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**Lower Rio
Grande Valley
Development
Council**

**Audited Financial Report
Year Ended December 31, 2018**

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

AUDITED FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2018

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FINANCIAL SECTION



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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, 2018, 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, 2018, 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

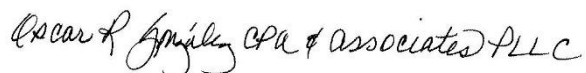
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements. The schedules in the supplementary information section, pages 32 -154, are presented for purposes of additional 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 XX, 2019, 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 XX, 2019

MANAGEMENT DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2018

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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, 2018. 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, 2018 by \$12,488,835 (net position). Of this amount \$33,917 (unrestricted net position) may be used to meet LRGVDC's ongoing obligations to citizens and creditors in accordance with LRGVDC's fund designation and fiscal policies. LRGVDC's net position increased by \$1,030,569 which is principally the net difference between outlays for capital assets and current period depreciation.

As of the close of the 2018 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, 2018

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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 \$12,488,835 at December 31, 2018. 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, 2018

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

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	Governmental Activities		
			Increase/ Decrease
<u>ASSETS</u>	2018	2017	2018 - 2017
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 2,255,573	\$ 1,476,520	\$ 779,053
Grant Receivables	4,167,710	4,824,300	(656,590)
Prepaid Expenses	57,811	38,265	19,546
<i>Total Current Assets</i>	<u>6,481,094</u>	<u>6,339,085</u>	<u>142,009</u>
<i>Noncurrent Assets:</i>			
Capital Assets	27,363,365	25,434,627	1,928,738
Less Accumulated Depreciation	(13,564,551)	(12,591,633)	(972,918)
Other Assets	172,376	183,640	(11,264)
<i>Total Noncurrent Assets</i>	<u>13,971,190</u>	<u>13,026,634</u>	<u>944,556</u>
Total Assets	<u>20,452,284</u>	<u>19,365,719</u>	<u>1,086,565</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>LIABILITIES</u>			
<i>Current Liabilities:</i>			
Accounts Payable	3,505,839	3,557,956	(52,117)
Accrued Liabilities	377,223	521,231	(144,008)
Unearned Revenues	2,734,109	2,409,621	324,488
Held for Others	2,382	-	2,382
Current Portion - Long Term Debt	77,649	74,749	2,900
<i>Total Current Liabilities</i>	<u>6,697,202</u>	<u>6,563,557</u>	<u>133,645</u>
<i>Noncurrent Liabilities:</i>			
Long Term Debt	1,266,247	1,343,896	(77,649)
<i>Total Noncurrent Liabilities</i>	<u>1,266,247</u>	<u>1,343,896</u>	<u>(77,649)</u>
Total Liabilities	<u>7,963,449</u>	<u>7,907,453</u>	<u>55,996</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>NET POSITION</u>			
Investment in Capital Assets	12,454,918	11,424,349	1,030,569
Unrestricted	33,917	33,917	-
Total Net Position	<u>\$ 12,488,835</u>	<u>\$ 11,458,266</u>	<u>\$ 1,030,569</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2018

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The portion of LRGVDC's net position, \$12,454,918 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, 2018.

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

	Governmental Activities		Increase/ Decrease
	<u>2018</u>	<u>2017</u>	<u>2018-2017</u>
Revenues:			
Program Revenues:			
Charges for Services	\$ 4,384,027	\$ 6,403,237	\$ (2,019,210)
Operating Grants and Contributions	18,076,086	18,655,916	(579,830)
Capital Grants and Contributions	2,816,481	743,689	2,072,792
General Revenues			
Membership Dues	242,794	235,667	7,127
Miscellaneous	846	523	323
Total Revenues	<u>\$ 25,520,234</u>	<u>\$ 26,039,032</u>	<u>\$ (518,798)</u>
Expenses:			
General Fund	\$ 2,018,160	\$ 2,023,745	(5,585)
EDA	244,992	422,089	(177,097)
FTA	5,210,447	4,141,030	1,069,417
GLO	1,266,943	1,770,294	(503,351)
HHSC	5,961,845	5,954,743	7,102
TxDOT	3,636,860	3,779,416	(142,556)
TCEQ	181,978	241,330	(59,352)
OOG	819,963	870,663	(50,700)
TDA	6,498	6,458	40
CSEC	4,331,570	6,232,507	(1,900,937)
TWDB	152,135	71,212	80,923
HUD	362,692	93,262	269,430
Other	292,855	461,188	(168,333)
Non-Allowable	2,727	3,712	(985)
Total Expenses	<u>24,489,665</u>	<u>26,071,649</u>	<u>(1,581,984)</u>
Change in Net Position	1,030,569	(32,617)	1,063,186
Net Position - Beginning	<u>11,458,266</u>	<u>11,490,883</u>	<u>(32,617)</u>
Net Position - Ending	<u>12,488,835</u>	<u>11,458,266</u>	<u>1,030,569</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2018

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**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, 2018 amounts to \$13,798,814 (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
	2018	2017	
Land	\$ 594,100	\$ 594,100	\$ -
Construction in Progress	3,038,461	1,232,727	1,805,734
Transit Building	5,908,382	5,908,382	-
Buses and Vans	12,522,020	12,423,485	98,535
Bus Shelters	532,417	532,417	-
9-1-1 Enhanced Communication Equipment	1,239,847	1,239,847	-
Furniture and Equipment	2,019,439	2,019,965	(526)
Interoperability Radio System	690,906	690,906	-
Transit Equipment	817,793	792,798	24,995
Total	<u>\$ 27,363,365</u>	<u>\$ 25,434,627</u>	<u>\$ 1,928,738</u>
Less: Accumulated Depreciation	<u>(13,564,551)</u>	<u>(12,591,633)</u>	<u>(972,918)</u>
Net Capital Assets	<u><u>\$ 13,798,814</u></u>	<u><u>\$ 12,842,994</u></u>	<u><u>\$ 955,820</u></u>

(Discussion and Analysis continued on next page.)

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2018

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Long Term Debt

At the end of the current fiscal year, the District had total contractually obligated long-term debt of \$1,343,896. The details of the change in debt from last year is as indicated below:

	2018	2017	Increase/ Decrease 2018-2017
Note Payable - Current Portion	\$ 77,649	\$ 74,749	\$ 2,900
Note Payable - Long-Term Portion	1,266,247	1,343,896	(77,649)
	<u>\$ 1,343,896</u>	<u>\$ 1,418,645</u>	<u>\$ (74,749)</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	\$ 5,936,356	\$ 6,480,775	\$ 6,319,873	\$ 160,902
State Grants	19,089,410	18,592,926	17,103,743	1,489,183
Local Revenues	2,155,140	2,107,205	2,096,618	10,587
Total Revenues	<u>27,180,906</u>	<u>27,180,906</u>	<u>25,520,234</u>	<u>1,660,672</u>
Expenditures:				
Direct Salaries	4,770,550	4,770,550	4,793,033	(22,483)
Indirect Salaries	974,892	974,892	952,459	22,433
Employee Benefits	3,095,070	3,095,070	3,166,642	(71,572)
Indirect Cost Other than Personnel	731,737	731,737	558,671	173,066
Consultant and Contracted Services	11,977,565	11,977,565	8,311,626	3,665,939
Travel	266,132	266,132	315,422	(49,290)
Consumable Supplies	133,764	133,764	172,845	(39,081)
Other Costs	5,231,196	5,231,196	7,246,809	(2,015,613)
Non-Matching Expenditures	-	-	2,727	(2,727)
Total Expenditures	<u>27,180,906</u>	<u>27,180,906</u>	<u>25,520,234</u>	<u>1,660,672</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2018

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 \$27,395,088 budget for the 2019 calendar year.

Overview of the Local Economy

Our region consists of 3 counties. The LRGVDC region has an overall unemployment rate of 7.57%, an average median household income of \$34,665, with 30.73% of the population living below the poverty level. The table below gives details of the economies of each county within our region by looking at the major factors affecting the economy, specifically as it relates to the individual citizens of our region.

Table A-5
Major Factors Affecting the Economy

<u>County</u>	<u>Labor Force (1)</u>	<u>Unemployed (1)</u>	<u>Unemployment Rate (1)</u>	<u>Median Household Income (2)</u>	<u>Population Below Poverty Level (2)</u>	<u>Percent Below Poverty Level (2)</u>
Cameron	166,001	10,235	6.20%	\$ 36,624	117,423	27.70%
Hidalgo	348,672	22,881	6.60%	\$ 36,978	255,452	29.50%
Willacy	6,381	634	9.90%	\$ 30,392	7,530	35.00%

(1) Source: 2018 U.S. Bureau of Labor Statistics

(2) Source: Est. 2018 Census

Future Economic Outlook

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

Contacting LRGVDC's Financial Management

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

BASIC FINANCIAL STATEMENTS

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Net Position
December 31, 2018

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	Primary Government	
	Governmental Activities	Total
<u>ASSETS</u>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 2,255,573	\$ 2,255,573
Grant Receivables	4,167,710	4,167,710
Prepaid Expenses	57,811	57,811
<i>Total Current Assets</i>	<u>6,481,094</u>	<u>6,481,094</u>
<i>Noncurrent Assets:</i>		
Capital Assets (Net of Accumulated Depreciation)	13,798,814	13,798,814
Other Assets	172,376	172,376
<i>Total Noncurrent Assets</i>	<u>13,971,190</u>	<u>13,971,190</u>
Total Assets	<u>20,452,284</u>	<u>20,452,284</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	3,505,839	3,505,839
Payroll Liabilities	44,919	44,919
Accrued Wages Payable	27,825	27,825
Other Accrued Expenses	159,511	159,511
Unearned Revenues	2,734,109	2,734,109
Held for Others	2,382	2,382
Current Portion - Long Term Debt	77,649	77,649
Compensated Absences	144,968	144,968
<i>Total Current Liabilities</i>	<u>6,697,202</u>	<u>6,697,202</u>
<i>Noncurrent Liabilities:</i>		
Long Term Debt	1,266,247	1,266,247
<i>Total Noncurrent Liabilities</i>	<u>1,266,247</u>	<u>1,266,247</u>
Total Liabilities	<u>7,963,449</u>	<u>7,963,449</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	12,454,918	12,454,918
Unrestricted	33,917	33,917
Total Net Position	<u>\$ 12,488,835</u>	<u>\$ 12,488,835</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, 2018

DRAFT

Functions/Programs	Expenses	Indirect Cost Allocation
General Government	\$ 2,018,160	\$ (2,033,897)
Economic Development Administration	244,992	41,965
Housing and Urban Development	362,692	-
Federal Transit Administration	5,210,447	433,877
Texas Health and Human Service Commission	5,961,845	449,832
Texas Department of Transportation	3,636,860	565,829
Texas Commission on Environmental Quality	181,978	24,223
Office of the Governor	819,963	124,852
Texas Department of Agriculture	6,498	1,243
Commission on State Emergency Communications	4,331,570	301,803
Texas Water Development Board	152,135	-
General Land Office	1,266,943	49,421
Other Programs	292,855	40,852
<i>Total Governmental Activities:</i>	<u>24,486,938</u>	<u>-</u>
<i>Total Primary Government:</i>	<u><u>\$ 24,486,938</u></u>	<u><u>\$ -</u></u>

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

DRAFT

Program Revenue			Net (Expense) Revenue and Change in Net Position
Charges for Service	Operating Grants and Contributions	Capital Grants	Primary Governmental Activities
\$ -	\$ -	\$ -	\$ 15,737
-	248,059	-	(38,898)
-	350,240	-	(12,452)
-	4,209,948	2,643,323	1,208,947
-	6,271,099	-	(140,578)
-	4,068,195	98,684	(35,810)
-	198,212	-	(7,989)
-	909,494	-	(35,321)
-	6,211	-	(1,530)
4,384,027	13,053	74,474	(161,819)
-	152,135	-	-
-	1,316,364	-	-
-	333,076	-	(631)
4,384,027	18,076,086	2,816,481	789,656
<u>\$ 4,384,027</u>	<u>\$ 18,076,086</u>	<u>\$ 2,816,481</u>	<u>\$ 789,656</u>

General Revenues:

Membership Dues	242,794
Miscellaneous	846
Non-Allowable	(2,727)
<i>Total General Revenue</i>	<u>240,913</u>

Change in Net Position	1,030,569
Net Position at Beginning of Year	<u>11,458,266</u>

Net Position at End of Year	<u>\$ 12,488,835</u>
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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Balance Sheet
Governmental Funds
December 31, 2018

DRAFT

	General Fund	Total Governmental Funds
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 2,255,573	\$ 2,255,573
Grant Receivables	4,167,710	4,167,710
Prepaid Expenses	57,811	57,811
Other Assets	172,376	172,376
<i>Total Assets</i>	<u>6,653,470</u>	<u>6,653,470</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>\$ 6,653,470</u></u>	<u><u>\$ 6,653,470</u></u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 3,505,839	\$ 3,505,839
Payroll Liabilities	44,919	44,919
Accrued Wages Payable	27,825	27,825
Other Accrued Expenses	159,511	159,511
Unearned Revenues	2,734,109	2,734,109
Held for Others	2,382	2,382
Compensated Absences	144,968	144,968
<i>Total Liabilities</i>	<u>6,619,553</u>	<u>6,619,553</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>\$ 6,653,470</u></u>	<u><u>\$ 6,653,470</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, 2018

DRAFT

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.

	\$ 27,363,365	
Cost of capital assets		
Accumulated depreciation	<u>(13,564,551)</u>	
		13,798,814

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	\$ (77,649)	
Long-Term	<u>(1,266,247)</u>	
		<u>(1,343,896)</u>
		<u><u>\$ 12,488,835</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, 2018

DRAFT

REVENUES

Federal Grants:

Federal Transit Administration
Economic Development Administration
Total Federal Grants

State Grants:

Texas Health and Human Services Commission
Commission on State Emergency Communications
Texas Department of Transportation
Texas Commission on Environmental Quality
Texas Department of Transportation/MPO
Office of the Governor
Texas Water Development Board
Texas Department of Agriculture
General Land Office
Housing and Urban Development
Other
Total State Grants

Local Revenues

Contributions
Membership Dues
Other Revenues
Total Local Revenues
Total Revenues

EXPENDITURES

Direct Salaries
Indirect Salaries
Employee Benefits
 Direct Salaries
 Indirect Salaries
Indirect Costs Other Than Personnel
Consultant and Contracted Services
Travel
Consumable Supplies
Other Costs
Non-Matching Expenditures
Debt Service - Principal
Debt Service - Interest
Total Expenditures

OTHER FINANCING SOURCES

Net Change in Fund Balance

Fund Balance - Beginning of Year
Fund Balance - End of Year

	General Fund	Total Governmental Funds
	\$ 6,093,806	\$ 6,093,806
	226,067	226,067
	6,319,873	6,319,873
	6,267,538	6,267,538
	4,458,501	4,458,501
	2,572,693	2,572,693
	196,784	196,784
	1,175,250	1,175,250
	738,433	738,433
	152,135	152,135
	6,211	6,211
	1,316,364	1,316,364
	217,269	217,269
	2,565	2,565
	17,103,743	17,103,743
	1,852,978	1,852,978
	242,794	242,794
	846	846
	2,096,618	2,096,618
	\$ 25,520,234	\$ 25,520,234
	\$ 4,793,033	\$ 4,793,033
	952,459	952,459
	2,643,875	2,643,875
	522,767	522,767
	422,770	422,770
	8,311,626	8,311,626
	315,422	315,422
	172,845	172,845
	7,246,809	7,246,809
	2,727	2,727
	74,749	74,749
	61,152	61,152
	25,520,234	25,520,234
	-	-
	-	-
	33,917	33,917
	\$ 33,917	\$ 33,917

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Reconciliation of the Statement of Revenues, Expenditures
and Change in Fund Balance of Governmental
Funds to Statement of Activities
For the Year Ended December 31, 2018

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	\$	2,816,481	
Depreciation expense		<u>(1,860,661)</u>	955,820

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.

