

Lower Rio Grande Valley
Development Council
Financial Statements
and
Supplementary Information
with
Independent Auditor's Report
Year Ended December 31, 2015

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Financial Section

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council as of and for the year ended December 31, 2015, 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 an opinion 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 opinion.

Opinion

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, 2015, and the respective changes in financial position thereof 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 32-175, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and The State of Texas Single Audit Circular, is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 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 September 6, 2016, on our consideration of 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 Lower Rio Grande Valley Development Council's internal control over financial reporting and compliance.

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

September 6, 2016

Management Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2015

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, 2015. 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, 2015 by \$8,916,466 (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 \$5,541,567 which is principally the net difference between outlays for capital assets and current period depreciation.

As of the close of the 2015 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2015

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.

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 \$8,916,466 at December 31, 2015. The following table reflects the condensed Statement of Position.

(Notes continued on next page.)

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2015

Table A-1
Lower Rio Grande Valley Development Council
(In dollars)

	Governmental Activities		Increase/ Decrease 2015-2014
	2015	2014	
<u>ASSETS</u>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 2,124,235	\$ 1,639,001	\$ 485,234
Grant Receivables	3,857,348	9,264,954	(5,407,606)
Prepaid Expenses	44,171	30,708	13,463
<i>Total Current Assets</i>	<u>6,025,754</u>	<u>10,934,663</u>	<u>(4,908,909)</u>
<i>Noncurrent Assets:</i>			
Capital Assets	19,456,592	12,761,215	6,695,377
Less accumulated depreciation	(9,014,096)	(7,871,048)	(1,143,048)
Other Assets	178,000	162,000	16,000
<i>Total Noncurrent Assets</i>	<u>10,620,496</u>	<u>5,052,167</u>	<u>5,568,329</u>
Total Assets	<u>16,646,250</u>	<u>15,986,830</u>	<u>659,420</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Aggregated Deferred Outflows	-	-	-
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>LIABILITIES</u>			
<i>Current Liabilities:</i>			
Accounts Payable	3,149,567	9,207,208	(6,057,641)
Accrued Liabilities	506,872	420,960	85,912
Unearned Revenues	2,513,398	1,434,578	1,078,820
Current Portion - Long Term Debt	69,326	55,159	14,167
<i>Total Current Liabilities</i>	<u>6,239,163</u>	<u>11,117,905</u>	<u>(4,878,742)</u>
<i>Noncurrent Liabilities:</i>			
Long Term Debt	1,490,621	1,494,026	(3,405)
<i>Total Noncurrent Liabilities</i>	<u>1,490,621</u>	<u>1,494,026</u>	<u>(3,405)</u>
Total Liabilities	<u>7,729,784</u>	<u>12,611,931</u>	<u>(4,882,147)</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Aggregated Deferred Inflows	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION</u>			
Investment in Capital Assets	8,882,549	3,340,982	5,541,567
Unrestricted	33,917	33,917	-
Total Net Position	<u>\$ 8,916,466</u>	<u>\$ 3,374,899</u>	<u>\$ 5,541,567</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2015

The portion of LRGVDC's net position, \$8,882,549 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, 2015.

Table A-2

Lower Rio Grande Valley Development Council

(In dollars)

	Governmental Activities		Increase / Decrease
	2015	2014	2015-2014
Revenues:			
Program Revenues:			
Charges for Services	\$ 5,240,073	\$ 4,151,752	\$ 1,088,321
Operating Grants and Contributions	38,818,511	80,103,270	(41,284,759)
Capital Grants and Contributions	6,625,577	679,855	5,945,722
General Revenues			
Membership Dues	235,887	233,953	1,934
Miscellaneous	799	-	799
Total Revenues	<u>\$ 50,920,847</u>	<u>\$ 85,168,830</u>	<u>\$ (34,247,983)</u>
Expenses:			
General Fund	\$ 2,112,841	\$ 1,935,227	\$ 177,614
EDA	478,023	164,640	313,383
CNS	64,362	177,596	(113,234)
FTA	4,268,131	5,093,843	(825,712)
GLO	21,531,342	62,975,591	(41,444,249)
SSBG	-	-	-
DADS	6,015,580	5,593,321	422,259
TxDOT	2,774,480	2,782,295	(7,815)
TCEQ	290,555	192,956	97,599
OOG	394,064	304,846	89,218
TDA	7,613	8,160	(547)
CSEC	4,838,831	3,801,124	1,037,707
TWDB	219,668	226,818	(7,150)
DEM/TDPS-Homeland Security	254,886	205,268	49,618
HUD	180,144	198,452	(18,308)
Other	1,944,009	1,644,748	299,261
Non-Allowable	4,751	7,926	(3,175)
Total Expenses	<u>\$ 45,379,280</u>	<u>\$ 85,312,811</u>	<u>\$ (39,933,531)</u>
Expenses in Excess of Revenues	<u>5,541,567</u>	<u>(143,981)</u>	<u>5,685,548</u>
Change in net position	<u>5,541,567</u>	<u>(143,981)</u>	<u>5,685,548</u>
Net position beginning	<u>3,374,899</u>	<u>3,518,880</u>	<u>(143,981)</u>
Net position ending	<u>\$ 8,916,466</u>	<u>\$ 3,374,899</u>	<u>\$ 5,541,567</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2015

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, 2015 amounts to \$10,442,496 (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		
	2015	2014	Amount Change
Land	\$ 79,900	\$ 10,100	\$ 69,800
Transit Building	2,902,427	2,902,427	-
Buses and Vans	12,225,210	5,716,792	6,508,418
Bus Shelters	508,380	508,380	-
9-1-1 Enhanced Communication Equipment	1,239,847	1,239,847	-
Furniture and Equipment	1,048,148	943,360	104,788
Interoperability Radio System	690,906	690,906	-
Transit Equipment	761,774	749,403	12,371
Total	19,456,592	12,761,215	6,695,377
Less: Accumulated Depreciation	(9,014,096)	(7,871,048)	(1,143,048)
Total Capital Assets	\$ 10,442,496	\$ 4,890,167	\$ 5,552,329

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2015

Long Term Debt

At the end of the current fiscal year, the District had total contractually obligated long term debt of \$1,559,947. The details of the change in debt from last year is as indicated below:

	2015-2014		
	2015	2014	Increase / Decrease
Note Payable - Current Portion	\$ 69,326	\$ 55,159	\$ 14,167
Note Payable - Long Term	1,490,621	1,494,026	(3,405)
	<u>\$ 1,559,947</u>	<u>\$ 1,549,185</u>	<u>\$ 10,762</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.

REVENUES	Budget Amounts		Actual Amount	Final
	Original	Final		Variance Budget Basis
Federal grants	\$ 6,405,863	\$ 5,478,269	\$ 11,454,214	\$ (5,975,945)
State grants	30,959,216	31,886,810	37,627,179	(5,740,369)
Local revenues	1,932,767	1,932,767	1,839,454	93,313
Total revenues	<u>39,297,846</u>	<u>39,297,846</u>	<u>50,920,847</u>	<u>\$ (11,623,001)</u>
EXPENDITURES				
Direct salaries	4,261,268	4,261,268	4,494,208	(232,940)
Indirect salaries	996,364	996,364	932,795	63,569
Employee benefits	2,706,345	2,706,345	2,931,938	(225,593)
Indirect costs other than personne	644,130	644,130	680,725	(36,595)
Consultant and contracted service	23,720,743	23,720,743	19,871,131	3,849,612
Travel	332,257	332,257	375,305	(43,048)
Consumable supplies	138,513	138,513	242,648	(104,135)
Other costs	6,498,226	6,498,226	21,387,346	(14,889,120)
Non-matching expenditures	-	-	4,751	(4,751)
Total expenditures	<u>39,297,846</u>	<u>39,297,846</u>	<u>50,920,847</u>	<u>(11,623,001)</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, 2015

Economic Factors

The 3 counties that make up our region all have unique character and appeal, as well as unique economic circumstances. The sections below summarize major components of our regional economy, giving an overview of the local and regional economies. LRGVDC's Board of Directors approved a \$33,324,892 budget for the 2015 calendar year.

Overview of the Local Economy

Our region consists of 3 counties. The LRGVDC region has an overall unemployment rate of 9.37%, an average median household income of \$32,122, with 35.60% 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	164,295	11,692	7.10%	\$32,215	140,146	34.5%
Hidalgo	331,632	26,299	7.90%	\$34,368	259,546	33.5%
Willacy	6,763	885	13.10%	\$29,782	8,588	38.8%

(1) Source: Texas Workforce 2014

(2) Source: 2013 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, 2015

	Primary Government	
	Governmental Activities	Total
<u>ASSETS</u>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 2,124,235	\$ 2,124,235
Grant Receivables	3,857,348	3,857,348
Prepaid Expenses	44,171	44,171
<i>Total Current Assets</i>	6,025,754	6,025,754
<i>Noncurrent Assets:</i>		
Capital Assets (Net of Accumulated Depreciation)	10,442,496	10,442,496
Other Assets	178,000	178,000
<i>Total Noncurrent Assets</i>	10,620,496	10,620,496
<i>Total Assets</i>	16,646,250	16,646,250
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
<i>Total Deferred Outflows of Resources</i>	-	-
 <u>LIABILITIES</u>		
<i>Current Liabilities:</i>		
Accounts Payable	3,149,567	3,149,567
Payroll Liabilities	47,926	47,926
Accrued Wages Payable	184,335	184,335
Other Accrued Expenses	149,900	149,900
Unearned Revenues	2,513,398	2,513,398
Current Portion - Long Term Debt	69,326	69,326
Compensated Absences	124,711	124,711
<i>Total Current Liabilities</i>	6,239,163	6,239,163
<i>Noncurrent Liabilities:</i>		
Long Term Debt	1,490,621	1,490,621
<i>Total Noncurrent Liabilities</i>	1,490,621	1,490,621
<i>Total Liabilities</i>	7,729,784	7,729,784
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
<i>Total Deferred Inflows of Resources</i>	-	-
 <u>NET POSITION</u>		
Investment in Capital Assets	8,882,549	8,882,549
Unrestricted	33,917	33,917
<i>Total Net Position</i>	\$ 8,916,466	\$ 8,916,466

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, 2015

Functions/Programs	Expenses	Indirect Cost Allocation
General Government	\$ 2,112,841	\$ (2,117,546)
Economic Development Administration	478,023	34,063
Corporation for National Service	64,362	1,723
U.S. Department of Justice	-	-
Housing and Urban Development	180,144	44,837
Federal Transit Administration	4,268,131	357,469
Texas Department of Aging and Disability Services	6,015,580	432,443
Texas Department of Transportation	2,774,480	555,373
Texas Commission on Environmental Quality	290,555	37,622
Office of the Governor	394,064	71,558
Texas Department of Agriculture	7,613	1,122
Commission on State Emergency Communications	4,838,831	281,363
Texas Water Development Board	219,668	-
Division of Emergency Management/ Texas Department of Public Safety	254,886	35,688
General Land Office	21,531,342	92,357
Other Programs	1,944,009	171,928
<i>Total Governmental Activities:</i>	<u>45,374,529</u>	<u>-</u>
<i>Total Primary Government:</i>	<u>\$ 45,374,529</u>	<u>\$ -</u>

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

Program Revenue			Net (Expense) Revenue and Change in Net Position Primary Government
Charges for Service	Operating Grants and Contributions	Capital Grants	Governmental Activities
\$ -	\$ -	\$ -	\$ 4,705
-	495,349	-	(16,737)
-	66,085	-	-
-	-	-	-
-	224,981	-	-
74,851	3,572,816	6,302,845	5,324,912
-	6,319,988	-	(128,035)
131,923	3,096,663	217,943	116,676
-	324,913	-	(3,264)
-	465,622	-	-
-	8,342	-	(393)
5,033,299	625	104,789	18,519
-	219,668	-	-
-	290,574	-	-
-	21,623,699	-	-
-	2,109,186	-	(6,751)
<u>5,240,073</u>	<u>38,818,511</u>	<u>6,625,577</u>	<u>5,309,632</u>
<u>\$ 5,240,073</u>	<u>\$ 38,818,511</u>	<u>\$ 6,625,577</u>	<u>\$ 5,309,632</u>

General Revenues:

Membership Dues	235,887
Miscellaneous	799
Non-Allowable	(4,751)
<i>Total General Revenue</i>	<u>231,935</u>
Change in Net Position	5,541,567
Net Position at Beginning of Year	<u>3,374,899</u>
Net Position at End of Year	<u>\$ 8,916,466</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Balance Sheet
Governmental Funds
December 31, 2015

	<u>General Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 2,124,235	\$ 2,124,235
Grant Receivables	3,857,348	3,857,348
Prepaid Expenses	44,171	44,171
Other Assets	178,000	178,000
<i>Total Assets</i>	6,203,754	6,203,754
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
<i>Total Deferred Outflows of Resources</i>	-	-
Total Assets and Deferred Outflow of Resources	\$ 6,203,754	\$ 6,203,754
<u>LIABILITIES</u>		
Accounts Payable	\$ 3,149,567	\$ 3,149,567
Payroll Liabilities	47,926	47,926
Accrued Wages Payable	184,335	184,335
Other Accrued Expenses	149,900	149,900
Unearned Revenues	2,513,398	2,513,398
Compensated Absences	124,711	124,711
<i>Total Liabilities</i>	6,169,837	6,169,837
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
<i>Total Deferred Inflows of Resources</i>	-	-
<u>FUND BALANCE</u>		
Unassigned	33,917	33,917
<i>Total Fund Balance</i>	33,917	33,917
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 6,203,754	\$ 6,203,754

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, 2015

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

Total Fund Balance - Total Governmental Funds	33,917
---	--------

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.

	19,456,592	
Cost of capital assets	(9,014,096)	
Accumulated depreciation	10,442,496	

Long term debt proceeds are recorded as Other Financing Sources on Statement of Revenue but are reclassified as Long Term Debt on the Statement of Net Position.

