\$ 464,974	\$ 536,586
Local Share	<u>225,454</u>	<u>17,903</u>	<u>116,288</u>	<u>134,191</u>
 Total revenues	 <u>\$ 1,127,270</u>	 <u>\$ 89,515</u>	 <u>\$ 581,262</u>	 <u>\$ 670,777</u>
 Expenditures				
Salaries	\$ 563,030	\$ 44,463	\$ 276,448	\$ 320,911
Fringe benefits	<u>288,061</u>	<u>25,275</u>	<u>151,858</u>	<u>177,133</u>
Total Personnel	851,091	69,738	428,306	498,044
 Indirect costs	 276,179	 19,777	 127,471	 147,248
Other	<u>-</u>	<u>-</u>	<u>25,485</u>	<u>25,485</u>
 Total expenditures	 <u>\$ 1,127,270</u>	 <u>\$ 89,515</u>	 <u>\$ 581,262</u>	 <u>\$ 670,777</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 City of McAllen
 URB 1902
 Internal Grant Code 32022
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 299,657	\$ 299,657	\$ -	\$ 299,657
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	<u><u>\$ 299,657</u></u>	<u><u>\$ 299,657</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 299,657</u></u>
 Expenditures				
Contract Continuing	\$ 299,657	\$ 299,657	\$ -	\$ 299,657
 Total expenditures	<u><u>\$ 299,657</u></u>	<u><u>\$ 299,657</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 299,657</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 RGV Metro Express
 ICB 1901
 Internal Grant Code 32024
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 398,140	\$ 243,725	\$ -	\$ 243,725
Local share	<u>169,350</u>	<u>439,377</u>	<u>-</u>	<u>439,377</u>
 Total revenues	 <u>\$ 567,490</u>	 <u>\$ 683,102</u>	 <u>\$ -</u>	 <u>\$ 683,102</u>
 Expenditures				
Salaries	\$ 140,000	\$ 88,446	\$ -	\$ 88,446
Fringe benefits	<u>76,048</u>	<u>46,767</u>	<u>-</u>	<u>46,767</u>
Total Personnel	216,048	135,213	-	135,213
 Indirect costs	-	38,345	-	38,345
Contract - Temporary	130,000	264,084	-	264,084
Contractual Services	-	101,222		
Travel	3,000	5,565		
Supplies	-	6,840		
Other	<u>218,442</u>	<u>131,833</u>	<u>-</u>	<u>131,833</u>
 Total expenditures	 <u>\$ 567,490</u>	 <u>\$ 683,102</u>	 <u>\$ -</u>	 <u>\$ 569,475</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 LRGVDC Transportation
 Scholarships
 Internal Grant Code 32200
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 15,000	\$ 8,827	\$ 44,469	\$ 53,296
Local share	<u>50,000</u>	<u>8,681</u>	<u>127,920</u>	<u>136,601</u>
 Total revenues	 <u>\$ 65,000</u>	 <u>\$ 17,508</u>	 <u>\$ 172,389</u>	 <u>\$ 189,897</u>
 Expenditures				
Salaries	\$ -	\$ 117	\$ 10,192	\$ 10,309
Fringe benefits	<u>-</u>	<u>66</u>	<u>5,651</u>	<u>5,717</u>
Total Personnel	-	183	15,843	16,026
 Indirect costs	 -	 52	 4,645	 4,697
Travel		11,630	-	11,630
Other	<u>65,000</u>	<u>5,643</u>	<u>151,901</u>	<u>157,544</u>
 Total expenditures	 <u>\$ 65,000</u>	 <u>\$ 17,508</u>	 <u>\$ 172,389</u>	 <u>\$ 189,897</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Local Dollars
 VM TML Insurance
 Internal Grant Code 32203
 Year Ended December 31, 2019

	<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>21,954</u>	<u>24,875</u>	<u>46,829</u>
 Total revenues	 <u>\$ 75,000</u>	 <u>\$ 21,954</u>	 <u>\$ 24,875</u>	 <u>\$ 46,829</u>
 Expenditures				
Repair/Maintenance/Other	<u>\$ 75,000</u>	<u>\$ 21,954</u>	<u>\$ 24,875</u>	<u>\$ 46,829</u>
 Total expenditures	 <u>\$ 75,000</u>	 <u>\$ 21,954</u>	 <u>\$ 24,875</u>	 <u>\$ 46,829</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Valley Metro - Administration and Operating
 TX-2016-022; TX-2016-060; TX-2019-042; URB 1902; URB 1903; RUR 1901; RPT 1801; RPT 1902
 Internal Grant Code 32206
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 3,045,353	\$ 1,919,370	\$ 1,125,971	\$ 3,045,341
Inkind	87,897	87,897	-	87,897
Local Share	<u>783,269</u>	<u>766,183</u>	<u>17,097</u>	<u>783,280</u>
 Total Revenues	 <u>\$ 3,916,519</u>	 <u>\$ 2,773,450</u>	 <u>\$ 1,143,068</u>	 <u>\$ 3,916,518</u>
 Expenditures				
Salaries	\$ 1,381,734	\$ 990,816	\$ 390,918	\$ 1,381,734
Fringe	<u>775,608</u>	<u>558,821</u>	<u>216,787</u>	<u>775,608</u>
Total Personnel	2,157,342	1,549,637	607,705	2,157,342
 Indirect costs	615,088	439,461	175,627	615,088
Travel	6,533	15,887	4,646	20,533
Supplies	8,524	4,279	4,006	8,285
Other	<u>1,129,032</u>	<u>764,186</u>	<u>351,084</u>	<u>1,115,270</u>
 Total expenditures	 <u>\$ 3,916,519</u>	 <u>\$ 2,773,450</u>	 <u>\$ 1,143,068</u>	 <u>\$ 3,916,518</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Valley Metro - Preventive Maintenance
 TX-2016-022; TX-2016-060; TX-2019-042; TX-2019-080; URB 1902; URB 1903; RUR 1901; RPT 1801; RPT 1902
 Internal Grant Code 32207
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,102,067	\$ 709,533	\$ 392,534	\$ 1,102,067
Local Share	<u>70,863</u>	<u>64,564</u>	<u>6,299</u>	<u>70,863</u>
 Total Revenues	 <u>\$ 1,172,930</u>	 <u>\$ 774,097</u>	 <u>\$ 398,833</u>	 <u>\$ 1,172,930</u>
 Expenditures				
Salaries	\$ 406,956	\$ 280,895	\$ 126,061	\$ 406,956
Fringe	<u>221,477</u>	<u>153,635</u>	<u>67,843</u>	<u>221,478</u>
Total Personnel	628,433	434,530	193,904	628,434
 Indirect costs	179,266	123,228	56,038	179,266
Travel	-	-	-	-
Supplies	1,807	1,807	-	1,807
Other	<u>363,424</u>	<u>214,532</u>	<u>148,892</u>	<u>363,424</u>
 Total expenditures	 <u>\$ 1,172,930</u>	 <u>\$ 774,097</u>	 <u>\$ 398,834</u>	 <u>\$ 1,172,931</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Valley Metro - Administration and Operating
 TX-2016-060; TX-2019-042; URB 2002; URB 2001; RUR 2001; RPT 1902
 Internal Grant Code 32208
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,747,928	\$ 1,231,458	\$ -	\$ 1,231,458
Inkind	-	-	-	-
Local Share	<u>300,000</u>	<u>29,353</u>	<u>-</u>	<u>29,353</u>
 Total Revenues	 <u>\$ 3,047,928</u>	 <u>\$ 1,260,811</u>	 <u>\$ -</u>	 <u>\$ 1,260,811</u>
 Expenditures				
Salaries	\$ 1,069,000	\$ 447,730	\$ -	\$ 447,730
Fringe	<u>582,605</u>	<u>254,037</u>	<u>-</u>	<u>254,037</u>
Total Personnel	1,651,605	701,767	-	701,767
 Indirect costs	500,436	199,015	-	199,015
Travel	11,000	8,308	-	8,308
Supplies	10,000	9,186	-	9,186
Other	<u>874,887</u>	<u>342,535</u>	<u>-</u>	<u>342,535</u>
 Total expenditures	 <u>\$ 3,047,928</u>	 <u>\$ 1,260,811</u>	 <u>\$ -</u>	 <u>\$ 1,260,811</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 BBF 1901
 BBF 1901
 Internal Grant Code 32214
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 70,553	\$ 70,492	\$ -	\$ 70,492
Local Share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total revenues	 <u>\$ 70,553</u>	 <u>\$ 70,493</u>	 <u>\$ -</u>	 <u>\$ 70,493</u>
 Expenditures				
Assets over \$5,000	\$ 70,553	\$ 70,493	\$ -	\$ 70,493
 Total expenditures	 <u>\$ 70,553</u>	 <u>\$ 70,493</u>	 <u>\$ 1</u>	 <u>\$ 70,493</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Valley Metro - Preventive Maintenance
 TX-2019-042; TX-2019-080; URB 2002; URB 2001; RUR 2001; RPT 1902
 Internal Grant Code 32219
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 722,786	\$ 470,617	\$ -	\$ 470,617
Local Share	<u>100,000</u>	<u>9,697</u>	<u>-</u>	<u>9,697</u>
 Total Revenues	 <u><u>\$ 822,786</u></u>	 <u><u>\$ 480,314</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 480,314</u></u>
 Expenditures				
Salaries	\$ 300,000	\$ 157,973	\$ -	\$ 157,973
Fringe	<u>163,500</u>	<u>87,262</u>	<u>-</u>	<u>87,262</u>
Total Personnel	463,500	245,235	-	245,235
 Indirect costs	140,440	69,546	-	69,546
Travel	-	-	-	-
Supplies	-	1,131	-	1,131
Other	<u>218,846</u>	<u>164,402</u>	<u>-</u>	<u>164,402</u>
 Total expenditures	 <u><u>\$ 822,786</u></u>	 <u><u>\$ 480,314</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 480,314</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 REG 1801
 Internal Grant Code 32318
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 50,000	\$ 20,318	\$ 29,682	\$ 50,000
Local share	<u>-</u>	<u>6,156</u>	<u>1</u>	<u>6,157</u>
 Total revenues	 <u>\$ 50,000</u>	 <u>\$ 26,474</u>	 <u>\$ 29,683</u>	 <u>\$ 56,157</u>
 Expenditures				
Salaries	\$ 24,837	\$ 13,150	\$ 17,751	\$ 30,901
Fringe benefits	<u>13,536</u>	<u>7,475</u>	<u>9,881</u>	<u>17,356</u>
Total Personnel	38,373	20,625	27,632	48,257
 Indirect costs	 11,627	 5,849		 5,849
Travel	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>2,051</u>	<u>2,051</u>
 Total expenditures	 <u>\$ 50,000</u>	 <u>\$ 26,474</u>	 <u>\$ 29,683</u>	 <u>\$ 56,157</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, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 35,000	\$ 3,001	\$ -	\$ 3,001
Local share	<u>-</u>	<u>2</u>	<u>-</u>	<u>2</u>
 Total revenues	 <u>\$ 35,000</u>	 <u>\$ 3,003</u>	 <u>\$ -</u>	 <u>\$ 3,003</u>
 Expenditures				
Salaries	\$ 17,733	\$ 1,492	\$ -	\$ 1,492
Fringe benefits	<u>9,194</u>	<u>848</u>	<u>-</u>	<u>848</u>
Total Personnel	26,927	2,340	-	2,340
 Indirect costs	 8,073	 663	 -	 663
Contrat Temporary	-	-	-	-
Travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ -</u>	 <u>\$ 3,003</u>	 <u>\$ -</u>	 <u>\$ 3,003</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Regional Transit Maintenance
 Internal Grant Code 32407
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>180,000</u>	<u>4,350</u>	<u>196,953</u>	<u>201,303</u>
 Total revenues	 <u>\$ 180,000</u>	 <u>\$ 4,350</u>	 <u>\$ 196,953</u>	 <u>\$ 201,303</u>
 Expenditures				
Utilities	\$ 65,000	\$ 3,735	\$ 87,088	\$ 90,823
Maintenance	50,000	-	50,963	50,963
Repairs	35,000	-	33,571	33,571
Other	<u>30,000</u>	<u>615</u>	<u>25,331</u>	<u>25,946</u>
 Total expenditures	 <u>\$ 180,000</u>	 <u>\$ 4,350</u>	 <u>\$ 196,953</u>	 <u>\$ 201,303</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Administration
 1901TXOASS; 1901TXOACM; 1901TXOAFB
 Internal Grant Code 32619
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 477,554	\$ 357,384	\$ 94,494	\$ 451,878
Local share	159,185	119,135	31,499	150,634
Total revenues	<u>\$ 636,739</u>	<u>\$ 476,519</u>	<u>\$ 125,993</u>	<u>\$ 602,512</u>
Expenditures				
Salaries	\$ 279,765	\$ 194,870	\$ 53,477	\$ 248,347
Fringe benefits	150,709	110,450	29,771	140,221
Total personnel	430,474	305,320	83,248	388,568
Indirect costs	130,864	86,586	24,059	110,645
Contracted Services	-	7,860	-	7,860
Travel	17,600	18,380	4,986	23,366
Supplies	1,160	1,380	996	2,376
Equipment	4,000	2,709	-	2,709
Other	52,641	54,284	12,704	66,988
Total expenditures	<u>\$ 636,739</u>	<u>\$ 476,519</u>	<u>\$ 125,993</u>	<u>\$ 602,512</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Administration
 2001TXOASS; 2001TXOACM; 2001TXOAHD; 2001TXOAFB
 Internal Grant Code 32620
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 493,133	\$ 103,735	\$ -	\$ 103,735
Local share	164,378	34,579	-	34,579
Total revenues	<u>\$ 657,511</u>	<u>\$ 138,314</u>	<u>\$ -</u>	<u>\$ 138,314</u>
Expenditures				
Salaries	\$ 288,935	\$ 57,510	\$ -	\$ 57,510
Fringe benefits	157,469	32,691	-	32,691
Total personnel	446,404	90,201	-	90,201
Indirect costs	135,707	25,580	-	25,580
Contracted Services	-	7,770	-	7,770
Travel	17,600	1,885	-	1,885
Supplies	1,500	655	-	655
Equipment	4,000	-	-	-
Other	52,300	12,223	-	12,223
Total expenditures	<u>\$ 657,511</u>	<u>\$ 138,314</u>	<u>\$ -</u>	<u>\$ 138,314</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB
 1901TXOASS
 Internal Grant Code 32719
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,223,543	\$ 1,780,209	\$ 349,675	\$ 2,129,884
Local share	-	2,041	305	2,346
Total revenues	<u>\$ 2,223,543</u>	<u>\$ 1,782,250</u>	<u>\$ 349,980</u>	<u>\$ 2,132,230</u>
Expenditures				
Salaries	\$ 443,169	\$ 357,463	\$ 37,661	\$ 395,124
Fringe benefits	238,840	203,196	20,966	224,162
Total personnel	682,009	560,659	58,627	619,286
Indirect costs	207,330	158,997	16,943	175,940
Contracted Services	1,161,504	925,070	226,055	1,151,125
Travel	32,400	24,513	12,581	37,094
Supplies	7,800	3,372	1,343	4,715
Equipment	3,200	7,751	-	7,751
Other	129,300	101,888	34,431	136,319
Total expenditures	<u>\$ 2,223,543</u>	<u>\$ 1,782,250</u>	<u>\$ 349,980</u>	<u>\$ 2,132,230</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB
 2001TXOASS
 Internal Grant Code 32720
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,202,602	\$ 336,376	\$ -	\$ 336,376
Local share	-	310	-	310
Total revenues	<u>\$ 2,202,602</u>	<u>\$ 336,686</u>	<u>\$ -</u>	<u>\$ 336,686</u>
Expenditures				
Salaries	\$ 529,377	\$ 74,765	\$ -	\$ 74,765
Fringe benefits	289,011	42,499	-	42,499
Total personnel	818,388	117,264	-	117,264
Indirect costs	247,964	33,255	-	33,255
Contracted Services	968,150	137,838	-	137,838
Travel	32,400	9,622	-	9,622
Supplies	7,800	1,838	-	1,838
Equipment	6,200	-	-	-
Other	121,700	36,869	-	36,869
Total expenditures	<u>\$ 2,202,602</u>	<u>\$ 336,686</u>	<u>\$ -</u>	<u>\$ 336,686</u>