74,749

Change in Net Position of Governmental Activities	<u>\$</u>	<u>1,030,569</u>
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The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

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, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

1. Cash and Investments

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

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

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, 2018, are as follows:

			Fair Value Measurement at		
	Carrying	Fair	Reporting Date Using		
	Value	Value	Level 1	Level 2	Level 3
Assets:					
Cash and Cash Equivalents	\$ 2,255,573	\$ 2,255,573	\$ 107,925	\$ 2,147,648	\$ -
Grant Receivables	4,167,710	4,167,710	4,167,710	-	-
Prepaid Expenses	57,811	57,811	57,811	-	-
Other Assets	172,376	172,376	172,376	-	-
Liabilities:					
Accounts Payable	\$ 3,505,839	\$ 3,505,839	\$ 3,505,839	\$ -	\$ -
Payroll and Accrued Liabilities	3,113,714	3,113,714	3,113,714	-	-
Current/Long-Term Debt	1,343,896	1,343,896	1,343,896	-	-

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, 2018

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, 2018

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	\$ 22,483
Employee Benefits	
Direct Salaries	\$ 73,979
Travel	\$ 49,290
Consumable Supplies	\$ 39,081
Other Costs	\$ 2,015,613
Non-Matching Expenditures	\$ 2,727

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, 2018, the Council's bank balance of \$199,358 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, 2018

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:

	2018
Bank Deposits:	
Local Funds	\$ 107,925
Total Bank Deposits	107,925
Cash Equivalents:	
Investment in TexPool	2,147,648
Total Cash Equivalents	2,147,648
Total Cash and Cash Equivalents	<u>\$ 2,255,573</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	\$ 2,147,648
Total Investment		<u>\$ 2,147,648</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, 2018

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, 2018, were as follows:

Type	Source	Amount
Federal	Economic Development Administration	\$ 23,095
Federal	Federal Transit Administration	1,867,828
State	Texas Department of Agriculture	581
State	General Land Office	15,230
State	Texas Department of Transportation	953,811
State	Texas Health and Human Services Commission	901,265
State	Office of the Governor	53,944
State	CSEC	12,733
State	TCEQ	13,826
State	National Association of Area Agencies on Aging	60
Local	Weslaco EDA	4,800
Local	City of Pharr - Transit	18,022
Local	UTPA	10,263
Local	Hidalgo County	74,263
Local	City of Mission - AAA	250
Local	City of McAllen - AAA	2,289
Local	City of Pharr - AAA	850
Local	City of Edinburg - AAA	250
Local	Other	214,350
	Total Grant and Other Receivables	<u>\$ 4,167,710</u>

(Notes continued on next page.)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

III. DETAILED NOTES ON FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

<i>Capital Assets, Not Being Depreciated:</i>	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 594,100	\$ -	\$ -	\$ 594,100
Construction in Progress	1,232,727	1,805,734	-	3,038,461
Total Capital Assets, Not Being Depreciated	1,826,827	1,805,734	-	3,632,561
<i>Capital Assets, Being Depreciated</i>				
Transit Building	5,908,382	-	-	5,908,382
Buses and Vans	12,423,485	966,308	867,773	12,522,020
Bus Shelters	532,417	-	-	532,417
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	2,019,965	19,444	19,970	2,019,439
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	792,798	24,995	-	817,793
Total Capital Assets, Being Depreciated	23,607,800	1,010,747	887,743	23,730,804
<i>Less Accumulated Depreciation For:</i>				
Transit Building	1,068,959	1,065,637	867,773	1,266,823
Buses and Vans	7,450,678	475,381	-	7,926,059
Bus Shelters	450,009	19,121	-	469,130
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	1,028,917	251,536	19,970	1,260,483
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	662,317	48,986	-	711,303
Total Accumulated Depreciation	12,591,633	1,860,661	887,743	13,564,551
Total Capital Assets, Being Depreciated, Net	11,016,167	(849,914)	-	10,166,253
Total Capital Assets	\$ 12,842,994	\$ 955,820	\$ -	\$ 13,798,814

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

General Government	\$ 59,012
Transit/MPO	1,550,987
9-1-1 Emergency Communication	236,076
Texas Commission on Environmental Quality	7,132
OOG	7,454
Total	<u>\$ 1,860,661</u>

(Notes continued on next page.)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

III. DETAILED NOTES ON FUNDS (CONTINUED)

D. Construction Commitments

At December 12/31/18, 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	484,886	1,581,308
	<u>\$ 4,766,194</u>	<u>\$ 3,038,461</u>	<u>\$ 1,727,733</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	\$ 1,337,712
Texas Department of Aging and Disability Services	7,862
General Land Office	426,998
Health and Human Services Commission	2,770
Texas Water Development Board	43,191
Texas Department of Transportation	157
Texas Commission on Environmental Quality	214,770
Commission on State Emergency Communication	693,590
Officer of the Governor	7,059
Total Unearned Revenue	<u>\$ 2,734,109</u>

F. Long Term Obligations

A. Compensated Absences

The following schedule summarizes the changes in compensated absences during the year ended December 31, 2018:

	Beginning Balance	Increases	Decreases	Ending Balance
Accrued Compensated Absences	\$ 133,429	\$ 335,631	\$ 324,092	\$ 144,968
Total Compensated Absences	<u>\$ 133,429</u>	<u>\$ 335,631</u>	<u>\$ 324,092</u>	<u>\$ 144,968</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 12/31/2017	Additions	Payments	Balance as of 12/31/2018
Loan Payable - Building	\$ 1,375,989	\$ -	\$ 63,116	\$ 1,312,873
Promissory Note - Land	\$ 42,656	\$ -	\$ 11,633	\$ 31,023
	<u>\$ 1,418,645</u>	<u>\$ -</u>	<u>\$ 74,749</u>	<u>\$ 1,343,896</u>

Interest paid during year for all long-term debt totaled \$61,152.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

III. DETAILED NOTES ON FUNDS (Continued)

F. Long Term Obligations (Continued)

B. Note Payable (Continued)

Debt service requirements of obligations payable at December 31, 2018 are as follows:

	Principal	Interest	Total
2019	77,649	58,252	135,901
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
2024-2028	452,936	165,784	618,720
2029-2033	498,108	52,446	550,554
	<u>\$ 1,343,896</u>	<u>\$ 476,517</u>	<u>\$ 1,820,413</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 defined contribution retirement plan, LRGVDC Employees' Retirement Plan, for the benefit of its employees. The amount of the employer contribution is discretionary and shall be determined by resolution of the Board of Directors annually. Employees are permitted to contribute to the plan. 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 2018 were \$682,488. 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, 2018, compared to \$4,929,636 as of December 31, 2017.

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 \$11,797,413 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, 2018

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, 2018.

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 2018, 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, 2018

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, 2018.

- 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, 2018

IV. OTHER INFORMATION (CONTINUED)

H. Subsequent Events

For the purposes of reporting subsequent events, management has considered events occurring up to August XX, 2019 the date the report was available to be issued. No material subsequent events are reported.

REQUIRED SUPPLEMENTARY INFORMATION

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual - General Fund (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2018

<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	\$ 5,639,691	\$ 6,250,300	\$ 6,093,806	\$ (156,494)
Economic Development Administration	296,665	230,475	226,067	(4,408)
<i>Total Federal Grants</i>	<u>5,936,356</u>	<u>6,480,775</u>	<u>6,319,873</u>	<u>(160,902)</u>
<i>State Grants</i>				
Texas Health and Human Services Commission	6,463,567	6,387,080	6,267,538	(119,542)
Commission on State Emergency Communications	5,723,418	4,793,605	4,458,501	(335,104)
Texas Department of Transportation	1,710,560	2,691,373	2,572,693	(118,680)
Texas Commission on Environmental Quality	238,387	253,857	196,784	(57,073)
Texas Department of Transportation/MPO	1,454,119	1,454,119	1,175,250	(278,869)
Office of the Governor	908,055	895,540	738,433	(157,107)
Texas Water Development Board	104,272	199,247	152,135	(47,112)
Texas Department of Agriculture	7,040	7,040	6,211	(829)
General Land Office	2,479,992	1,683,500	1,316,364	(367,136)
Housing One Urban Development	-	225,000	217,269	(7,731)
Other State Programs	-	2,565	2,565	-
<i>Total State Grants</i>	<u>19,089,410</u>	<u>18,592,926</u>	<u>17,103,743</u>	<u>(1,489,183)</u>
<i>Local Revenues</i>				
Contributions	1,909,054	1,863,755	1,852,978	(10,777)
Membership Dues	246,086	243,450	242,794	(656)
Other Revenues	-	-	846	846
<i>Total Local Revenues</i>	<u>2,155,140</u>	<u>2,107,205</u>	<u>2,096,618</u>	<u>(10,587)</u>
<i>Total Revenues</i>	<u>\$27,180,906</u>	<u>\$27,180,906</u>	<u>\$ 25,520,234</u>	<u>\$(1,660,672)</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, 2018

	Budget Amounts		Actual	Final
	Original	Final	Budget	Variance
			Basis	Budget Basis
<u>EXPENDITURES</u>				
Direct Salaries	\$ 4,770,550	\$ 4,770,550	\$ 4,793,033	\$ (22,483)
Indirect Salaries	974,892	974,892	952,459	22,433
Employee Benefits				
Direct Salaries	2,569,896	2,569,896	2,643,875	(73,979)
Indirect Salaries	525,174	525,174	522,767	2,407
Indirect Costs Other Than Personnel	731,737	731,737	558,671	173,066
Consultant and Contracted Services	11,977,565	11,977,565	8,311,626	3,665,939
Travel	266,132	266,132	315,422	(49,290)
Consumable Supplies	133,764	133,764	172,845	(39,081)
Other Costs	5,231,196	5,231,196	7,246,809	(2,015,613)
Non-Matching Expenditures	-	-	2,727	(2,727)
<i>Total Expenditures</i>	<u>27,180,906</u>	<u>27,180,906</u>	<u>25,520,234</u>	<u>1,660,672</u>
 <i>Net Change in Fund Balance</i>	 -	 -	 -	 -
Fund Balance - Beginning of Year	<u>33,917</u>	<u>33,917</u>	<u>33,917</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 33,917</u>	<u>\$ 33,917</u>	<u>\$ 33,917</u>	<u>\$ -</u>

OTHER SUPPLEMENTARY INFORMATION

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Comparative Schedules by Source
For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>Governmental Funds - Capital Assets:</u>		
Land	\$ 594,100	\$ 594,100
Construction in Progress	3,038,461	1,232,727
Buildings	5,908,382	5,908,382
Buses and Vans	12,522,020	12,423,485
Bus Shelters	532,417	532,417
9-1-1 Enhanced Communications Equipment	1,239,847	1,239,847
Furniture and Equipment	2,019,439	2,019,965
Interoperability Radio System	690,906	690,906
Transit Equipment	817,793	792,798
<i>Total Capital Assets at Cost</i>	<u>27,363,365</u>	<u>25,434,627</u>
Less: Accumulated Depreciation	<u>(13,564,551)</u>	<u>(12,591,633)</u>
<i>Total Capital Assets Net of Accumulated Depreciation</i>	<u><u>13,798,814</u></u>	<u><u>12,842,994</u></u>
Invested in Governmental Funds Capital Assets by Source:		
Council Resources	1,429,263	1,488,274
Grant Resources	<u>12,369,551</u>	<u>11,354,720</u>
<i>Total Capital Assets by Source</i>	<u><u>\$ 13,798,814</u></u>	<u><u>\$ 12,842,994</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, 2018

Function	Land, Building and Shelters	Vans and Buses	Furniture and Equipment	Total
General Government	\$ 1,727,373	\$ -	\$ 40,926	\$ 1,768,299
Transit/MPO	8,345,987	12,466,990	817,792	21,630,769
9-1-1 Emergency Communication	-	55,030	3,128,183	3,183,213
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>10,073,360</u>	<u>12,522,020</u>	<u>4,767,985</u>	<u>27,363,365</u>
 <i>Less: Accumulated Depreciation for,</i>				
General Government	312,484	-	26,552	339,036
Transit/MPO	1,423,469	7,924,093	711,303	10,058,865
9-1-1 Emergency Communication	-	1,966	2,409,247	2,411,213
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	-	11,623	11,623
EDA	-	-	8,687	8,687
TCEQ	-	-	-	-
<i>Total Accumulated Depreciation</i>	<u>1,735,953</u>	<u>7,926,059</u>	<u>3,902,539</u>	<u>13,564,551</u>
 <i>Total Governmental Funds - Capital Assets (net)</i>	<u><u>\$ 8,337,407</u></u>	<u><u>\$ 4,595,961</u></u>	<u><u>\$ 865,446</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 of Changes by Function
For the Year Ended December 31, 2018

Function	General Fixed Assets January 1, 2018	Additions	Deductions	General Fixed Assets December 31, 2018
General Government	\$ 1,768,299		\$ -	1,768,299
Transit/MPO	19,756,535	2,742,007	867,773	21,630,769
9-1-1 Emergency Communication	3,108,739	74,474	-	3,183,213
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	19,970		19,970	-
<i>Total Governmental Funds - Capital Assets</i>	<u>25,434,627</u>	<u>2,816,481</u>	<u>887,743</u>	<u>27,363,365</u>
 <i>Less: Accumulated Depreciation For,</i>				
General Government	280,024	59,012	-	339,036
Transit/MPO	9,375,651	1,550,987	867,773	10,058,865
9-1-1 Emergency Communication	2,175,137	236,076	-	2,411,213
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
OOG	4,169	7,454	-	11,623
EDA	8,687	-	-	8,687
TCEQ	12,838	7,132	19,970	-
<i>Total Accumulated Depreciation</i>	<u>12,591,633</u>	<u>1,860,661</u>	<u>887,743</u>	<u>13,564,551</u>
 <i>Total Governmental Funds - Capital Assets (net)</i>	 <u><u>\$ 12,842,994</u></u>	 <u><u>\$ 955,820</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 13,798,814</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 Regional Police Academy
 SF-13-A10-14668-16
 Internal Grant Code-30617
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 483,745	\$ 210,983	\$ 117,616	\$ 328,599
Local share	182,941	171,062	2,450	173,512
Total revenues	<u>\$ 666,686</u>	<u>\$ 382,045</u>	<u>\$ 120,066</u>	<u>\$ 502,111</u>
Expenditures				
Salaries	\$ 222,597	\$ 117,030	\$ 40,107	\$ 157,137
Fringe benefits	119,912	65,150	22,961	88,111
Total personnel	<u>342,509</u>	<u>182,180</u>	<u>63,068</u>	<u>245,248</u>
Indirect costs	104,123	52,650	18,059	70,709
Contracted services	89,201	49,775	20,410	70,185
Travel	20,000	19,820	5,660	25,480
Supplies	9,075	25,578	3,230	28,808
Equipment	8,000	7,000	153	7,153
Other	93,778	45,042	9,486	54,528
Total expenditures	<u>\$ 666,686</u>	<u>\$ 382,045</u>	<u>\$ 120,066</u>	<u>\$ 502,111</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance fund
 C717223
 Internal Grant Code 30718
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,040	\$ 5,630	\$ 1,410	\$ 7,040
Local Cash	-	1,530	-	1,530
Total revenues	<u>\$ 7,040</u>	<u>\$ 7,160</u>	<u>\$ 1,410</u>	<u>\$ 8,570</u>
Expenditures				
Salaries	\$ 3,000	\$ 2,520	\$ 384	\$ 2,904
Fringe benefits	1,530	1,403	220	1,623
Total personnel	<u>4,530</u>	<u>3,923</u>	<u>604</u>	<u>4,527</u>
Indirect costs	1,404	1,134	173	1,307
Travel	350	-	114	114
Supplies	100	511	-	511
Other	656	1,592	519	2,111
Total expenditures	<u>\$ 7,040</u>	<u>\$ 7,160</u>	<u>\$ 1,410</u>	<u>\$ 8,570</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,745	\$ 581	\$ -	\$ 581
Local Cash	-	-	-	-
Total revenues	<u>\$ 7,745</u>	<u>\$ 581</u>	<u>\$ -</u>	<u>\$ 581</u>
Expenditures				
Salaries	\$ 3,200	\$ 242	\$ -	\$ 242
Fringe benefits	1,914	134	-	134
Total personnel	<u>5,114</u>	<u>376</u>	<u>-</u>	<u>376</u>
Indirect costs	1,487	109	-	109
Travel	350	48	-	48
Supplies	100	48	-	48
Equipment	-	-	-	-
Other	694	-	-	-
Total expenditures	<u>\$ 7,745</u>	<u>\$ 581</u>	<u>\$ -</u>	<u>\$ 581</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Local Planning
Internal Grant Code 30800
Year Ended December 31, 2018

	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	13	10	-	10
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, 2018