	\$ (1,559,947)	
Purchase of building/land	(1,559,947)	
	\$ 8,916,466	
	\$ 8,916,466	

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, 2015

<u>REVENUES</u>	<u>General Fund</u>	<u>Total Governmental Funds</u>
<i>Federal Grants:</i>		
Federal Transit Administration	\$ 9,137,530	\$ 9,137,530
Corporation for National Service	64,284	64,284
Economic Development Administration	424,611	424,611
Health and Human Services	1,827,789	1,827,789
<i>Total Federal Grants</i>	<u>11,454,214</u>	<u>11,454,214</u>
<i>State Grants:</i>		
Texas Department of Aging and Disability Services	6,317,676	6,317,676
Commission on State Emergency Communications	5,138,088	5,138,088
Texas Department of Transportation	2,244,370	2,244,370
Texas Commission on Environmental Quality	324,935	324,935
Texas Department of Transportation/MPO	922,790	922,790
Office of the Governor	370,323	370,323
Texas Water Development Board	219,632	219,632
TDPS - Homeland Security	290,551	290,551
Texas Department of Agriculture	8,342	8,342
Texas Department of Aging and Disability Services/ Corporation for National Service	- 1,776	- 1,776
Office of the Governor/State Planning	-	-
General Land Office	21,623,645	21,623,645
Housing and Urban Development	165,051	165,051
Other	-	-
<i>Total State Grants</i>	<u>37,627,179</u>	<u>37,627,179</u>
<i>Local Revenues</i>		
Contributions	1,602,768	1,602,768
Membership Dues	235,887	235,887
Other Revenues	799	799
<i>Total Local Revenues</i>	<u>1,839,454</u>	<u>1,839,454</u>
<i>Total Revenues</i>	<u>\$ 50,920,847</u>	<u>\$ 50,920,847</u>

(Continued)

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 (Continued)
For the Year Ended December 31, 2015

	General Fund	Total Governmental Funds
<u>EXPENDITURES</u>		
Direct Salaries	\$ 4,494,208	\$ 4,494,208
Indirect Salaries	932,795	932,795
Employee Benefits		
Direct Salaries	2,427,912	2,427,912
Indirect Salaries	504,026	504,026
Indirect Costs Other Than Personnel	572,728	572,728
Consultant and Contracted Services	19,871,131	19,871,131
Travel	375,305	375,305
Consumable Supplies	242,648	242,648
Other Costs	21,367,547	21,367,547
Non-Matching Expenditures	4,751	4,751
Debt Service - Principal	59,038	59,038
Debt Service - Interest	68,758	68,758
Capital Outlay- Land	69,800	69,800
<i>Total Expenditures</i>	50,990,647	50,990,647
 <u>OTHER FINANCING SOURCES</u>	 69,800	 69,800
 <i>Net Change in Fund Balance</i>	 -	 -
 Fund Balance - Beginning of Year	 33,917	 33,917
 Fund Balance - End of Year	 \$ 33,917	 \$ 33,917

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Reconciliation of the Statement of Revenues, Expenditures
 and Change in Fund Balance of Governmental
 Funds to Statement of Activities
 For the Year Ended December 31, 2015

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

Net Change in Fund Balance-Governmental Fund \$ -

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	6,695,377	
	Depreciation expense	<u>(1,143,048)</u>	5,552,329

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. 59,038

Loan Proceeds are reflected as Other Financing Sources on the Statement of Revenues but are reflected as increases in liability on the Statement of Net Position. (69,800)

Change in Net Position of Governmental Activities \$ 5,541,567

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, 2015

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, 2015

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.

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. Oversight 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. The advisory board members 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, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. 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.

3. 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.

4. Capital Assets

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

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

Buildings	30 Years
Improvements	20 Years
Vans and Buses	5-10 Years

5. 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.

6. 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.

7. 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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. Net Position/ Fund Equity (Continued)

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.

The Council has adopted GASB 54. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the Council's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances which are non-spendable and spendable.

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.

8. 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.

9. New Accounting Standards

In year ended 2015, the Council adopted five new statements of financial accounting standards issued by the Governmental Accounting Standards Board (GASB):

- Statement No. 67, Financial Reporting for Pension Plans” - an amendment of GASB Statement No. 25
- Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27
- Statement No. 69, Government Combinations and Disposals of Governmental Operations
- Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees
- Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. New Accounting Standards (Continued)

Statement No. 67 establishes financial reporting standards, but not funding or budgetary standards, for state and local government defined benefit pension plans and defined contribution pension plans that are administered through trusts or equivalent arrangements (Pension Trusts) in which:

1. Contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable.
2. Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.
3. Pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

The adoption of Statement No. 67 has no impact on the Council's financial.

Statement No. 68 establishes standards of accounting and financial reporting, but not funding or budgetary standards, for defined benefit pensions and defined contribution pensions provided to the employees of state and local government employers through pension plans that are administered through trusts or equivalent arrangements criteria detailed above in the description of Statement No. 67. This Statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, Pension Disclosures, as they relate to pensions that are provided through pension plans within the scope of the Statement.

The requirements of Statement No. 68 apply to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts or equivalent arrangements as described above, and to the financial statements of state and local governmental nonemployer contributing entities that have a legal obligation to make contributions directly to such pension plans. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures related to pensions. Note disclosure and RSI requirements about pensions also are addressed. For defined benefit pension plans, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. The adoption of Statement No. 68 has no impact on the Council's financial statements. The Council's pension is not covered by the scope of this statement.

Statement No. 69 improves financial reporting by addressing accounting and financial reporting for government combinations and disposals of government operations. The term "government combinations" is used to refer to a variety of arrangements including mergers and acquisitions. Mergers include combinations of legally separate entities without the exchange of significant consideration. Government acquisitions are transactions in which a government acquires another entity, or its operations, in exchange for significant consideration. Government combinations also include transfers of operations that do not constitute entire legally separate entities in which no significant consideration is exchanged. There was no impact on the Council's financial statements as a result of the implementation of Statement No. 69.

Statement No. 70 was issued to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. The Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data indicate that it is more likely than not that the government will be required to make a payment on the guarantee, has issued an obligation guaranteed in a nonexchange transaction to recognize revenue to the extent of the reduction in its guaranteed liabilities, requires to repay a guarantor for making a payment on a guaranteed obligation or legally

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. New Accounting Standards (Continued)

assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. There was no impact on the Council's financial statements as a result of the implementation of Statement No. 70.

Statement No. 71 amends Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The adoption of Statement No. 71 has no impact on the Council's financial statements.

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 fiscal year. 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 fiscal year 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	\$ 232,940
Employee Benefits	
Direct Salaries	\$ 221,854
Indirect Salaries	\$ 3,739
Indirect Costs Other Than Personnel	\$ 36,595
Travel	\$ 43,048
Consumable Supplies	\$ 104,135
Other Costs	\$ 14,889,120
Non-Matching Expenditures	\$ 4,751

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

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

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2015

III. DETAILED NOTES ON FUNDS

A. Deposits and Investments

1. Deposits

As of December 31, 2015 the Council's bank balance of \$1,394,699 was fully-insured and fully-collateralized by pledged securities and FDIC insurance coverage of \$250,000. The council has one depository account: JPMorgan Chase Bank.

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

	2015
Bank Deposits:	
Local Funds	\$ 396,696
Total Bank Deposits	\$ 396,696
Cash Equivalents:	
Investment in TexPool	\$ 1,727,539
Total Cash Equivalents	\$ 1,727,539
Total Cash and Cash Equivalents	\$ 2,124,235

2. Investments

The Council is required by Government Code Chapter 2256, the Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management, and include a list if the types of authorized investments in which the investing entity's funds may be invested, and the allowable stated maturity of any individual investment owned by the entity. The Act requires an annual audit of investment practices. Audit procedures in this area are conducted as a part of the audit of the general purposes financial statements disclosed that in the areas of investment practices, management reports and establish appropriate policies. The Council adheres to the requirements of the Act. Additionally, investment practices of the Council are in accordance with local policies. The Act determined the types of investments which are allowable for the Council. These include, with certain restrictions. 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper. The Council investments at December 31, 2014 are shown below:

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Texpool	Less than three months	\$ 1,727,539
Total Investments		\$ 1,727,539

Analysis of Specific Deposit and Investment Risks:

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

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

III. DETAILED NOTES ON FUNDS (Continued)

A. Deposits and Investments (Continued)

2. Investments (Continued)

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, 2015, were as follows:

Type	Source	Amount
Federal	Economic Development Administration	\$ 132,597
Federal	Federal Transit Administration	538,075
Federal	Health and Human Services	344,942
State	Texas Department of Agriculture	2,034
State	General Land Office	1,160,398
State	Texas Department of Transportation	874,983
State	Texas Department of Aging and Disability Services	520,537
State	Texas Department of Public Safety	60,569
State	Office of the Governor	16,074
State	CSEC	136,806
State	TCEQ	2,086
Local	City of Pharr	6,478
Local	Region M	547
Local	Regional Training Center	1,133
Local	Police Academy	151
Local	UTPA	301
Local	Hidalgo County	14,559
Local	STC - Jag Express	44,849
Local	Other	229
	Total Grant and Other Receivables	<u>\$ 3,857,348</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2015

III. DETAILED NOTES ON FUNDS (Continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows:

<i>Capital Assets, Not Being Depreciated:</i>	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 10,100	\$ 69,800	\$ -	\$ 79,900
Total Capital Assets, Not Being Depreciated	<u>10,100</u>	<u>69,800</u>	<u>-</u>	<u>79,900</u>
 <i>Capital Assets, Being Depreciated</i>				
Transit Building	2,902,427	-	-	2,902,427
Buses and Vans	5,716,792	6,508,418	-	12,225,210
Bus Shelters	508,380	-	-	508,380
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	943,360	104,788	-	1,048,148
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	749,403	12,371	-	761,774
Total Capital Assets, Being Depreciated	<u>12,751,115</u>	<u>6,625,577</u>	<u>-</u>	<u>19,376,692</u>
 <i>Less Accumulated Depreciation For:</i>				
Transit Building	650,840	96,747	-	747,587
Buses and Vans	3,913,694	821,374	-	4,735,068
Bus Shelters	297,375	60,804	-	358,179
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	647,268	90,486	-	737,754
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	431,118	73,637	-	504,755
Total Accumulated Depreciation	<u>7,871,048</u>	<u>1,143,048</u>	<u>-</u>	<u>9,014,096</u>
Total Capital Assets, Being Depreciated, Net	<u>4,880,067</u>	<u>5,482,529</u>	<u>-</u>	<u>10,362,596</u>
Total Capital Assets	<u>\$ 4,890,167</u>	<u>\$ 5,552,329</u>	<u>\$ -</u>	<u>\$ 10,442,496</u>

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

General Government	\$ 54,333
Transit/MPO	998,230
9-1-1 Emergency Communication	85,895
Texas Commission on Environmental Quality	2,853
EDA	1,737
Total	<u>\$ 1,143,048</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

III. DETAILED NOTES ON FUNDS (Continued)

D. 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 fiscal year, the various components of unearned revenue were as follows:

Source	Amount
Local	\$ 1,069,327
Texas Department of Aging and Disability Services	6,609
General Land Office	480,264
Texas Water Development Board	40,004
Texas Commission on Environmental Quality	30,586
Commission on State Emergency Communication	880,712
Officer of the Governor	5,896
Total Unearned Revenue	<u>\$ 2,513,398</u>

E. Compensated Absences

The following schedule summarizes the changes in compensated absences during the year ended December 31, 2015:

	Beginning Balance	Increases	Decreases	Ending Balance
Accrued Compensated Absences	\$ 106,297	\$ 323,705	\$ 305,291	\$ 124,711
Total Compensated Absences	<u>\$ 106,297</u>	<u>\$ 323,705</u>	<u>\$ 305,291</u>	<u>\$ 124,711</u>

F. Long Term Obligations

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:

	12/31/2014	Additions	Payments	12/31/2015
Loan Payable - Building	\$ 1,549,185	\$ -	\$ 55,160	\$ 1,494,025
Promissory Note - Land	\$ -	\$ 69,800	\$ 3,878	\$ 65,922
	<u>\$ 1,549,185</u>	<u>\$ 69,800</u>	<u>\$ 59,038</u>	<u>\$ 1,559,947</u>

Interest paid during year for all long term debt totaled \$68,759.

Debt service requirements of obligations payable at December 31, 2015 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 69,326	\$ 66,575	\$ 135,901
2017	71,977	63,924	135,901
2018	74,749	61,152	135,901
2019	77,649	58,252	135,901
2020	80,681	55,220	135,901
2021-2025	403,593	223,231	626,824
2026-2030	495,507	123,213	618,720
2031-2033	286,465	16,602	303,067
	<u>\$ 1,559,947</u>	<u>\$ 668,169</u>	<u>\$ 2,228,116</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

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 2015 were \$649,825. There are 135 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 \$3,792,877 as of December 31, 2015, compared to \$3,649,925 as of December 31, 2014.

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 \$7,470,086 for real and personal property. There is no limited liability amount for workers' compensation coverage. The Council had no significant reductions in insurance coverage as compared to its previous fiscal year and no settlement amounts that exceeded insurance coverage for each of its past three fiscal years.

D. Commitments

1. Grant Programs

The Council participates in several federal and state assisted grant programs. Under the terms of these grants, the Council is subject to program compliance audits by their grantors or their representatives.

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, 2015.

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.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

IV. OTHER INFORMATION (Continued)

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. Subsequent Events

For the purposes of reporting subsequent events, management has considered events occurring up to September 6, 2016 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, 2015

<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	\$ 3,651,014	\$ 4,090,429	\$ 9,137,530	\$ 5,047,101
Corporation for National Service	163,234	50,285	64,284	13,999
Economic Development Administration	1,563,671	409,611	424,611	15,000
Health and Human Services	1,027,944	927,944	1,827,789	899,845
<i>Total Federal Grants</i>	<u>6,405,863</u>	<u>5,478,269</u>	<u>11,454,214</u>	<u>5,975,945</u>
<i>State Grants</i>				
Texas Department of Aging and Disability Services	5,337,052	5,603,658	6,317,676	714,018
Commission on State Emergency Communications	4,193,248	4,500,762	5,138,088	637,326
Texas Department of Transportation	1,565,532	1,750,000	2,244,370	494,370
Texas Commission on Environmental Quality	253,465	290,149	324,935	34,786
Texas Department of Transportation/MPO	1,309,890	847,000	922,790	75,790
Office of the Governor	348,255	344,067	370,323	26,256
Texas Water Development Board	270,835	213,627	219,632	6,005
TDPS- Homeland Security	217,036	227,036	290,551	63,515
Texas Department of Agriculture	7,083	7,083	8,342	1,259
Texas Department of Aging and Disability Services/ Corporation for National Service	-	1,776	1,776	-
General Land Office	17,456,820	18,101,652	21,623,645	3,521,993
Housing One Urban Development	-	-	165,051	165,051
Other State Programs	-	-	-	-
<i>Total State Grants</i>	<u>30,959,216</u>	<u>31,886,810</u>	<u>37,627,179</u>	<u>5,740,369</u>
<i>Local Revenues</i>				
Contributions	1,693,054	1,693,054	1,602,768	(90,286)
Membership Dues	239,713	239,713	235,887	(3,826)
Other Revenues	-	-	799	799
<i>Total Local Revenues</i>	<u>1,932,767</u>	<u>1,932,767</u>	<u>1,839,454</u>	<u>(93,313)</u>
<i>Total Revenues</i>	<u>\$ 39,297,846</u>	<u>\$ 39,297,846</u>	<u>\$ 50,920,847</u>	<u>\$ 11,623,001</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, 2015

	Budget Amounts		Actual Budget Basis	Final Variance Budget Basis
	Original	Final		
<u>EXPENDITURES</u>				
Direct Salaries	\$ 4,261,268	\$ 4,261,268	\$ 4,494,208	\$ (232,940)
Indirect Salaries	996,364	996,364	932,795	63,569
Employee Benefits				
Direct Salaries	2,206,058	2,206,058	2,427,912	(221,854)
Indirect Salaries	500,287	500,287	504,026	(3,739)
Indirect Costs Other Than Personnel	644,130	644,130	680,725	(36,595)
Consultant and Contracted Services	23,720,743	23,720,743	19,871,131	3,849,612
Travel	332,257	332,257	375,305	(43,048)
Consumable Supplies	138,513	138,513	242,648	(104,135)
Other Costs	6,498,226	6,498,226	21,387,346	(14,889,120)
Non-Matching Expenditures	-	-	4,751	(4,751)
<i>Total Expenditures</i>	<u>39,297,846</u>	<u>39,297,846</u>	<u>50,920,847</u>	<u>(11,623,001)</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>