Statement of Revenues and Expenditures
Texas Health and Human Services Commission
State General Revenue
SGR-2019
Internal Grant Code 32819
Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 141,000	\$ 6,836	\$ 133,913	\$ 140,749
Total revenues	<u>\$ 141,000</u>	<u>\$ 6,836</u>	<u>\$ 133,913</u>	<u>\$ 140,749</u>
Expenditures				
Salaries	\$ 70,258	\$ 3,396	\$ 66,737	\$ 70,133
Fringe benefits	39,145	1,930	37,152	39,082
Total personnel	<u>109,403</u>	<u>5,326</u>	<u>103,889</u>	<u>109,215</u>
Indirect costs	<u>31,597</u>	<u>1,510</u>	<u>30,024</u>	<u>31,534</u>
Total expenditures	<u>\$ 141,000</u>	<u>\$ 6,836</u>	<u>\$ 133,913</u>	<u>\$ 140,749</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 State General Revenue
 SGR-2020
 Internal Grant Code 32820
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 77,261	\$ 77,261	\$ -	\$ 77,261
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 77,261</u>	<u>\$ 77,261</u>	<u>\$ -</u>	<u>\$ 77,261</u>
Expenditures				
Salaries	\$ 38,376	\$ 38,376	\$ -	\$ 38,376
Fringe benefits	<u>21,815</u>	<u>21,815</u>	<u>-</u>	<u>21,815</u>
Total personnel	60,191	60,191	-	60,191
Indirect costs	<u>17,070</u>	<u>17,070</u>	<u>-</u>	<u>17,070</u>
Total expenditures	<u>\$ 77,261</u>	<u>\$ 77,261</u>	<u>\$ -</u>	<u>\$ 77,261</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III D
 1901TXOAPH
 Internal Grant Code 32919
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 147,369	\$ 123,846	\$ 19,230	\$ 143,076
Local funds	-	5	-	5
Total revenues	<u>\$ 147,369</u>	<u>\$ 123,851</u>	<u>\$ 19,230</u>	<u>\$ 143,081</u>
Expenditures				
Salaries	\$ 65,844	\$ 57,115	\$ 8,207	\$ 65,322
Fringe benefits	34,812	32,466	4,569	37,035
Total personnel	100,656	89,581	12,776	102,357
Indirect costs	30,599	25,404	3,693	29,097
Contracted Services	-	-	-	-
Travel	2,000	2,371	565	2,936
Supplies	500	389	-	389
Other	13,614	6,106	2,196	8,302
Total expenditures	<u>\$ 147,369</u>	<u>\$ 123,851</u>	<u>\$ 19,230</u>	<u>\$ 143,081</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-EAP
 1901TXOAEA
 Internal Grant Code 32919
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 19,799	\$ 19,799	\$ -	\$ 19,799
Local funds	<u>-</u>	<u>1</u>	<u>-</u>	<u>1.00</u>
 Total revenues	 <u>\$ 19,799</u>	 <u>\$ 19,800</u>	 <u>\$ -</u>	 <u>\$ 19,800</u>
 Expenditures				
Salaries	\$ 9,447	\$ 9,835	\$ -	\$ 9,835
Fringe benefits	<u>5,626</u>	<u>5,591</u>	<u>-</u>	<u>5,591</u>
Total personnel	15,073	15,426	-	15,426
 Indirect costs	 <u>4,726</u>	 <u>4,374</u>	 <u>-</u>	 <u>4,374</u>
 Total expenditures	 <u>\$ 19,799</u>	 <u>\$ 19,800</u>	 <u>\$ -</u>	 <u>\$ 19,800</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-OM
 1901TXOAOM
 Internal Grant Code 32919
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 34,394	\$ 33,744	\$ 650	\$ 34,394
Local funds	<u>-</u>	<u>2</u>	<u>-</u>	<u>2.00</u>
 Total revenues	 <u><u>\$ 34,394</u></u>	 <u><u>\$ 33,746</u></u>	 <u><u>\$ 650</u></u>	 <u><u>\$ 34,396</u></u>
 Expenditures				
Salaries	\$ 17,143	\$ 16,762	\$ 324	\$ 17,086
Fringe benefits	<u>9,233</u>	<u>9,528</u>	<u>181</u>	<u>9,709</u>
Total personnel	26,376	26,290	505	26,795
 Indirect costs	 <u>8,018</u>	 <u>7,456</u>	 <u>145</u>	 <u>7,601</u>
 Total expenditures	 <u><u>\$ 34,394</u></u>	 <u><u>\$ 33,746</u></u>	 <u><u>\$ 650</u></u>	 <u><u>\$ 34,396</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III D
 2001TXOAPH
 Internal Grant Code 32920
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 164,900	\$ 24,297	\$ -	\$ 24,297
Local share	-	-	-	-
Total revenues	<u>\$ 164,900</u>	<u>\$ 24,297</u>	<u>\$ -</u>	<u>\$ 24,297</u>
Expenditures				
Salaries	\$ 65,172	\$ 10,484	\$ -	\$ 10,484
Fringe benefits	35,519	5,960	-	5,960
Total personnel	100,691	16,444	-	16,444
Indirect costs	30,509	4,664	-	4,664
Contracted Services	-	-	-	-
Travel	10,000	345	-	345
Supplies	500	267	-	267
Equipment	-	-	-	-
Other	23,200	2,577	-	2,577
Total expenditures	<u>\$ 164,900</u>	<u>\$ 24,297</u>	<u>\$ -</u>	<u>\$ 24,297</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-EAP
 2001 TOAEA
 Internal Grant Code 32920
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 18,467	\$ 2,256	\$ -	\$ 2,256
Local funds	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	 <u>\$ 18,467</u>	 <u>\$ 2,256</u>	 <u>\$ -</u>	 <u>\$ 2,256</u>
 Expenditures				
Salaries	\$ 9,123	\$ 1,121	\$ -	\$ 1,121
Fringe benefits	<u>4,972</u>	<u>637</u>	<u>-</u>	<u>637</u>
Total personnel	14,095	1,758	-	1,758
 Indirect costs	 <u>4,372</u>	 <u>498</u>	 <u>-</u>	 <u>498</u>
 Total expenditures	 <u>\$ 18,467</u>	 <u>\$ 2,256</u>	 <u>\$ -</u>	 <u>\$ 2,256</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-OM
 2001TXOAOM
 Internal Grant Code 32920
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 34,409	\$ 2,805	\$ -	\$ 2,805
Local share		-	-	-
Total revenues	<u>\$ 34,409</u>	<u>\$ 2,805</u>	<u>\$ -</u>	<u>\$ 2,805</u>
Expenditures				
Salaries	\$ 17,153	\$ 1,393	\$ -	\$ 1,393
Fringe benefits	9,240	792	-	792
Total personnel	26,393	2,185	-	2,185
Indirect costs	8,016	620	-	620
Total expenditures	<u>\$ 34,409</u>	<u>\$ 2,805</u>	<u>\$ -</u>	<u>\$ 2,805</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Ombudsman Assisted Living Facility Services
 SGR 2019
 Internal Grant Code 32919
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 17,978</u>	<u>\$ 14,096</u>	<u>\$ 3,882</u>	<u>\$ 17,978</u>
 Total revenues	 <u>\$ 17,978</u>	 <u>\$ 14,096</u>	 <u>\$ 3,882</u>	 <u>\$ 17,978</u>
 Expenditures				
Salaries	\$ 1,936	\$ -	\$ -	\$ -
Fringe benefits	1,024	-	-	-
Total personnel	<u>2,960</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Indirect costs	900	-	-	-
Contracted Services	13,750	14,096	3,875	17,971
Travel	368	-	-	-
Other	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
 Total expenditures	 <u>\$ 17,978</u>	 <u>\$ 14,096</u>	 <u>\$ 3,882</u>	 <u>\$ 17,978</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Assisted Living Facility Long-Term Care Ombudsman
 SGR 2020
 Internal Grant Code 32920
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 17,978</u>	<u>\$ 5,251</u>	<u>\$ -</u>	<u>\$ 5,251</u>
 Total revenues	<u><u>\$ 17,978</u></u>	<u><u>\$ 5,251</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,251</u></u>
 Expenditures				
Salaries	\$ 1,936	\$ -	\$ -	\$ -
Fringe benefits	1,024	-	-	-
Total personnel	<u>2,960</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	900	-	-	-
Contracted Services	13,750	5,250	-	5,250
Travel	368	-	-	-
Other	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total expenditures	<u><u>\$ 17,978</u></u>	<u><u>\$ 5,251</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,251</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title III Part C Nutrition Services C1/C2; Nutrition Service Incentive Program
1901TXOACM; 1901TXOANS
Internal Grant Code 33119
Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,030,729	\$ 1,849,449	\$ 602,317	\$ 2,451,766
Local funds	\$ -	1		1
Total revenues	<u>\$ 3,030,729</u>	<u>\$ 1,849,450</u>	<u>\$ 602,317</u>	<u>\$ 2,451,767</u>
Expenditures				
Contracted services	<u>\$ 3,030,729</u>	<u>\$ 1,849,450</u>	<u>\$ 602,317</u>	<u>\$ 2,451,767</u>
Total expenditures	<u>\$ 3,030,729</u>	<u>\$ 1,849,450</u>	<u>\$ 602,317</u>	<u>\$ 2,451,767</u>