	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	150	-	53	53
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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source	\$ 12,000	\$ 9,588	\$ 5,555	\$ 15,143
Total revenues	<u>\$ 12,000</u>	<u>\$ 9,588</u>	<u>\$ 5,555</u>	<u>\$ 15,143</u>
Expenditures				
Salaries	\$ 5,000	\$ 3,940	\$ 2,540	\$ 6,480
Fringe benefits	2,500	2,193	1,454	3,647
Total personnel	<u>7,500</u>	<u>6,133</u>	<u>3,994</u>	<u>10,127</u>
Indirect costs	2,500	1,772	1,144	2,916
Other	2,000	1,683	417	2,100
Total expenditures	<u>\$ 12,000</u>	<u>\$ 9,588</u>	<u>\$ 5,555</u>	<u>\$ 15,143</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 General Land Office
 Disaster Recovery Round 2 (Rental)
 12-500-000-6699
 Internal Grant Code 30914
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 596,515	\$ 143,268	\$ 292,811	\$ 436,079
Total revenues	<u>\$ 596,515</u>	<u>\$ 143,268</u>	<u>\$ 292,811</u>	<u>\$ 436,079</u>
Expenditures				
Salaries	\$ 272,000	\$ 68,104	\$ 139,485	\$ 207,589
Fringe benefits	136,836	37,914	74,643	112,557
Total personnel	<u>408,836</u>	<u>106,018</u>	<u>214,128</u>	<u>320,146</u>
Indirect costs	134,322	30,639	65,690	96,329
Contracted services	15,920	6,000	4,000	10,000
Travel	6,103	6	963	969
Supplies	13,334	191	100	291
Other	18,000	414	7,930	8,344
Total expenditures	<u>\$ 596,515</u>	<u>\$ 143,268</u>	<u>\$ 292,811</u>	<u>\$ 436,079</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 680,650	\$ 89,037	\$ 211,852	\$ 300,889
Interest Income	-	-	1,357	1,357
Total revenues	<u>\$ 680,650</u>	<u>\$ 89,037</u>	<u>\$ 213,209</u>	<u>\$ 302,246</u>
Expenditures				
Salaries	\$ 87,408	\$ 41,959	\$ 87,844	\$ 129,803
Fringe benefits	44,718	23,030	47,687	70,717
Total personnel	<u>132,126</u>	<u>64,989</u>	<u>135,531</u>	<u>200,520</u>
Indirect costs	42,874	18,782	41,071	59,853
Contracted services	25,000	-	21,186	21,186
Travel	5,000	563	2,685	3,248
Supplies	5,000	492	1,559	2,051
Equipment	10,000	-	8,081	8,081
Other	460,650	4,211	3,096	7,307
Total expenditures	<u>\$ 680,650</u>	<u>\$ 89,037</u>	<u>\$ 213,209</u>	<u>\$ 302,246</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 General Land Office
 Disaster Recovery Round 2 (Multi-Family Rentals)
 12-500-000-6699
 Internal Grant Code 30918
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	<u>\$14,955,973</u>	<u>\$ 1,084,059</u>	<u>\$13,871,914</u>	<u>\$14,955,973</u>
Total revenues	<u><u>\$14,955,973</u></u>	<u><u>\$ 1,084,059</u></u>	<u><u>\$13,871,914</u></u>	<u><u>\$14,955,973</u></u>
Expenditures				
Contracted services	<u>\$14,955,973</u>	<u>\$ 1,084,059</u>	<u>\$13,871,914</u>	<u>\$14,955,973</u>
Total expenditures	<u><u>\$14,955,973</u></u>	<u><u>\$ 1,084,059</u></u>	<u><u>\$13,871,914</u></u>	<u><u>\$14,955,973</u></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, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 350,000	\$ 165,873	\$ 12,860	\$ 178,733
Local share	150,000	20,320	9,080	29,400
Total revenues	<u>\$ 500,000</u>	<u>\$ 186,193</u>	<u>\$ 21,940</u>	<u>\$ 208,133</u>
Expenditures				
Salaries	\$ 68,152	\$ 44,564	\$ 7,869	\$ 52,433
Fringe benefits	35,964	24,809	4,505	29,314
Total personnel	<u>104,116</u>	<u>69,373</u>	<u>12,374</u>	<u>81,747</u>
Indirect costs	33,733	20,049	3,543	23,592
Contracted Services	290,000	92,568	999	93,567
Travel	5,651	438	1,366	1,804
Supplies	3,000	466	266	732
Equipment	100	-	2,079	2,079
Other	63,400	3,299	1,313	4,612
Total expenditures	<u>\$ 500,000</u>	<u>\$ 186,193</u>	<u>\$ 21,940</u>	<u>\$ 208,133</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 70,000	\$ 60,194	\$ -	\$ 60,194
Local share	17,500	17,500	-	17,500
Total revenues	<u>\$ 87,500</u>	<u>\$ 77,694</u>	<u>\$ -</u>	<u>\$ 77,694</u>
Expenditures				
Salaries	\$ 42,562	\$ 37,216	\$ -	\$ 37,216
Fringe benefits	22,928	20,718	-	20,718
Total personnel	<u>65,490</u>	<u>57,934</u>	<u>-</u>	<u>57,934</u>
Indirect costs	19,909	16,743	-	16,743
Contracted Services	33	-	-	-
Travel	1,200	1,927	-	1,927
Supplies	800	279	-	279
Equipment	33	-	-	-
Other	35	811	-	811
Total expenditures	<u>\$ 87,500</u>	<u>\$ 77,694</u>	<u>\$ -</u>	<u>\$ 77,694</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 EDA Grant Administration
 Internal Grant Code-31300
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 35,000	\$ 21,993	\$ 13,007	\$ 35,000
Local share	-	1,077	-	1,077
Total revenues	<u>\$ 35,000</u>	<u>\$ 23,070</u>	<u>\$ 13,007</u>	<u>\$ 36,077</u>
Expenditures				
Salaries	\$ 17,100	\$ 11,497	\$ 6,090	\$ 17,587
Fringe benefits	9,212	6,400	3,487	9,887
Total personnel	<u>26,312</u>	<u>17,897</u>	<u>9,577</u>	<u>27,474</u>
Indirect costs	7,998	5,173	2,742	7,915
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	690	-	688	688
Total expenditures	<u>\$ 35,000</u>	<u>\$ 23,070</u>	<u>\$ 13,007</u>	<u>\$ 36,077</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, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,651,510	\$ 504,627	\$ 7,142,716	\$ 7,647,343
Local Contributions	-	-	3,301	3,301
Interest Income	-	2,722	1,866	4,588
Other Income	-	-	-	-
Total revenues	<u>\$ 7,651,510</u>	<u>\$ 507,349</u>	<u>\$ 7,147,883</u>	<u>\$ 7,655,232</u>
Expenditures-Administration				
Supplies	\$ 20,522	\$ -	\$ 9,570	\$ 9,570
Equipment	-	-	10,952	10,952
Other	-	-	-	-
Subtotals	<u>20,522</u>	<u>-</u>	<u>20,522</u>	<u>20,522</u>
Expenditures-Program				
Salaries	672,361	-	672,361	672,361
Fringe benefits	373,335	-	373,335	373,335
Total personnel	<u>1,045,696</u>	<u>-</u>	<u>1,045,696</u>	<u>1,045,696</u>
Indirect costs	309,403	-	309,403	309,403
Contracted services	889,675	72,973	816,702	889,675
Travel	126,936	-	126,936	126,936
Supplies	111,908	-	111,909	111,909
Equipment	119,185	-	119,184	119,184
Other	3,941,391	370,369	3,667,601	4,037,970
Subtotals	<u>6,544,194</u>	<u>443,342</u>	<u>6,197,431</u>	<u>6,640,773</u>
Expenditures-Contractual In-house				
Salaries	97,800	27,617	27,306	54,923
Fringe benefits	51,609	15,375	15,633	31,008
Total personnel	<u>149,409</u>	<u>42,992</u>	<u>42,939</u>	<u>85,931</u>
Indirect costs	48,409	12,425	12,295	24,720
Travel	2,500	2,138	-	2,138
Supplies	500	536	192	728
Equipment	6,000	250	885	1,135
Other	7,552	5,666	1,195	6,861
Subtotals	<u>214,370</u>	<u>64,007</u>	<u>57,506</u>	<u>121,513</u>
Expenditures-Equipment				
Other	872,424	-	872,424	872,424
Total expenditures	<u>\$ 7,651,510</u>	<u>\$ 507,349</u>	<u>\$ 7,147,883</u>	<u>\$ 7,655,232</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-31518
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,723,418	\$ 2,840,491	\$ 859,549	\$ 3,700,040
Local Contributions	-	218	-	218
Interest Income	-	5,426	1,846	7,272
Other Income	-	174	-	174
Total revenues	<u>\$ 5,723,418</u>	<u>\$ 2,846,309</u>	<u>\$ 861,395</u>	<u>\$ 3,707,704</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	714,460	447,189	225,339	672,528
Fringe benefits	314,186	244,668	129,006	373,674
Total personnel	<u>1,028,646</u>	<u>691,857</u>	<u>354,345</u>	<u>1,046,202</u>
Indirect costs	419,491	199,947	101,461	301,408
Contracted services	279,813	105,974	21,260	127,234
Travel	110,000	64,427	31,035	95,462
Supplies	99,994	51,844	31,590	83,434
Equipment	25,236	1,776	23,460	25,236
Other	2,752,277	1,430,962	298,244	1,729,206
Subtotals	<u>4,715,457</u>	<u>2,546,787</u>	<u>861,395</u>	<u>3,408,182</u>
Expenditures-Equipment				
Other	1,007,961	299,522	-	299,522
Subtotals	<u>1,007,961</u>	<u>299,522</u>	<u>-</u>	<u>299,522</u>
Total expenditures	<u>\$ 5,723,418</u>	<u>\$ 2,846,309</u>	<u>\$ 861,395</u>	<u>\$ 3,707,704</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, 201

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,717,343	\$ 1,113,383	\$ -	\$ 1,113,383
Local Contributions	-	-	-	-
Interest Income	-	4,731	-	4,731
Other Income	-	-	-	-
Total revenues	<u>\$ 5,717,343</u>	<u>\$ 1,118,114</u>	<u>\$ -</u>	<u>\$ 1,118,114</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	889,876	199,994	-	199,994
Fringe benefits	479,376	109,458	-	109,458
Total personnel	<u>1,369,252</u>	<u>309,452</u>	<u>-</u>	<u>309,452</u>
Indirect costs	440,466	89,431	-	89,431
Contracted services	286,364	73,805	-	73,805
Travel	110,000	10,294	-	10,294
Supplies	95,176	63,562	-	63,562
Equipment	41,000	24,518	-	24,518
Other	2,507,512	547,052	-	547,052
Subtotals	<u>4,849,770</u>	<u>1,118,114</u>	<u>-</u>	<u>1,118,114</u>
Expenditures-Equipment				
Other	867,573	-	-	-
Subtotals	<u>867,573</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 5,717,343</u>	<u>\$ 1,118,114</u>	<u>\$ -</u>	<u>\$ 1,118,114</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 City of Pharr CDBG
 Community Development Block Grant FY 2017-2018
 Internal Grant Code 31607
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 50,000	\$ 49,667	\$ 333	\$ 50,000
Local Share	-	11,835	-	11,835
Total Revenues	<u>\$ 50,000</u>	<u>\$ 61,502</u>	<u>\$ 333</u>	<u>\$ 61,835</u>
Expenditures				
Salaries	\$ 19,920	\$ 33,436	\$ 165	\$ 33,601
Fringe benefits	10,493	18,499	94	18,593
Total Personnel	<u>30,413</u>	<u>51,935</u>	<u>259</u>	<u>52,194</u>
Indirect costs	-	-	74	74
Fuel & Oil	18,982	9,567	-	9,567
Repairs/Maintenance	605	-	-	-
Total expenditures	<u>\$ 50,000</u>	<u>\$ 61,502</u>	<u>\$ 333</u>	<u>\$ 61,835</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 50,000	\$ 22,777	\$ -	\$ 22,777
Local Share	-	1	-	1
Total Revenues	<u>\$ 50,000</u>	<u>\$ 22,778</u>	<u>\$ -</u>	<u>\$ 22,778</u>
Expenditures				
Salaries	\$ 19,920	\$ 13,672	\$ -	\$ 13,672
Fringe benefits	10,730	7,520	-	7,520
Total Personnel	<u>30,650</u>	<u>21,192</u>	<u>-</u>	<u>21,192</u>
Indirect costs	9,318	-	-	-
Fuel & Oil	10,032	1,586	-	1,586
Repairs/Maintenance	-	-	-	-
Total expenditures	<u>\$ 50,000</u>	<u>\$ 22,778</u>	<u>-</u>	<u>\$ 22,778</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 158,000	\$ 50,598	\$ 21,892	\$ 72,490
Local Share	56,888	12,565	5,600	18,165
Total revenues	<u>\$ 214,888</u>	<u>\$ 63,163</u>	<u>\$ 27,492</u>	<u>\$ 90,655</u>
Expenditures				
Salaries	\$ 106,250	\$ 31,478	\$ 13,591	\$ 45,069
Fringe benefits	56,068	17,524	7,781	25,305
Total Personnel	162,318	49,001	21,372	70,374
Indirect costs	52,570	14,161	6,120	20,281
Total expenditures	<u>\$ 214,888</u>	<u>\$ 63,163</u>	<u>\$ 27,492</u>	<u>\$ 90,655</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenues and Expenditures

Texas Department of Transportation

ED 1801

Internal Grant Code 31705

Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 10,000	\$ 6,849	\$ 3,150	\$ 9,999
Local Share	-	1	-	1
Total Revenues	<u>\$ 10,000</u>	<u>\$ 6,850</u>	<u>\$ 3,150</u>	<u>\$ 10,000</u>
Expenditures				
Salaries	\$ -	\$ 3,294	\$ -	\$ 3,294
Fringe benefits	-	1,834	-	1,834
Total Personnel	-	5,128	-	5,128
Repairs/Maint./Other	10,000	1,722	3,150	4,872
Total expenditures	<u>\$ 10,000</u>	<u>\$ 6,850</u>	<u>\$ 3,150</u>	<u>\$ 10,000</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 318,255	\$ 31,904	\$ 7,924	\$ 39,828
Local Share	79,564	7,977	15,354	23,330
Total Revenues	<u>\$ 397,819</u>	<u>\$ 39,881</u>	<u>\$ 23,278</u>	<u>\$ 63,158</u>
Expenditures				
Salaries	\$ 158,910	\$ -	\$ -	\$ -
Fringe benefits	83,857	-	-	-
Total Personnel	<u>242,767</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	78,657	-	-	-
IT Software	76,395	39,881	23,278	63,158
Total expenditures	<u>\$ 397,819</u>	<u>\$ 39,881</u>	<u>\$ 23,278</u>	<u>\$ 63,158</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Edinburg Transit Terminal
 TX90Y057
 Internal Grant Code 31710
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,700,000	\$ 1,320,848	\$ 1,232,727	\$ 2,553,575
Local Share	675,000	-	1	1
Total Revenues	<u>\$ 3,375,000</u>	<u>\$ 1,320,848</u>	<u>\$ 1,232,728</u>	<u>\$ 2,553,576</u>
Expenditures				
Engineering/Design	\$ 317,474	\$ 39,634	\$ 264,541	\$ 304,175
Construction	2,249,401	1,281,214	968,187	2,249,401
Other	808,125	-	-	-
Total expenditures	<u>\$ 3,375,000</u>	<u>\$ 1,320,848</u>	<u>\$ 1,232,728</u>	<u>\$ 2,553,576</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTPA Vehicle Maintenance
 TX201602201; TX-2019-042
 Internal Grant Code 31711
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 105,517	\$ 28,926	\$ 73,383	\$ 102,309
Local Share	26,383	10,531	36,934	47,465
Total Revenues	<u>\$ 131,900</u>	<u>\$ 39,457</u>	<u>\$ 110,317</u>	<u>\$ 149,774</u>
Expenditures				
Salaries	\$ 40,000	\$ 11,429	\$ 18,933	\$ 30,362
Fringe	21,064	6,356	10,581	16,937
Total Personnel	<u>61,064</u>	<u>17,785</u>	<u>29,514</u>	<u>47,299</u>
Indirect costs	18,863	5,140	8,674	13,814
Contracted Services	-	2,652	11,694	14,346
Other	51,973	13,880	60,435	74,315
Total expenditures	<u>\$ 131,900</u>	<u>\$ 39,457</u>	<u>\$ 110,317</u>	<u>\$ 149,774</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Harlingen Facility Maintenance
 TX2016060
 Internal Grant Code 31713
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 20,000	\$ 416	\$ 33,407	\$ 33,823
Local share	5,000	104	8,352	8,456
Total revenues	<u>\$ 25,000</u>	<u>\$ 520</u>	<u>\$ 41,759</u>	<u>\$ 42,279</u>
Expenditures				
Utilities	\$ 4,000	\$ -	\$ 9,233	\$ 9,233
Maintenance	12,000	179	17,133	17,312
Repairs	6,000	-	9,761	9,761
Phone	2,000	-	2,095	2,095
Other	1,000	341	3,537	3,878
Total expenditures	<u>\$ 25,000</u>	<u>\$ 520</u>	<u>\$ 41,759</u>	<u>\$ 42,279</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 BBF 1702
 Internal Grant Code 31716
 Year Ended December 31, 2018

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 15,990	\$ 11,735	\$ 2,999	\$ 14,734
Local share	-	-	-	-
Total revenues	<u>\$ 15,990</u>	<u>\$ 11,735</u>	<u>\$ 2,999</u>	<u>\$ 14,734</u>
Expenditures				
Equipment	\$ 15,990	\$ 11,735	\$ 2,999	\$ 14,734
Total expenditures	<u>\$ 15,990</u>	<u>\$ 11,735</u>	<u>\$ 2,999</u>	<u>\$ 14,734</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 ED 1801
 Internal Grant Code 31717
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 72,149	\$ 60,024	\$ -	\$ 60,024
Local Share	-	27	-	27
Total Revenues	<u>\$ 72,149</u>	<u>\$ 60,051</u>	<u>\$ -</u>	<u>\$ 60,051</u>
Expenditures				
Contract Temporary	\$ 72,149	\$ 60,051	\$ -	\$ 60,051
	-	-	-	-
Total expenditures	<u>\$ 72,149</u>	<u>\$ 60,051</u>	<u>\$ -</u>	<u>\$ 60,051</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 BBF 1701
 Internal Grant Code 31721
 Year Ended December 31, 2018