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, 2015 and 2014

	2015	2014
<u>Governmental Funds - Capital Assets:</u>		
Land	\$ 79,900	\$ 10,100
Buildings	2,902,427	2,902,427
Buses and Vans	12,225,210	5,716,792
Bus Shelters	508,380	508,380
9-1-1 Enhanced Communications Equipment	1,239,847	1,239,847
Furniture and Equipment	1,048,148	943,360
Interoperability Radio System	690,906	690,906
Transit Equipment	761,774	749,403
<i>Total Capital Assets at Cost</i>	19,456,592	12,761,215
Less: Accumulated Depreciation	(9,014,096)	(7,871,048)
<i>Total Capital Assets Net of Accumulated Depreciation</i>	10,442,496	4,890,167
 Invested in Governmental Funds Capital Assets by Source:		
Council Resources	1,554,911	1,539,444
Grant Resources	8,887,585	3,350,723
<i>Total Capital Assets by Source</i>	\$ 10,442,496	\$ 4,890,167

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function
For the Year Ended December 31, 2015

Function	Land, Building and Shelters	Vans and Buses	Furniture and Equipment	Total
General Government	\$ 1,699,800	\$ 19,970	\$ 19,860	\$ 1,739,630
Transit/MPO	1,790,907	12,225,210	761,774	14,777,891
9-1-1 Emergency Communication	-	-	2,195,257	2,195,257
Health and Welfare	-	-	44,221	44,221
EDA	-	-	8,687	8,687
Department of Justice	-	-	690,906	690,906
<i>Total Governmental Funds - Capital Assets</i>	<u>3,490,707</u>	<u>12,245,180</u>	<u>3,720,705</u>	<u>19,456,592</u>
 <i>Less: Accumulated Depreciation for,</i>				
General Government	144,889	7,132	19,860	171,881
Transit/MPO	960,877	4,733,642	546,515	6,241,034
9-1-1 Emergency Communication	-	-	1,857,948	1,857,948
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
EDA	-	-	8,106	8,106
<i>Total Accumulated Depreciation</i>	<u>1,105,766</u>	<u>4,740,774</u>	<u>3,167,556</u>	<u>9,014,096</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 2,384,941</u>	<u>\$ 7,504,406</u>	<u>\$ 553,149</u>	<u>\$ 10,442,496</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, 2015

Function	General Fixed Assets			General Fixed Assets
	January 1, 2015	Additions	Deductions	December 31, 2015
General Government	\$ 1,649,860	\$ 69,800	\$ -	\$ 1,719,660
Transit/MPO	8,257,102	6,520,788	-	14,777,890
9-1-1 Emergency Communication	2,090,469	104,789	-	2,195,258
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
EDA	8,687	-	-	8,687
TCEQ	19,970	-	-	19,970
<i>Total Governmental Funds - Capital Assets</i>	<u>12,761,215</u>	<u>6,695,377</u>	<u>-</u>	<u>19,456,592</u>
 <i>Less: Accumulated Depreciation For,</i>				
General Government	110,416	54,333.00	-	164,749
Transit/MPO	5,242,805	998,230.00	-	6,241,035
9-1-1 Emergency Communication	1,772,052	85,895.00	-	1,857,947
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
EDA	6,369	1,737.00	-	8,106
TCEQ	4,279	2,853.00	-	7,132
<i>Total Accumulated Depreciation</i>	<u>7,871,048</u>	<u>1,143,048</u>	<u>-</u>	<u>9,014,096</u>
 <i>Total Governmental Funds - Capital Assets (net)</i>	 <u>\$ 4,890,167</u>	 <u>\$ 5,552,329</u>	 <u>\$ -</u>	 <u>\$ 10,442,496</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 Regional Police Academy
 SF-13-A10-14668-14
 Internal Grant Code-30614
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 500,000	\$ 184,939	\$ 315,061	\$ 500,000
Local share	<u>138,062</u>	<u>73,349</u>	<u>66,694</u>	<u>140,043</u>
Total revenues	<u><u>638,062</u></u>	<u><u>258,288</u></u>	<u><u>\$ 381,755</u></u>	<u><u>\$ 640,043</u></u>
Expenditures				
Salaries	\$ 241,521	\$ 85,262	\$ 156,750	\$ 242,012
Fringe benefits	<u>123,567</u>	<u>46,176</u>	<u>84,074</u>	<u>130,250</u>
Total personnel	365,088	131,438	240,824	372,262
Indirect costs	118,470	40,208	72,892	113,100
Contracted services	4,169	709	3,460	4,169
Travel	28,029	14,278	14,131	28,409
Supplies	51,323	38,953	12,169	51,122
Equipment	-	-	-	-
Other	<u>70,983</u>	<u>32,702</u>	<u>38,279</u>	<u>70,981</u>
Total expenditures	<u><u>\$ 638,062</u></u>	<u><u>\$ 258,288</u></u>	<u><u>\$ 381,755</u></u>	<u><u>\$ 640,043</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 Regional Police Academy
 SF-13-A10-14668-15
 Internal Grant Code-30615
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 500,000	\$ 86,029	\$ -	\$ 86,029
Local share	<u>21,950</u>	<u>21,950</u>	<u>-</u>	<u>21,950</u>
Total revenues	<u><u>521,950</u></u>	<u><u>107,979</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 107,979</u></u>
Expenditures				
Salaries	\$ 239,995	\$ 41,345	\$ -	\$ 41,345
Fringe benefits	<u>124,253</u>	<u>22,391</u>	<u>-</u>	<u>22,391</u>
Total personnel	364,248	63,736	-	63,736
Indirect costs	118,890	19,497	-	19,497
Contracted services	4,000	1,700	-	1,700
Travel	7,771	7,256	-	7,256
Supplies	5,045	4,131	-	4,131
Equipment	-	-	-	-
Other	<u>21,996</u>	<u>11,659</u>	<u>-</u>	<u>11,659</u>
Total expenditures	<u><u>\$ 521,950</u></u>	<u><u>\$ 107,979</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 107,979</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance fund
 C713223
 Internal Grant Code 30714
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 8,183	\$ 719	\$ 7,464	\$ 8,183
Local	-	-	-	-
Total revenues	<u>\$ 8,183</u>	<u>\$ 719</u>	<u>\$ 7,464</u>	<u>\$ 8,183</u>
Expenditures				
Salaries	\$ 3,000	\$ -	\$ 1,346	\$ 1,346
Fringe benefits	<u>1,500</u>	<u>-</u>	<u>723</u>	<u>723</u>
Total Personnel	4,500	-	2,069	2,069
Indirect costs	1,500	-	625	625
Supplies	500	271	1,173	1,444
Other	<u>1,683</u>	<u>448</u>	<u>3,597</u>	<u>4,045</u>
Total expenditures	<u>\$ 8,183</u>	<u>\$ 719</u>	<u>\$ 7,464</u>	<u>\$ 8,183</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance fund
 C714223
 Internal Grant Code 30715
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,083	\$ 5,589	\$ 1,494	\$ 7,083
Local	-	393	-	393
Total revenues	<u>\$ 7,083</u>	<u>\$ 5,982</u>	<u>\$ 1,494</u>	<u>\$ 7,476</u>
Expenditures				
Salaries	\$ 2,596	\$ 1,673	\$ 372	\$ 2,045
Fringe benefits	<u>1,316</u>	<u>906</u>	<u>200</u>	<u>1,106</u>
Total Personnel	3,912	2,579	572	3,151
Indirect costs	1,282	789	173	962
Travel	-	442	-	442
Supplies	433	131	-	131
Other	<u>1,456</u>	<u>2,041</u>	<u>749</u>	<u>2,790</u>
Total expenditures	<u>\$ 7,083</u>	<u>\$ 5,982</u>	<u>\$ 1,494</u>	<u>\$ 7,476</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance fund
 C715223
 Internal Grant Code 30716
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 6,945	\$ 2,034	\$ -	\$ 2,034
Local	-	-	-	-
Total revenues	<u><u>\$ 6,945</u></u>	<u><u>\$ 2,034</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,034</u></u>
Expenditures				
Salaries	\$ 3,000	\$ 706	\$ -	\$ 706
Fringe benefits	<u>1,530</u>	<u>382</u>	<u>-</u>	<u>382</u>
Total Personnel	4,530	1,088	-	1,088
Indirect costs	1,404	333	-	333
Travel	100	142	-	142
Supplies	253	-	-	-
Other	<u>658</u>	<u>471</u>	<u>-</u>	<u>471</u>
Total expenditures	<u><u>\$ 6,945</u></u>	<u><u>\$ 2,034</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,034</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Local Planning
 Internal Grant Code 30800
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	\$ 6,751	\$ 6,751	\$ -	\$ 6,751
Total revenues	<u>\$ 6,751</u>	<u>\$ 6,751</u>	<u>\$ -</u>	<u>\$ 6,751</u>
Expenditures				
Salaries	\$ 2,229	\$ 2,229	\$ -	\$ 2,229
Fringe benefits	1,207	1,207	-	1,207
Total personnel	3,436	3,436	-	3,436
Indirect costs	1,051	1,051	-	1,051
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Other	2,264	2,264	-	2,264
Total expenditures	<u>\$ 6,751</u>	<u>\$ 6,751</u>	<u>\$ -</u>	<u>\$ 6,751</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 MPO Local
 Internal Grant Code 30910
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 5,958	\$ 2,789	\$ -	\$ 2,789
Total revenues	<u>\$ 5,958</u>	<u>\$ 2,789</u>	<u>\$ -</u>	<u>\$ 2,789</u>
Expenditures				
Salaries	\$ -	\$ 80	\$ -	\$ 80
Fringe benefits	-	43	-	43
Total personnel	-	123	-	123
Indirect costs	-	38	-	38
Travel	-	-	-	-
Supplies	839	41	-	41
Equipment	1,320	-	-	-
Other	3,799	2,587	-	2,587
Total expenditures	<u>\$ 5,958</u>	<u>\$ 2,789</u>	<u>\$ -</u>	<u>\$ 2,789</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 General Land Office
 Disaster Recovery Round 2 (Non-Rental)
 12-499-000-6698
 Internal Grant Code 30913
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 72,443,271</u>	<u>\$ 9,076,575</u>	<u>\$ 61,782,453</u>	<u>\$ 70,859,028</u>
Total revenues	<u><u>\$ 72,443,271</u></u>	<u><u>\$ 9,076,575</u></u>	<u><u>\$ 61,782,453</u></u>	<u><u>\$ 70,859,028</u></u>
Expenditures				
Salaries	\$ 783,238	\$ 119,496	\$ 165,434	\$ 284,930
Fringe benefits	<u>390,855</u>	<u>64,717</u>	<u>156,451</u>	<u>221,168</u>
Total personnel	1,174,093	184,213	321,885	506,098
Indirect costs	282,799	56,352	138,303	194,655
Contracted services	295,232	143,366	196,178	339,544
Travel	50,000	1,035	5,041	6,076
Supplies	25,000	1,454	6,934	8,388
Other	<u>70,616,147</u>	<u>8,690,155</u>	<u>61,114,112</u>	<u>69,804,267</u>
Total expenditures	<u><u>\$ 72,443,271</u></u>	<u><u>\$ 9,076,575</u></u>	<u><u>\$ 61,782,453</u></u>	<u><u>\$ 70,859,028</u></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, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 424,274</u>	<u>\$ 63,610</u>	<u>\$ 84,403</u>	<u>\$ 148,013</u>
Total revenues	<u><u>\$ 424,274</u></u>	<u><u>\$ 63,610</u></u>	<u><u>\$ 84,403</u></u>	<u><u>\$ 148,013</u></u>
Expenditures				
Salaries	\$ 202,000	\$ 31,351	\$ 41,212	\$ 72,563
Fringe benefits	<u>100,877</u>	<u>16,979</u>	<u>22,080</u>	<u>39,059</u>
Total personnel	302,877	48,330	63,292	111,622
Indirect costs	61,389	14,785	19,204	33,989
Travel	20,000	495	373	868
Supplies	15,334	-	-	-
Other	<u>24,674</u>	<u>-</u>	<u>1,534</u>	<u>1,534</u>
Total expenditures	<u><u>\$ 424,274</u></u>	<u><u>\$ 63,610</u></u>	<u><u>\$ 84,403</u></u>	<u><u>\$ 148,013</u></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, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 680,650	\$ 93,244	\$ 76,427	\$ 169,671
Interst Income	<u> </u>	<u> 54</u>	<u> </u>	<u> 54</u>
 Total revenues	 <u><u>\$ 680,650</u></u>	 <u><u>\$ 93,298</u></u>	 <u><u>\$ 76,427</u></u>	 <u><u>\$ 169,725</u></u>
 Expenditures				
Salaries	\$ 87,408	\$ 44,996	\$ 23,669	\$ 68,665
Fringe benefits	44,718	24,369	12,691	37,060
Total personnel	<u>132,126</u>	<u>69,365</u>	<u>36,360</u>	<u>105,725</u>
Indirect costs	42,874	21,220	11,013	32,233
Contracted services	-	1,357	19,829	21,186
Travel	-	881	1,390	2,271
Supplies	-	475	394	869
Equipment	-	-	7,036	7,036
Other	<u>505,650</u>	<u> </u>	<u>405</u>	<u>405</u>
 Total expenditures	 <u><u>\$ 680,650</u></u>	 <u><u>\$ 93,298</u></u>	 <u><u>\$ 76,427</u></u>	 <u><u>\$ 169,725</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 General Land Office
 Disaster Recovery Round 2 (HOP)
 12-499-000-6698
 Internal Grant Code 30916
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 18,034,999	\$ 5,440,058	\$ 7,858,863	13,298,921
Local share	<u>-</u>	<u>-</u>	<u>63</u>	<u>63</u>
Total revenues	<u>\$ 18,034,999</u>	<u>\$ 5,440,058</u>	<u>\$ 7,858,926</u>	<u>\$ 13,298,984</u>
Expenditures				
Contracted Services	<u>18,034,999</u>	<u>5,440,058</u>	<u>7,858,926</u>	<u>13,298,984</u>
Total expenditures	<u><u>\$ 18,034,999</u></u>	<u><u>\$ 5,440,058</u></u>	<u><u>\$ 7,858,926</u></u>	<u><u>\$ 13,298,984</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
General Land Office
RHRPP

Internal Grant Code 30917
Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 1,953,300</u>	<u>\$ 1,570,084</u>	<u>\$ -</u>	<u>\$ 1,570,084</u>
Total revenues	<u><u>\$ 1,953,300</u></u>	<u><u>\$ 1,570,084</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,570,084</u></u>
Expenditures				
Contracted services	<u>1,953,300</u>	<u>1,570,084</u>	<u>-</u>	<u>1,570,084</u>
Total expenditures	<u><u>\$ 1,953,300</u></u>	<u><u>\$ 1,570,084</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,570,084</u></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, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 12,858,595</u>	<u>\$ 4,166,019</u>	<u>\$ 267,360</u>	<u>\$ 4,433,379</u>
Total revenues	<u><u>\$ 12,858,595</u></u>	<u><u>\$ 4,166,019</u></u>	<u><u>\$ 267,360</u></u>	<u><u>\$ 4,433,379</u></u>
Expenditures				
Contracted services	<u>12,858,595</u>	<u>4,166,019</u>	<u>267,360</u>	<u>4,433,379</u>
Total expenditures	<u><u>\$ 12,858,595</u></u>	<u><u>\$ 4,166,019</u></u>	<u><u>\$ 267,360</u></u>	<u><u>\$ 4,433,379</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
General Land Office
Single Family Rentals-GLO