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,678,044	\$ 573,365	\$ -	\$ 573,365
Total revenues	<u>\$ 2,678,044</u>	<u>\$ 573,365</u>	<u>\$ -</u>	<u>\$ 573,365</u>
Expenditures				
Contracted services	\$ 2,678,044	\$ 573,365	\$ -	\$ 573,365
Total expenditures	<u>\$ 2,678,044</u>	<u>\$ 573,365</u>	<u>\$ -</u>	<u>\$ 573,365</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III; SGR
 1901TXOAF; SGR
 Internal Grant Code 33219
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 778,508	\$ 485,029	\$ 138,731	\$ 623,760
Local share	-	1,022	390	1,412
Total revenues	<u>\$ 778,508</u>	<u>\$ 486,051</u>	<u>\$ 139,121</u>	<u>\$ 625,172</u>
Expenditures				
Salaries	\$ 120,598	\$ 73,496	\$ 22,834	\$ 96,330
Fringe benefits	64,966	41,779	12,712	54,491
Total personnel	<u>185,564</u>	<u>115,275</u>	<u>35,546</u>	<u>150,821</u>
Indirect costs	56,411	32,691	10,273	42,964
Contracted Services	493,983	314,449	86,380	400,829
Travel	10,200	5,779	1,469	7,248
Supplies	1,950	609	136	745
Equipment	-	798	-	798
Other	<u>30,400</u>	<u>16,450</u>	<u>5,317</u>	<u>21,767</u>
Total expenditures	<u>\$ 778,508</u>	<u>\$ 486,051</u>	<u>\$ 139,121</u>	<u>\$ 625,172</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III-E; SGR
 2001TXO AFC; SGR
 Internal Grant Code 33220
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 866,958	\$ 106,196	\$ -	\$ 106,196
Local share	-	165	-	165
Total revenues	<u>\$ 866,958</u>	<u>\$ 106,361</u>	<u>\$ -</u>	<u>\$ 106,361</u>
Expenditures				
Salaries	\$ 100,800	\$ 23,127	\$ -	\$ 23,127
Fringe benefits	54,950	13,146	-	13,146
Total personnel	155,750	36,273	-	36,273
Indirect costs	47,200	10,287	-	10,287
Contracted Services	637,608	52,103	-	52,103
Travel	7,000	1,792	-	1,792
Supplies	1,200	506	-	506
Equipment	-	-	-	-
Other	18,200	5,400	-	5,400
Total expenditures	<u>\$ 866,958</u>	<u>\$ 106,361</u>	<u>\$ -</u>	<u>\$ 106,361</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Edinburg
Area Agency on Aging
Internal Grant Code 33419
Year Ended December 31, 2019

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Harlingen
Area Agency on Aging
Internal Grant Code 33419
Year Ended December 31, 2019

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of McAllen
Area Agency on Aging
Internal Grant Code 33419
Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,500	\$ 3,211	\$ 2,289	\$ 5,500
Total revenues	\$ 5,500	\$ 3,211	\$ 2,289	\$ 5,500
Expenditures				
Contracted services	\$ 5,500	\$ 3,211	\$ 2,289	\$ 5,500
Total expenditures	\$ 5,500	\$ 3,211	\$ 2,289	\$ 5,500

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Mission
Area Agency on Aging
Internal Grant Code 33419
Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,000	\$ 6,750	\$ 250	\$ 7,000
Total revenues	\$ 7,000	\$ 6,750	\$ 250	\$ 7,000
Expenditures				
Contracted services	\$ 7,000	\$ 6,750	\$ 250	\$ 7,000
Total expenditures	\$ 7,000	\$ 6,750	\$ 250	\$ 7,000

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,000	\$ 2,150	\$ 850	\$ 3,000
Total revenues	\$ 3,000	\$ 2,150	\$ 850	\$ 3,000
Expenditures				
Contracted services	\$ 3,000	\$ 2,150	\$ 850	\$ 3,000
Total expenditures	\$ 3,000	\$ 2,150	\$ 850	\$ 3,000

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Edinburg
Area Agency on Aging
Internal Grant Code 33420
Year Ended December 31, 2019

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

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

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,000	\$ 1,862	\$ -	\$ 1,862
Total revenues	\$ 7,000	\$ 1,862	\$ -	\$ 1,862
Expenditures				
Contracted services	\$ 7,000	\$ 1,862	\$ -	\$ 1,862
Total expenditures	\$ 7,000	\$ 1,862	\$ -	\$ 1,862

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,000	\$ 1,803	\$ -	\$ 1,803
Total revenues	\$ 7,000	\$ 1,803	\$ -	\$ 1,803
Expenditures				
Contracted services	\$ 7,000	\$ 1,803	\$ -	\$ 1,803
Total expenditures	\$ 7,000	\$ 1,803	\$ -	\$ 1,803

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Pharr
Area Agency on Aging
Internal Grant Code 33420
Year Ended December 31, 2019

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Administration for Community Livinge
 National Association of Area Agencies on Aging
 MIPPA N4A
 Internal Grant Code 33500
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 60,000	\$ 58,914	\$ 60	\$ 58,974
Local Cash	-	-	-	-
Total revenues	<u>\$ 60,000</u>	<u>\$ 58,914</u>	<u>\$ 60</u>	<u>\$ 58,974</u>
Expenditures				
Salaries	\$ 25,084	\$ 24,906	\$ -	\$ 24,906
Fringe benefits	13,262	14,158	-	14,158
Total personnel	38,346	39,064	-	39,064
Indirect costs	11,657	11,078	-	11,078
Contracted Services	-	-	-	-
Travel	2,144	3,551	-	3,551
Supplies	1,230	178	-	178
Other	6,623	5,043	+	5,043
Total expenditures	<u>\$ 60,000</u>	<u>\$ 58,914</u>	<u>\$ -</u>	<u>\$ 58,914</u>