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 41,435	\$ 41,435	\$ -	\$ 41,435
Local share	-	-	-	-
Total revenues	<u>\$ 41,435</u>	<u>\$ 41,435</u>	<u>\$ -</u>	<u>\$ 41,435</u>
Expenditures				
Equipment	\$ 41,435	\$ 41,435	\$ -	\$ 41,435
Total expenditures	<u>\$ 41,435</u>	<u>\$ 41,435</u>	<u>\$ -</u>	<u>\$ 41,435</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 160,969	\$ 24,118	\$ -	\$ 24,118
Local Share	160,969	24,119	-	24,119
Total Revenues	<u>\$ 321,938</u>	<u>\$ 48,237</u>	<u>\$ -</u>	<u>\$ 48,237</u>
Expenditures				
Salaries	\$ 105,000	\$ 20,820	\$ -	\$ 20,820
Fringe	56,564	11,591	-	11,591
Total Personnel	<u>161,564</u>	<u>32,411</u>	<u>-</u>	<u>32,411</u>
Indirect costs	49,115	9,367	-	9,367
Travel	-	760	-	760
Supplies	-	-	-	-
Other	111,259	5,699	-	5,699
Total expenditures	<u>\$ 321,938</u>	<u>\$ 48,237</u>	<u>\$ -</u>	<u>\$ 48,237</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 6,250	\$ 2,263	\$ -	\$ 2,263
Local Share	-	-	-	-
Total Revenues	<u>\$ 6,250</u>	<u>\$ 2,263</u>	<u>\$ -</u>	<u>\$ 2,263</u>
Expenditures				
Salaries	\$ -	\$ 1,151	\$ -	\$ 1,151
Fringe	-	641	-	641
Total Personnel	<u>-</u>	<u>1,792</u>	<u>-</u>	<u>1,792</u>
Repair/Main./Other	6,250	471	-	471
Total expenditures	<u>\$ 6,250</u>	<u>\$ 2,263</u>	<u>\$ -</u>	<u>\$ 2,263</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 City of Los Indios
 TX-2016-060-00
 Internal Grant Code 31725
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 69,600	\$ 69,600	\$ -	\$ 69,600
Match	17,400	17,400	-	17,400
Total Revenues	<u>\$ 87,000</u>	<u>\$ 87,000</u>	<u>\$ -</u>	<u>\$ 87,000</u>
Expenditures				
Contract Continuing	\$ 87,000	\$ 87,000	\$ -	\$ 87,000
Total expenditures	<u>\$ 87,000</u>	<u>\$ 87,000</u>	<u>\$ -</u>	<u>\$ 87,000</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,652,955	\$ 387,908	\$ -	\$ 387,908
Local share	413,239	96,978	-	96,978
Total revenues	<u>\$ 2,066,194</u>	<u>\$ 484,886</u>	<u>\$ -</u>	<u>\$ 484,886</u>
Expenditures				
Construction	\$ 2,047,444	\$ 484,886	\$ -	\$ 484,886
Other	18,750	-	-	-
Total expenditures	<u>\$ 2,066,194</u>	<u>\$ 484,886</u>	<u>\$ -</u>	<u>\$ 484,886</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Mobility Manager
 TX37X06400
 Internal Grant Code 32005
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 901,816	\$ 120,290	\$ 344,684	\$ 464,974
Local Share	225,454	30,117	86,171	116,288
Total revenues	<u>\$ 1,127,270</u>	<u>\$ 150,407</u>	<u>\$ 430,855</u>	<u>\$ 581,262</u>
Expenditures				
Salaries	\$ 563,030	\$ 74,832	\$ 201,616	\$ 276,448
Fringe benefits	288,061	41,659	110,199	151,858
Total Personnel	<u>851,091</u>	<u>116,491</u>	<u>311,815</u>	<u>428,306</u>
Indirect costs	276,179	33,666	93,805	127,471
Other	-	250	25,235	25,485
Total expenditures	<u>\$ 1,127,270</u>	<u>\$ 150,407</u>	<u>\$ 430,855</u>	<u>\$ 581,262</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 City of McAllen
 URB 1802
 Internal Grant Code 32021
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 315,570	\$ 315,569	\$ -	\$ 315,569
Local Share	-	1	-	1
Total revenues	<u>\$ 315,570</u>	<u>\$ 315,570</u>	<u>\$ -</u>	<u>\$ 315,570</u>
Expenditures				
Contract Continuing	\$ 315,570	\$ 315,570	\$ -	\$ 315,570
Total expenditures	<u>\$ 315,570</u>	<u>\$ 315,570</u>	<u>\$ -</u>	<u>\$ 315,570</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Metro Connect
 TX-2019-042
 Internal Grant Code 32023
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 105,000	\$ 1,429	\$ -	\$ 1,429
Local share	-	53,023	-	53,023
Total revenues	<u>\$ 105,000</u>	<u>\$ 54,452</u>	<u>\$ -</u>	<u>\$ 54,452</u>
Expenditures				
Salaries	\$ 60,000	\$ 20,419	\$ -	\$ 20,419
Fringe benefits	32,322	9,724	-	9,724
Total Personnel	<u>92,322</u>	<u>30,143</u>	<u>-</u>	<u>30,143</u>
Indirect costs	-	-	-	-
Contract - Temporary	12,678	23,236	-	23,236
Travel	-	1,073	-	1,073
Total expenditures	<u>\$ 105,000</u>	<u>\$ 54,452</u>	<u>\$ -</u>	<u>\$ 54,452</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Hidalgo County Projects
 TX-2016-022
 Internal Grant Code 32025
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 352,000	\$ 15,296	\$ -	\$ 15,296
Match	88,000	3,824	-	3,824
Total revenues	<u>\$ 440,000</u>	<u>\$ 19,120</u>	<u>\$ -</u>	<u>\$ 19,120</u>
Expenditures				
Contract Continuing	\$ 352,000	\$ 15,296	\$ -	\$ 15,296
Contract Continuing - Match	88,000	3,824	-	3,824
Total expenditures	<u>\$ 440,000</u>	<u>\$ 19,120</u>	<u>\$ -</u>	<u>\$ 19,120</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 15,000	\$ 20,754	\$ 23,715	\$ 44,469
Local share	50,000	18,004	109,916	127,920
Total revenues	<u>\$ 65,000</u>	<u>\$ 38,758</u>	<u>\$ 133,631</u>	<u>\$ 172,389</u>
Expenditures				
Salaries	\$ -	\$ 3,324	\$ 6,867	\$ 10,192
Fringe benefits	-	1,845	3,805	5,651
Total Personnel	<u>-</u>	<u>5,170</u>	<u>10,673</u>	<u>15,843</u>
Indirect costs	-	1,494	3,151	4,645
Travel	65,000	32,095	119,807	151,901
Total expenditures	<u>\$ 65,000</u>	<u>\$ 38,758</u>	<u>\$ 133,631</u>	<u>\$ 172,389</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, 2018