Internal Grant Code 30919
Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,500,000	\$ 1,214,055	\$ -	\$ 1,214,055
Total revenues	<u>\$ 1,500,000</u>	<u>\$ 1,214,055</u>	<u>\$ -</u>	<u>\$ 1,214,055</u>
Expenditures				
Contracted services	<u>1,500,000</u>	<u>1,214,055</u>	<u>-</u>	<u>1,214,055</u>
Total expenditures	<u>\$ 1,500,000</u>	<u>\$ 1,214,055</u>	<u>\$ -</u>	<u>\$ 1,214,055</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 U.S. Department of Commerce
 Economic Development Administration
 08-01-04780
 Internal Grant Code-31013
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,590,001	\$ 364,611	\$ 83,270	\$ 447,881
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,590,001</u>	<u>364,611</u>	<u>\$ 83,270</u>	<u>\$ 447,881</u>
Expenditures				
Contracted Services	\$ 1,410,201	\$ 315,768	\$ -	\$ 315,768
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>179,800</u>	<u>48,843</u>	<u>83,270</u>	<u>132,113</u>
Total expenditures	<u>\$ 1,590,001</u>	<u>\$ 364,611</u>	<u>\$ 83,270</u>	<u>\$ 447,881</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 U.S. Department of Commerce
 Economic Development Administration
 08-83-05028
 Internal Grant Code-31113
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 180,000	\$ 60,000	\$ -	\$ 60,000
Local share	<u>45,000</u>	<u>85,638</u>	<u>-</u>	<u>85,638</u>
Total revenues	<u><u>225,000</u></u>	<u><u>145,638</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 145,638</u></u>
Expenditures				
Salaries	\$ 109,683	\$ 72,232	\$ -	\$ 72,232
Fringe benefits	<u>55,616</u>	<u>39,119</u>	<u>-</u>	<u>39,119</u>
Total personnel	165,299	111,351	-	111,351
Indirect costs	54,187	34,063	-	34,063
Contracted Services	-	-	-	-
Travel	4,200	127	-	127
Supplies	1,314	97	-	97
Equipment	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 225,000</u></u>	<u><u>\$ 145,638</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 145,638</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 EDA Grant Administration
 Internal Grant Code-31300
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	<u>72,209</u>	<u>100</u>	<u>54,783</u>	<u>54,883</u>
Total revenues	<u><u>72,209</u></u>	<u><u>100</u></u>	<u><u>\$ 54,783</u></u>	<u><u>\$ 54,883</u></u>
Expenditures				
Salaries	\$ 36,000	\$ -	\$ 25,165	\$ 25,165
Fringe benefits	<u>18,254</u>	<u>-</u>	<u>13,507</u>	<u>13,507</u>
Total personnel	54,254	-	38,672	38,672
Indirect costs	17,785	-	11,686	11,686
Contracted Services	170	-	4,425	4,425
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>-</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total expenditures	<u><u>\$ 72,209</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 54,783</u></u>	<u><u>\$ 54,883</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 EDA Southwest Conference
 Internal Grant Code-31306
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>31,051</u>	<u>15,109</u>	<u>10,011</u>	<u>25,120</u>
Total revenues	<u><u>31,051</u></u>	<u><u>15,109</u></u>	<u><u>\$ 10,011</u></u>	<u><u>\$ 25,120</u></u>
Expenditures				
Travel	\$ 10,877	\$ 1,777	\$ 4,933	\$ 6,710
Supplies	1,500	679	706	1,385
Equipment	-	-	-	-
Other	<u>18,674</u>	<u>12,653</u>	<u>4,372</u>	<u>17,025</u>
Total expenditures	<u><u>\$ 31,051</u></u>	<u><u>\$ 15,109</u></u>	<u><u>\$ 10,011</u></u>	<u><u>\$ 25,120</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Financial Literacy Program
 Internal Grant Code-31400
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>1,746</u>	<u>31</u>	<u>50</u>	<u>81</u>
Total revenues	<u><u>1,746</u></u>	<u><u>31</u></u>	<u><u>\$ 50</u></u>	<u><u>\$ 81</u></u>
Expenditures				
Travel	\$ 80	\$ -	\$ -	\$ -
Supplies	449	-	-	-
Equipment	-	-	-	-
Other	<u>1,217</u>	<u>31</u>	<u>50</u>	<u>81</u>
Total expenditures	<u><u>\$ 1,746</u></u>	<u><u>\$ 31</u></u>	<u><u>\$ 50</u></u>	<u><u>\$ 81</u></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-31513
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 3,823,121	\$ 62,836	\$ 3,758,883	\$ 3,821,719
Interest Income	-	-	303	303
Other Income	-	-	1,099	1,099
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u><u>\$ 3,823,121</u></u>	<u><u>\$ 62,836</u></u>	<u><u>\$ 3,760,285</u></u>	<u><u>\$ 3,823,121</u></u>
Expenditures-Administration				
Salaries	\$ 19,196	\$ -	\$ 19,196	\$ 19,196
Fringe benefits	9,545	-	9,544	9,544
Total personnel	<u>28,741</u>	<u>-</u>	<u>28,740</u>	<u>28,740</u>
Indirect costs	9,502	-	9,501	9,501
Contracted services	2,080	-	2,080	2,080
Travel	8,173	-	8,172	8,172
Supplies	21,937	-	21,935	21,935
Equipment	32,649	-	22,658	22,658
Other	116,924	-	74,993	74,993
Subtotals	<u>220,006</u>	<u>-</u>	<u>168,079</u>	<u>168,079</u>
Expenditures-Program				
Salaries	\$ 528,067	-	\$ 528,066	\$ 528,066
Fringe benefits	276,267	-	276,266	276,266
Total personnel	<u>804,334</u>	<u>-</u>	<u>804,332</u>	<u>804,332</u>
Indirect costs	251,357	-	251,357	251,357
Contracted services	209,723	-	209,722	209,722
Travel	60,715	-	60,714	60,714
Supplies	96,335	-	96,333	96,333
Equipment	30,671	-	30,670	30,670
Other	1,774,993	62,836	1,764,091	1,826,927
Subtotals	<u>3,228,128</u>	<u>62,836</u>	<u>3,217,219</u>	<u>3,280,055</u>
Expenditures-Equipment				
Other	<u>374,987</u>	<u>-</u>	<u>374,987</u>	<u>374,987</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u><u>\$ 3,823,121</u></u>	<u><u>\$ 62,836</u></u>	<u><u>\$ 3,760,285</u></u>	<u><u>\$ 3,823,121</u></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-31514
 Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,441,467	\$ 28	\$ 3,441,024	\$ 3,441,052
Local Contributions	-	-	-	-
Interest Income	-	-	135	135
Other Income	-	-	280	280
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u><u>\$ 3,441,467</u></u>	<u><u>\$ 28</u></u>	<u><u>\$ 3,441,439</u></u>	<u><u>\$ 3,441,467</u></u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	5,082	-	5,068	5,068
Equipment	-	-	-	-
Other	-	-	-	-
Subtotals	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>5,082</u>	<u>-</u>	<u>5,068</u>	<u>5,068</u>
Expenditures-Program				
Salaries	\$ 562,343	-	\$ 562,342	\$ 562,342
Fringe benefits	301,507	-	301,506	301,506
Total personnel	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	863,850	-	863,848	863,848
Indirect costs	261,679	-	261,678	261,678
Contracted services	138,638	-	138,637	138,637
Travel	98,479	-	98,478	98,478
Supplies	40,855	-	53,788	53,788
Equipment	44,766	-	44,765	44,765
Other	1,749,797	28	1,736,856	1,736,884
Subtotals	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>3,198,064</u>	<u>28</u>	<u>3,198,050</u>	<u>3,198,078</u>
Expenditures-Equipment				
Other	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	238,321	-	238,321	238,321
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u><u>\$ 3,441,467</u></u>	<u><u>\$ 28</u></u>	<u><u>\$ 3,441,439</u></u>	<u><u>\$ 3,441,467</u></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-31515
Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 6,676,844	\$ 4,178,835	\$ 1,166,997	\$ 5,345,832
Local Contributions	-	375	566	941
Interest Income	-	124	32	156
Other Income	-	224	-	224
Total revenues	<u>\$ 6,676,844</u>	<u>\$ 4,179,558</u>	<u>\$ 1,167,595</u>	<u>\$ 5,347,153</u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	12,973	6,173	1,589	7,762
Equipment	-	64,864	-	64,864
Other	-	-	-	-
Subtotals	<u>12,973</u>	<u>71,037</u>	<u>1,589</u>	<u>72,626</u>
Expenditures-Program				
Salaries	\$ 583,067	396,202	\$ 186,865	\$ 583,067
Fringe benefits	305,433	214,575	100,301	314,876
Total personnel	<u>888,500</u>	<u>610,777</u>	<u>287,166</u>	<u>897,943</u>
Indirect costs	342,971	186,843	86,779	273,622
Contracted services	784,005	390,312	305,071	695,383
Travel	103,236	74,235	29,000	103,235
Supplies	96,681	89,395	8,287	97,682
Equipment	14,719	8,124	6,595	14,719
Other	2,163,309	1,537,238	434,763	1,972,001
Subtotals	<u>4,393,421</u>	<u>2,896,924</u>	<u>1,157,661</u>	<u>4,054,585</u>
Expenditures-Equipment				
Other	<u>2,270,450</u>	<u>1,211,597</u>	<u>8,345</u>	<u>1,219,942</u>
Total expenditures	<u>\$ 6,676,844</u>	<u>\$ 4,179,558</u>	<u>\$ 1,167,595</u>	<u>\$ 5,347,153</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-31516
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,793,605	\$ 896,389	\$ -	\$ 896,389
Local Contributions	-		-	-
Interest Income	-	277	-	277
Other Income	-	-	-	-
Total revenues	<u><u>\$ 5,793,605</u></u>	<u><u>\$ 896,666</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 896,666</u></u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	35,000	12,324	-	12,324
Equipment	-	3,196	-	3,196
Other	-	-	-	-
Subtotals	<u>35,000</u>	<u>15,520</u>	<u>-</u>	<u>15,520</u>
Expenditures-Program				
Salaries	\$ 837,410	200,431	\$ -	\$ 200,431
Fringe benefits	414,834	108,550	-	108,550
Total personnel	1,252,244	308,981	-	308,981
Indirect costs	414,834	94,520	-	94,520
Contracted services	300,000	10,908	-	10,908
Travel	90,170	30,369	-	30,369
Supplies	18,000	48,215	-	48,215
Equipment	-	-	-	-
Other	2,788,357	357,325	-	357,325
Subtotals	<u>4,863,605</u>	<u>850,318</u>	<u>-</u>	<u>850,318</u>
Expenditures-Equipment				
Other	895,000	30,828	-	30,828
Total expenditures	<u><u>\$ 5,793,605</u></u>	<u><u>\$ 896,666</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 896,666</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 City of Pharr
 Community Development Block Grant FY 2014/2015
 Internal Grant Code 31604
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 34,000	\$ 34,000	\$ -	\$ 34,000
Local Share	<u>-</u>	<u>15,653</u>	<u>-</u>	<u>15,653</u>
 Total revenues	 <u>\$ 34,000</u>	 <u>\$ 49,653</u>	 <u>\$ -</u>	 <u>\$ 49,653</u>
 Expenditures				
Salaries	\$ 12,000	\$ 20,351	\$ -	\$ 20,351
Fringe benefits	<u>6,086</u>	<u>10,972</u>	<u>-</u>	<u>10,972</u>
Total Personnel	18,086	31,323	-	31,323
 Indirect costs	 -	 9,582	 -	 9,582
Other	<u>15,914</u>	<u>8,748</u>	<u>-</u>	<u>8,748</u>
 Total expenditures	 <u>\$ 34,000</u>	 <u>\$ 49,653</u>	 <u>\$ -</u>	 <u>\$ 49,653</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 City of Pharr
 Community Development Block Grant FY 2015/2016
 Internal Grant Code 31605
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 32,000	\$ 6,478	\$ -	\$ 6,478
Local Share	<u>-</u>	<u>1,385</u>	<u>-</u>	<u>1,385</u>
 Total revenues	 <u>\$ 32,000</u>	 <u>\$ 7,863</u>	 <u>\$ -</u>	 <u>\$ 7,863</u>
 Expenditures				
Salaries	\$ 14,000	\$ 3,906	\$ -	\$ 3,906
Fringe benefits	<u>7,248</u>	<u>2,115</u>	<u>-</u>	<u>2,115</u>
Total Personnel	21,248	6,021	-	6,021
 Indirect costs	 -	 1,842	 -	 1,842
Other	<u>10,752</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 32,000</u>	 <u>\$ 7,863</u>	 <u>\$ -</u>	 <u>\$ 7,863</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 UTPA Vehicle Maintenance
 Internal Grant Code 31701
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 46,177	\$ 2,004	\$ -	\$ 2,004
Local Share	<u>11,543</u>	<u>9,852</u>	<u>-</u>	<u>9,852</u>
 Total revenues	 <u>\$ 57,720</u>	 <u>\$ 11,856</u>	 <u>\$ -</u>	 <u>\$ 11,856</u>
 Expenditures				
Salaries	\$ -	\$ 1,118	\$ -	\$ 1,118
Fringe benefits	<u>-</u>	<u>606</u>	<u>-</u>	<u>606</u>
Total Personnel	-	1,724	-	1,724
 Indirect costs	 -	 527	 -	 527
Contracted Services	-	546	-	546
Other	<u>57,720</u>	<u>9,059</u>	<u>-</u>	<u>9,059</u>
 Total expenditures	 <u>\$ 57,720</u>	 <u>\$ 11,856</u>	 <u>\$ -</u>	 <u>\$ 11,856</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Texas Department of Transportation

Section 5310 ED01

ED1501

Internal Grant Code 31702

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 45,164	\$ 5,513	\$ -	\$ 5,513
Local Share	-	-	-	-
Total revenues	<u>45,164</u>	<u>5,513</u>	<u>-</u>	<u>5,513</u>
Assets under 5,000	<u>45,154</u>	<u>5,513</u>	<u>0</u>	<u>5,513</u>
Total expenditures	<u>\$ 45,154</u>	<u>\$ 5,513</u>	<u>\$ -</u>	<u>\$ 5,513</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Federal Transit Administration

Harlingen Facility

TX90Y013

Internal Grant Code 31708

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 456,800	\$ 5,699	\$ 362,632	\$ 368,331
Inkind Contribution	114,200	-	114,200	114,200
Local Share	-	-	-	-
	<u>571,000</u>	<u>5,699</u>	<u>476,832</u>	<u>482,531</u>
Engineering /Design	94,000	5,424	88,179	93,603
Inkind	114,200	-	114,200	114,200
Construct Facility	<u>362,800</u>	<u>275</u>	<u>274,453</u>	<u>274,728</u>
	<u>\$ 571,000</u>	<u>\$ 5,699</u>	<u>\$ 476,832</u>	<u>\$ 482,531</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Federal Transit Administration

Harlingen Facility Maintenance

TX90Y023

Internal Grant Code 31709

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 25,671	\$ 3,499	\$ -	\$ 3,499
Local Share	<u>25,671</u>	<u>875</u>	<u>-</u>	<u>875</u>
 Total revenues	 <u>51,342</u>	 <u>4,374</u>	 <u>-</u>	 <u>4,374</u>
 Maintenance	 8,000	 600	 -	 600
Repairs	4,000	580	-	580
Others	<u>39,342</u>	<u>3,194</u>	<u>-</u>	<u>3,194</u>
 Total expenditures	 <u>\$ 51,342</u>	 <u>\$ 4,374</u>	 <u>\$ -</u>	 <u>\$ 4,374</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Federal Transit Administration

Edinburg Transit Terminal

TX90Y057

Internal Grant Code 31710

Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Grant source earned	\$ 4,352,500	\$ 40,365	\$ -	\$ 40,365
Inkind	1,005,591	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>5,358,091</u>	<u>40,365</u>	<u>-</u>	<u>40,365</u>
Engineering / Design	295,000	40,365	-	40,365
Construction	3,910,000	-	-	-
Other	1,153,091	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 5,358,091</u>	<u>\$ 40,365</u>	<u>\$ -</u>	<u>\$ 40,365</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Texas Department of Transportation