Statement of Revenues and Expenditures
Texas Health and Human Services Commission
SGR - Residential Repair
Housing Bond
Internal Grant Code 33519
Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 23,189	\$ 23,189	\$ -	\$ 23,189
Total revenues	<u>\$ 23,189</u>	<u>\$ 23,189</u>	<u>\$ -</u>	<u>\$ 23,189</u>
Expenditures				
Contracted services	\$ 23,189	\$ 23,189	\$ -	\$ 23,189
Total expenditures	<u>\$ 23,189</u>	<u>\$ 23,189</u>	<u>\$ -</u>	<u>\$ 23,189</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Medicare Improvements for Patients and Providers Act
 ACL MIPPA Priority Area 2 AAAs
 1801TXMIAA
 Internal Grant Code 33619
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 26,284	\$ 24,752	\$ 1,532	\$ 26,284
Local Cash	-	127	-	127
Total revenues	<u>\$ 26,284</u>	<u>\$ 24,879</u>	<u>\$ 1,532</u>	<u>\$ 26,411</u>
Expenditures				
Salaries	\$ 7,000	\$ 8,513	\$ 288	\$ 8,801
Fringe benefits	3,701	4,839	160	4,999
Total personnel	10,701	13,352	448	13,800
Indirect costs	3,255	3,787	129	3,916
Contracted Services	-	-	-	-
Travel	5,000	2,586	12	2,598
Supplies	-	-	-	-
Other	7,328	5,154	943	6,097
Total expenditures	<u>\$ 26,284</u>	<u>\$ 24,879</u>	<u>\$ 1,532</u>	<u>\$ 26,411</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Medicare Improvements for Patients and Providers Act
 ACL MIPPA Priority Area 2 AAAs
 1801TXMIAA
 Internal Grant Code 33620
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 24,934	\$ 2,047	\$ -	\$ 2,047
Local Cash	-	-	-	-
Total revenues	<u>\$ 24,934</u>	<u>\$ 2,047</u>	<u>\$ -</u>	<u>\$ 2,047</u>
Expenditures				
Salaries	\$ 8,500	\$ 1,017	\$ -	\$ 1,017
Fringe benefits	4,633	578	-	578
Total personnel	13,133	1,595	-	1,595
Indirect costs	3,979	452	-	452
Contracted Services	-	-	-	-
Travel	3,200	-	-	-
Supplies	-	-	-	-
Other	4,622	-	-	-
Total expenditures	<u>\$ 24,934</u>	<u>\$ 2,047</u>	<u>\$ -</u>	<u>\$ 2,047</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 HHSC-CMS-MFP
 1LICMS300151-01-09; 1LICMS300151-01-10
 Internal Grant Code 33719
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 4,905	\$ 4,905	\$ -	\$ 4,905
Local Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 4,905</u>	<u>\$ 4,905</u>	<u>\$ -</u>	<u>\$ 4,905</u>
Expenditures				
Equipment	1,008	1,008	-	1,008
Other	<u>3,897</u>	<u>3,897</u>	<u>-</u>	<u>3,897</u>
Total expenditures	<u>\$ 4,905</u>	<u>\$ 4,905</u>	<u>\$ -</u>	<u>\$ 4,905</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 HICAP - Health Insurance Counseling Advocacy Program
 90SAPG0015-02-02
 Internal Grant Code 33919
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 63,553	\$ 25,136	\$ 38,417	\$ 63,553
Local Cash	<u>\$ -</u>	<u>2</u>	<u>155</u>	<u>157</u>
 Total revenues	 <u><u>\$ 63,553</u></u>	 <u><u>\$ 25,138</u></u>	 <u><u>\$ 38,572</u></u>	 <u><u>\$ 63,710</u></u>
 Expenditures				
Salaries	\$ 31,881	\$ 12,486	\$ 19,223	\$ 31,709
Fringe benefits	<u>16,856</u>	<u>7,098</u>	<u>10,701</u>	<u>17,799</u>
Total personnel	48,737	19,584	29,924	49,508
 Indirect costs	 <u>14,816</u>	 <u>5,554</u>	 <u>8,648</u>	 <u>14,202</u>
 Total expenditures	 <u><u>\$ 63,553</u></u>	 <u><u>\$ 25,138</u></u>	 <u><u>\$ 38,572</u></u>	 <u><u>\$ 63,710</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 HICAP - Health Insurance Counseling Advocacy Program
 90SAPG0015-03-00
 Internal Grant Code 33920
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 64,395	\$ 35,642	\$ -	\$ 35,642
Local Cash		2	-	2
Total revenues	<u>\$ 64,395</u>	<u>\$ 35,644</u>	<u>\$ -</u>	<u>\$ 35,644</u>
Expenditures				
Salaries	\$ 35,000	\$ 17,609	\$ -	\$ 17,609
Fringe benefits	18,148	10,009	-	10,009
Total personnel	53,148	27,618	-	27,618
Indirect costs	10,547	7,832	-	7,832
Travel	700	194		
Total expenditures	<u>\$ 64,395</u>	<u>\$ 35,644</u>	<u>\$ -</u>	<u>\$ 35,450</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 AAA TRAINING
 Internal Grant Code 34000
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	<u>20,000</u>	<u>1,486</u>	<u>4,231</u>	<u>5,717</u>
Total revenues	<u>\$ 20,000</u>	<u>\$ 1,486</u>	<u>\$ 4,231</u>	<u>\$ 5,717</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	15,500	99	33	132
Supplies	-	-	463	463
Equipment	-	-	-	-
Other	<u>4,500</u>	<u>1,322</u>	<u>3,459</u>	<u>4,781</u>
Total expenditures	<u>\$ 20,000</u>	<u>\$ 1,486</u>	<u>\$ 4,231</u>	<u>\$ 5,717</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Tejas Behavioral Health Management Association
 Participating Practitioner Group
 Internal Grant Code 34010
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 484,000	\$ 61,085	\$ 422,261	\$ 483,346
Total revenues	<u>\$ 484,000</u>	<u>\$ 61,085</u>	<u>\$ 422,261</u>	<u>\$ 483,346</u>
Expenditures				
Salaries	\$ 154,540	\$ 23,189	\$ 131,344	\$ 154,533
Fringe benefits	87,150	13,182	73,928	87,110
Total personnel	<u>241,690</u>	<u>36,371</u>	<u>205,272</u>	<u>241,643</u>
Indirect costs	69,460	10,315	59,136	69,451
Contracted Services	129,000	6,049	122,591	128,640
Travel	25,350	3,525	21,819	25,344
Supplies	3,500	178	3,187	3,365
Equipment	1,000	-	934	934
Other	<u>14,000</u>	<u>4,647</u>	<u>9,322</u>	<u>13,969</u>
Total expenditures	<u>\$ 484,000</u>	<u>\$ 61,085</u>	<u>\$ 422,261</u>	<u>\$ 483,346</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Department of Health and Human Services
 Aging and Disability Resource Center (ADRC)
 1LICMS300151-01-15; 1701TXMIDR; PC ADRC SGR
 Internal Grant Code 34019
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 334,228	\$ 237,675	\$ 95,719	\$ 333,394
Local source	-	11	4	15
Total revenues	<u>\$ 334,228</u>	<u>\$ 237,686</u>	<u>\$ 95,723</u>	<u>\$ 333,409</u>
Expenditures				
Salaries	\$ 127,370	\$ 87,300	\$ 40,100	\$ 127,400
Fringe benefits	68,614	49,625	22,324	71,949
Total personnel	<u>195,984</u>	<u>136,925</u>	<u>62,424</u>	<u>199,349</u>
Indirect costs	59,581	38,831	18,040	56,871
Contracted Services	26,699	23,697	2,173	25,870
Travel	12,009	10,005	2,443	12,448
Supplies	1,885	354	-	354
Equipment	-	268	-	268
Other	<u>38,070</u>	<u>27,606</u>	<u>10,643</u>	<u>38,249</u>
Total expenditures	<u>\$ 334,228</u>	<u>\$ 237,686</u>	<u>\$ 95,723</u>	<u>\$ 333,409</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; PC ADRC SGR

Internal Grant Code 34020

Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 317,458	\$ 114,704	\$ -	\$ 114,704
Local Cash	\$ -	-		-
Total revenues	<u>\$ 317,458</u>	<u>\$ 114,704</u>	<u>\$ -</u>	<u>\$ 114,704</u>
Expenditures				
Salaries	\$ 120,679	\$ 43,289	\$ -	\$ 43,289
Fringe benefits	<u>65,770</u>	<u>24,607</u>	<u>-</u>	<u>24,607</u>
Total personnel	186,449	67,896	-	67,896
Indirect costs	55,871	19,254	-	19,254
Contracted Services	26,084	14,853	-	14,853
Travel	11,786	3,117	-	3,117
Supplies	2,591	-	-	-
Equipment	-	-	-	-
Other	<u>34,677</u>	<u>9,584</u>	<u>-</u>	<u>9,584</u>
Total expenditures	<u>\$ 317,458</u>	<u>\$ 114,704</u>	<u>\$ -</u>	<u>\$ 114,704</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Border to Border
 Internal Grant Code 34300
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	\$ 2,506	\$ 2,506	\$ -	\$ 2,506
Total revenues	<u>\$ 2,506</u>	<u>\$ 2,506</u>	<u>\$ -</u>	<u>\$ 2,506</u>
Expenditures				
Travel	2,022	2,022	-	2,022
Equipment	220	220	-	220
Other	<u>264</u>	<u>264</u>	<u>-</u>	<u>264</u>
Total expenditures	<u>\$ 2,506</u>	<u>\$ 2,506</u>	<u>\$ -</u>	<u>\$ 2,506</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-19-90147
 Internal Grant Code 34519
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 44,766	\$ 30,940	\$ 13,826	\$ 44,766
Local Cash	-	\$ 238	\$ -	\$ 238
Total revenues	<u>\$ 44,766</u>	<u>\$ 31,178</u>	<u>\$ 13,826</u>	<u>\$ 45,004</u>
Expenditures				
Salaries	\$ 13,590	\$ 13,986	\$ 6,778	\$ 20,764
Fringe benefits	7,171	7,951	3,773	11,724
Total personnel	<u>20,761</u>	<u>21,937</u>	<u>10,551</u>	<u>32,488</u>
Indirect costs	6,727	6,221	3,049	9,270
Travel	100	40	186	226
Supplies	300	244	33	277
Equipment	-	-	-	-
Other	<u>1,614</u>	<u>2,736</u>	<u>7</u>	<u>2,743</u>
Total expenditures	<u>\$ 29,502</u>	<u>\$ 31,178</u>	<u>\$ 13,826</u>	<u>\$ 45,004</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-20-10167
 Internal Grant Code 34520
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 44,712	\$ 16,768	\$ -	\$ 16,768
Local Cash	<u>-</u>	<u>\$ 1</u>		<u>\$ 1</u>
Total revenues	<u>\$ 44,712</u>	<u>\$ 16,769</u>	<u>\$ -</u>	<u>\$ 16,769</u>
Expenditures				
Salaries	\$ 20,422	\$ 8,213	\$ -	\$ 8,213
Fringe benefits	<u>11,130</u>	<u>4,668</u>	<u>-</u>	<u>4,668</u>
Total personnel	31,552	12,881	-	12,881
Indirect costs	9,560	3,653	-	3,653
Travel	300	16	-	16
Supplies	300	-	-	-
Other	<u>3,000</u>	<u>219</u>	<u>-</u>	<u>219</u>
Total expenditures	<u>\$ 44,712</u>	<u>\$ 16,769</u>	<u>\$ -</u>	<u>\$ 16,769</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Water Supply Planning
 Internal Grant Code 35000
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 17,250	\$ 2,776	\$ 16,484	\$ 19,260
Interest		2,701	611	3,312
Total revenues	<u>\$ 17,250</u>	<u>\$ 5,477</u>	<u>\$ 17,095</u>	<u>\$ 22,572</u>
Expenditures				
Salaries	\$ 4,000	\$ 1,996	\$ 7,065	\$ 9,061
Fringe benefits	2,500	1,135	3,980	5,115
Total personnel	6,500	3,131	11,045	14,176
Indirect costs	2,000	888	3,180	4,068
Contracted Services	2,600	1,100	2,100	3,200
Travel	500	128	125	253
Supplies	500	-	-	-
Other	5,150	230	645	875
Total expenditures	<u>\$ 17,250</u>	<u>\$ 5,477</u>	<u>\$ 17,095</u>	<u>\$ 22,572</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Water Development Board
 Regional Water Planning 1548301841
 Internal Grant Code 35216
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 711,319	\$ 191,555	\$ 248,448	\$ 440,003
Local share	<u>-</u>	<u>3</u>	<u>217</u>	<u>220</u>
 Total revenues	 <u>\$ 711,319</u>	 <u>\$ 191,558</u>	 <u>\$ 248,665</u>	 <u>\$ 440,223</u>
 Expenditures				
Contracted services	\$ 695,753	\$ 191,558	\$ 242,434	\$ 433,992
Other	<u>15,566</u>	<u>-</u>	<u>6,231</u>	<u>6,231</u>
 Total expenditures	 <u>\$ 711,319</u>	 <u>\$ 191,558</u>	 <u>\$ 248,665</u>	 <u>\$ 440,223</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 Walk-N-Rolla
 Internal Grant Code 357111
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	<u>\$ 13,735</u>	<u>\$ 710</u>	<u>\$ 14,354</u>	<u>\$ 15,064</u>
Total revenues	<u><u>\$ 13,735</u></u>	<u><u>\$ 710</u></u>	<u><u>\$ 14,354</u></u>	<u><u>\$ 15,064</u></u>
Expenditures				
Other	<u>13,735</u>	<u>710</u>	<u>14,354</u>	<u>15,064</u>
Total expenditures	<u><u>\$ 13,735</u></u>	<u><u>\$ 710</u></u>	<u><u>\$ 14,354</u></u>	<u><u>\$ 15,064</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenues and Expenditures
Texas Department of Criminal Justice
Fire Alliance Regional Training Academy
3638101