	<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>4,145</u>	<u>20,730</u>	<u>24,875</u>
Total revenues	<u>\$ 75,000</u>	<u>\$ 4,145</u>	<u>\$ 20,730</u>	<u>\$ 24,875</u>
Expenditures				
Repair/Maintenance/Other	<u>\$ 75,000</u>	<u>\$ 4,145</u>	<u>\$ 20,730</u>	<u>\$ 24,875</u>
Total expenditures	<u>\$ 75,000</u>	<u>\$ 4,145</u>	<u>\$ 20,730</u>	<u>\$ 24,875</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-90-Y064; TX-2016-060; RPT1702; RUR1801; URB1801; URB 1802; RPT 1801; Hidalgo CDBG
 Internal Grant Code 32204
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,055,105	\$ 1,780,813	\$ 1,275,220	\$ 3,056,033
Local Share	677,000	744,928	43,333	788,261
Total Revenues	<u>\$ 3,732,105</u>	<u>\$ 2,525,741</u>	<u>\$ 1,318,553</u>	<u>\$ 3,844,294</u>
Expenditures				
Salaries	\$ 1,351,000	\$ 929,143	\$ 489,739	\$ 1,418,882
Fringe	712,923	513,352	278,924	792,276
Total Personnel	<u>2,063,923</u>	<u>1,442,495</u>	<u>768,663</u>	<u>2,211,158</u>
Indirect costs	668,712	416,881	220,094	636,975
Travel	25,783	12,950	12,831	25,781
Supplies	8,869	2,432	6,437	8,869
Other	964,818	650,983	310,528	961,511
Total expenditures	<u>\$ 3,732,105</u>	<u>\$ 2,525,741</u>	<u>\$ 1,318,553</u>	<u>\$ 3,844,294</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; RPT1702; RUR1801; URB1801
 Internal Grant Code 32205
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 749,000	\$ 497,765	\$ 251,222	\$ 748,987
Local Share	101,059	73,561	31,250	104,811
Total Revenues	<u>\$ 850,059</u>	<u>\$ 571,326</u>	<u>\$ 282,472</u>	<u>\$ 853,798</u>
Expenditures				
Salaries	\$ 281,191	\$ 210,444	\$ 70,747	\$ 281,191
Fringe	153,320	116,685	40,431	157,116
Total Personnel	<u>434,511</u>	<u>327,129</u>	<u>111,178</u>	<u>438,307</u>
Indirect costs	130,140	94,541	31,834	126,375
Travel	-	-	-	-
Supplies	340	340	-	340
Other	285,068	149,316	139,460	288,776
Total expenditures	<u>\$ 850,059</u>	<u>\$ 571,326</u>	<u>\$ 282,472</u>	<u>\$ 853,798</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
 Internal Grant Code 32206
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,489,679	\$ 1,125,971	\$ -	\$ 1,125,971
Local Share	300,000	17,097	-	17,097
Total Revenues	<u>\$ 2,789,679</u>	<u>\$ 1,143,068</u>	<u>\$ -</u>	<u>\$ 1,143,068</u>
Expenditures				
Salaries	\$ 1,050,000	\$ 390,918	\$ -	\$ 390,918
Fringe	565,635	216,787	-	216,787
Total Personnel	<u>1,615,635</u>	<u>607,705</u>	<u>-</u>	<u>607,705</u>
Indirect costs	491,153	175,627	-	175,627
Travel	11,000	4,646	-	4,646
Supplies	-	4,006	-	4,006
Other	671,891	351,084	-	351,084
Total expenditures	<u>\$ 2,789,679</u>	<u>\$ 1,143,068</u>	<u>\$ -</u>	<u>\$ 1,143,068</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; URB 1902; URB 1903; RUR 1901; RPT 1801
 Internal Grant Code 32207
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 685,102	\$ 392,534	\$ -	\$ 392,534
Local Share	100,000	6,299	-	6,299
Total Revenues	<u>\$ 785,102</u>	<u>\$ 398,833</u>	<u>\$ -</u>	<u>\$ 398,833</u>
Expenditures				
Salaries	\$ 287,000	\$ 126,061	\$ -	\$ 126,061
Fringe	154,607	67,843	-	67,843
Total Personnel	<u>441,607</u>	<u>193,904</u>	<u>-</u>	<u>193,904</u>
Indirect costs	134,249	56,038	-	56,038
Travel	-	-	-	-
Supplies	-	-	-	-
Other	209,246	148,891	-	148,891
Total expenditures	<u>\$ 785,102</u>	<u>\$ 398,833</u>	<u>\$ -</u>	<u>\$ 398,833</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 TGR 1701
 TGR 1701
 Internal Grant Code 32209
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 196,000	\$ 73,689	\$ 195,875	\$ 269,564
Local share	-	-	-	-
Total revenues	<u>\$ 196,000</u>	<u>\$ 73,689</u>	<u>\$ 195,875</u>	<u>\$ 269,564</u>
Expenditures				
Assets Over 5,000	\$ 196,000	\$ 73,689	\$ 195,875	\$ 269,564
Total expenditures	<u>\$ 196,000</u>	<u>\$ 73,689</u>	<u>\$ 195,875</u>	<u>\$ 269,564</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 REG 1801
 Internal Grant Code 32318
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 25,000	\$ 27,632	\$ 2,050	\$ 29,682
Local Share	-	-	1	1
Total revenues	<u>\$ 25,000</u>	<u>\$ 27,632</u>	<u>\$ 2,051</u>	<u>\$ 29,683</u>
Expenditures				
Salaries	\$ -	\$ 17,751	\$ -	\$ 17,751
Fringe	-	9,881	-	9,881
Total Personnel	-	27,632	-	27,632
Contract Temporary	25,000	-	-	-
Travel	-	-	2,051	2,051
Total expenditures	<u>\$ 25,000</u>	<u>\$ 27,632</u>	<u>\$ 2,051</u>	<u>\$ 29,683</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Regional Transit Maintenance
 Internal Grant Code 32407
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	180,000	10,271	186,682	196,953
Total revenues	<u>\$ 180,000</u>	<u>\$ 10,271</u>	<u>\$ 186,682</u>	<u>\$ 196,953</u>
Expenditures				
Utilities	\$ 65,000	\$ 8,299	\$ 78,789	\$ 87,087
Maintenance	50,000	110	50,853	50,963
Repairs	35,000	33	33,538	33,571
Other	30,000	1,830	23,501	25,331
Total expenditures	<u>\$ 180,000</u>	<u>\$ 10,271</u>	<u>\$ 186,682</u>	<u>\$ 196,953</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Administration
 18AATXT3SS; 18AATXT3CM; 18AATXT3FC
 Internal Grant Code 32618
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 455,177	\$ 328,732	\$ 85,598	\$ 414,330
Local share	151,726	109,601	28,532	138,133
Total revenues	<u>\$ 606,903</u>	<u>\$ 438,333</u>	<u>\$ 114,130</u>	<u>\$ 552,463</u>
Expenditures				
Salaries	\$ 261,186	\$ 184,154	\$ 50,260	\$ 234,414
Fringe benefits	140,006	102,518	28,660	131,178
Total personnel	<u>401,192</u>	<u>286,672</u>	<u>78,920</u>	<u>365,592</u>
Indirect costs	128,378	82,848	22,598	105,446
Contracted Services	10,400	4,845	-	4,845
Travel	16,884	20,567	1,129	21,696
Supplies	1,960	2,163	366	2,529
Equipment	2,019	3,798	-	3,798
Other	46,070	37,440	11,117	48,557
Total expenditures	<u>\$ 606,903</u>	<u>\$ 438,333</u>	<u>\$ 114,130</u>	<u>\$ 552,463</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 477,554	\$ 94,494	\$ -	\$ 94,494
Local share	159,185	31,499	-	31,499
Total revenues	<u>\$ 636,739</u>	<u>\$ 125,993</u>	<u>\$ -</u>	<u>\$ 125,993</u>
Expenditures				
Salaries	\$ 279,765	\$ 53,477	\$ -	\$ 53,477
Fringe benefits	150,709	29,771	-	29,771
Total personnel	<u>430,474</u>	<u>83,248</u>	<u>-</u>	<u>83,248</u>
Indirect costs	130,864	24,059	-	24,059
Contracted Services	-	-	-	-
Travel	17,600	4,986	-	4,986
Supplies	1,160	996	-	996
Equipment	4,000	-	-	-
Other	52,641	12,704	-	12,704
Total expenditures	<u>\$ 636,739</u>	<u>\$ 125,993</u>	<u>\$ -</u>	<u>\$ 125,993</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB
 18AATXT3SS
 Internal Grant Code 32718
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,056,688	\$ 1,426,935	\$ 272,040	\$ 1,698,975
Local share	-	1,230	280	1,510
Total revenues	<u>\$ 2,056,688</u>	<u>\$ 1,428,165</u>	<u>\$ 272,320</u>	<u>\$ 1,700,485</u>
Expenditures				
Salaries	\$ 460,185	\$ 306,916	\$ 42,911	\$ 349,827
Fringe benefits	241,059	170,860	24,566	195,426
Total personnel	<u>701,244</u>	<u>477,776</u>	<u>67,477</u>	<u>545,253</u>
Indirect costs	227,203	138,077	19,321	157,398
Contracted Services	948,869	683,771	147,638	831,409
Travel	39,400	22,974	9,198	32,172
Supplies	8,400	5,290	921	6,211
Equipment	-	8,213	386	8,599
Other	131,572	92,064	27,379	119,443
Total expenditures	<u>\$ 2,056,688</u>	<u>\$ 1,428,165</u>	<u>\$ 272,320</u>	<u>\$ 1,700,485</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,030,908	\$ 349,675	\$ -	\$ 349,675
Local share	-	305	-	305
Total revenues	<u>\$ 2,030,908</u>	<u>\$ 349,980</u>	<u>\$ -</u>	<u>\$ 349,980</u>
Expenditures				
Salaries	\$ 443,169	\$ 37,661	\$ -	\$ 37,661
Fringe benefits	238,840	20,966	-	20,966
Total personnel	<u>682,009</u>	<u>58,627</u>	<u>-</u>	<u>58,627</u>
Indirect costs	207,330	16,943	-	16,943
Contracted Services	968,869	226,055	-	226,055
Travel	32,400	12,581	-	12,581
Supplies	7,800	1,343	-	1,343
Equipment	3,200	-	-	-
Other	129,300	34,431	-	34,431
Total expenditures	<u>\$ 2,030,908</u>	<u>\$ 349,980</u>	<u>\$ -</u>	<u>\$ 349,980</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 State General Revenue
 SGR-2018
 Internal Grant Code 32818
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 137,178	\$ 47,826	\$ 87,542	\$ 135,368
Local share	-	3	-	3
Total revenues	<u>\$ 137,178</u>	<u>\$ 47,829</u>	<u>\$ 87,542</u>	<u>\$ 135,371</u>
Expenditures				
Salaries	\$ 67,820	\$ 23,836	\$ 43,278	\$ 67,114
Fringe benefits	35,789	13,269	24,777	38,046
Total personnel	<u>103,609</u>	<u>37,105</u>	<u>68,055</u>	<u>105,160</u>
Indirect costs	33,569	10,724	19,487	30,211
Total expenditures	<u>\$ 137,178</u>	<u>\$ 47,829</u>	<u>\$ 87,542</u>	<u>\$ 135,371</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 State General Revenue
 SGR-2019
 Internal Grant Code 32819
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 135,000	\$ 133,913	\$ -	\$ 133,913
Total revenues	<u>\$ 135,000</u>	<u>\$ 133,913</u>	<u>\$ -</u>	<u>\$ 133,913</u>
Expenditures				
Salaries	\$ 67,280	\$ 66,737	\$ -	\$ 66,737
Fringe benefits	37,424	37,152	-	37,152
Total personnel	<u>104,704</u>	<u>103,889</u>	<u>-</u>	<u>103,889</u>
Indirect costs	30,296	30,024	-	30,024
Total expenditures	<u>\$ 135,000</u>	<u>\$ 133,913</u>	<u>\$ -</u>	<u>\$ 133,913</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III D
 18AATXT3PH
 Internal Grant Code 32918
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 123,308	\$ 77,819	\$ 17,332	\$ 95,151
Local share	-	4	-	4
Total revenues	<u>\$ 123,308</u>	<u>\$ 77,823</u>	<u>\$ 17,332</u>	<u>\$ 95,155</u>
Expenditures				
Salaries	\$ 42,631	\$ 34,538	\$ 7,499	\$ 42,037
Fringe benefits	19,629	19,228	4,294	23,522
Total personnel	<u>62,260</u>	<u>53,766</u>	<u>11,793</u>	<u>65,559</u>
Indirect costs	22,311	15,538	3,377	18,915
Contracted Services	17,582	-	-	-
Travel	5,000	2,457	364	2,821
Supplies	2,000	294	48	342
Equipment	-	-	-	-
Other	14,155	5,768	1,750	7,518
Total expenditures	<u>\$ 123,308</u>	<u>\$ 77,823</u>	<u>\$ 17,332</u>	<u>\$ 95,155</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-EAP
 18AATXT7EA
 Internal Grant Code 32918
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 20,584	\$ 13,772	\$ 6,812	\$ 20,584
Local funds	\$ -	1	-	1
Total revenues	<u>\$ 20,584</u>	<u>\$ 13,773</u>	<u>\$ 6,812</u>	<u>\$ 20,585</u>
Expenditures				
Salaries	\$ 10,146	\$ 6,864	\$ 3,368	\$ 10,232
Fringe benefits	5,354	3,821	1,928	5,749
Total personnel	<u>15,500</u>	<u>10,685</u>	<u>5,296</u>	<u>15,981</u>
Indirect costs	5,084	3,088	1,516	4,604
Total expenditures	<u>\$ 20,584</u>	<u>\$ 13,773</u>	<u>\$ 6,812</u>	<u>\$ 20,585</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-OM
 18AATXT7OM
 Internal Grant Code 32918
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 40,316	\$ 40,316	\$ -	\$ 40,316
Local share		3	-	3
Total revenues	<u>\$ 40,316</u>	<u>\$ 40,319</u>	<u>\$ -</u>	<u>\$ 40,319</u>
Expenditures				
Salaries	\$ 20,093	\$ 20,093	\$ -	\$ 20,093
Fringe benefits	10,824	11,186	-	11,186
Total personnel	<u>30,917</u>	<u>31,279</u>	<u>-</u>	<u>31,279</u>
Indirect costs	9,399	9,040	-	9,040
Total expenditures	<u>\$ 40,316</u>	<u>\$ 40,319</u>	<u>\$ -</u>	<u>\$ 40,319</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 2018
 Internal Grant Code 32918
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 19,660	\$ 14,831	\$ 4,829	\$ 19,660
Total revenues	<u>\$ 19,660</u>	<u>\$ 14,831</u>	<u>\$ 4,829</u>	<u>\$ 19,660</u>
Expenditures				
Salaries	\$ 2,313	\$ 34	\$ 650	\$ 684
Fringe benefits	1,320	19	372	391
Total personnel	<u>3,633</u>	<u>53</u>	<u>1,022</u>	<u>1,075</u>
Indirect costs	1,127	15	293	308
Contracted Services	14,900	14,750	3,500	18,250
Travel			14	14
Other	-	13	-	13
Total expenditures	<u>\$ 19,660</u>	<u>\$ 14,831</u>	<u>\$ 4,829</u>	<u>\$ 19,660</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 79,627	\$ 19,230	\$ -	\$ 19,230
Local funds	-	-	-	-
Total revenues	<u>\$ 79,627</u>	<u>\$ 19,230</u>	<u>\$ -</u>	<u>\$ 19,230</u>
Expenditures				
Salaries	\$ 31,861	\$ 8,207	\$ -	\$ 8,207
Fringe benefits	17,163	4,569	-	4,569
Total personnel	<u>49,024</u>	<u>12,776</u>	<u>-</u>	<u>12,776</u>
Indirect costs	14,903	3,693	-	3,693
Contracted Services	-	-	-	-
Travel	2,000	565	-	565
Supplies	500	-	-	-
Other	13,200	2,196	-	2,196
Total expenditures	<u>\$ 79,627</u>	<u>\$ 19,230</u>	<u>\$ -</u>	<u>\$ 19,230</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 37,410	\$ 650	\$ -	\$ 650
Local funds	-	-	-	-
Total revenues	<u>\$ 37,410</u>	<u>\$ 650</u>	<u>\$ -</u>	<u>\$ 650</u>
Expenditures				
Salaries	\$ 11,802	\$ 324	\$ 9,262	\$ 9,586
Fringe benefits	6,215	181	4,767	4,948
Total personnel	<u>18,017</u>	<u>505</u>	<u>14,029</u>	<u>14,534</u>
Indirect costs	5,336	145	4,479	4,624
Total expenditures	<u>\$ 23,353</u>	<u>\$ 650</u>	<u>\$ 18,508</u>	<u>\$ 19,158</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 17,978	\$ 3,882	\$ -	\$ 3,882
Total revenues	<u>\$ 17,978</u>	<u>\$ 3,882</u>	<u>\$ -</u>	<u>\$ 3,882</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	3,875	-	3,875
Travel	368	-	-	-
Other	-	7	-	7
Total expenditures	<u>\$ 17,978</u>	<u>\$ 3,882</u>	<u>\$ -</u>	<u>\$ 3,882</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
 18AATXT3CM; 18AATXNSIP
 Internal Grant Code 33118
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,179,034	\$ 1,983,438	\$ 660,799	\$ 2,644,237
Total revenues	<u>\$ 3,179,034</u>	<u>\$ 1,983,438</u>	<u>\$ 660,799</u>	<u>\$ 2,644,237</u>
Expenditures				
Contracted services	\$ 3,179,034	\$ 1,983,438	\$ 660,799	\$ 2,644,237
Total expenditures	<u>\$ 3,179,034</u>	<u>\$ 1,983,438</u>	<u>\$ 660,799</u>	<u>\$ 2,644,237</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,197,626	\$ 602,317	\$ -	\$ 602,317
Local funds	-	-	-	-
Total revenues	<u>\$ 3,197,626</u>	<u>\$ 602,317</u>	<u>\$ -</u>	<u>\$ 602,317</u>
Expenditures				
Contracted services	\$ 3,197,626	\$ 602,317	\$ -	\$ 602,317
Total expenditures	<u>\$ 3,197,626</u>	<u>\$ 602,317</u>	<u>\$ -</u>	<u>\$ 602,317</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III-E; SGR
 18AATXT3FC; SGR
 Internal Grant Code 33218
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 755,654	\$ 555,390	\$ 140,966	\$ 696,356
Local share	-	879	640	1,519
Total revenues	<u>\$ 755,654</u>	<u>\$ 556,269</u>	<u>\$ 141,606</u>	<u>\$ 697,875</u>
Expenditures				
Salaries	\$ 96,107	\$ 66,938	\$ 21,171	\$ 88,109
Fringe benefits	<u>50,716</u>	<u>37,264</u>	<u>12,120</u>	<u>49,384</u>
Total personnel	146,823	104,202	33,291	137,493
Indirect costs	47,571	30,114	9,533	39,647
Contracted Services	539,352	402,971	93,858	496,829
Travel	6,800	4,418	1,341	5,759
Supplies	1,375	571	57	628
Equipment	-	1,335	-	1,335
Other	<u>13,733</u>	<u>12,658</u>	<u>3,526</u>	<u>16,184</u>
Total expenditures	<u>\$ 755,654</u>	<u>\$ 556,269</u>	<u>\$ 141,606</u>	<u>\$ 697,875</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIE; SGR
 1901TXOAF; SGR
 Internal Grant Code 33219
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 778,508	\$ 138,731	\$ -	\$ 138,731
Local share	-	390	-	390
Total revenues	<u>\$ 778,508</u>	<u>\$ 139,121</u>	<u>\$ -</u>	<u>\$ 139,121</u>
Expenditures				
Salaries	\$ 120,598	\$ 22,834	\$ -	\$ 22,834
Fringe benefits	64,966	12,712	-	12,712
Total personnel	<u>185,564</u>	<u>35,546</u>	<u>-</u>	<u>35,546</u>
Indirect costs	56,411	10,273	-	10,273
Contracted Services	493,983	86,380	-	86,380
Travel	10,200	1,469	-	1,469
Supplies	1,950	136	-	136
Equipment	-	-	-	-
Other	30,400	5,317	-	5,317
Total expenditures	<u>\$ 778,508</u>	<u>\$ 139,121</u>	<u>\$ -</u>	<u>\$ 139,121</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Mission
 Area Agency on Aging
 Internal Grant Code 33418
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,000	\$ 5,655	\$ 1,345	\$ 7,000
Total revenues	<u>\$ 7,000</u>	<u>\$ 5,655</u>	<u>\$ 1,345</u>	<u>\$ 7,000</u>
Expenditures				
Contracted services	\$ 7,000	\$ 5,655	\$ 1,345	\$ 7,000
Total expenditures	<u>\$ 7,000</u>	<u>\$ 5,655</u>	<u>\$ 1,345</u>	<u>\$ 7,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Pharr
 Area Agency on Aging
 Internal Grant Code 33418
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,000	\$ 2,750	\$ 250	\$ 3,000
Total revenues	<u>\$ 3,000</u>	<u>\$ 2,750</u>	<u>\$ 250</u>	<u>\$ 3,000</u>
Expenditures				
Contracted services	\$ 3,000	\$ 2,750	\$ 250	\$ 3,000
Total expenditures	<u>\$ 3,000</u>	<u>\$ 2,750</u>	<u>\$ 250</u>	<u>\$ 3,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of McAllen
 Area Agency on Aging
 Internal Grant Code 33418
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,500	\$ 4,986	\$ 514	\$ 5,500
Total revenues	<u>\$ 5,500</u>	<u>\$ 4,986</u>	<u>\$ 514</u>	<u>\$ 5,500</u>
Expenditures				
Contracted services	\$ 5,500	\$ 4,986	\$ 514	\$ 5,500
Total expenditures	<u>\$ 5,500</u>	<u>\$ 4,986</u>	<u>\$ 514</u>	<u>\$ 5,500</u>

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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,000	\$ 250	\$ -	\$ 250
Total revenues	<u>\$ 7,000</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 250</u>
Expenditures				
Contracted services	\$ 7,000	\$ 250	\$ -	\$ 250
Total expenditures	<u>\$ 7,000</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 250</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Pharr
 Area Agency on Aging
 Internal Grant Code 33419
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,000	\$ 850	\$ -	\$ 850
Total revenues	<u>\$ 3,000</u>	<u>\$ 850</u>	<u>\$ -</u>	<u>\$ 850</u>
Expenditures				
Contracted services	\$ 3,000	\$ 850	\$ -	\$ 850
Total expenditures	<u>\$ 3,000</u>	<u>\$ 850</u>	<u>\$ -</u>	<u>\$ 850</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,500	\$ 2,289	\$ -	\$ 2,289
Total revenues	<u>\$ 5,500</u>	<u>\$ 2,289</u>	<u>\$ -</u>	<u>\$ 2,289</u>
Expenditures				
Contracted services	\$ 5,500	\$ 2,289	\$ -	\$ 2,289
Total expenditures	<u>\$ 5,500</u>	<u>\$ 2,289</u>	<u>\$ -</u>	<u>\$ 2,289</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 4,000	\$ 250	\$ -	\$ 250
Total revenues	<u>\$ 4,000</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 250</u>
Expenditures				
Contracted services	\$ 4,000	\$ 250	\$ -	\$ 250
Total expenditures	<u>\$ 4,000</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 250</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 60,000	\$ 60	\$ -	\$ 60
Local Cash	-	-	-	-
Total revenues	<u>\$ 60,000</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 60</u>
Expenditures				
Salaries	\$ 25,084	\$ -	\$ -	\$ -
Fringe benefits	13,262	-	-	-
Total personnel	<u>38,346</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	11,657	-	-	-
Contracted Services	-	-	-	-
Travel	2,144	-	-	-
Supplies	1,230	-	-	-
Other	6,623	60	-	60
Total expenditures	<u>\$ 60,000</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 60</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
 MIPPA (Priority Area 3 ADRCs)
 1701TXMIDR
 Internal Grant Code 33518
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 18,369	\$ 17,585	\$ 784	\$ 18,369
Local Cash	-	32	-	32
Total revenues	<u>\$ 18,369</u>	<u>\$ 17,617</u>	<u>\$ 784</u>	<u>\$ 18,401</u>
Expenditures				
Salaries	\$ 3,758	\$ 3,742	\$ 288	\$ 4,030
Fringe benefits	1,983	2,083	165	2,248
Total personnel	<u>5,741</u>	<u>5,825</u>	<u>453</u>	<u>6,278</u>
Indirect costs	1,861	1,683	130	1,813
Contracted Services	-	-	-	-
Travel	2,922	755	201	956
Supplies	471	-	-	-
Other	7,374	9,354		9,354
Total expenditures	<u>\$ 18,369</u>	<u>\$ 17,617</u>	<u>\$ 784</u>	<u>\$ 18,401</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 CMS - CDAP State Health Insurance Assistance Program
 90SAPG0015-01-00
 Internal Grant Code 33918
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 66,648	\$ 34,190	\$ 32,458	\$ 66,648
Local Cash	-	2	-	2
Total revenues	<u>\$ 66,648</u>	<u>\$ 34,192</u>	<u>\$ 32,458</u>	<u>\$ 66,650</u>
Expenditures				
Salaries	\$ 34,323	\$ 17,040	\$ 16,046	\$ 33,086
Fringe benefits	17,170	9,486	9,187	18,673
Total personnel	<u>51,493</u>	<u>26,526</u>	<u>25,233</u>	<u>51,759</u>
Indirect costs	15,155	7,666	7,225	14,891
Total expenditures	<u>\$ 66,648</u>	<u>\$ 34,192</u>	<u>\$ 32,458</u>	<u>\$ 66,650</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
 1701TXMIAA
 Internal Grant Code 33618
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 24,934	\$ 24,934	\$ -	\$ 24,934
Local Cash	-	1	-	1
Total revenues	<u>\$ 24,934</u>	<u>\$ 24,935</u>	<u>\$ -</u>	<u>\$ 24,935</u>
Expenditures				
Salaries	\$ 12,311	\$ 5,838	\$ -	\$ 5,838
Fringe benefits	6,458	3,250	-	3,250
Total personnel	<u>18,769</u>	<u>9,088</u>	<u>-</u>	<u>9,088</u>
Indirect costs	6,165	2,626	-	2,626
Contracted Services	-	-	-	-
Travel	-	555	-	555
Supplies	-	-	-	-
Other	-	12,666	-	12,666
Total expenditures	<u>\$ 24,934</u>	<u>\$ 24,935</u>	<u>\$ -</u>	<u>\$ 24,935</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 63,553	\$ 38,417	\$ -	\$ 38,417
Local Cash	-	155	-	155
Total revenues	<u>\$ 63,553</u>	<u>\$ 38,572</u>	<u>\$ -</u>	<u>\$ 38,572</u>
Expenditures				
Salaries	\$ 31,881	\$ 19,223	\$ -	\$ 19,223
Fringe benefits	16,856	10,701	-	10,701
Total personnel	<u>48,737</u>	<u>29,924</u>	<u>-</u>	<u>29,924</u>
Indirect costs	14,816	8,648	-	8,648
Total expenditures	<u>\$ 63,553</u>	<u>\$ 38,572</u>	<u>\$ -</u>	<u>\$ 38,572</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 26,284	\$ 1,532	\$ -	\$ 1,532
Local Cash	-	-	-	-
Total revenues	<u>\$ 26,284</u>	<u>\$ 1,532</u>	<u>\$ -</u>	<u>\$ 1,532</u>
Expenditures				
Salaries	\$ 7,000	\$ 288	\$ -	\$ 288
Fringe benefits	3,701	160	-	160
Total personnel	<u>10,701</u>	<u>448</u>	<u>-</u>	<u>448</u>
Indirect costs	3,255	129	-	129
Contracted Services	-	-	-	-
Travel	5,000	12	-	12
Supplies	-	-	-	-
Other	7,328	943	-	943
Total expenditures	<u>\$ 26,284</u>	<u>\$ 1,532</u>	<u>\$ -</u>	<u>\$ 1,532</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 AAA TRAINING
 Internal Grant Code 34000
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 20,000	\$ 2,948	\$ 1,283	\$ 4,231
Total revenues	<u>\$ 20,000</u>	<u>\$ 2,948</u>	<u>\$ 1,283</u>	<u>\$ 4,231</u>
Expenditures				
Salaries	\$ -	\$ 137	\$ -	\$ 137
Fringe benefits	-	77	-	77
Total personnel	<u>-</u>	<u>214</u>	<u>-</u>	<u>214</u>
Indirect costs	-	62	-	62
Contracted Services	-	-	-	-
Travel	15,500	-	33	33
Supplies	-	366	97	463
Equipment	-	-	-	-
Other	4,500	2,306	1,153	3,459
Total expenditures	<u>\$ 20,000</u>	<u>\$ 2,948</u>	<u>\$ 1,283</u>	<u>\$ 4,231</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, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 450,000	\$ 236,365	\$ 185,896	\$ 422,261
Total revenues	<u>\$ 450,000</u>	<u>\$ 236,365</u>	<u>\$ 185,896</u>	<u>\$ 422,261</u>
Expenditures				
Salaries	\$ 144,000	\$ 77,434	\$ 53,910	\$ 131,344
Fringe benefits	78,500	43,108	30,820	73,928
Total personnel	<u>222,500</u>	<u>120,542</u>	<u>84,730</u>	<u>205,272</u>
Indirect costs	63,500	34,837	24,299	59,136
Contracted Services	125,000	62,046	60,545	122,591
Travel	24,000	11,520	10,299	21,819
Supplies	3,500	1,772	1,415	3,187
Equipment	1,000	-	934	934
Other	10,500	5,648	3,674	9,322
Total expenditures	<u>\$ 450,000</u>	<u>\$ 236,365</u>	<u>\$ 185,896</u>	<u>\$ 422,261</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; SGR
 Internal Grant Code 34018
 Year Ended December 31, 2017