Rio Transit

RPT 1306(21)36

Internal Grant Code 31815

Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 300,870	\$ 100,000	\$ 200,871	\$ 300,871
Local Share	-	39,703	1,933	41,636
Total revenues	300,870	139,703	202,804	342,507
Expenditures				
Salaries	82,435	17,075	73,353	90,428
Fringe benefits	43,601	9,247	39,373	48,620
Total Personnel	126,036	26,322	112,726	139,048
Indirect costs	38,912	8,052	34,065	42,117
Travel	1,594	929	4,266	5,195
Repairs	18,957	8,516	15,987	24,503
Fuel	22,075	303	22,514	22,817
Asset over 5,000	87,592	87,592	-	87,592
Other	5,704	7,989	13,246	21,235
Total expenditures	\$ 300,870	\$ 139,703	\$ 202,804	\$ 342,507

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Rio Transit
 RPT 1402(21)38
 Internal Grant Code 31816
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 475,721	\$ 286,838	\$ 188,883	\$ 475,721
Local Share	-	4,584	318	4,902
Total revenues	<u>475,721</u>	<u>291,422</u>	<u>189,201</u>	<u>480,623</u>
Expenditures				
Salaries	160,750	86,123	59,700	145,823
Fringe benefits	81,515	46,566	32,043	78,609
Total Personnel	<u>242,265</u>	<u>132,689</u>	<u>91,743</u>	<u>224,432</u>
Indirect costs	79,414	40,591	27,724	68,315
Travel	1,636	1,432	1,892	3,324
Repairs	13,950	11,814	24,814	36,628
Fuel	60,172	18,843	21,667	40,510
Asset over 5,000	62,000	196	-	196
Other	16,284	85,857	21,361	107,218
Total expenditures	<u>\$ 475,721</u>	<u>\$ 291,422</u>	<u>\$ 189,201</u>	<u>\$ 480,623</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Rio Transit
 RPT 1501
 Internal Grant Code 31817
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 357,466	\$ 455,738	\$ -	\$ 455,738
Local Share	-	38,171	-	38,171
Total revenues	357,466	493,909	-	493,909
Expenditures				
Salaries	113,500	163,533	-	163,533
Fringe benefits	58,766	88,138	-	88,138
Total Personnel	172,266	251,671	-	251,671
Indirect costs	56,229	76,988	-	76,988
Utilities	8,509	6,737	-	6,737
Repairs	41,605	44,367	-	44,367
Fuel	30,000	36,613	-	36,613
Other	48,857	77,533	-	77,533
Total expenditures	\$ 357,466	\$ 493,909	\$ -	\$ 493,909

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Rio Transit
 RUR 1501
 Internal Grant Code 31916
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 522,347	\$ 304,677	\$ 114,372	\$ 419,049
Local Share	30,000	33,349	320	33,669
Total revenues	552,347	338,026	114,692	452,718
Expenditures				
Salaries	177,500	124,206	41,790	165,996
Fringe benefits	91,795	67,091	22,430	89,521
Total Personnel	269,295	191,297	64,220	255,517
Indirect costs	87,920	58,520	19,407	77,927
Travel	6,000	2,310	904	3,214
Repairs	25,000	13,203	4,878	18,081
Fuel	84,062	31,766	16,695	48,461
Other	80,070	40,930	8,588	49,518
Total expenditures	\$ 552,347	\$ 338,026	\$ 114,692	\$ 452,718

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Rio Transit
 RUR 1601
 Internal Grant Code 31917
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 550,050	\$ 226,794	\$ -	\$ 226,794
Local Share	-	17,944	-	17,944
Total revenues	550,050	244,738	-	244,738
Expenditures				
Salaries	202,500	87,824	-	87,824
Fringe benefits	104,875	47,282	-	47,282
Total Personnel	307,375	135,106	-	135,106
Indirect costs	100,319	41,330	-	41,330
Travel	3,874	2,015	-	2,015
Repairs	18,828	9,927	-	9,927
Fuel	48,000	23,902	-	23,902
Other	71,654	32,458	-	32,458
Total expenditures	\$ 550,050	\$ 244,738	\$ -	\$ 244,738

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, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 901,816	\$ 49,512	\$ 36,885	\$ 86,397
Local Share	<u>225,454</u>	<u>41,553</u>	<u>9,225</u>	<u>50,778</u>
 Total revenues	 <u><u>\$ 1,127,270</u></u>	 <u><u>\$ 91,065</u></u>	 <u><u>\$ 46,110</u></u>	 <u><u>\$ 137,175</u></u>
 Expenditures				
Salaries	\$ 563,030	\$ 42,207	\$ 20,904	\$ 63,111
Fringe benefits	<u>288,061</u>	<u>22,858</u>	<u>11,216</u>	<u>34,074</u>
Total Personnel	851,091	65,065	32,120	97,185
 Indirect costs	 276,179	 19,904	 9,715	 29,619
Travel	<u>-</u>	<u>6,096</u>	<u>4,276</u>	<u>10,372</u>
 Total expenditures	 <u><u>\$ 1,127,270</u></u>	 <u><u>\$ 91,065</u></u>	 <u><u>\$ 46,111</u></u>	 <u><u>\$ 137,176</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 JARC
 TX37X090; URB 1502
 Internal Grant Code 32016
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 876,720	\$ 562,998	\$ 259,570	\$ 822,568
Local Share	<u>127,140</u>	<u>72,677</u>	<u>32,531</u>	<u>105,208</u>
Total Revenues	<u>\$ 1,003,860</u>	<u>\$ 635,675</u>	<u>\$ 292,101</u>	<u>\$ 927,776</u>
Expenditures				
Salaries	\$ 249,000	\$ 172,464	\$ 88,597	\$ 261,061
Fringe	<u>126,269</u>	<u>92,447</u>	<u>47,258</u>	<u>139,705</u>
Total Personnel	375,269	264,911	135,855	400,766
Indirect costs	123,015	81,039	41,054	122,093
Travel	9,000	5,488	3,944	9,432
Supplies	4,500	3,446	2,811	6,257
Other	<u>492,076</u>	<u>280,791</u>	<u>108,437</u>	<u>389,228</u>
Total expenditures	<u>\$ 1,003,860</u>	<u>\$ 635,675</u>	<u>\$ 292,101</u>	<u>\$ 927,776</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 JARC
 TX37X105; URB 1602
 Internal Grant Code 32017
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 886,057	\$ 329,472	\$ -	\$ 329,472
Local Share	<u>127,140</u>	<u>90,360</u>	<u>-</u>	<u>90,360</u>
Total Revenues	<u><u>\$ 1,013,197</u></u>	<u><u>\$ 419,832</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 419,832</u></u>
Expenditures				
Salaries	\$ 249,000	\$ 151,122	\$ -	\$ 151,122
Fringe	<u>126,269</u>	<u>81,308</u>	<u>-</u>	<u>81,308</u>
Total Personnel	375,269	232,430	-	232,430
Indirect costs	123,015	71,103	-	71,103
Travel	9,000	12,360	-	12,360
Supplies	4,500	4,623	-	4,623
Other	<u>501,413</u>	<u>99,316</u>	<u>-</u>	<u>99,316</u>
Total expenditures	<u><u>\$ 1,013,197</u></u>	<u><u>\$ 419,832</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 419,832</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 JARC PM
 TX90Y05200
 Internal Grant Code 32116
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 120,000	\$ 223,513	\$ 119,540	\$ 343,053
Local Share	<u>30,000</u>	<u>56,490</u>	<u>29,886</u>	<u>86,376</u>
Total Revenues	<u><u>\$ 150,000</u></u>	<u><u>\$ 280,003</u></u>	<u><u>\$ 149,426</u></u>	<u><u>\$ 429,429</u></u>
Expenditures				
Salaries	\$ 50,000	\$ 78,982	\$ 41,138	\$ 120,120
Fringe	<u>25,355</u>	<u>42,695</u>	<u>22,064</u>	<u>64,759</u>
Total Personnel	75,355	121,677	63,202	184,879
Indirect costs	24,701	37,222	19,099	56,321
Contracted services	-	35,510	2,859	38,369
Other	<u>49,944</u>	<u>85,594</u>	<u>64,266</u>	<u>149,860</u>
Total expenditures	<u><u>\$ 150,000</u></u>	<u><u>\$ 280,003</u></u>	<u><u>\$ 149,426</u></u>	<u><u>\$ 429,429</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 LRGVDC Transportation
 Scholarships
 Internal Grant Code 32200
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ 8,906	\$ -	\$ 8,906
Local Share	65,000	24,647	-	24,647
Total revenues	<u>65,000</u>	<u>33,553</u>	<u>-</u>	<u>33,553</u>
Expenditures				
Salaries	-	308	-	308
Fringe benefits	-	166	-	166
Total Personnel	<u>-</u>	<u>474</u>	<u>-</u>	<u>474</u>
Indirect costs	-	145	-	145
Other	65,000	32,934	-	32,934
Total expenditures	<u>\$ 65,000</u>	<u>\$ 33,553</u>	<u>\$ -</u>	<u>\$ 33,553</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Education / Training
 TX90Y01200
 Internal Grant Code 32211
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 32,000	\$ 3,621	\$ 28,379	\$ 32,000
Local Share	<u>8,000</u>	<u>906</u>	<u>7,094</u>	<u>8,000</u>
Total Revenues	<u><u>\$ 40,000</u></u>	<u><u>\$ 4,527</u></u>	<u><u>\$ 35,473</u></u>	<u><u>\$ 40,000</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe	-	-	-	-
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	3,556	12,250	15,806
Supplies	-	-	-	-
Other	<u>40,000</u>	<u>971</u>	<u>23,223</u>	<u>24,194</u>
Total expenditures	<u><u>\$ 40,000</u></u>	<u><u>\$ 4,527</u></u>	<u><u>\$ 35,473</u></u>	<u><u>\$ 40,000</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Education / Training
 TX90Y05200
 Internal Grant Code 32212
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 32,000	\$ 26,608	\$ -	\$ 26,608
Local Share	<u>8,000</u>	<u>6,654</u>	<u>-</u>	<u>6,654</u>
Total Revenues	<u><u>\$ 40,000</u></u>	<u><u>\$ 33,262</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 33,262</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe	-	-	-	-
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	31,297	-	31,297
Supplies	-	-	-	-
Other	<u>40,000</u>	<u>1,965</u>	<u>-</u>	<u>1,965</u>
Total expenditures	<u><u>\$ 40,000</u></u>	<u><u>\$ 33,262</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 33,262</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Texas Department of Transportation

REG 1501

REG 1501

Internal Grant Code 32315

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 8,800	\$ 7,494	\$ 1,273	\$ 8,767
Local Share	-	-	-	-
	<u>8,800</u>	<u>7,494</u>	<u>1,273</u>	<u>8,767</u>
Total revenues				
Expenditures				
Salaries	3,936	3,334	603	3,937
Fringe benefits	1,996	1,805	323	2,128
Total Personnel	<u>5,932</u>	<u>5,139</u>	<u>926</u>	<u>6,065</u>
Indirect costs	1,945	1,572	280	1,852
Travel	114	46	67	113
Supplies	<u>809</u>	<u>737</u>	<u>-</u>	<u>737</u>
Total expenditures	<u>\$ 8,800</u>	<u>\$ 7,494</u>	<u>\$ 1,273</u>	<u>\$ 8,767</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Regional Transit Maintenance

Internal Grant Code 32407

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ 1,892	\$ 1,892
Local Share	<u>43,000</u>	<u>29,483</u>	<u>98,534</u>	<u>128,017</u>
 Total revenues	<u><u>43,000</u></u>	<u><u>29,483</u></u>	<u><u>100,426</u></u>	<u><u>129,909</u></u>
 Expenditures				
Other	<u>43,000</u>	<u>29,483</u>	<u>100,426</u>	<u>129,909</u>
Total Personnel	<u>43,000</u>	<u>29,483</u>	<u>100,426</u>	<u>129,909</u>
 Total expenditures	<u><u>\$ 43,000</u></u>	<u><u>\$ 29,483</u></u>	<u><u>\$ 100,426</u></u>	<u><u>\$ 129,909</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Administration
 15AATXT3SS; 15AATXT3CM; 15AATXT3HD; 15AATXT3FC
 Internal Grant Code 32615
 Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 390,886	\$ 303,905	\$ 77,426	\$ 381,331
Local share	130,295	101,569	25,809	127,378
Total revenues	\$ 521,181	\$ 405,474	\$ 103,235	\$ 508,709
Expenditures				
Salaries	\$ 211,714	\$ 166,841	\$ 44,872	\$ 211,713
Fringe benefits	113,456	89,727	23,729	113,456
Total personnel	325,170	256,568	68,601	325,169
Indirect costs	100,287	78,488	20,730	99,218
Travel	28,500	17,214	4,251	21,465
Supplies	6,000	2,513	131	2,644
Equipment	-	4,676	-	4,676
Other	61,224	46,015	9,522	55,537
Total expenditures	\$ 521,181	\$ 405,474	\$ 103,235	\$ 508,709

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Administration
 16AATXT3SS; 16AATXT3CM; 16AATXT3FC
 Internal Grant Code 32616
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 417,413	\$ 79,397	\$ -	\$ 79,397
Local share	<u>139,151</u>	<u>26,466</u>	<u>-</u>	<u>26,466</u>
Total revenues	<u><u>\$ 556,564</u></u>	<u><u>\$ 105,863</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 105,863</u></u>
Expenditures				
Salaries	\$ 216,253	\$ 46,627	\$ -	\$ 46,627
Fringe benefits	<u>110,657</u>	<u>25,252</u>	<u>-</u>	<u>25,252</u>
Total personnel	326,910	71,879	-	71,879
Indirect costs	106,703	21,989	-	21,989
Travel	33,500	990	-	990
Supplies	8,000	324	-	324
Equipment	-	-	-	-
Other	<u>81,451</u>	<u>10,681</u>	<u>-</u>	<u>10,681</u>
Total expenditures	<u><u>\$ 556,564</u></u>	<u><u>\$ 105,863</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 105,863</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Title IIIB
 15AATXT3SS
 Internal Grant Code 32715
 Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,884,831	\$ 1,468,220	\$ 322,509	\$ 1,790,729
Local share	1,337	1,040	320	1,360
Total revenues	<u>\$ 1,886,168</u>	<u>\$ 1,469,260</u>	<u>\$ 322,829</u>	<u>\$ 1,792,089</u>
Expenditures				
Salaries	\$ 334,751	\$ 259,538	\$ 58,708	\$ 318,246
Fringe benefits	189,751	140,561	31,512	172,073
Total personnel	524,502	400,099	90,220	490,319
Indirect costs	174,730	122,394	27,264	149,658
Contracted Services	1,040,717	828,656	167,431	996,087
Travel	38,200	20,938	7,822	28,760
Supplies	9,892	4,581	1,308	5,889
Equipment	4,176	5,481	-	5,481
Other	93,951	87,111	28,784	115,895
Total expenditures	<u>\$ 1,886,168</u>	<u>\$ 1,469,260</u>	<u>\$ 322,829</u>	<u>\$ 1,792,089</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Title IIIB; Title VII-EAP; Title VII-OM; SGR
 16AATXT3SS; 16AATXT7EA; 16AATXT7OM; SGR
 Internal Grant Code 32716
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,141,512	\$ 452,706	\$ -	\$ 452,706
Local share	-	426	-	426
Total revenues	\$ 1,141,512	\$ 453,132	\$ -	\$ 453,132
Expenditures				
Salaries	\$ 488,538	\$ 107,126	\$ -	\$ 107,126
Fringe benefits	250,758	58,017	-	58,017
Total personnel	739,296	165,143	-	165,143
Indirect costs	241,444	50,519	-	50,519
Contracted Services	-	187,579	-	187,579
Travel	41,400	7,466	-	7,466
Supplies	10,500	1,026	-	1,026
Equipment	25,200	-	-	-
Other	83,672	41,399	-	41,399
Total expenditures	\$ 1,141,512	\$ 453,132	\$ -	\$ 453,132