Internal Grant Code-35718
Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 30,000	\$ 24,459	\$ 1,800	\$ 26,259
Local share	-	-	-	-
Total revenues	<u>\$ 30,000</u>	<u>\$ 24,459</u>	<u>\$ 1,800</u>	<u>\$ 26,259</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	28,000	23,880	1,800	25,680
Travel	-	-	-	-
Supplies	2,000	-	-	-
Equipment	-	-	-	-
Other	-	579	-	579
Total expenditures	<u>\$ 30,000</u>	<u>\$ 24,459</u>	<u>\$ 1,800</u>	<u>\$ 26,259</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 Fire Alliance Regional Training Academy
 3638102
 Internal Grant Code-35719
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 30,000</u>	<u>\$ 3,800</u>	<u>\$ -</u>	<u>\$ 3,800</u>
Total revenues	<u><u>\$ 30,000</u></u>	<u><u>\$ 3,800</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,800</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	27,000	3,800	-	3,800
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 30,000</u></u>	<u><u>\$ 3,800</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,800</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-16195-14933-20
 Internal Grant Code-35819
 Year Ended December 31, 2019

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 72,052</u>	<u>\$ 54,371</u>	<u>\$ 17,681</u>	<u>\$ 72,052</u>
Total revenues	<u><u>\$ 72,052</u></u>	<u><u>\$ 54,371</u></u>	<u><u>\$ 17,681</u></u>	<u><u>\$ 72,052</u></u>
Expenditures				
Salaries	\$ 28,152	\$ 20,026	\$ 8,125	\$ 28,151
Fringe benefits	<u>15,907</u>	<u>11,384</u>	<u>4,523</u>	<u>15,907</u>
Total personnel	44,059	31,410	12,648	44,058
Indirect costs	12,563	8,908	3,656	12,564
Contracted Services	3,782	3,782	-	3,782
Travel	4,262	3,238	1,023	4,261
Supplies	680	-	-	-
Equipment	530	530	-	530
Other	<u>6,176</u>	<u>6,503</u>	<u>354</u>	<u>6,857</u>
Total expenditures	<u><u>\$ 72,052</u></u>	<u><u>\$ 54,371</u></u>	<u><u>\$ 17,681</u></u>	<u><u>\$ 72,052</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-16195-14933-21
 Internal Grant Code-35820
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 148,445	\$ 22,585	\$ -	\$ 22,585
Total revenues	<u>\$ 148,445</u>	<u>\$ 22,585</u>	<u>\$ -</u>	<u>\$ 22,585</u>
Expenditures				
Salaries	\$ 58,702	\$ 9,452	\$ -	\$ 9,452
Fringe benefits	31,623	5,373	-	5,373
Total personnel	90,325	14,825	-	14,825
Indirect costs	27,459	4,204	-	4,204
Contracted Services	6,944	-	-	-
Travel	7,096	2,585	-	2,585
Supplies	961	-	-	-
Equipment	-	-	-	-
Other	15,660	971	-	971
Total expenditures	<u>\$ 148,445</u>	<u>\$ 22,585</u>	<u>\$ -</u>	<u>\$ 22,585</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Office of the Governor- Criminal Justice Division (CJD)
 Regional Crime Victim Liaison (CVL) & Training Project
 3343102
 Internal Grant Code-35918
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 294,898	\$ 92,164	\$ 23,200	\$ 115,364
Local share	34,547	14,503	5,791	20,294
Total revenues	<u>\$ 329,445</u>	<u>\$ 106,667</u>	<u>\$ 28,991</u>	<u>\$ 135,658</u>
Expenditures				
Salaries	\$ 149,669	\$ 46,359	\$ 13,024	\$ 59,383
Fringe benefits	83,955	26,353	7,250	33,603
Total personnel	<u>233,624</u>	<u>72,712</u>	<u>20,274</u>	<u>92,986</u>
Indirect costs	69,109	20,620	5,859	26,479
Contracted Services	5,000	240	-	240
Travel	7,005	7,292	1,692	8,984
Supplies	7,650	52	-	52
Equipment	-	-	-	-
Other	<u>7,057</u>	<u>5,751</u>	<u>1,166</u>	<u>6,917</u>
Total expenditures	<u>\$ 329,445</u>	<u>\$ 106,667</u>	<u>\$ 28,991</u>	<u>\$ 135,658</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, 2019

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Regional Communication Project
 Internal Grant Code-36007
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	218,567	17,532	95,469	113,001
Total revenues	<u>\$ 218,567</u>	<u>\$ 17,532</u>	<u>\$ 95,469</u>	<u>\$ 113,001</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	100	-	-	-
Equipment	-	-	-	-
Other	218,467	17,532	95,469	113,001
Total expenditures	<u>\$ 218,567</u>	<u>\$ 17,532</u>	<u>\$ 95,469</u>	<u>\$ 113,001</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
 2968004
 Internal Grant Code-36119
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 174,884	\$ 135,407	\$ 39,477	\$ 174,884
Local share	-	2,747	-	2,747
Total revenues	<u>\$ 174,884</u>	<u>\$ 138,154</u>	<u>\$ 39,477</u>	<u>\$ 177,631</u>
Expenditures				
Salaries	\$ 63,811	\$ 46,712	\$ 17,099	\$ 63,811
Fringe benefits	34,109	26,553	9,519	36,072
Total personnel	<u>97,920</u>	<u>73,265</u>	<u>26,618</u>	<u>99,883</u>
Indirect costs	26,837	20,777	7,693	28,470
Contracted Services	2,609	-	-	-
Travel	1,933	1,892	41	1,933
Supplies	2,737	1,417	1,007	2,424
Equipment	32,522	31,529	1,184	32,713
Other	<u>10,326</u>	<u>9,274</u>	<u>2,934</u>	<u>12,208</u>
Total expenditures	<u>\$ 174,884</u>	<u>\$ 138,154</u>	<u>\$ 39,477</u>	<u>\$ 177,631</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office Of The Governor-HS-Homeland Security Grant Program (HSGP)
 LRGVDC Regional Planning Staff and Related Costs
 2968005
 Internal Grant Code-36120
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 174,190	\$ 38,293	\$ -	\$ 38,293
Local share	-	-	-	-
Total revenues	<u>\$ 174,190</u>	<u>\$ 38,293</u>	<u>\$ -</u>	<u>\$ 38,293</u>
Expenditures				
Salaries	\$ 74,876	\$ 16,821	\$ -	\$ 16,821
Fringe benefits	40,807	9,562	-	9,562
Total personnel	115,683	26,383	-	26,383
Indirect costs	35,052	7,482	-	7,482
Contracted Services	-	1,173	-	1,173
Travel	8,404	111	-	111
Supplies	2,500	-	-	-
Equipment	-	-	-	-
Other	<u>12,551</u>	<u>3,144</u>	<u>-</u>	<u>3,144</u>
Total expenditures	<u>\$ 174,190</u>	<u>\$ 38,293</u>	<u>\$ -</u>	<u>\$ 38,293</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 Tx Task Force-Rio Grande Valley Type 3 Team Equipment Project
 3462302
 Internal Grant Code-36218
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 48,017	\$ 48,017	\$ -	\$ 48,017
Local share	-	-	-	-
Total revenues	<u>\$ 48,017</u>	<u>\$ 48,017</u>	<u>\$ -</u>	<u>\$ 48,017</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	48,017	48,017	-	48,017
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 48,017</u>	<u>\$ 48,017</u>	<u>\$ -</u>	<u>\$ 48,017</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Regional Solid Waste Management
 582-18-80540
 Internal Grant Code 36318
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 417,770	\$ 212,357	\$ 205,413	\$ 417,770
Local Cash	-	\$ 32	\$ 1,428	\$ 1,460
Total revenues	<u>\$ 417,770</u>	<u>\$ 212,389</u>	<u>\$ 206,841</u>	<u>\$ 419,230</u>
Expenditures				
Salaries	\$ 109,497	\$ 52,921	\$ 63,599	\$ 116,520
Fringe benefits	57,784	21,458	26,510	47,968
Total personnel	<u>167,281</u>	<u>74,379</u>	<u>90,109</u>	<u>164,488</u>
Indirect costs	54,201	21,093	25,960	47,053
Contracted Services	188,784	102,379	84,744	187,123
Travel	600	372	162	534
Supplies	1,130	-	176	176
Equipment	-	210	-	210
Other	<u>5,774</u>	<u>13,956</u>	<u>5,690</u>	<u>19,646</u>
Total expenditures	<u>\$ 417,770</u>	<u>\$ 212,389</u>	<u>\$ 206,841</u>	<u>\$ 419,230</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Regional Solid Waste Management
 582-20-10215
 Internal Grant Code 36320
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 206,348	\$ 27,692	\$ -	\$ 27,692
Local Cash	-	-	-	-
Total revenues	<u>\$ 206,348</u>	<u>\$ 27,692</u>	<u>\$ -</u>	<u>\$ 27,692</u>
Expenditures				
Salaries	\$ 62,246	\$ 15,554	\$ -	\$ 15,554
Fringe benefits	19,714	5,184	-	5,184
Total personnel	<u>81,960</u>	<u>20,738</u>	<u>-</u>	<u>20,738</u>
Indirect costs	24,834	5,881	-	5,881
Contracted Services	97,448	-	-	-
Travel	500	14	-	14
Supplies	300	28	-	28
Other	<u>1,306</u>	<u>1,031</u>	<u>-</u>	<u>1,031</u>
Total expenditures	<u>\$ 206,348</u>	<u>\$ 27,692</u>	<u>\$ -</u>	<u>\$ 27,692</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Small cities coalition
 Internal Grant Code-36414
 Year Ended December 31, 2019
 LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	7,900	56	7,900	7,956
Total revenues	<u>\$ 7,900</u>	<u>\$ 56</u>	<u>\$ 7,900</u>	<u>\$ 7,956</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	56	-	56
Supplies	582	-	582	582
Equipment	-	-	-	-
Other	<u>7,318</u>	<u>-</u>	<u>7,318</u>	<u>7,318</u>
Total expenditures	<u>\$ 7,900</u>	<u>\$ 56</u>	<u>\$ 7,900</u>	<u>\$ 7,956</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Property-Assessed Clean Energy (PACE)
 Internal Grant Code-36415
 Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	31,640	1,248	27,834	29,082
Total revenues	<u>\$ 31,640</u>	<u>\$ 1,248</u>	<u>\$ 27,834</u>	<u>\$ 29,082</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	4,752	-	4,752	4,752
Travel	5,951	1,224	4,617	5,841
Supplies	409	-	408	408
Equipment	2,433	-	-	-
Other	<u>18,095</u>	<u>24</u>	<u>18,057</u>	<u>18,081</u>
Total expenditures	<u>\$ 31,640</u>	<u>\$ 1,248</u>	<u>\$ 27,834</u>	<u>\$ 29,082</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 FY 2018-2019 HomeLand Security Contract
 Homeland Security COG Contract for FY19
 Internal Grant Code-36421
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 43,537	\$ 27,757	\$ 15,780	\$ 43,537
Local share	-	-	-	-
Total revenues	<u>\$ 43,537</u>	<u>\$ 27,757</u>	<u>\$ 15,780</u>	<u>\$ 43,537</u>
Expenditures				
Salaries	\$ 19,276	\$ 12,158	\$ 7,118	\$ 19,276
Fringe benefits	10,874	6,911	3,963	10,874
Total personnel	<u>30,150</u>	<u>19,069</u>	<u>11,081</u>	<u>30,150</u>
Indirect costs	8,610	5,408	3,202	8,610
Contracted Services	-	-	-	-
Travel	4,171	2,977	1,195	4,172
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>606</u>	<u>303</u>	<u>302</u>	<u>605</u>
Total expenditures	<u>\$ 43,537</u>	<u>\$ 27,757</u>	<u>\$ 15,780</u>	<u>\$ 43,537</u>