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 275,049	\$ 219,095	\$ 98,248	\$ 317,343
Local Cash	-	30	-	30
Total revenues	<u>\$ 275,049</u>	<u>\$ 219,125</u>	<u>\$ 98,248</u>	<u>\$ 317,373</u>
Expenditures				
Salaries	\$ 108,735	\$ 81,064	\$ 40,897	\$ 121,961
Fringe benefits	57,379	45,094	23,414	68,508
Total personnel	<u>166,114</u>	<u>126,158</u>	<u>64,311</u>	<u>190,469</u>
Indirect costs	53,947	36,459	18,414	54,873
Contracted Services	26,990	25,428	-	25,428
Travel	13,137	6,154	4,327	10,481
Supplies	2,820	266	333	599
Equipment	-	-	279	279
Other	39,031	24,660	10,584	35,244
Total expenditures	<u>\$ 302,039</u>	<u>\$ 219,125</u>	<u>\$ 98,248</u>	<u>\$ 317,373</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 316,163	\$ 95,719	\$ -	\$ 95,719
Local source	-	4	-	4
Total revenues	<u>\$ 316,163</u>	<u>\$ 95,723</u>	<u>\$ -</u>	<u>\$ 95,723</u>
Expenditures				
Salaries	\$ 118,906	\$ 40,100	\$ -	\$ 40,100
Fringe benefits	64,054	22,324	-	22,324
Total personnel	<u>182,960</u>	<u>62,424</u>	<u>-</u>	<u>62,424</u>
Indirect costs	55,622	18,040	-	18,040
Contracted Services	26,699	2,173	-	2,173
Travel	12,009	2,443	-	2,443
Supplies	1,795	-	-	-
Equipment	-	-	-	-
Other	37,078	10,643	-	10,643
Total expenditures	<u>\$ 316,163</u>	<u>\$ 95,723</u>	<u>\$ -</u>	<u>\$ 95,723</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-18-80226
 Internal Grant Code 34518
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 29,502	\$ 19,029	\$ 10,473	\$ 29,502
Local Cash	-	857	-	857
Total revenues	<u>\$ 29,502</u>	<u>\$ 19,886</u>	<u>\$ 10,473</u>	<u>\$ 30,359</u>
Expenditures				
Salaries	\$ 13,590	\$ 8,919	\$ 5,162	\$ 14,081
Fringe benefits	7,171	4,965	2,955	7,920
Total personnel	<u>20,761</u>	<u>13,884</u>	<u>8,117</u>	<u>22,001</u>
Indirect costs	6,727	4,013	2,324	6,337
Travel	100	80	21	101
Supplies	300	301	-	301
Other	1,614	1,608	11	1,619
Total expenditures	<u>\$ 29,502</u>	<u>\$ 19,886</u>	<u>\$ 10,473</u>	<u>\$ 30,359</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 29,502	\$ 13,826	\$ -	\$ 13,826
Local Cash	-	-	-	-
Total revenues	<u>\$ 29,502</u>	<u>\$ 13,826</u>	<u>\$ -</u>	<u>\$ 13,826</u>
Expenditures				
Salaries	\$ 13,590	\$ 6,778	\$ -	\$ 6,778
Fringe benefits	7,171	3,773	-	3,773
Total personnel	<u>20,761</u>	<u>10,551</u>	<u>-</u>	<u>10,551</u>
Indirect costs	6,727	3,049	-	3,049
Travel	100	186	-	186
Supplies	300	33	-	33
Equipment	-	-	-	-
Other	1,614	7	-	7
Total expenditures	<u>\$ 29,502</u>	<u>\$ 13,826</u>	<u>\$ -</u>	<u>\$ 13,826</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Water Supply Planning
 Internal Grant Code 35000
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 17,250	\$ 9,921	\$ 6,563	\$ 16,484
Interest		-	611	\$ 611
Total revenues	<u>\$ 17,250</u>	<u>\$ 9,921</u>	<u>\$ 7,174</u>	<u>\$ 17,095</u>
Expenditures				
Salaries	\$ 4,000	\$ 4,106	\$ 2,959	\$ 7,065
Fringe benefits	2,500	2,286	1,694	3,980
Total personnel	<u>6,500</u>	<u>6,392</u>	<u>4,653</u>	<u>11,045</u>
Indirect costs	2,000	1,847	1,333	3,180
Contracted Services	2,600	-	-	-
Travel	500	121	4	125
Supplies	500	-	-	-
Other	5,150	1,561	1,184	2,745
Total expenditures	<u>\$ 17,250</u>	<u>\$ 9,921</u>	<u>\$ 7,174</u>	<u>\$ 17,095</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Local/Water
 Internal Grant Code 35001
 Year Ended December 31, 2018

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	\$ 7,225	\$ 7,225	\$ -	\$ 7,225
Total revenues	<u>\$ 7,225</u>	<u>\$ 7,225</u>	<u>\$ -</u>	<u>\$ 7,225</u>
 Expenditures				
Salaries	\$ 3,601	\$ 3,601	\$ -	\$ 3,601
Fringe benefits	2,004	2,004	-	2,004
Total personnel	<u>5,605</u>	<u>5,605</u>	<u>-</u>	<u>5,605</u>
 Indirect costs	<u>1,620</u>	<u>1,620</u>	<u>-</u>	<u>1,620</u>
Total expenditures	<u>\$ 7,225</u>	<u>\$ 7,225</u>	<u>\$ -</u>	<u>\$ 7,225</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, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 148,248	\$ 152,135	\$ 96,313	\$ 248,448
Local share	-	-	217	217
Total revenues	<u>\$ 148,248</u>	<u>\$ 152,135</u>	<u>\$ 96,530</u>	<u>\$ 248,665</u>
Expenditures				
Contracted services	\$ 132,682	\$ 149,981	\$ 92,453	\$ 242,434
Other	15,566	2,154	4,077	6,231
Total expenditures	<u>\$ 148,248</u>	<u>\$ 152,135</u>	<u>\$ 96,530</u>	<u>\$ 248,665</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 Walk-N-Rolla
 Internal Grant Code 357111
 Year Ended December 31, 2018

	<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>\$ 8,334</u>	<u>\$ 6,020</u>	<u>\$ 14,354</u>
Total revenues	<u><u>\$ 13,735</u></u>	<u><u>\$ 8,334</u></u>	<u><u>\$ 6,020</u></u>	<u><u>\$ 14,354</u></u>
 Expenditures				
Other	<u>\$ 13,735</u>	<u>\$ 8,334</u>	<u>\$ 6,020</u>	<u>\$ 14,354</u>
Total expenditures	<u><u>\$ 13,735</u></u>	<u><u>\$ 8,334</u></u>	<u><u>\$ 6,020</u></u>	<u><u>\$ 14,354</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, 2018

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-16195-14933-19
 Internal Grant Code-35818
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 87,268	\$ 63,100	\$ 24,168	\$ 87,268
Total revenues	<u>\$ 87,268</u>	<u>\$ 63,100</u>	<u>\$ 24,168</u>	<u>\$ 87,268</u>
Expenditures				
Salaries	\$ 29,915	\$ 18,988	\$ 10,927	\$ 29,915
Fringe benefits	16,826	10,571	6,256	16,827
Total personnel	<u>46,741</u>	<u>29,559</u>	<u>17,183</u>	<u>46,742</u>
Indirect costs	13,462	8,543	4,920	13,463
Contracted Services	4,753	4,753	-	4,753
Travel	6,645	4,580		4,580
Supplies	316	292	2,065	2,357
Equipment	390	390	-	390
Other	14,961	14,983	-	14,983
Total expenditures	<u>\$ 87,268</u>	<u>\$ 63,100</u>	<u>\$ 24,168</u>	<u>\$ 87,268</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 148,445	\$ 17,681	\$ -	\$ 17,681
Total revenues	<u>\$ 148,445</u>	<u>\$ 17,681</u>	<u>\$ -</u>	<u>\$ 17,681</u>
Expenditures				
Salaries	\$ 58,702	\$ 8,125	\$ -	\$ 8,125
Fringe benefits	31,623	4,523	-	4,523
Total personnel	<u>90,325</u>	<u>12,648</u>	<u>-</u>	<u>12,648</u>
Indirect costs	27,459	3,656	-	3,656
Contracted Services	6,944	-	-	-
Travel	7,096	1,023		1,023
Supplies	961	-	-	-
Equipment	-	-	-	-
Other	15,660	354	-	354
Total expenditures	<u>\$ 148,445</u>	<u>\$ 17,681</u>	<u>\$ -</u>	<u>\$ 17,681</u>

Statement of Revenues and Expenditures
Texas Office of the Governor- Criminal Justice Division (CJD)
Regional Crime Victim Liaison (CVL) & Training Project
3343101
Internal Grant Code-35917
Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 100,268	\$ 74,932	\$ 25,337	\$ 100,269
Local share	21,324	21,844	245	
Total revenues	<u>\$ 121,592</u>	<u>\$ 96,776</u>	<u>\$ 25,582</u>	<u>\$ 122,358</u>
Expenditures				
Salaries	\$ 50,258	\$ 38,187	\$ 12,194	\$ 50,381
Fringe benefits	27,074	21,259	6,981	28,240
Total personnel	<u>77,332</u>	<u>59,446</u>	<u>19,175</u>	<u>78,621</u>
Indirect costs	23,509	17,180	5,490	22,670
Contracted Services	-	-	-	-
Travel	6,036	5,701	335	6,036
Supplies	1,227	1,284	280	1,564
Equipment	6,618	6,569	295	6,864
Other	6,870	6,596	7	6,603
Total expenditures	<u>\$ 121,592</u>	<u>\$ 96,776</u>	<u>\$ 25,582</u>	<u>\$ 122,358</u>

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

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 294,898	\$ 23,200	\$ -	\$ 23,200
Local share	34,547	5,791	-	
Total revenues	<u>\$ 329,445</u>	<u>\$ 28,991</u>	<u>\$ -</u>	<u>\$ 28,991</u>
Expenditures				
Salaries	\$ 149,669	\$ 13,024	\$ -	\$ 13,024
Fringe benefits	83,955	7,250	-	7,250
Total personnel	<u>233,624</u>	<u>20,274</u>	<u>-</u>	<u>20,274</u>
Indirect costs	69,109	5,859	-	5,859
Contracted Services	5,000	-	-	-
Travel	7,005	1,692	-	1,692
Supplies	7,650	-	-	-
Equipment	-	-	-	-
Other	7,057	1,166	-	1,166
Total expenditures	<u>\$ 329,445</u>	<u>\$ 28,991</u>	<u>\$ -</u>	<u>\$ 28,991</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, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 19,219	\$ 1,369	\$ -	\$ 1,369
Total revenues	<u>\$ 19,219</u>	<u>\$ 1,369</u>	<u>\$ -</u>	<u>\$ 1,369</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	8,890	980	-	980
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	10,329	389	-	389
Total expenditures	<u>\$ 19,219</u>	<u>\$ 1,369</u>	<u>\$ -</u>	<u>\$ 1,369</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Regional Communication Project
 Internal Grant Code-36007
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 185,829	\$ 13,352	\$ 82,117	\$ 95,469
Total revenues	<u>\$ 185,829</u>	<u>\$ 13,352</u>	<u>\$ 82,117</u>	<u>\$ 95,469</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	100	-	-	-
Equipment	-	-	-	-
Other	185,729	13,352	82,117	95,469
Total expenditures	<u>\$ 185,829</u>	<u>\$ 13,352</u>	<u>\$ 82,117</u>	<u>\$ 95,469</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
 2968003
 Internal Grant Code-36118
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 173,088	\$ 126,086	\$ 47,002	\$ 173,088
Local share	-	231	-	231
Total revenues	<u>\$ 173,088</u>	<u>\$ 126,317</u>	<u>\$ 47,002</u>	<u>\$ 173,319</u>
Expenditures				
Salaries	\$ 69,061	\$ 47,957	\$ 21,094	\$ 69,051
Fringe benefits	36,444	26,697	12,076	38,773
Total personnel	<u>105,505</u>	<u>74,654</u>	<u>33,170</u>	<u>107,824</u>
Indirect costs	34,183	21,575	9,498	31,073
Contracted Services	-	-	-	-
Travel	6,792	4,455	2,337	6,792
Supplies	1,718	2,560	-	2,560
Equipment	3,282	3,462	-	3,462
Other	21,608	19,611	1,997	21,608
Total expenditures	<u>\$ 173,088</u>	<u>\$ 126,317</u>	<u>\$ 47,002</u>	<u>\$ 173,319</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 174,884	\$ 39,477	\$ -	\$ 39,477
Local share	-	-	-	-
Total revenues	<u>\$ 174,884</u>	<u>\$ 39,477</u>	<u>\$ -</u>	<u>\$ 39,477</u>
Expenditures				
Salaries	\$ 77,446	\$ 17,099	\$ -	\$ 17,099
Fringe benefits	41,720	9,519	-	9,519
Total personnel	<u>119,166</u>	<u>26,618</u>	<u>-</u>	<u>26,618</u>
Indirect costs	36,226	7,693	-	7,693
Contracted Services	-	-	-	-
Travel	5,000	41	-	41
Supplies	2,000	1,007	-	1,007
Equipment	-	1,184	-	1,184
Other	12,492	2,934	-	2,934
Total expenditures	<u>\$ 174,884</u>	<u>\$ 39,477</u>	<u>\$ -</u>	<u>\$ 39,477</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 FY 2017-2018 HomeLand Security Contract
 Homeland Security COG Contract for FY18
 Internal Grant Code-36420
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 54,060	\$ 23,982	\$ 4,138	\$ 28,120
Local share	-	-	-	-
Total revenues	<u>\$ 54,060</u>	<u>\$ 23,982</u>	<u>\$ 4,138</u>	<u>\$ 28,120</u>
Expenditures				
Salaries	\$ 24,053	\$ 9,990	\$ 1,950	\$ 11,940
Fringe benefits	12,693	5,561	1,117	6,678
Total personnel	<u>36,746</u>	<u>15,551</u>	<u>3,067</u>	<u>18,618</u>
Indirect costs	11,906	4,494	878	5,372
Contracted Services	773	-	-	-
Travel	2,707	2,009	-	2,009
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	1,928	1,928	193	2,121
Total expenditures	<u>\$ 54,060</u>	<u>\$ 23,982</u>	<u>\$ 4,138</u>	<u>\$ 28,120</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 54,060	\$ 15,781	\$ -	\$ 15,781
Local share	-	-	-	-
Total revenues	<u>\$ 54,060</u>	<u>\$ 15,781</u>	<u>\$ -</u>	<u>\$ 15,781</u>
Expenditures				
Salaries	\$ 24,053	\$ 7,118	\$ -	\$ 7,118
Fringe benefits	12,957	3,963	-	3,963
Total personnel	<u>37,010</u>	<u>11,081</u>	<u>-</u>	<u>11,081</u>
Indirect costs	11,251	3,202	-	3,202
Contracted Services	-	-	-	-
Travel	643	1,195	-	1,195
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	5,156	303	-	303
Total expenditures	<u>\$ 54,060</u>	<u>\$ 15,781</u>	<u>\$ -</u>	<u>\$ 15,781</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 FY 2016-2017 HomeLand Security Contract
 Local Funds
 Internal Grant Code-36517
 Year Ended December 31, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 36,621	\$ 844	\$ 3,373	\$ 4,217
Total revenues	<u>\$ 36,621</u>	<u>\$ 844</u>	<u>\$ 3,373</u>	<u>\$ 4,217</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	15,000	-	1,867	1,867
Supplies	1,000	-	767	767
Equipment	-	-	-	-
Other	20,621	844	739	1,583
Total expenditures	<u>\$ 36,621</u>	<u>\$ 844</u>	<u>\$ 3,373</u>	<u>\$ 4,217</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Emergency Planning-Local
 Internal Grant Code-36607
 Year Ended December 31, 2017