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 State General Revenue
 SGR-2015
 Internal Grant Code 32815
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 172,337	\$ 93,669	\$ 78,667	\$ 172,336
Total revenues	<u>\$ 172,337</u>	<u>\$ 93,669</u>	<u>\$ 78,667</u>	<u>\$ 172,336</u>
Expenditures				
Salaries	\$ 85,840	\$ 46,528	\$ 39,311	\$ 85,839
Fringe benefits	46,300	25,199	21,100	46,299
Total personnel	<u>132,140</u>	<u>71,727</u>	<u>60,411</u>	<u>132,138</u>
Indirect costs	<u>40,197</u>	<u>21,942</u>	<u>18,256</u>	<u>40,198</u>
Total expenditures	<u>\$ 172,337</u>	<u>\$ 93,669</u>	<u>\$ 78,667</u>	<u>\$ 172,336</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Long Term Care Ombudsman Services
 15AATXT7OM
 Internal Grant Code 32915
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 24,896	\$ 24,896	\$ -	\$ 24,896
Total revenues	<u>\$ 24,896</u>	<u>\$ 24,896</u>	<u>\$ -</u>	<u>\$ 24,896</u>
Expenditures				
Salaries	\$ 12,356	\$ 12,312	\$ -	\$ 12,312
Fringe benefits	6,705	6,668	-	6,668
Total personnel	<u>19,061</u>	<u>18,980</u>	<u>-</u>	<u>18,980</u>
Indirect costs	5,835	5,806	-	5,806
Travel	<u>-</u>	<u>110</u>	<u>-</u>	<u>110</u>
Total expenditures	<u>\$ 24,896</u>	<u>\$ 24,896</u>	<u>\$ -</u>	<u>\$ 24,896</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Elder Abuse Prevention
 15AATXT7EA
 Internal Grant Code 32915
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 21,844	\$ 21,844	\$ -	\$ 21,844
Total revenues	<u>\$ 21,844</u>	<u>\$ 21,844</u>	<u>\$ -</u>	<u>\$ 21,844</u>
Expenditures				
Salaries	\$ 10,845	\$ 10,839	\$ -	\$ 10,839
Fringe benefits	5,879	5,870	-	5,870
Total personnel	16,724	16,709	-	16,709
Indirect costs	5,120	5,112	-	5,112
Travel	-	23	-	23
Total expenditures	<u>\$ 21,844</u>	<u>\$ 21,844</u>	<u>\$ -</u>	<u>\$ 21,844</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Title III D; Title III B
 15AATXT3PH; 15AATXT3SS
 Internal Grant Code 32915
 Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 146,192	\$ 132,084	\$ 14,108	\$ 146,192
Local funds	-	2	-	2
Total revenues	\$ 146,192	\$ 132,086	\$ 14,108	\$ 146,194
Expenditures				
Salaries	\$ 59,030	\$ 57,041	\$ 6,406	\$ 63,447
Fringe benefits	29,904	30,892	3,439	34,331
Total personnel	88,934	87,933	9,845	97,778
Indirect costs	23,961	26,899	2,975	29,874
Contracted Services	21,147	675	-	675
Travel	8,700	6,857	99	6,956
Supplies	900	72	-	72
Other	-	9,650	1,189	10,839
	2,550			
Total expenditures	\$ 146,192	\$ 132,086	\$ 14,108	\$ 146,194

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Assisted Living Facility Long-Term Care Ombudsman
 SGR 2015
 Internal Grant Code 32915
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 14,250	\$ 12,752	\$ 1,492	\$ 14,244
Total revenues	<u>\$ 14,250</u>	<u>\$ 12,752</u>	<u>\$ 1,492</u>	<u>\$ 14,244</u>
Expenditures				
Salaries	\$ 7,789	\$ 288	\$ 635	\$ 923
Fringe benefits	3,955	156	340	496
Total personnel	<u>11,744</u>	<u>444</u>	<u>975</u>	<u>1,419</u>
Indirect costs	2,506	136	295	431
Contracted Services	-	11,900	-	11,900
Travel	<u>-</u>	<u>272</u>	<u>222</u>	<u>494</u>
Total expenditures	<u>\$ 14,250</u>	<u>\$ 12,752</u>	<u>\$ 1,492</u>	<u>\$ 15,663</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Title III D Area Plan on Aging
 16AATXT3PH
 Internal Grant Code 32916
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 128,088	\$ 37,186	\$ -	\$ 37,186
Total revenues	<u>\$ 128,088</u>	<u>\$ 37,186</u>	<u>\$ -</u>	<u>\$ 37,186</u>
Expenditures				
Salaries	\$ 46,596	\$ 16,624	\$ -	\$ 16,624
Fringe benefits	24,113	9,004	-	9,004
Total personnel	<u>70,709</u>	<u>25,628</u>	<u>-</u>	<u>25,628</u>
Indirect costs	24,354	7,840	-	7,840
Contracted Services	20,675	175	-	175
Travel	8,700	2,008	-	2,008
Supplies	900	163	-	163
Equipment	-	246	-	-
Other	<u>2,750</u>	<u>1,126</u>	<u>-</u>	<u>1,126</u>
Total expenditures	<u>\$ 128,088</u>	<u>\$ 37,186</u>	<u>\$ -</u>	<u>\$ 62,568</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Assisted Living Facility Long-Term Care Ombudsman
 SGR 2016
 Internal Grant Code 32916
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 23,914	\$ 4,034	\$ -	\$ 4,034
Total revenues	<u>\$ 23,914</u>	<u>\$ 4,034</u>	<u>\$ -</u>	<u>\$ 4,034</u>
Expenditures				
Salaries	\$ 2,965	\$ 328	\$ -	\$ 328
Fringe benefits	1,487	177	-	177
Total personnel	<u>4,452</u>	<u>505</u>	<u>-</u>	<u>505</u>
Indirect costs	1,498	154	-	154
Contracted Services	<u>17,964</u>	<u>3,375</u>	<u>-</u>	<u>3,375</u>
Total expenditures	<u>\$ 23,914</u>	<u>\$ 4,034</u>	<u>\$ -</u>	<u>\$ 4,034</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Congregate Meals
 15AATXT3CM
 Internal Grant Code 33115
 Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 1,459,566	\$ 826,940	\$ 238,610	\$ 1,065,550
Total revenues	\$ 1,459,566	\$ 826,940	\$ 238,610	\$ 1,065,550
Expenditures				
Contracted services	\$ 1,398,441	\$ 765,815	\$ 238,610	\$ 1,004,425
Equipment	61,125	61,125	-	61,125
Total expenditures	\$ 1,459,566	\$ 826,940	\$ 238,610	\$ 1,065,550

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Home-Delivered Meals/Nutrition Service Incentive Program
 15AATXT3HD; 13AATXNSIP; 15AATXNSIP
 Internal Grant Code 33115
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 1,540,472</u>	<u>\$ 1,193,945</u>	<u>\$ 334,676</u>	<u>\$ 1,528,621</u>
Total revenues	<u><u>\$ 1,540,472</u></u>	<u><u>\$ 1,193,945</u></u>	<u><u>\$ 334,676</u></u>	<u><u>\$ 1,528,621</u></u>
Expenditures				
Contracted services	\$ 1,500,472	\$ 1,153,945	\$ 334,676	\$ 1,488,621
Equipment	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total expenditures	<u><u>\$ 1,540,472</u></u>	<u><u>\$ 1,193,945</u></u>	<u><u>\$ 334,676</u></u>	<u><u>\$ 1,528,621</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Title III Part C Nutrition Services C1/C2; Nutrition Service Incentive Program
 16AATXT3CM; 16AATXNSIP
 Internal Grant Code 33116
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 2,465,336</u>	<u>\$ 619,264</u>	<u>\$ -</u>	<u>\$ 619,264</u>
Total revenues	<u><u>\$ 2,465,336</u></u>	<u><u>\$ 619,264</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 619,264</u></u>
Expenditures				
Contracted services	<u>\$ 2,465,336</u>	<u>\$ 619,264</u>	<u>\$ -</u>	<u>\$ 619,264</u>
Total expenditures	<u><u>\$ 2,465,336</u></u>	<u><u>\$ 619,264</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 619,264</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Title 3E-2015; SGR-2015
 15AATXT3FC
 Internal Grant Code 33215
 Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 715,340	\$ 568,189	\$ 120,337	\$ 688,526
Local share	-	687	60	747
Total revenues	<u>\$ 715,340</u>	<u>\$ 568,876</u>	<u>\$ 120,397</u>	<u>\$ 689,273</u>
Expenditures				
Salaries	\$ 109,488	\$ 71,340	\$ 23,240	\$ 94,580
Fringe benefits	58,545	38,636	12,474	51,110
Total personnel	168,033	109,976	35,714	145,690
Indirect costs	52,029	33,643	10,792	44,435
Contracted Services	465,398	400,336	65,063	465,399
Travel	11,113	4,410	1,453	5,863
Supplies	1,921	241	101	342
Equipment	200	2,219	-	2,219
Other	16,646	18,051	7,274	25,325
Total expenditures	<u>\$ 715,340</u>	<u>\$ 568,876</u>	<u>\$ 120,397</u>	<u>\$ 689,273</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Title III Part E National Family Caregiver Support Program; State General Revenue
 16AATXT3FC
 Internal Grant Code 33216
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 729,466	\$ 166,562	\$ -	\$ 166,562
Local share	-	80		80
Total revenues	<u>\$ 729,466</u>	<u>\$ 166,642</u>	<u>\$ -</u>	<u>\$ 166,642</u>
Expenditures				
Salaries	\$ 110,971	\$ 23,735	\$ -	\$ 23,735
Fringe benefits	56,130	12,854	-	12,854
Total personnel	<u>167,101</u>	<u>36,589</u>	<u>-</u>	<u>36,589</u>
Indirect costs	53,904	11,193	-	11,193
Contracted Services	472,602	110,322	-	110,322
Travel	11,951	510	-	510
Supplies	4,575	-	-	-
Equipment	4,300	-	-	-
Other	15,033	8,028	-	8,028
Total expenditures	<u>\$ 729,466</u>	<u>\$ 166,642</u>	<u>\$ -</u>	<u>\$ 166,642</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Mission
 Area Agency on Aging
 Internal Grant Code 33415
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 10,000</u>	<u>\$ 9,883</u>	<u>\$ -</u>	<u>\$ 9,883</u>
Total revenues	<u><u>\$ 10,000</u></u>	<u><u>\$ 9,883</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,883</u></u>
Expenditures				
Contracted services	<u>\$ 10,000</u>	<u>\$ 9,883</u>	<u>\$ -</u>	<u>\$ 9,883</u>
Total expenditures	<u><u>\$ 10,000</u></u>	<u><u>\$ 9,883</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,883</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of McAllen
 Area Agency on Aging
 Internal Grant Code 33415
 Year Ended December 31, 2015

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Administration for Community Living - Medicare Improvements for Patients and Providers
 ACL MIPPA Priority3
 14AATXMADR
 Internal Grant Code 33515
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 12,140	\$ 12,052	\$ -	\$ 12,052
Total revenues	\$ 12,140	\$ 12,052	\$ -	\$ 12,052
Expenditures				
Salaries	\$ 1,951	\$ 524	\$ -	\$ 524
Fringe benefits	979	284	-	284
Total personnel	2,930	808	-	808
Indirect costs	960	247	-	247
Contracted Services	1,500	722	-	722
Travel	750	1,095	-	1,095
Supplies	600	-	-	-
Other	5,400	9,180	-	9,180
Total expenditures	\$ 12,140	\$ 12,052	\$ -	\$ 12,052

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Administration for Community Living - Medicare Improvements for Patients and Providers
 ACL MIPPA Priority 2
 14AATXMAAA
 Internal Grant Code 33615
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 26,474	\$ 24,210	\$ 2,264	\$ 26,474
Total revenues	<u>\$ 26,474</u>	<u>\$ 24,210</u>	<u>\$ 2,264</u>	<u>\$ 26,474</u>
Expenditures				
Salaries	\$ 6,001	\$ 7,096	\$ 1,109	\$ 8,205
Fringe benefits	3,011	3,843	595	4,438
Total personnel	<u>9,012</u>	<u>10,939</u>	<u>1,704</u>	<u>12,643</u>
Indirect costs	2,954	3,347	515	3,862
Contracted Services	6,000	-	-	-
Travel	1,008	1,073	45	1,118
Supplies	7,500	-	-	-
Other	<u>-</u>	<u>8,851</u>	<u>-</u>	<u>8,851</u>
Total expenditures	<u>\$ 26,474</u>	<u>\$ 24,210</u>	<u>\$ 2,264</u>	<u>\$ 26,474</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 Medicare Improvements for Patients and Providers Act
 ACL MIPPA Priority Area 2 AAAs
 Internal Grant Code 33616
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 28,103	\$ 2,895	\$ -	\$ 2,895
Total revenues	<u>\$ 28,103</u>	<u>\$ 2,895</u>	<u>\$ -</u>	<u>\$ 2,895</u>
Expenditures				
Salaries	\$ 10,514	\$ 1,382	\$ -	\$ 1,382
Fringe benefits	5,494	749	-	749
Total personnel	<u>16,008</u>	<u>2,131</u>	<u>-</u>	<u>2,131</u>
Indirect costs	4,955	652	-	652
Travel	600	83	-	83
Supplies	6,540	-	-	-
Other	<u>-</u>	<u>29</u>	<u>-</u>	<u>29</u>
Total expenditures	<u>\$ 28,103</u>	<u>\$ 2,895</u>	<u>\$ -</u>	<u>\$ 2,895</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 HHS-CMS-MFP
 1LICMS300151-101-07;1LICMS300151-01-08;1LICMS300151-01-09
 Internal Grant Code 33715
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,992	\$ 5,494	\$ 318	\$ 5,812
Total revenues	<u>\$ 5,992</u>	<u>\$ 5,494</u>	<u>\$ 318</u>	<u>\$ 5,812</u>
Expenditures				
Salaries	\$ 3,212	\$ 1,363	\$ 159	\$ 1,522
Fringe benefits	1,639	738	85	823
Total personnel	<u>4,851</u>	<u>2,101</u>	<u>244</u>	<u>2,345</u>
Indirect costs	1,141	643	74	717
Travel	-	235	-	235
Equipment	-	2,070	-	2,070
Other	<u>-</u>	<u>445</u>	<u>-</u>	<u>445</u>
Total expenditures	<u>\$ 5,992</u>	<u>\$ 5,494</u>	<u>\$ 318</u>	<u>\$ 5,812</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 HHSC-CMS-MFP
 1LICMS300151-01-09
 Internal Grant Code 33716
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,052	\$ 226	\$ -	\$ 226
Total revenues	<u>\$ 5,052</u>	<u>\$ 226</u>	<u>\$ -</u>	<u>\$ 226</u>
Expenditures				
Salaries	\$ 2,528	\$ 110	\$ -	\$ 110
Fringe benefits	1,331	60	-	60
Total personnel	<u>3,859</u>	<u>170</u>	<u>-</u>	<u>170</u>
Indirect costs	1,193	52	-	52
Travel	<u>-</u>	<u>4</u>	<u>-</u>	<u>4</u>
Total expenditures	<u>\$ 5,052</u>	<u>\$ 226</u>	<u>\$ -</u>	<u>\$ 226</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Department of Health and Human Services
 The Community-based Care Transitions Program
 CT-1011-0022
 Internal Grant Code 33813
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 4,395,205	\$ 1,827,789	\$ 2,176,338	\$ 4,004,127
Local share		-	716	716
Total revenues	\$ 4,395,205	\$ 1,827,789	\$ 2,177,054	\$ 4,004,843
Expenditures				
Salaries	\$ 1,073,997	\$ 315,859	\$ 430,258	\$ 746,117
Fringe benefits	313,818	170,853	230,580	401,433
Total personnel	1,387,815	486,712	660,838	1,147,550
Indirect costs	284,593	148,890	200,386	349,276
Contracted Services	2,366,783	1,085,542	1,197,873	2,283,415
Travel	225,000	50,995	59,392	110,387
Supplies	15,000	5,764	6,390	12,154
Equipment	15,000	3,318	9,073	12,391
Other	98,000	46,568	40,088	86,656
	4,392,191	1,827,789	2,174,040	4,001,829
Expenditures - Contractual In-house				
Salaries	1,506	-	1,506	1,506
Fringe benefits	808	-	808	808
Total personnel	2,314	-	2,314	2,314
Indirect costs	700	-	700	700
	3,014	-	3,014	3,014
Total expenditures	\$ 4,395,205	\$ 1,827,789	\$ 2,177,054	\$ 4,004,843