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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 54,060	\$ 12,869	\$ -	\$ 12,869
Local share	-	-	-	-
Total revenues	<u>\$ 54,060</u>	<u>\$ 12,869</u>	<u>\$ -</u>	<u>\$ 12,869</u>
Expenditures				
Salaries	\$ 24,053	\$ 5,875	\$ -	\$ 5,875
Fringe benefits	12,957	3,340	-	3,340
Total personnel	<u>37,010</u>	<u>9,215</u>	<u>-</u>	<u>9,215</u>
Indirect costs	11,251	2,613	-	2,613
Contracted Services	-	-	-	-
Travel	3,043	1,021	-	1,021
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>2,756</u>	<u>20</u>	<u>-</u>	<u>20</u>
Total expenditures	<u>\$ 54,060</u>	<u>\$ 12,869</u>	<u>\$ -</u>	<u>\$ 12,869</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, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	47,144	744	4,217	4,961
Total revenues	<u>\$ 47,144</u>	<u>\$ 744</u>	<u>\$ 4,217</u>	<u>\$ 4,961</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	15,000	205	1,867	2,072
Supplies	1,000	191	767	958
Equipment	-	-	-	-
Other	<u>31,144</u>	<u>348</u>	<u>1,583</u>	<u>1,931</u>
Total expenditures	<u>\$ 47,144</u>	<u>\$ 744</u>	<u>\$ 4,217</u>	<u>\$ 4,961</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Emergency Planning-Local
 Internal Grant Code-36607
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	302,789	10,923	74,073	84,996
Total revenues	<u>\$ 302,789</u>	<u>\$ 10,923</u>	<u>\$ 74,073</u>	<u>\$ 84,996</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	19,869	-	1,702	1,702
Travel	12,593	4,432	5,997	10,429
Supplies	11,100	-	5,360	5,360
Equipment	41,163	89	10,210	10,299
Other	<u>218,064</u>	<u>6,402</u>	<u>50,804</u>	<u>57,206</u>
Total expenditures	<u>\$ 302,789</u>	<u>\$ 10,923</u>	<u>\$ 74,073</u>	<u>\$ 84,996</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 Edinburg-Mission Haz-Mat Team Enhancement Project
 3323501
 Internal Grant Code-36617
 Year Ended December 31, 2019

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 98,903	\$ 27,390	\$ 71,513	\$ 98,903
Local share	-	-	-	-
Total revenues	<u>\$ 98,903</u>	<u>\$ 27,390</u>	<u>\$ 71,513</u>	<u>\$ 98,903</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	223	-	223	223
Equipment	96,680	27,390	71,290	98,680
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 96,903</u>	<u>\$ 27,390</u>	<u>\$ 71,513</u>	<u>\$ 98,903</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Mobility Manager Marketing
 TX57X01700
 Internal Grant Code 37711
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 182,400	\$ 476	\$ 76,799	\$ 77,275
Local Share	<u>45,600</u>	<u>119</u>	<u>19,796</u>	<u>19,915</u>
 Total revenues	 <u><u>\$ 228,000</u></u>	 <u><u>\$ 595</u></u>	 <u><u>\$ 96,595</u></u>	 <u><u>\$ 97,190</u></u>
 Expenditures				
Marketing	\$ 228,000	\$ 595	\$ 81,385	\$ 81,980
Other	<u>-</u>	<u>-</u>	<u>15,210</u>	<u>15,210</u>
 Total expenditures	 <u><u>\$ 228,000</u></u>	 <u><u>\$ 595</u></u>	 <u><u>\$ 96,596</u></u>	 <u><u>\$ 97,190</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Hidalgo CDBG; TX-2019-042
 Internal Grant Code 37118
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 80,000	\$ 12,177	\$ 161,337	\$ 173,514
Local Share	<u>-</u>	<u>4,533</u>	<u>28,152</u>	<u>32,685</u>
 Total revenues	 <u>\$ 80,000</u>	 <u>\$ 16,710</u>	 <u>\$ 189,489</u>	 <u>\$ 206,199</u>
 Expenditures				
Salaries	\$ 39,871	\$ 8,300	\$ 122,336	\$ 130,636
Fringe benefits	<u>21,479</u>	<u>4,718</u>	<u>67,153</u>	<u>71,871</u>
Total Personnel	61,350	13,018	189,489	202,507
 Indirect cost	 <u>18,650</u>	 <u>3,692</u>	 <u>-</u>	 <u>3,692</u>
 Total expenditures	 <u>\$ 80,000</u>	 <u>\$ 16,710</u>	 <u>\$ 189,489</u>	 <u>\$ 206,199</u>

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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 94,000	\$ 144,078	\$ -	\$ 144,078
Local Share	<u>85,000</u>	<u>69,752</u>	<u>-</u>	<u>69,752</u>
 Total revenues	 <u>\$ 179,000</u>	 <u>\$ 213,830</u>	 <u>\$ -</u>	 <u>\$ 213,830</u>
 Expenditures				
Salaries	\$ 98,450	\$ 106,513	\$ -	\$ 106,513
Fringe benefits	<u>51,047</u>	<u>60,074</u>	<u>-</u>	<u>60,074</u>
Total Personnel	149,497	166,587	-	166,587
 Indirect cost	 <u>29,503</u>	 <u>47,243</u>	 <u>-</u>	 <u>47,243</u>
 Total expenditures	 <u>\$ 179,000</u>	 <u>\$ 213,830</u>	 <u>\$ -</u>	 <u>\$ 213,830</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Transit Advertising
 Internal Grant Code 38700
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local Share	<u>\$ 80,000</u>	<u>\$ 22,320</u>	<u>\$ 92,382</u>	<u>\$ 114,702</u>
 Total revenues	 <u><u>\$ 80,000</u></u>	 <u><u>\$ 22,320</u></u>	 <u><u>\$ 92,382</u></u>	 <u><u>\$ 114,702</u></u>
 Expenditures				
Marketing	\$ -	\$ -	\$ 50,464	\$ 50,464
Other	<u>80,000</u>	<u>22,320</u>	<u>41,918</u>	<u>64,238</u>
 Total expenditures	 <u><u>\$ 80,000</u></u>	 <u><u>\$ 22,320</u></u>	 <u><u>\$ 92,382</u></u>	 <u><u>\$ 114,702</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 STC Yellow/Park & Ride
 TX-2019-042
 Internal Grant Code 38720
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 348,308	\$ 208,865	\$ 65,563	\$ 274,428
Match	<u>348,308</u>	<u>193,318</u>	<u>61,507</u>	<u>254,825</u>
 Total revenues	 <u><u>\$ 696,616</u></u>	 <u><u>\$ 402,183</u></u>	 <u><u>\$ 127,070</u></u>	 <u><u>\$ 529,253</u></u>
 Expenditures				
Contract Continuing	348,308	208,865	65,563	274,428
Contract Continuing - Match	<u>348,308</u>	<u>193,318</u>	<u>61,507</u>	254,825
 Total expenditures	 <u><u>\$ 696,616</u></u>	 <u><u>\$ 402,183</u></u>	 <u><u>\$ 127,070</u></u>	 <u><u>\$ 529,253</u></u>

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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 300,000	\$ 84,801	\$ -	\$ 84,801
Match	<u>300,000</u>	<u>83,186</u>	<u>-</u>	<u>83,186</u>
 Total revenues	 <u><u>\$ 600,000</u></u>	 <u><u>\$ 167,987</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 167,987</u></u>
 Expenditures				
Contract Continuing	300,000	84,801	-	84,801
Contract Continuing - Match	<u>300,000</u>	<u>83,186</u>	<u>-</u>	<u>83,186</u>
 Total expenditures	 <u><u>\$ 600,000</u></u>	 <u><u>\$ 167,987</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 167,987</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 New Freedom Project 2013 - City of San Juan Sidewalk Improvements
 TX-57-X048
 Internal Grant Code 38916
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 113,837	\$ 113,837	\$ -	\$ 113,837
Inkind	<u>28,460</u>	<u>28,460</u>	<u>-</u>	<u>28,460</u>
 Total revenues	 <u>\$ 142,297</u>	 <u>\$ 142,297</u>	 <u>\$ -</u>	 <u>\$ 142,297</u>
 Expenditures				
Contract Temporary	\$ 113,837	\$ 113,837	\$ -	\$ 113,837
Inkind	<u>\$ 28,460</u>	<u>\$ 28,460</u>	<u>\$ -</u>	<u>\$ 28,460</u>
 Total expenditures	 <u>\$ 142,297</u>	 <u>\$ 142,297</u>	 <u>\$ -</u>	 <u>\$ 142,297</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
Centenarian
Internal Grant Code 39300
Year Ended December 31, 2019