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	\$ 226,391	\$ 17,940	\$ 56,133	\$ 74,073
Total revenues	<u>\$ 226,391</u>	<u>\$ 17,940</u>	<u>\$ 56,133</u>	<u>\$ 74,073</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	20,000	-	1,702	1,702
Travel	13,500	-	5,997	5,997
Supplies	11,100	133	5,227	5,360
Equipment	41,163	-	10,210	10,210
Other	140,628	17,807	32,997	50,804
Total expenditures	<u>\$ 226,391</u>	<u>\$ 17,940</u>	<u>\$ 56,133</u>	<u>\$ 74,073</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 71,514	\$ 71,514	\$ -	\$ 71,514
Local share	-	-	-	-
Total revenues	<u>\$ 71,514</u>	<u>\$ 71,514</u>	<u>\$ -</u>	<u>\$ 71,514</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	71,291	71,291	-	71,291
Other	-	-	-	-
Total expenditures	<u>\$ 71,514</u>	<u>\$ 71,514</u>	<u>\$ -</u>	<u>\$ 71,514</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 Hidalgo County Interop Comm Expansion Project
 2967602
 Internal Grant Code-36717
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 65,103	\$ 65,103	\$ -	\$ 65,103
Local share	-	-	-	-
Total revenues	<u>\$ 65,103</u>	<u>\$ 65,103</u>	<u>\$ -</u>	<u>\$ 65,103</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	3,334	3,334	-	3,334
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	61,769	-	61,769
Other	61,769	-	-	-
Total expenditures	<u>\$ 65,103</u>	<u>\$ 65,103</u>	<u>\$ -</u>	<u>\$ 65,103</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 LRGVDC Citizen Corps PPE
 3462301
 Internal Grant Code-36817
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 9,407	\$ 4,794	\$ 4,613	\$ 9,407
Local share	-	-	-	-
Total revenues	<u>\$ 9,407</u>	<u>\$ 4,794</u>	<u>\$ 4,613</u>	<u>\$ 9,407</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	9,407	4,794	4,613	9,407
Other	-	-	-	-
Total expenditures	<u>\$ 9,407</u>	<u>\$ 4,794</u>	<u>\$ 4,613</u>	<u>\$ 9,407</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, 2018

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 417,770	\$ 163,929	\$ 41,484	\$ 205,413
Local Cash	-	1,428	-	1,428
Total revenues	<u>\$ 417,770</u>	<u>\$ 165,357</u>	<u>\$ 41,484</u>	<u>\$ 206,841</u>
Expenditures				
Salaries	\$ 109,497	\$ 42,577	\$ 21,022	\$ 63,599
Fringe benefits	57,784	16,803	9,707	26,510
Total personnel	<u>167,281</u>	<u>59,380</u>	<u>30,729</u>	<u>90,109</u>
Indirect costs	54,201	17,161	8,799	25,960
Contracted Services	188,784	84,744	-	84,744
Travel	600	162	-	162
Supplies	1,130	176	-	176
Other	5,774	3,734	1,956	5,690
Total expenditures	<u>\$ 417,770</u>	<u>\$ 165,357</u>	<u>\$ 41,484</u>	<u>\$ 206,841</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Hidalgo CDBG
 Internal Grant Code 37117
 Year Ended December 31, 2018

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 87,500	\$ 58,861	\$ 28,639	\$ 87,500
Local Share	15,000	13,032	12,858	25,891
Total revenues	<u>\$ 102,500</u>	<u>\$ 71,893</u>	<u>\$ 41,497</u>	<u>\$ 113,391</u>
Expenditures				
Salaries	\$ 50,675	\$ 46,585	\$ 20,699	\$ 67,284
Fringe benefits	26,742	25,308	11,561	36,869
	77,417	71,893	32,260	104,153
Indirect cost	25,083	-	9,237	9,237
Total expenditures	<u>\$ 102,500</u>	<u>\$ 71,893</u>	<u>\$ 41,497</u>	<u>\$ 113,390</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Hidalgo CDBG; TX-2019-042
 Internal Grant Code 37118
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 80,000	\$ 161,337	\$ -	\$ 161,337
Local Share	-	28,152	-	28,152
Total revenues	<u>\$ 80,000</u>	<u>\$ 189,489</u>	<u>\$ -</u>	<u>\$ 189,489</u>
Expenditures				
Salaries	\$ 39,871	\$ 122,336	\$ -	\$ 122,336
Fringe benefits	21,479	67,153	-	67,153
Total Personnel	<u>61,350</u>	<u>189,489</u>	<u>-</u>	<u>189,489</u>
Indirect cost	18,650	-	-	-
Total expenditures	<u>\$ 80,000</u>	<u>\$ 189,489</u>	<u>\$ -</u>	<u>\$ 189,489</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 182,400	\$ 1,008	\$ 75,791	\$ 76,799
Local Share	45,600	252	19,544	19,796
Total revenues	<u>\$ 228,000</u>	<u>\$ 1,260</u>	<u>\$ 95,335</u>	<u>\$ 96,595</u>
Expenditures				
Marketing	\$ 228,000	\$ 1,260	\$ 80,125	\$ 81,385
Other	-	-	15,210	15,210
Total expenditures	<u>\$ 228,000</u>	<u>\$ 1,260</u>	<u>\$ 95,335</u>	<u>\$ 96,594</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Transit Advertising
 Internal Grant Code 38700
 Year Ended December 31, 2018

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local Share	\$ 80,000	\$ 5,912	\$ 86,470	\$ 92,382
Total revenues	<u>\$ 80,000</u>	<u>\$ 5,912</u>	<u>\$ 86,470</u>	<u>\$ 92,382</u>
 Expenditures				
Marketing	\$ -	\$ -	\$ 50,464	\$ 50,464
Other	80,000	5,912	36,005	41,917
Total expenditures	<u>\$ 80,000</u>	<u>\$ 5,912</u>	<u>\$ 86,470</u>	<u>\$ 92,382</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 STC Yellow/Park & Ride
 TX-2016-022; TX-2019-042
 Internal Grant Code 38719
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 299,812	\$ 190,740	\$ 66,349	\$ 257,089
Local Share	-	1	-	1
Match	299,812	178,439	63,835	242,274
Total revenues	<u>\$ 599,624</u>	<u>\$ 369,180</u>	<u>\$ 130,184</u>	<u>\$ 499,364</u>
Expenditures				
Contract Continuing	\$ 299,812	\$ 190,741	\$ 66,349	\$ 257,090
Contract Continuing - Match	299,812	178,439	63,835	242,274
Total expenditures	<u>\$ 599,624</u>	<u>\$ 369,180</u>	<u>\$ 130,184</u>	<u>\$ 499,364</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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 348,308	\$ 65,563	\$ -	\$ 65,563
Local Cash	-	1	-	1
Match	348,308	61,506	-	61,506
Total revenues	<u>\$ 696,616</u>	<u>\$ 127,070</u>	<u>\$ -</u>	<u>\$ 127,070</u>
Expenditures				
Contract Continuing	\$ 348,308	\$ 65,564	\$ -	\$ 65,564
Contract Continuing - Match	348,308	61,506	-	61,506
Total expenditures	<u>\$ 696,616</u>	<u>\$ 127,070</u>	<u>\$ -</u>	<u>\$ 127,070</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 New Freedom Project
 TX57X03301
 Internal Grant Code 38912
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 403,966	\$ 47,834	\$ 354,288	\$ 402,122
Inkind	43,750	-	32,437	32,437
Local Share	48,492	1,109	47,386	48,495
Total Revenues	<u>\$ 496,208</u>	<u>\$ 48,943</u>	<u>\$ 434,111</u>	<u>\$ 483,054</u>
Expenditures				
Salaries	\$ 17,940	\$ -	\$ 17,486	\$ 17,486
Fringe	8,806	-	9,315	9,315
Total Personnel	<u>26,746</u>	<u>-</u>	<u>26,801</u>	<u>26,801</u>
Indirect costs	8,254	-	8,200	8,200
Other	461,208	48,943	399,111	448,053
Total expenditures	<u>\$ 496,208</u>	<u>\$ 48,943</u>	<u>\$ 434,111</u>	<u>\$ 483,054</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Mission Transit Streetscape
 TX90Y037
 Internal Grant Code 38913
 Year Ended December 31, 2018

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,509,134	\$ 533,626	\$ 1,454,395	\$ 1,988,021
Match	-	102,931	-	102,931
Local share	377,284	30,476	363,602	394,078
Total revenues	<u>\$ 1,886,418</u>	<u>\$ 667,033</u>	<u>\$ 1,817,997</u>	<u>\$ 2,485,030</u>
Expenditures				
Contracted Temporary	\$ 1,886,418	\$ 564,102	\$ 1,817,997	\$ 2,382,099
Contract Temporary - Match	-	102,931	-	102,931
Total expenditures	<u>\$ 1,886,418</u>	<u>\$ 667,033</u>	<u>\$ 1,817,997</u>	<u>\$ 2,485,030</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 New Freedom Project 2013 - City of Mission Sidewalk Imprvement
 TX-57-X048
 Internal Grant Code 38915
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 113,837	\$ 63,783	\$ 50,054	\$ 113,837
Local Share	28,460	15,946	12,514	28,460
Total Revenues	<u>\$ 142,297</u>	<u>\$ 79,729</u>	<u>\$ 62,568</u>	<u>\$ 142,297</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe	-	-	-	-
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Other	142,297	79,729	62,568	142,297
Total expenditures	<u>\$ 142,297</u>	<u>\$ 79,729</u>	<u>\$ 62,568</u>	<u>\$ 142,297</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Technology Improvements
 TX90Y066
 Internal Grant Code 38925
 Year Ended December 31, 2018

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 321,972	\$ 49,079	\$ 272,891	\$ 321,970
Local share	-	1	1	2
Total revenues	<u>\$ 321,972</u>	<u>\$ 49,080</u>	<u>\$ 272,892</u>	<u>\$ 321,972</u>
Expenditures				
Contracted Services	\$ -	\$ -	\$ -	\$ -
Other	321,972	49,080	272,892	321,972
Total expenditures	<u>\$ 321,972</u>	<u>\$ 49,080</u>	<u>\$ 272,892</u>	<u>\$ 321,972</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 National Association of Chronic Disease Directors
 Texas A&M School of Public Health
 Step It Up!: Action Institute to Increase Walking and Walkability
 5NU38OT000225-05
 Internal Grant Code 39118
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 6,804	\$ 4,055	\$ -	\$ 4,055
Total revenues	<u>\$ 6,804</u>	<u>\$ 4,055</u>	<u>\$ -</u>	<u>\$ 4,055</u>
Expenditures				
Travel	\$ 6,804	\$ 4,055	\$ -	\$ 4,055
Total expenditures	<u>\$ 6,804</u>	<u>\$ 4,055</u>	<u>\$ -</u>	<u>\$ 4,055</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 Centenarian
 Internal Grant Code 39300
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 6,000	\$ 2,297	\$ 2,134	\$ 4,431
Total revenues	<u>\$ 6,000</u>	<u>\$ 2,297</u>	<u>\$ 2,134</u>	<u>\$ 4,431</u>
Expenditures				
Supplies	\$ 2,000	\$ -	\$ 185	\$ 185
Other	4,000	2,297	1,949	4,246
Total expenditures	<u>\$ 6,000</u>	<u>\$ 2,297</u>	<u>\$ 2,134</u>	<u>\$ 4,431</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Metropolitan Planning Organization
 50-18XF0019
 Internal Grant Code 39518
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,908,238	\$ 915,233	\$ 264,634	\$ 1,179,867
Local Cash	-	42	-	42
Total revenues	<u>\$ 2,908,238</u>	<u>\$ 915,275</u>	<u>\$ 264,634</u>	<u>\$ 1,179,909</u>
Expenditures				
Salaries	\$ 1,126,439	\$ 331,720	\$ 104,394	\$ 436,114
Fringe benefits	594,501	184,669	59,766	244,435
Total personnel	<u>1,720,940</u>	<u>516,389</u>	<u>164,160</u>	<u>680,549</u>
Indirect costs	557,498	149,236	47,004	196,240
Contracted Services	250,000	121,885	23,794	145,679
Travel	77,200	36,877	10,516	47,393
Supplies	13,000	2,979	1,155	4,134
Equipment	30,000	3,413	-	3,413
Other	259,600	84,496	18,005	102,501
Total expenditures	<u>\$ 2,908,238</u>	<u>\$ 915,275</u>	<u>\$ 264,634</u>	<u>\$ 1,179,909</u>

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, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,000,738	\$ 260,017	\$ -	\$ 260,017
Local Cash	-	-	-	-
Total revenues	<u>\$ 3,000,738</u>	<u>\$ 260,017</u>	<u>\$ -</u>	<u>\$ 260,017</u>
Expenditures				
Salaries	\$ 1,046,592	\$ 96,812	\$ -	\$ 96,812
Fringe benefits	552,364	53,895	-	53,895
Total personnel	<u>1,598,956</u>	<u>150,707</u>	<u>-</u>	<u>150,707</u>
Indirect costs	517,982	43,555	-	43,555
Contracted Services	504,000	30,184	-	-
Travel	94,200	10,604	-	10,604
Supplies	12,000	375	-	375
Equipment	30,000	-	-	-
Other	243,600	24,592	-	24,592
Total expenditures	<u>\$ 3,000,738</u>	<u>\$ 260,017</u>	<u>\$ -</u>	<u>\$ 260,017</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV Vehicles
 TX-2016-022
 Internal Grant Code 39606
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 664,000	\$ 670,070	\$ -	\$ 670,070
Local share	167,517	167,519	-	167,519
Total revenues	<u>\$ 831,517</u>	<u>\$ 837,589</u>	<u>\$ -</u>	<u>\$ 837,589</u>
Expenditures				
Contracted Services	\$ -	\$ -	\$ -	\$ -
Other	831,517	837,589	-	837,589
Total expenditures	<u>\$ 831,517</u>	<u>\$ 837,589</u>	<u>\$ -</u>	<u>\$ 837,589</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV Operating & Preventive Maintenance
 TX-2016-022; TX-2019-042
 Internal Grant Code 39608
 Year Ended December 31, 2018

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 242,259	\$ 312,087	\$ -	\$ 312,087
Match	242,259	297,809	-	297,809
Local share	-	-	-	-
Total revenues	<u>\$ 484,518</u>	<u>\$ 609,896</u>	<u>\$ -</u>	<u>\$ 609,896</u>
Expenditures				
Contract Continuing	\$ 242,259	\$ 312,087	\$ -	\$ 312,087
Contract Continuing - Match	242,259	297,809	-	297,809
Total expenditures	<u>\$ 484,518</u>	<u>\$ 609,896</u>	<u>\$ -</u>	<u>\$ 609,896</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV Bike Rack Project
 TX-2016-022
 Internal Grant Code 39609
 Year Ended December 31, 2018

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 50,240	\$ 49,701	\$ -	\$ 49,701
Match	12,760	12,425	-	12,425
Local share	-	-	-	-
Total revenues	<u>\$ 63,000</u>	<u>\$ 62,126</u>	<u>\$ -</u>	<u>\$ 62,126</u>
Expenditures				
Contract Continuing	\$ 50,240	\$ 49,701	\$ -	\$ 49,701
Contract Continuing - Match	12,760	12,425	-	12,425
Total expenditures	<u>\$ 63,000</u>	<u>\$ 62,126</u>	<u>\$ -</u>	<u>\$ 62,126</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 UTRGV Star Shuttle
 TX-2016-022
 Internal Grant Code 39610
 Year Ended December 31, 2018