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 CMS SHIP
 90SA0038-01-00
 Internal Grant Code 33915
 Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 69,451	\$ 44,504	\$ 24,947	\$ 69,451
Local Cash		1	-	1
Total revenues	\$ 69,451	\$ 44,505	\$ 24,947	\$ 69,452
Expenditures				
Salaries	\$ 34,573	\$ 22,107	\$ 12,467	\$ 34,574
Fringe benefits	18,138	11,973	6,691	18,664
Total personnel	52,711	34,080	19,158	53,238
Indirect costs	16,740	10,425	5,789	16,214
Total expenditures	\$ 69,451	\$ 44,505	\$ 24,947	\$ 69,452

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 CMS SHIP
 90SA0038-02-00
 Internal Grant Code 33916
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 77,951	\$ 985	\$ -	\$ 985
Total revenues	<u>\$ 77,951</u>	<u>\$ 985</u>	<u>\$ -</u>	<u>\$ 985</u>
Expenditures				
Salaries	\$ 37,382	\$ 485	\$ -	\$ 485
Fringe benefits	20,790	263	-	263
Total personnel	<u>58,172</u>	<u>748</u>	<u>-</u>	<u>748</u>
Indirect costs	19,779	229	-	229
Travel	<u>-</u>	<u>8</u>	<u>-</u>	<u>8</u>
Total expenditures	<u>\$ 77,951</u>	<u>\$ 985</u>	<u>\$ -</u>	<u>\$ 985</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 AAA TRAINING
 Internal Grant Code 34000
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	<u>20,000</u>	<u>4,092</u>	<u>-</u>	<u>4,092</u>
 Total revenues	 <u>\$ 20,000</u>	 <u>\$ 4,092</u>	 <u>\$ -</u>	 <u>\$ 4,092</u>
Expenditures				
Contracted Services	\$ -	\$ 1,414	\$ -	1,414
Travel	15,500	-	-	-
Equipment	-	287	-	287
Other	<u>4,500</u>	<u>2,391</u>	<u>-</u>	<u>2,391</u>
 Total expenditures	 <u>\$ 20,000</u>	 <u>\$ 4,092</u>	 <u>\$ -</u>	 <u>\$ 4,092</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 ADRC (BIP) / Local Contact Agency
 Money Follows the Person Demonstration
 Internal Grant Code 34015
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 187,229	\$ 125,270	\$ 82,531	\$ 207,801
Local source	<u>-</u>	<u>75</u>	<u>-</u>	<u>75</u>
Total revenues	<u>\$ 187,229</u>	<u>\$ 125,345</u>	<u>\$ 82,531</u>	<u>\$ 207,876</u>
Expenditures				
Salaries	\$ 64,747	\$ 25,859	\$ 24,563	\$ 50,422
Fringe benefits	<u>32,842</u>	<u>14,005</u>	<u>13,184</u>	<u>27,189</u>
Total personnel	97,589	39,864	37,747	77,611
Indirect costs	31,978	12,195	11,407	23,602
Contracted Services	7,556	22,134	8,250	30,384
Travel	9,009	2,868	4,505	7,373
Supplies	5,397	302	1,515	1,817
Equipment	1,300	3,877	1,577	5,454
Other	<u>34,400</u>	<u>44,105</u>	<u>17,530</u>	<u>61,635</u>
Total expenditures	<u>\$ 187,229</u>	<u>\$ 125,345</u>	<u>\$ 82,531</u>	<u>\$ 207,876</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 ADRC (BIP) / Options Counseling Training
 Internal Grant Code 34016
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 268,637	\$ 59,597	\$ -	\$ 59,597
Total revenues	<u>\$ 268,637</u>	<u>\$ 59,597</u>	<u>\$ -</u>	<u>\$ 59,597</u>
Expenditures				
Salaries	\$ 107,905	\$ 25,706	\$ -	\$ 25,706
Fringe benefits	55,215	13,922	-	13,922
Total personnel	163,120	39,628	-	39,628
Indirect costs	53,599	12,123	-	12,123
Contracted Services	28,800	662	-	662
Travel	8,925	1,560	-	1,560
Supplies	12,693	321	-	321
Equipment	-	317	-	317
Other	1,500	4,986	-	4,986
Total expenditures	<u>\$ 268,637</u>	<u>\$ 59,597</u>	<u>\$ -</u>	<u>\$ 59,597</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Hazard Mitigation Grant Program (HMGP)
 City of Weslaco
 DR-4029-020
 Internal Grant Code-34101
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ 11,245	\$ 69,188	80,433
Local	<u>113,736</u>	<u>-</u>	<u>30,750</u>	<u>30,750</u>
Total revenues	<u><u>\$ 113,736</u></u>	<u><u>\$ 11,245</u></u>	<u><u>\$ 99,938</u></u>	<u><u>111,183</u></u>
Expenditures				
Supplies	\$ 1,274	\$ -	\$ 1,273	\$ 1,273
Equipment	-	-	-	-
Other	<u>112,462</u>	<u>11,245</u>	<u>98,665</u>	<u>109,910</u>
Total expenditures	<u><u>\$ 113,736</u></u>	<u><u>\$ 11,245</u></u>	<u><u>\$ 99,938</u></u>	<u><u>\$ 111,183</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Governor's Division of Emergency Management
 FY 2013 MASS FATALITY
 13-GA 99013-06F
 Internal Grant Code-34213
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 211,806	\$ 135,469	\$ 76,337	\$ 211,806
Local cash match	<u>-</u>	<u>22</u>	<u>-</u>	<u>22</u>
Total revenues	<u><u>\$ 211,806</u></u>	<u><u>\$ 135,491</u></u>	<u><u>\$ 76,337</u></u>	<u><u>\$ 211,828</u></u>
Expenditures				
Salaries	\$ 48,384	\$ 14,377	\$ 34,006	\$ 48,383
Fringe benefits	<u>25,686</u>	<u>7,786</u>	<u>18,243</u>	<u>26,029</u>
Total personnel	74,070	22,163	52,249	74,412
Indirect costs	22,932	6,780	15,810	22,590
Contracted Services	100,297	100,297	-	100,297
Travel	3,421	1,702	1,717	3,419
Supplies	137	-	136	136
Equipment	-	-	-	-
Other	<u>10,949</u>	<u>4,549</u>	<u>6,425</u>	<u>10,974</u>
Total expenditures	<u><u>\$ 211,806</u></u>	<u><u>\$ 135,491</u></u>	<u><u>\$ 76,337</u></u>	<u><u>\$ 211,828</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Aging and Disability Services
 ADRC Housing Navigator Program, Money Follows the Person Demonstration
 Internal Grant Code 34315
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 50,000	\$ 36,850	\$ 11,750	\$ 48,600
Local source	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u>\$ 50,000</u>	<u>\$ 36,851</u>	<u>\$ 11,750</u>	<u>\$ 48,601</u>
Expenditures				
Salaries	\$ 22,308	\$ 13,603	\$ 4,531	\$ 18,134
Fringe benefits	<u>11,312</u>	<u>7,367</u>	<u>2,432</u>	<u>9,799</u>
Total personnel	33,620	20,970	6,963	27,933
Indirect costs	11,021	6,415	2,104	8,519
Travel	2,459	821	1,356	2,177
Supplies	900	1,141	-	1,141
Equipment	-	1,031	-	1,031
Other	<u>2,000</u>	<u>6,473</u>	<u>1,327</u>	<u>7,800</u>
Total expenditures	<u>\$ 50,000</u>	<u>\$ 36,851</u>	<u>\$ 11,750</u>	<u>\$ 48,601</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-15-50107
 Internal Grant Code 34515
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 33,229	\$ 13,873	\$ 19,356	\$ 33,229
Local	-	\$ 411	\$ -	\$ 411
Total revenues	<u>\$ 33,229</u>	<u>\$ 14,284</u>	<u>\$ 19,356</u>	<u>\$ 33,640</u>
Expenditures				
Salaries	\$ 15,600	\$ 6,135	\$ 9,465	\$ 15,600
Fringe benefits	<u>7,910</u>	<u>3,322</u>	<u>5,081</u>	<u>8,403</u>
Total Personnel	23,510	9,457	14,546	24,003
Indirect costs	7,706	2,893	4,396	7,289
Travel	80	-	73	73
Supplies	300	307	-	307
Other	<u>1,633</u>	<u>1,627</u>	<u>341</u>	<u>1,968</u>
Total expenditures	<u>\$ 33,229</u>	<u>\$ 14,284</u>	<u>\$ 19,356</u>	<u>\$ 33,640</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-16-60225
 Internal Grant Code 34516
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 33,229	\$ 7,890	\$ -	\$ 7,890
Local	-	-	-	-
Total revenues	<u>\$ 33,229</u>	<u>\$ 7,890</u>	<u>\$ -</u>	<u>\$ 7,890</u>
Expenditures				
Salaries	\$ 15,600	\$ 3,745	\$ 7,870	\$ 11,615
Fringe benefits	<u>7,910</u>	<u>2,028</u>	<u>4,209</u>	<u>6,237</u>
Total Personnel	23,510	5,773	12,079	17,852
Indirect costs	7,707	1,766	3,679	5,445
Travel	100	-	160	160
Supplies	300	189	524	713
Other	<u>1,612</u>	<u>162</u>	<u>285</u>	<u>447</u>
Total expenditures	<u>\$ 33,229</u>	<u>\$ 7,890</u>	<u>\$ 16,727</u>	<u>\$ 24,617</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Water Supply Planning
 Internal Grant Code 35000
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	\$ 17,250	\$ 16,964	\$ -	\$ 16,964
Interest		38		\$ 38
Total revenues	<u><u>\$ 17,250</u></u>	<u><u>\$ 17,002</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,002</u></u>
Expenditures				
Salaries	\$ 4,000	\$ 6,055	\$ -	\$ 6,055
Fringe benefits	2,500	3,279	-	3,279
Total personnel	6,500	9,334	-	9,334
Indirect costs	2,000	2,856	-	2,856
Contracted Services	2,600	2,557	-	2,557
Travel	500	-	-	-
Supplies	500	-	-	-
Other	5,150	2,255	-	2,255
Total expenditures	<u><u>\$ 17,250</u></u>	<u><u>\$ 17,002</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,002</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Local/Water
 Internal Grant Code 35001
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 2,000</u>	<u>\$ 1,051</u>	<u>\$ -</u>	\$ 1,051
Total revenues	<u><u>\$ 2,000</u></u>	<u><u>\$ 1,051</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,051</u></u>
Expenditures				
Salaries	\$ 1,000	\$ 522	\$ -	\$ 522
Fringe benefits	550	283	-	283
Total personnel	<u>1,550</u>	<u>805</u>	<u>-</u>	<u>805</u>
Indirect costs	<u>450</u>	<u>246</u>	<u>-</u>	<u>246</u>
Total expenditures	<u><u>\$ 2,000</u></u>	<u><u>\$ 1,051</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,051</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Region M Ads/Postage
 Internal Grant Code 35210
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 16,000	\$ 2,203	\$ 14,344	\$ 16,547
Total revenues	\$ 16,000	\$ 2,203	\$ 14,344	\$ 16,547
Expenditures				
Contracted services	\$ 12,500	\$ 2,037	\$ 11,234	\$ 13,271
Other	3,500	166	3,110	3,276
Total expenditures	\$ 16,000	\$ 2,203	\$ 14,344	\$ 16,547

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Water Development Board
 Regional Water Planning 1148301324
 Internal Grant Code 35211
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 683,282	\$ 219,632	\$ 397,229	\$ 616,861
Local share	<u>-</u>	<u>36</u>	<u>110</u>	<u>146</u>
Total revenues	<u>\$ 683,282</u>	<u>\$ 219,668</u>	<u>\$ 397,339</u>	<u>\$ 617,007</u>
Expenditures				
Contracted services	\$ 639,105	\$ 210,080	\$ 393,078	\$ 603,158
Other	<u>44,177</u>	<u>9,588</u>	<u>4,261</u>	<u>13,849</u>
Total expenditures	<u>\$ 683,282</u>	<u>\$ 219,668</u>	<u>\$ 397,339</u>	<u>\$ 617,007</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 Walk-N-Rolla
 Internal Grant Code 35711
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 12,000	\$ 11,364	\$ -	\$ 11,364
Total revenues	\$ 12,000	\$ 11,364	\$ -	\$ 11,364
Expenditures				
Other	\$ 12,000	\$ 11,364	\$ -	\$ 11,364
Total expenditures	\$ 12,000	\$ 11,364	\$ -	\$ 11,364