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 6,000	\$ 2,045	\$ 4,431	\$ 6,476
Total revenues	\$ 6,000	\$ 2,045	\$ 4,431	\$ 6,476
Expenditures				
Supplies	\$ 2,000	\$ -	\$ 185	\$ 185
Other	4,000	2,045	4,246	6,291
Total expenditures	\$ 6,000	\$ 2,045	\$ 4,431	\$ 6,476

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Metropolitan Planning Organization
 50-19XF0019
 Internal Grant Code-39519
 Year Ended December 31, 2019

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,095,923	\$ 1,103,837	\$ 260,017	\$ 1,363,854
Local share	-	48	-	48
Total revenues	<u>\$ 3,095,923</u>	<u>\$ 1,103,885</u>	<u>\$ 260,017</u>	<u>\$ 1,363,902</u>
Expenditures				
Salaries	\$ 990,592	\$ 312,129	\$ 96,812	\$ 408,941
Fringe benefits	525,298	177,068	53,895	230,963
Total personnel	<u>1,515,890</u>	<u>489,197</u>	<u>150,707</u>	<u>639,904</u>
Indirect costs	490,233	138,731	43,555	182,286
Contracted Services	704,000	339,809	30,184	369,993
Travel	124,200	38,051	10,604	48,655
Supplies	10,000	3,381	375	3,756
Equipment	19,000	1,336	-	1,336
Other	<u>232,600</u>	<u>93,380</u>	<u>24,592</u>	<u>117,972</u>
Total expenditures	<u>\$ 3,095,923</u>	<u>\$ 1,103,885</u>	<u>\$ 260,017</u>	<u>\$ 1,363,902</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 RGV MPO
 50-20XF0026
 Internal Grant Code-39520
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 4,410,118	\$ 236,606	\$ -	\$ 236,606
Local share	-	-	-	-
Total revenues	<u>\$ 4,410,118</u>	<u>\$ 236,606</u>	<u>\$ -</u>	<u>\$ 236,606</u>
Expenditures				
Salaries	\$ 1,299,646	\$ 85,016	\$ -	\$ 85,016
Fringe benefits	633,918	48,327	-	48,327
Total personnel	<u>1,933,564</u>	<u>133,343</u>	<u>-</u>	<u>133,343</u>
Indirect costs	607,513	37,815	-	37,815
Contracted Services	1,386,065	35,835	-	35,835
Travel	80,176	2,596	-	2,596
Supplies	25,500	260	-	260
Equipment	20,000	-	-	-
Other	<u>357,300</u>	<u>26,757</u>	<u>-</u>	<u>26,757</u>
Total expenditures	<u>\$ 4,410,118</u>	<u>\$ 236,606</u>	<u>\$ -</u>	<u>\$ 236,606</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 STC Yellow/Park & Ride
 UTRGV Operating & Preventive Maintenance
 Tx-2019-042
 Internal Grant Code 39613
 Year Ended December 31, 2019

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 350,000	\$ 358,944	\$ -	\$ 358,944
Match	350,000	315,863	-	315,863
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	 <u>\$ 700,000</u>	 <u>\$ 674,807</u>	 <u>\$ -</u>	 <u>\$ 674,807</u>
 Expenditures				
Contract Continuing	350,000	358,944	-	358,944
Contract Continuing - Match	<u>350,000</u>	<u>315,863</u>	<u>-</u>	<u>315,863</u>
 Total expenditures	 <u>\$ 700,000</u>	 <u>\$ 674,807</u>	 <u>\$ -</u>	 <u>\$ 674,807</u>

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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 170,000	\$ 151,100	\$ -	\$ 151,100
Match	170,000	151,099	-	151,099
Local Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	 <u>\$ 340,000</u>	 <u>\$ 302,199</u>	 <u>\$ -</u>	 <u>\$ 302,199</u>
 Expenditures				
Contract Continuing	170,000	151,100	-	151,100
Contract Continuing - Match	<u>170,000</u>	<u>151,099</u>	<u>-</u>	<u>151,099</u>
 Total expenditures	 <u>\$ 340,000</u>	 <u>\$ 302,199</u>	 <u>\$ -</u>	 <u>\$ 302,199</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Indirect Costs and Rate
Year Ended December 31, 2019

Indirect salaries	\$ 1,030,201
Employee benefits	580,429
<i>Total personnel</i>	<u>1,610,630</u>
Office space	218,555
Communications	32,959
Travel	42,753
Consumable supplies	19,966
Equipment repair and maintenance	58,120
Dues	22,156
Printing and publications	16,296
Computer costs	6,784
Insurance	56,713
Contracted services	16,167
Postage	9,890
Professional fees	34,838
Training	11,255
Equipment	50,294
Bank charges	4,010
Other	7,291
<i>Total other expenses</i>	<u>608,047</u>
<i>Total indirect costs (A)</i>	<u>\$ 2,218,677</u>
Basis for allocation of indirect costs:	
Direct salary costs	\$ 5,007,488
Employee benefit program	2,815,700
<i>Total direct personnel costs (B)</i>	<u>\$ 7,823,188</u>
Indirect cost rate (A/B)	<u>28.36%</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Employee Benefits and Basis of Allocation
Year Ended December 31, 2019

All employees except class 2

Released time:

Leave	\$ 338,404
Holidays	299,109
Sick leave	236,138
<i>Total benefits (A)</i>	<u>\$ 873,651</u>

Benefit program:

Hospitalization insurance	\$ 1,132,201
Payroll taxes	480,606
Workmen's compensation	96,354
Retirement	789,309
<i>Total released time (B)</i>	<u>\$ 2,498,470</u>

Basis for allocation of benefits:

Gross salaries	\$ 6,806,300
Less released time	(873,651)
Chargeable time (C)	<u>\$ 5,932,649</u>

Rates for all employees:

Release time rate A/C	14.73%
Fringe benefit rate B/C	<u>42.11%</u>

<i>Total fringe benefit rate except for class 2</i>	<u><u>56.84%</u></u>
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Class 2 employees

Benefit program:

Payroll taxes	\$ 8,445
Workmen's compensation	1,693
Retirement	13,870
<i>Total benefits (D)</i>	<u>\$ 24,008</u>

Basis for allocation of benefits:

Gross salaries (E)	<u>\$ 104,240</u>
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Employee benefit rate for class 2 employees (D/E)	<u><u>23.03%</u></u>
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SINGLE AUDIT SECTION

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&
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Oscar R. González
Melissa González

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2019, 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 17, 2020.

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.

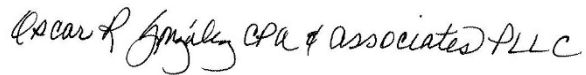
Compliance and Other Matters

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 black ink that reads "Oscar R. Gonzalez CPA & Associates PLLC". The signature is written in a cursive, flowing style.

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

Pharr, Texas
August 19, 2020



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Oscar R. González
Melissa González

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

To the Board of Directors
Lower Rio Grande Valley Development Council

Report on Compliance for Each Major Federal and State Program

We have audited the Lower Rio Grande Valley Development Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Lower Rio Grande Valley Development Council's major federal and state programs for the year ended December 31, 2019. 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, 2019.

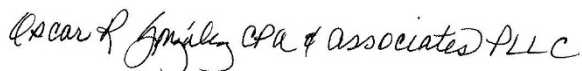
Report on Internal Control over Compliance

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

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

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

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



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

Pharr, Texas
August 19, 2020

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Findings and Questioned Costs
Year Ended December 31, 2019

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
97.067	Homeland Security Grant
	Texas Health and Human Services Commission
	Texas Criminal Justice
	Homeland Security Grant - State
	Texas Commission on Environmental Quality
	Texas Department of Transportation

Dollar threshold used to distinguish between
type A and type B programs:

<u>Federal</u>	<u>State</u>
<u>\$ 750,000</u>	<u>\$750,000</u>

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

B. Financial Statement Findings

None

C. Federal and State Award Findings

None

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2019

NONE

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Corrective Action Plan
Year Ended December 31, 2019

Not Applicable

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2019

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY18/19 539-16-0016-00001	19,799	
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY19/20 539-16-0016-00001	2,256	
			22,055	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY18/19 539-16-0016-00001	33,744	
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY19/20 539-16-0016-00001	2,805	-
			36,549	-
Title IIID	93.043	FY18/19 539-16-0016-00001	123,846	-
Title IIID	93.043	FY19/20 539-16-0016-00001	24,297	-
			148,143	-
Title IIIB - Administration	93.044	FY18/19 539-16-0016-00001	9,265	-
Title IIIB - Administration	93.044	FY19/20 539-16-0016-00001	8,205	-
Title IIIB	93.044	FY18/19 539-16-0016-00001	1,780,209	519,133
Title IIIB	93.044	FY19/20 539-16-0016-00001	336,376	103,047
			2,134,055	622,180
Administration -C1	93.045	FY18/19 539-16-0016-00001	180,971	-
Administration -C1	93.045	FY19/20 539-16-0016-00001	76,761	-
Nutrition - C-1 Congregate Meal	93.045	FY18/19 539-16-0016-00001	806,547	806,547
Nutrition - C-1 Congregate Meal	93.045	FY19/20 539-16-0016-00001	249,890	249,890
Administration - C2	93.045	FY18/19 539-16-0016-00001	90,119	-
Administration - C2	93.045	FY19/20 539-16-0016-00001	8,258	-
Nutrition - C-2 Home-Delivered Meal	93.045	FY18/19 539-16-0016-00001	890,041	890,041
Nutrition - C-2 Home-Delivered Meal	93.045	FY19/20 539-16-0016-00001	211,137	211,137
			2,513,724	2,157,615
Title IIIE - Administration	93.052	FY18/19 539-16-0016-00001	77,029	-
Title IIIE - Administration	93.052	FY19/20 539-16-0016-00001	10,511	-
Title IIIE	93.052	FY18/19 539-16-0016-00001	393,014	75,345
Title IIIE	93.052	FY19/20 539-16-0016-00001	85,480	23,333
			566,034	98,678