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 107,865	\$ 160,246	\$ -	\$ 160,246
Match	107,865	160,246	-	160,246
Local share	-	-	-	-
Total revenues	<u>\$ 215,730</u>	<u>\$ 320,492</u>	<u>\$ -</u>	<u>\$ 320,492</u>
Expenditures				
Contract Continuing	\$ 107,865	\$ 160,246	\$ -	\$ 160,246
Contract Continuing - Match	107,865	160,246	-	160,246
Total expenditures	<u>\$ 215,730</u>	<u>\$ 320,492</u>	<u>\$ -</u>	<u>\$ 320,492</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Indirect Costs and Rate
Year Ended December 31, 2018

Indirect salaries	\$ 952,459
Employee benefits	522,767
<i>Total personnel</i>	<u>1,475,226</u>
Office space	217,261
Communications	33,395
Travel	33,119
Consumable supplies	17,640
Equipment repair and maintenance	85,997
Dues	21,514
Printing and publications	13,766
Computer costs	4,579
Insurance	53,989
Contracted services	6,625
Postage	10,379
Professional fees	28,856
Training	5,585
Equipment	12,076
Bank charges	3,047
Other	11,028
<i>Total other expenses</i>	<u>558,856</u>
<i>Total indirect costs (A)</i>	<u>\$ 2,034,082</u>
Basis for allocation of indirect costs:	
Direct salary costs	\$ 4,534,389
Employee benefit program	<u>2,503,315</u>
<i>Total direct personnel costs (B)</i>	<u>\$ 7,037,704</u>
Indirect cost rate (A/B)	<u>28.90%</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Employee Benefits and Basis of Allocation
Year Ended December 31, 2018

All employees except class 2

Released time:

Leave	\$ 349,039
Holidays	285,943
Sick leave	200,782
<i>Total benefits (A)</i>	<u>\$ 835,764</u>

Benefit program:

Hospitalization insurance	\$ 1,038,184
Payroll taxes	485,147
Workmen's compensation	104,601
Retirement	680,049
<i>Total released time (B)</i>	<u>\$ 2,307,981</u>

Basis for allocation of benefits:

Gross salaries	\$ 6,482,610
Less released time	(835,764)
Chargeable time (C)	<u>\$ 5,646,846</u>

Rates for all employees:

Release time rate A/C	14.8005%
Fringe benefit rate B/C	<u>40.87%</u>

<i>Total fringe benefit rate except for class 2</i>	<u><u>55.67%</u></u>
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Class 2 employees

Benefit program:

Payroll taxes	\$ 8,470
Workmen's compensation	1,826
Retirement	11,873
<i>Total benefits (D)</i>	<u>\$ 22,169</u>

Basis for allocation of benefits:

Gross salaries (E)	<u>\$ 98,585</u>
--------------------	------------------

Employee benefit rate for class 2 employees (D/E)

22.49%

SINGLE AUDIT SECTION



Oscar R. González, CPA
&
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Email: org110n@aol.com

Oscar R. González
Melissa González

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2018, 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 XX, 2019.

Internal Control over Financial Reporting

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

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

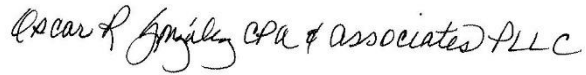
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lower Rio Grande Valley Development Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

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

Pharr, Texas
August XX, 2019



Oscar R. González, CPA
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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, 2018. 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, 2018.

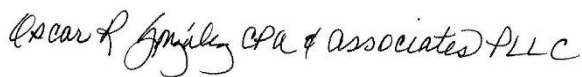
Report on Internal Control over Compliance

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

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

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

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

Handwritten signature of Oscar R. Gonzalez in cursive script.

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

Pharr, Texas
August XX, 2019

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Findings and Questioned Costs
Year Ended December 31, 2018

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
93.052	Title III, Part E; National Family Caregiver Support
14.228	Community Economic Development Assistance
14.228	Disaster Recovery Program
20.507, 20.526	Federal Transit Administration Cluster
	Texas Health and Human Services Commission
	Commission on State Emergency Communication
	9-1-1 Regional Planning
	Texas Water Development Board-
	Regional Water Planning

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

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

B. Financial Statement Findings

None

C. Federal and State Award Findings

None

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2018

NONE

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Corrective Action Plan
Year Ended December 31, 2018

NOT APPLICABLE

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2018

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	FY17/18 539-16-0016-00001	13,772	
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY17/18 539-16-0016-00001	40316	
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY18/19 539-16-0016-00001	650	-
			40,966	-
Title IIID	93.043	FY17/18 539-16-0016-00001	77,819	-
Title IIID	93.043	FY18/19 539-16-0016-00001	19,230	-
			97,049	-
Title IIIB - Administration	93.044	FY17/18 539-16-0016-00001	52,818	-
Title IIIB - Administration	93.044	FY18/19 539-16-0016-00001	22,998	-
Title IIIB	93.044	FY17/18 539-16-0016-00001	1,426,935	326,675
Title IIIB	93.044	FY18/19 539-16-0016-00001	349,675	96,882
			1,852,426	423,557
Administration -C1	93.045	FY17/18 539-16-0016-00001	164,083	-
Administration -C1	93.045	FY18/19 539-16-0016-00001	47,489	-
Nutrition - C-1 Congregate Meal	93.045	FY17/18 539-16-0016-00001	869,699	869,699
Nutrition - C-1 Congregate Meal	93.045	FY18/19 539-16-0016-00001	277,124	277,124
Administration - C2	93.045	FY17/18 539-16-0016-00001	69,581	-
Administration - C2	93.045	FY18/19 539-16-0016-00001	23,213	-
Nutrition - C-2 Home-Delivered Meal	93.045	FY17/18 539-16-0016-00001	833,148	833,148
Nutrition - C-2 Home-Delivered Meal	93.045	FY18/19 539-16-0016-00001	96,118	96,118
			2,380,455	2,076,089
Title IIIE - Administration	93.052	FY17/18 539-16-0016-00001	42,250	-
Title IIIE - Administration	93.052	FY18/19 539-16-0016-00001	794	-
Title IIIE	93.052	FY17/18 539-16-0016-00001	446,874	82,301
Title IIIE	93.052	FY18/19 539-16-0016-00001	109,303	21,019
			599,221	103,320

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2018

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	FY17/18 539-16-0016-00001	280,591	280,591
NSIP	93.053	FY18/19 539-16-0016-00001	229,075	229,075
			<u>509,666</u>	<u>509,666</u>
ACA MIPPA Priority 2	93.071	FY17/18 539-16-0016-00001	24,934	-
ACA MIPPA Priority 2	93.071	FY18/19 539-16-0016-00001	1,532	-
			<u>26,466</u>	<u>-</u>
ACA MIPPA Priority 3	93.071	FY17/18 539-16-0031-00008	17,585	-
ACA MIPPA Priority 3	93.071	FY18/19 539-16-0031-00008	5,088	-
			<u>22,673</u>	<u>-</u>
CMS CDAP	93.324	FY17/18 539-16-0016-00001	34,190	-
HICAP	93.324	FY18/19 539-16-0016-00001	38,417	-
			<u>72,607</u>	<u>-</u>
ADRC - Local Contact Agency	93.791	FY17/18 539-16-0031-00008	11,091	-
ADRC - Local Contact Agency	93.791	FY18/19 539-16-0031-00008	5,548	-
ADRC Housing Navigator	93.791	FY17/18 539-16-0031-00008	34,667	-
ADRC Housing Navigator	93.791	FY18/19 539-16-0031-00008	17,333	-
			<u>68,639</u>	<u>-</u>
Department of Health and Human Services				
Pass through - National Association of Area Agency on Aging				
MIPPA	93.071	FY 18-19	<u>60</u>	<u>-</u>
Department of Health and Human Services				
Pass through - National Association of Chronic Disease Directors				
Step it Up!: Action Institute to Increase Walking & Walkability	93.424	5NU38OT000225-05	<u>4,055</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2018

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 Mcallen				
Area Agency on Aging	14.218	132-8043-457-91-05-ZA4355	4,986	-
Area Agency on Aging	14.218	132-8044-457-91-05-ZA4455	2,289	-
			<u>7,275</u>	<u>-</u>
Pass through - City of Mission				
Area Agency on Aging	14.218	FY 17-18	5,655	-
Area Agency on Aging	14.218	FY 18-19	250	-
			<u>5,905</u>	<u>-</u>
Pass through - City of Edinburg				
Area Agecy on Aging	14.218	FY 18-19	250	-
Pass through - City of Pharr				
Area Agency on Aging	14.218	FY 17-18	2,750	-
Area Agency on Aging	14.218	FY 18-19	850	-
Transit Program	14.218	FY 17-18	49,667	-
Transit Program	14.218	FY 18-19	22,777	-
			<u>76,044</u>	<u>-</u>
Pass through - Urban County - Precinct 1				
Transportation Program	14.218	A-5018-91-0505-5600-P9101	20,000	-
Pass through - Urban County - Precinct 2				
Transportation Program	14.218	A-5017-92-0505-5600-P9211	23,861	
Transportation Program	14.218	A-5018-92-0505-5600-P9201	15,000	
			<u>38,861</u>	<u>-</u>
Pass through - Urban County - Precinct 3				
Transportation Program	14.218	A-5017-93-0505-5600-P9311	25,000	
Transportation Program	14.218	A-5018-93-0505-5600-P9301	25,000	
			<u>50,000</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2018

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-5017-94-0505-5600-P9411	10,000	
Transportation Program	14.218	A-5018-94-0505-5600-P9401	10,000	
			<u>20,000</u>	<u>-</u>
Pass through - City of La Villa				
Transportation Program	14.218	A-5018-45-0505-5600-P4501	4,263	-
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	3343101	74,932	
CVL	16.575	3343102	23,200	-
			<u>98,132</u>	<u>-</u>
U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Pass through - Texas Office of the Governor				
HSGD	97.067	2967602	65,103	
HSGD	97.067	2968003	126,086	
HSGD	97.067	2968004	39,477	
HSGD	97.067	3323501	71,514	
HSGD	97.067	3462301	4,794	
HSGD	97.067	3638101	1,800	
			<u>308,774</u>	<u>-</u>
Department of Transportation Pass through - Texas Department of Transportation				
Highway Planning and Construction	20.205	50-18XF0019	915,233	121,885
Highway Planning and Construction	20.205	50-19XF0019	260,017	30,184
			<u>1,175,250</u>	<u>152,069</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2018

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	60,194	-
Title II, Sect 209, Explore RGV	11.307	08-79-05207	165,873	-
Department of Commerce				
Pass through - Weslaco Economic Development Corporation				
Weslaco EDC Administration	11.300	08-01-05123	21,993	-
Department of Housing and Urban Development				
Pass through - Texas Department of Agriculture				
Community Economic Development Assistance	14.228	C717223	6,211	-
Department of Housing and Urban Development				
Pass through - General Land Office				
Diaster Recovery Program	14.228	12-499-000-6698	89,037	-
Diaster Recovery Program	14.228	12-500-000-6699	143,268	-
Diaster Recovery Program	14.228	12-500-000-6699	1,084,059	-
			1,316,364	-
Environmental Protection Agency				
Pass through - Texas Commission on Environmental Quality				
Water Quality Management	66.454	582-18-80226	19,029	-
Water Quality Management	66.454	582-19-80226	13,826	-
			32,855	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2018

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 5307-2	20.507	TX-90-Y057	1,320,848	1,320,848
Federal Transit Administration				
Section 5307-2	20.507	TX-90-Y037	533,626	533,626
Federal Transit Administration				
Section 5307-2A	20.507	TX-90-Y066	49,079	-
Federal Transit Administration				
Section 5307-2A	20.507	TX-2019-042	386,094	196,755
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-060	749,580	69,600
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-022	1,659,191	1,291,066
Federal Transit Administration				
Section 5307-2A	20.507	TX-2016-008	387,908	387,908
			<u>5,086,326</u>	<u>3,799,803</u>
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-16-X028	<u>31,904</u>	<u>-</u>
Federal Transit Administration				
Section 5316	20.516	TX-37-X064	120,290	-
Federal Transit Administration				
Section 5316	20.516	TX-37-X105	50,598	-
			<u>170,888</u>	<u>-</u>
Federal Transit Administration				
Section 5317	20.521	TX-57-X017	1,008	
Federal Transit Administration				
Section 5317	20.521	TX-57-X048	63,783	63,783
Federal Transit Administration				
Section 5317	20.521	TX-57-X033	47,834	47,834
			<u>112,625</u>	<u>111,617</u>
Federal Transit Administration				
Section 5339-1	20.526	TX-2016-022	<u>670,070</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2018

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 for Non-urbanized Areas	20.509	51018022117	352,540	-
Public Transportation for Non-urbanized Areas	20.509	51018012918	421,981	-
			<u>774,521</u>	<u>-</u>
Public Transportation	20.505	51R08012918	<u>27,632</u>	<u>-</u>
Public Transportation	20.513	51016012918	66,873	60,024
Public Transportation	20.513	51016022919	2,263	
Public Transportation	20.513	51079012917	73,689	-
			<u>142,825</u>	<u>60,024</u>
Public Transportation	20.526	51003012917	41,435	
Public Transportation	20.526	51003022117	11,735	-
			<u>53,170</u>	<u>-</u>
Total Federal Awards			<u>16,166,260</u>	<u>7,236,145</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2018

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
STATE				
<u>Texas Health and Human Services Commission</u>				
Title IIIB	N/A	FY17/18 539-16-0016-00001	47,826	-
Title IIIB	N/A	FY18/19 539-16-0016-00001	133,913	-
Title IIIE	N/A	FY17/18 539-16-0016-00001	108,516	-
Title IIIE	N/A	FY18/19 539-16-0016-00001	29,428	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY17/18 539-16-0016-00001	14,831	-
Assisted Living Facility Long-Term Care Omb.	N/A	FY18/19 539-16-0016-00001	3,882	-
PC ADRC SGR	N/A	FY17/18 539-16-0031-00008	130,837	-
PC ADRC SGR	N/A	FY18/19 539-16-0031-00008	65,577	-
Promoting Independence	N/A	FY17/18 539-16-0031-00008	17,072	-
Respite	N/A	FY17/18 539-16-0031-00008	25,428	-
Respite	N/A	FY18/19 539-16-0031-00008	2,173	-
			<u>579,483</u>	<u>-</u>
<u>Texas Criminal Justice Council</u>				
State Criminal Justice Plannig Fund	N/A	SF-16195-14933-19	63,100	-
State Criminal Justice Plannig Fund	N/A	SF-16195-14933-20	17,681	-
Regional Police Academy	N/A	SF-13-A10-14668-16	210,983	-
			<u>291,764</u>	<u>-</u>
<u>Office of the Governor</u>				
Homeland Security COG Contract for FY18	N/A	300-8-0199	23,982	-
Homeland Security COG Contract for FY19	N/A	300-9-0233	15,781	-
			<u>39,763</u>	<u>-</u>
<u>Commission on State Emergency Communication</u>				
9-1-1 Regional Planning	N/A	FY17 Appropriations	504,627	-
9-1-1 Regional Planning	N/A	FY18 Appropriations	2,840,491	-
9-1-1 Regional Planning	N/A	FY19 Appropriations	1,113,383	-
			<u>4,458,501</u>	<u>-</u>
<u>Texas Water Development Board</u>				
Regional Water Planning	N/A	1548301841	<u>152,135</u>	<u>149,981</u>
<u>Texas Community Development Block Grant</u>				
Hurricane Harvey Technical Assist. Grant	N/A	DR - 008	<u>2,565</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2018

<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	<u>163,929</u>	<u>84,744</u>
<u>Texas Department of Transportation</u>				
Section 5311 (State)	N/A	RUR 1801(29)	369,184	-
Section 5311 (State)	N/A	RUR 1901(29)	168,084	-
Section 5307 (State)	N/A	URB1801(21)	255,711	
Section 5307 (State)	N/A	URB1802(21)	330,694	315,569
Section 5307 (State)	N/A	URB1902(29)	254,810	-
Section 5307 (State)	N/A	URB1903(29)	169,979	-
Training Reimbursements	N/A	Training Reimb.	<u>20,754</u>	<u>-</u>
			<u>1,569,216</u>	<u>315,569</u>
Total State Awards			<u>7,257,356</u>	<u>550,294</u>
Total Federal/State Awards			<u>23,423,616</u>	<u>7,786,439</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Notes to Schedule of Expenditures of Federal/State Awards
For the Year Ended December 31, 2018

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	\$25,520,234
Less: Governmental fund non-grant general government expenditures	(1,852,978)
Grant expenditures funded with Council resources	(243,640)
Grant expenditures per Schedule	<u>\$ 23,423,616</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, 2018:

HAP	\$ 0
HOP	\$ 81,383
Rapid	\$ 0
Multi-Family Construction	\$ 11,505,798
Single-Family Construction	\$ 909,772