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2019

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
NSIP	93.053	FY18/19 539-16-0016-00001	152,861	152,861
NSIP	93.053	FY19/20 539-16-0016-00001	83,877	83,877
			<u>236,738</u>	<u>236,738</u>
ACA MIPPA Priority 2	93.071	FY18/19 539-16-0016-00001	24,752	-
ACA MIPPA Priority 2	93.071	FY19/20 539-16-0016-00001	2,047	-
			<u>26,799</u>	<u>-</u>
ACA MIPPA Priority 3	93.071	FY18/19 539-16-0016-00001	14,273	-
ACA MIPPA Priority 3	93.071	FY19/20 539-16-0016-00001	7,081	-
			<u>21,354</u>	<u>-</u>
HICAP	93.324	FY18/19 539-16-0016-00001	25,136	-
HICAP	93.324	FY19/20 539-16-0016-00001	35,642	-
			<u>60,778</u>	<u>-</u>
ADRC - Local Contact Agency	93.791	FY18/19 539-16-0031-00008	10,984	-
ADRC - Local Contact Agency	93.791	FY19/20 HHS000270200018	5,527	-
HHS-CMS-MFP	93.791	FY16 539-16-0031-00008	1,129	-
HHS-CMS-MFP	93.791	FY17 539-16-0031-00008	3,776	-
ADRC Housing Navigator	93.791	FY18/19 539-16-0031-00008	34,315	-
ADRC Housing Navigator	93.791	FY19/20 HHS000270200018	13,610	-
			<u>69,341</u>	<u>-</u>
Department of Health and Human Services				
Pass through - National Association of Area Agency on Aging				
MIPPA	93.071	FY 19-20	<u>58,914</u>	<u>-</u>
Department of Housing and Urban Development				
Pass through - City of Mcallen				
Area Agency on Aging	14.218	132-8044-457-91-05-ZA4455	3,211	-
Area Agency on Aging	14.218	132-8045-457-91-05-ZA4455	1,862	-
			<u>5,073</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2019

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Housing and Urban Development				
Pass through - City of Mission				
Area Agency on Aging	14.218	FY 18-19	6,750	-
Area Agency on Aging	14.218	FY 19-20	1,803	-
			<u>8,553</u>	<u>-</u>
Pass through - City of Harlingen				
Area Agency on Aging	14.218	101-8044-741-3973	10,000	-
Area Agency on Aging	14.218	101-8045-741-3973	1,795	-
			<u>11,795</u>	<u>-</u>
Pass through - City of Edinburg				
Area Agency on Aging	14.218	FY 18-19	3,750	-
Area Agency on Aging	14.218	FY 19-20	1,956	-
			<u>5,706</u>	<u>-</u>
Pass through - City of Pharr				
Area Agency on Aging	14.218	FY 18-19	2,150	-
Area Agency on Aging	14.218	FY 19-20	1,302	-
Transit Program	14.218	FY 18-19	31,978	-
Transit Program	14.218	FY 19-20	12,557	-
			<u>47,987</u>	<u>-</u>
Pass through - Urban County - Precinct 1				
Transportation Program	14.218	A-5019-91-0505-5600-8347-01	15,000	-
Pass through - Urban County - Precinct 2				
Transportation Program	14.218	A-5019-92-0505-5600-8348-01	15,000	-
Pass through - Urban County - Precinct 3				
Transportation Program	14.218	A-5019-93-0505-5600-8349-01	25,000	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2019

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Housing and Urban Development				
Pass through - Urban County - Precinct 4				
Transportation Program	14.218	A-5019-94-0505-5600-8350-01	10,000	-
Pass through - Urban County - Elsa				
Transportation Program	14.218	A-5019-95-0505-5600-8351-01	3,159	-
Pass through - City of La Villa				
Transportation Program	14.218	A-5018-45-0505-5600-P4501	5,737	-
U.S. Department of Justice, Office of Justice Programs, Office for Victims of Crime Pass through - Texas Office of the Governor - CJD				
CVL	16.575	3343102	92,164	-
U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Pass through - Texas Office of the Governor				
HSGD	97.067	2968004	135,407	-
HSGD	97.067	2968005	38,293	-
HSGD	97.067	3323501	27,390	-
HSGD	97.067	3462302	48,017	-
HSGD	97.067	3638101	24,459	-
HSGD	97.067	3638102	3,800	-
			277,366	-
Department of Transportation				
Pass through - Texas Department of Transportation				
Highway Planning and Construction	20.205	50-19XF0019	1,103,837	339,809
Highway Planning and Construction	20.205	50-20XF0026	236,606	35,835
			1,340,443	375,644

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2019

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Commerce				
Direct Programs				
Planning Assist:EDD Partnership Planning	11.302	ED18AUS3020007	79,872	-
Title II, Sect 209, Explore RGV	11.307	08-79-05207	63,262	-
Department of Commerce				
Pass through - Port Isabel Navigation District				
Port Isabel-San Benito Nav. District	11.300	08-01-05153	4,235	-
Department of Housing and Urban Development				
Pass through - Texas Department of Agriculture				
Community Economic Development Assistance	14.228	C717223	7,164	-
Department of Housing and Urban Development				
Pass through - General Land Office				
Diaster Recovery Program	14.228	12-499-000-6698	213,339	-
Environmental Protection Agency				
Pass through - Texas Commission on Environmental Quality				
Water Quality Management	66.454	582-20-10167	16,768	-
Water Quality Management	66.454	582-19-90147	30,940	-
			47,708	-
Department of Transportation				
Direct Programs				
Federal Transit Administration				
Section 5307-2	20.507	TX-2019-080	280,492	-
Federal Transit Administration				
Section 5307-2	20.507	TX-90-Y023	18,000	18,000

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2019

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Transportation				
Direct Programs				
Federal Transit Administration				
Section 5307-2A	20.507	TX-2019-042	2,440,926	803,710
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-060	1,076,364	365,617
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-022	3,846	-
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-008	1,129,636	1,129,636
			<u>4,949,264</u>	<u>2,316,963</u>
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-16-X028	33,500	-
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-2016-080	21,002	-
			<u>54,502</u>	<u>-</u>
Federal Transit Administration				
Section 5316	20.516	TX-37-X064	103,077	-
Federal Transit Administration				
Section 5316	20.516	TX-37-X105	85,510	-
			<u>188,587</u>	<u>-</u>
Federal Transit Administration				
Section 5317	20.521	TX-57-X017	476	-
Federal Transit Administration				
Section 5317	20.521	TX-57-X048	113,837	113,837
			<u>114,313</u>	<u>113,837</u>
Pass through - Texas Department of Transportation				
Public Transportation for				
Non-urbanized Areas	20.509	51018022919	525,667	-
Public Transportation for				
Non-urbanized Areas	20.509	51018012919	243,725	101,222
Public Transportation for				
Non-urbanized Areas	20.509	51018012918	332,700	-
			<u>1,102,092</u>	<u>101,222</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2019

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Pass through - Texas Department of Transportation				
Public Transportation	20.505	51R08012919	3,001	-
Public Transportation	20.505	51R08012918	20,318	-
			<u>23,319</u>	<u>-</u>
Public Transportation	20.513	51016022919	64,077	60,090
Public Transportation	20.513	51016042919	9,960	1,637
			<u>74,037</u>	<u>61,727</u>
Public Transportation	20.526	51003012919	<u>70,492</u>	<u>-</u>
Total Federal Awards			<u>14,749,653</u>	<u>6,084,604</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2019

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
STATE				
Texas Health and Human Services Commission				
Title IIIB	N/A	FY18/19 539-16-0016-00001	6,836	-
Title IIIB	N/A	FY19/20 539-16-0016-00001	77,261	-
Title IIIE	N/A	FY18/19 539-16-0016-00001	92,015	-
Title IIIE	N/A	FY19/20 539-16-0016-00001	20,716	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY18/19 539-16-0016-00001	14,096	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY19/20 539-16-0016-00001	5,251	-
Residential Repair	N/A	FY18/19 539-16-0016-00001	23,189	23,189
C-2 SGR HDM	N/A	FY19/20 539-16-0016-00001	28,461	28,461
PC ADRC SGR	N/A	FY18/19 539-16-0031-00008	137,333	-
PC ADRC SGR	N/A	FY19/20 HHS000270200018	73,633	-
Promoting Independence	N/A	FY18/19 539-16-0031-00008	17,073	-
Respite	N/A	FY18/19 539-16-0031-00008	23,697	-
Respite	N/A	FY19/20 HHS000270200018	14,853	-
			<u>534,414</u>	<u>51,650</u>
Texas Criminal Justice Council				
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-20	54,371	-
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-21	22,585	-
Regional Police Academy	N/A	SF-13-A10-14668-16	155,146	-
Regional Police Academy	N/A	SF-13-A10-14668-17	63,320	-
			<u>295,422</u>	<u>-</u>
Office of the Governor				
Homeland Security COG Contract for FY19	N/A	300-9-0233	27,757	-
Homeland Security COG Contract for FY19	N/A	300-0-1933	12,869	-
			<u>40,626</u>	<u>-</u>
Commission on State Emergency Communication				
9-1-1 Regional Planning	N/A	FY17 Appropriations	34,595	-
9-1-1 Regional Planning	N/A	FY19 Appropriations	5,505,266	-
9-1-1 Regional Planning	N/A	FY20 Appropriations	1,015,363	-
			<u>6,555,224</u>	<u>-</u>
Texas Water Development Board				
Regional Water Planning	N/A	1548301841	191,555	191,555

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2019

<u>Federal Grantor/Pass Through Grantor/ State Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Entity Identity Number</u>	<u>Grant Expenditures</u>	<u>Expenditures to Subrecipients</u>
STATE				
<u>Texas Commission on Environmental Quality</u>				
Regional Solid Waste Management	N/A	582-18-80540	212,357	102,379
Regional Solid Waste Management	N/A	582-20-10215	27,692	-
			<u>240,049</u>	<u>102,379</u>
<u>Texas Department of Transportation</u>				
Section 5311 (State)	N/A	URB 2001(29)	187,010	-
Section 5311 (State)	N/A	RUR 2001(29)	246,287	-
Section 5307 (State)	N/A	URB 1902(29)	344,504	299,657
Section 5307 (State)	N/A	URB 1903(29)	215,361	-
Section 5307 (State)	N/A	RUR 1901(29)	411,275	-
Section 5307 (State)	N/A	URB 2002(29)	227,579	-
Training Reimbursements	N/A	Training Reimb.	8,827	-
			<u>1,640,843</u>	<u>299,657</u>
Total State Awards			<u>9,498,133</u>	<u>645,241</u>
Total Federal/State Awards			<u><u>24,247,786</u></u>	<u><u>6,729,845</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Notes to Schedule of Expenditures of Federal/State Awards
For the Year Ended December 31, 2019

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	\$26,713,654
Less: Governmental fund non-grant general government expenditures	(2,218,436)
Grant expenditures funded with Council resources	(247,432)
	<hr/>
Grant expenditures per Schedule	<u>\$ 24,247,786</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, 2019:

HAP	\$ 0
HOP	\$ 0
Rapid	\$ 0
Multi-Family Construction	\$ 10,010,201
Single-Family Construction	\$ 779,805