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-14195-14933-15
 Internal Grant Code-35814
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 85,145</u>	<u>\$ 6,500</u>	<u>\$ 78,645</u>	<u>\$ 85,145</u>
Total revenues	<u><u>\$ 85,145</u></u>	<u><u>\$ 6,500</u></u>	<u><u>\$ 78,645</u></u>	<u><u>\$ 85,145</u></u>
Expenditures				
Salaries	\$ 33,232	\$ -	\$ 33,232	\$ 33,232
Fringe benefits	<u>17,647</u>	<u>-</u>	<u>17,648</u>	<u>17,648</u>
Total personnel	50,879	-	50,880	50,880
Indirect costs	15,428	-	15,428	15,428
Contracted Services	-	-	-	-
Travel	912	-	912	912
Supplies	948	-	948	948
Equipment	-	-	-	-
Other	<u>16,978</u>	<u>6,500</u>	<u>10,477</u>	<u>16,977</u>
Total expenditures	<u><u>\$ 85,145</u></u>	<u><u>\$ 6,500</u></u>	<u><u>\$ 78,645</u></u>	<u><u>\$ 85,145</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-15195-14933-16
 Internal Grant Code-35815
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 96,142</u>	<u>\$ 72,830</u>	<u>\$ 23,312</u>	<u>\$ 96,142</u>
Total revenues	<u><u>\$ 96,142</u></u>	<u><u>\$ 72,830</u></u>	<u><u>\$ 23,312</u></u>	<u><u>\$ 96,142</u></u>
Expenditures				
Salaries	\$ 28,204	\$ 16,618	\$ 11,585	\$ 28,203
Fringe benefits	<u>14,823</u>	<u>9,000</u>	<u>6,218</u>	<u>15,218</u>
Total personnel	43,027	25,618	17,803	43,421
Indirect costs	13,613	7,837	5,380	13,217
Contracted Services	7,231	7,240	-	7,240
Travel	3,268	3,267	-	3,267
Supplies	2,621	2,620	-	2,620
Equipment	1,274	1,273	-	1,273
Other	<u>25,108</u>	<u>24,975</u>	<u>129</u>	<u>25,104</u>
Total expenditures	<u><u>\$ 96,142</u></u>	<u><u>\$ 72,830</u></u>	<u><u>\$ 23,312</u></u>	<u><u>\$ 96,142</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-16195-14933-17
 Internal Grant Code-35816
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 101,800</u>	<u>\$ 11,070</u>	<u>\$ -</u>	<u>\$ 11,070</u>
Total revenues	<u><u>\$ 101,800</u></u>	<u><u>\$ 11,070</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,070</u></u>
Expenditures				
Salaries	\$ 40,688	\$ 5,499	\$ -	\$ 5,499
Fringe benefits	<u>21,064</u>	<u>2,978</u>	<u>-</u>	<u>2,978</u>
Total personnel	61,752	8,477	-	8,477
Indirect costs	20,156	2,593	-	2,593
Contracted Services	3,091	-	-	-
Travel	3,039	-	-	-
Supplies	3,000	-	-	-
Equipment	-	-	-	-
Other	<u>10,762</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u><u>\$ 101,800</u></u>	<u><u>\$ 11,070</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,070</u></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, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 302,892</u>	<u>\$ 155,921</u>	<u>\$ -</u>	<u>\$ 155,921</u>
			-	-
Total revenues	<u><u>\$ 302,892</u></u>	<u><u>\$ 155,921</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 155,921</u></u>
Expenditures				
Salaries	\$ 65,000	\$ 39,965	\$ -	\$ 39,965
Fringe benefits	<u>33,653</u>	<u>21,644</u>	<u>-</u>	<u>21,644</u>
Total personnel	98,653	61,609	-	61,609
Indirect costs	32,200	18,847	-	18,847
Contracted services	56,375	45,815	-	45,815
Travel	16,000	2,633	-	2,633
Supplies	15,000	4,414	-	4,414
Equipment	6,000	725	-	725
Other	<u>78,664</u>	<u>21,878</u>	<u>-</u>	<u>21,878</u>
Total expenditures	<u><u>\$ 302,892</u></u>	<u><u>\$ 155,921</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 155,921</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Regional Communication Project
 Internal Grant Code-36007
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 83,635</u>	<u>\$ 8,834</u>	<u>\$ 45,659</u>	<u>\$ 54,493</u>
Total revenues	<u><u>\$ 83,635</u></u>	<u><u>\$ 8,834</u></u>	<u><u>\$ 45,659</u></u>	<u><u>\$ 54,493</u></u>
Expenditures				
Other	<u>\$ 83,635</u>	<u>\$ 8,834</u>	<u>\$ 45,659</u>	<u>\$ 54,493</u>
Total expenditures	<u><u>\$ 83,635</u></u>	<u><u>\$ 8,834</u></u>	<u><u>\$ 45,659</u></u>	<u><u>\$ 54,493</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Police Academy Local Funds
 Internal Grant Code-36008
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 8,398</u>	<u>\$ 399</u>	<u>\$ 8,149</u>	<u>\$ 8,548</u>
Total revenues	<u><u>\$ 8,398</u></u>	<u><u>\$ 399</u></u>	<u><u>\$ 8,149</u></u>	<u><u>\$ 8,548</u></u>
Expenditures				
Supplies	\$ 265	\$ -	\$ 265	\$ 265
Other	<u>8,133</u>	<u>399</u>	<u>7,884</u>	<u>8,283</u>
Total expenditures	<u><u>\$ 8,398</u></u>	<u><u>\$ 399</u></u>	<u><u>\$ 8,149</u></u>	<u><u>\$ 8,548</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Governor's Division of Emergency Management
 FY 2013 HomeLand Security
 13-SR 99013-01 & 13-GA 99013-05
 Internal Grant Code-36114
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 107,738	\$ 43,683	\$ 64,055	\$ 107,738
Local share	-	1	116	117
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 Total revenues	 <u>\$ 107,738</u>	 <u>\$ 43,684</u>	 <u>\$ 64,171</u>	 <u>\$ 107,855</u>
 Expenditures				
Salaries	\$ 46,887	\$ 18,338	\$ 28,549	\$ 46,887
Fringe benefits	24,818	9,932	15,324	25,256
Total personnel	<u>\$ 71,705</u>	<u>\$ 28,270</u>	<u>\$ 43,873</u>	<u>\$ 72,143</u>
Indirect costs	23,073	8,648	13,258	21,906
Contracted Services	599	598	-	598
Travel	3,886	2,224	1,661	3,885
Supplies	1,185	-	1,184	1,184
Equipment	-	-	-	-
Other	<u>7,290</u>	<u>3,944</u>	<u>4,195</u>	<u>8,139</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 Total expenditures	 <u>\$ 107,738</u>	 <u>\$ 43,684</u>	 <u>\$ 64,171</u>	 <u>\$ 107,855</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Governor's Division of Emergency Management
 FY 2014 HomeLand Security
 14-GA 99013-03 & 14-SR 99013-02
 Internal Grant Code-36115
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 119,931</u>	<u>\$ 109,231</u>	<u>\$ -</u>	<u>\$ 109,231</u>
Total revenues	<u><u>\$ 119,931</u></u>	<u><u>\$ 109,231</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 109,231</u></u>
Expenditures				
Salaries	\$ 52,230	\$ 42,160	\$ -	\$ 42,160
Fringe benefits	27,042	22,833	-	22,833
Total personnel	<u>\$ 79,272</u>	<u>\$ 64,993</u>	<u>\$ -</u>	<u>\$ 64,993</u>
Indirect costs	16,501	19,882	-	19,882
Contracted Services	7,319	8,329	-	8,329
Travel	4,900	4,574	-	4,574
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>11,939</u>	<u>11,453</u>	<u>-</u>	<u>11,453</u>
Total expenditures	<u><u>\$ 119,931</u></u>	<u><u>\$ 109,231</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 109,231</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Governor's Division of Emergency Management
 FY 2014 HomeLand Security M&A
 14-GA 99013-04
 Internal Grant Code-36215
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 8,000	\$ 2,168	\$ -	\$ 2,168
Local share	-	-	-	-
Total revenues	<u>\$ 8,000</u>	<u>\$ 2,168</u>	<u>\$ -</u>	<u>\$ 2,168</u>
Expenditures				
Salaries	\$ 3,014	\$ 801	\$ -	\$ 801
Fringe benefits	1,560	434	-	434
Total personnel	<u>\$ 4,574</u>	<u>\$ 1,235</u>	<u>\$ -</u>	<u>\$ 1,235</u>
Indirect costs	-	378	-	378
Contracted Services	1,457	555	-	555
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>1,969</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 8,000</u>	<u>\$ 2,168</u>	<u>\$ -</u>	<u>\$ 2,168</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Regional Solid Waste Management
 5821440583
 Internal Grant Code 36315
 Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 440,472	\$ 255,527	\$ 184,945	\$ 440,472
Local	-	\$ (22)	\$ 3,231	\$ 3,209
Total revenues	<u>\$ 440,472</u>	<u>\$ 255,505</u>	<u>\$ 188,176</u>	<u>\$ 443,681</u>
Expenditures				
Salaries	\$ 99,743	\$ 61,138	\$ 38,605	\$ 99,743
Fringe benefits	47,441	31,647	18,516	50,163
Total Personnel	147,184	92,785	57,121	149,906
Indirect costs	47,455	28,384	17,296	45,680
Contracted Services	222,746	123,254	99,492	222,746
Travel	983	199	785	984
Supplies	1,983	991	1,197	2,188
Other	20,121	9,892	12,285	22,177
Total expenditures	<u>\$ 440,472</u>	<u>\$ 255,505</u>	<u>\$ 188,176</u>	<u>\$ 443,681</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Regional Solid Waste Management
 582-16-60656
 Internal Grant Code 36316
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 99,510	\$ 23,867	\$ -	\$ 23,867
Local	-	-	-	-
Total revenues	<u>\$ 99,510</u>	<u>\$ 23,867</u>	<u>\$ -</u>	<u>\$ 23,867</u>
Expenditures				
Salaries	\$ 48,876	\$ 10,123	\$ -	\$ 10,123
Fringe benefits	<u>22,887</u>	<u>4,847</u>	<u>-</u>	<u>4,847</u>
Total Personnel	71,763	14,970	-	14,970
Indirect costs	22,460	4,579	-	4,579
Contracted Services	-	-	-	-
Travel	150	-	-	-
Supplies	250	-	-	-
Other	<u>4,887</u>	<u>4,318</u>	<u>-</u>	<u>4,318</u>
Total expenditures	<u>\$ 99,510</u>	<u>\$ 23,867</u>	<u>\$ -</u>	<u>\$ 23,867</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Small cities coalition
 Internal Grant Code-36414
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	\$ 3,300	\$ 277	\$ 2,933	\$ 3,210
Total revenues	<u>\$ 3,300</u>	<u>\$ 277</u>	<u>\$ 2,933</u>	<u>\$ 3,210</u>
Expenditures				
Supplies	\$ 493	\$ -	\$ 492	\$ 492
Other	<u>2,807</u>	<u>277</u>	<u>2,441</u>	<u>2,718</u>
Total expenditures	<u>\$ 3,300</u>	<u>\$ 277</u>	<u>\$ 2,933</u>	<u>\$ 3,210</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Property-Assessed Clean Energy (PACE)
 Internal Grant Code-36415
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant Source	<u>\$ 30,928</u>	<u>\$ 23,778</u>	<u>\$ -</u>	<u>\$ 23,778</u>
Total revenues	<u><u>\$ 30,928</u></u>	<u><u>\$ 23,778</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 23,778</u></u>
Expenditures				
Contracted Services	\$ 5,219	\$ 4,752	\$ -	\$ 4,752
Travel	2,500	1,610	-	1,610
Supplies	1,500	408	-	408
Equipment	2,000	-	-	-
Other	<u>19,709</u>	<u>17,008</u>	<u>-</u>	<u>17,008</u>
Total expenditures	<u><u>\$ 30,928</u></u>	<u><u>\$ 23,778</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 23,778</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 FY 2015-2016 HomeLand Security M&A
 Homeland Security COG Contract for FY16
 Internal Grant Code-36416
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 53,000	\$ 8,955	\$ -	\$ 8,955
Total revenues	<u>\$ 53,000</u>	<u>\$ 8,955</u>	<u>\$ -</u>	<u>\$ 8,955</u>
Expenditures				
Salaries	\$ 23,774	\$ 3,018	\$ -	\$ 3,018
Fringe benefits	12,308	1,635	-	1,635
Total personnel	<u>\$ 36,082</u>	<u>\$ 4,653</u>	<u>\$ -</u>	<u>\$ 4,653</u>
Indirect costs	11,777	1,423	-	1,423
Contracted Services	3,000	2,879	-	2,879
Travel	500	-	-	-
Supplies	125	-	-	-
Equipment	-	-	-	-
Other	<u>1,516</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 53,000</u>	<u>\$ 8,955</u>	<u>\$ -</u>	<u>\$ 8,955</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Emergency Planning-Local
 Internal Grant Code-36607
 Year Ended December 31, 2015

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 74,541</u>	<u>\$ 253</u>	<u>\$ 24,657</u>	<u>\$ 24,910</u>
Total revenues	<u><u>\$ 74,541</u></u>	<u><u>\$ 253</u></u>	<u><u>\$ 24,657</u></u>	<u><u>\$ 24,910</u></u>
Expenditures				
Travel	\$ 4,245	\$ -	\$ 1,697	\$ 1,697
Supplies	5,500	-	304	304
Equipment	1,737	-	313	313
Other	<u>63,059</u>	<u>253</u>	<u>22,343</u>	<u>22,596</u>
Total expenditures	<u><u>\$ 74,541</u></u>	<u><u>\$ 253</u></u>	<u><u>\$ 24,657</u></u>	<u><u>\$ 24,910</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 U.S Department of Housing and Urban Development
 JARC Hidalgo CDBG
 Internal Grant Code 37115
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 95,000	\$ 88,500	\$ -	\$ 88,500
Local Share	<u>-</u>	<u>54,137</u>	<u>-</u>	<u>54,137</u>
 Total revenues	 <u>\$ 95,000</u>	 <u>\$ 142,637</u>	 <u>\$ -</u>	 <u>\$ 142,637</u>
 Expenditures				
Salaries	\$ 47,190	\$ 71,115	\$ -	\$ 71,115
Fringe benefits	<u>24,432</u>	<u>38,109</u>	<u>-</u>	<u>38,109</u>
Total Personnel	71,622	109,224	-	109,224
 Indirect costs	 <u>23,378</u>	 <u>33,413</u>	 <u>-</u>	 <u>33,413</u>
 Total expenditures	 <u>\$ 95,000</u>	 <u>\$ 142,637</u>	 <u>\$ -</u>	 <u>\$ 142,637</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Cameron West
 TX90Y02300; URB1501
 Internal Grant Code 37316
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 159,367	\$ 110,245	\$ 57,919	\$ 168,164
Local Share	<u>21,879</u>	<u>15,626</u>	<u>1,534</u>	<u>17,160</u>
 Total revenues	 <u>\$ 181,246</u>	 <u>\$ 125,871</u>	 <u>\$ 59,453</u>	 <u>\$ 185,324</u>
 Expenditures				
Salaries	\$ 69,942	\$ 49,031	\$ 22,917	\$ 71,948
Fringe benefits	<u>35,469</u>	<u>26,529</u>	<u>12,301</u>	<u>38,830</u>
Total Personnel	105,411	75,560	35,218	110,778
 Indirect costs	 34,556	 23,114	 10,642	 33,756
Contracted Services	-	5,493	436	5,929
Travel	744	228	121	349
Supplies	900	382	85	467
Other	<u>39,635</u>	<u>21,094</u>	<u>12,951</u>	<u>34,045</u>
 Total expenditures	 <u>\$ 181,246</u>	 <u>\$ 125,871</u>	 <u>\$ 59,453</u>	 <u>\$ 185,324</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Cameron West
 TX90Y02300; URB1601
 Internal Grant Code 37317
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 167,486	\$ 64,344	\$ -	\$ 64,344
Local Share	<u>15,764</u>	<u>1,003</u>	<u>-</u>	<u>1,003</u>
 Total revenues	 <u>\$ 183,250</u>	 <u>\$ 65,347</u>	 <u>\$ -</u>	 <u>\$ 65,347</u>
 Expenditures				
Salaries	\$ 69,250	\$ 25,124	\$ -	\$ 25,124
Fringe benefits	<u>35,856</u>	<u>13,594</u>	<u>-</u>	<u>13,594</u>
Total Personnel	105,106	38,718	-	38,718
Indirect costs	34,310	11,844	-	11,844
Contracted Services	-	4,018	-	4,018
Travel	744	100	-	100
Supplies	900	325	-	325
Other	<u>42,190</u>	<u>10,342</u>	<u>-</u>	<u>10,342</u>
 Total expenditures	 <u>\$ 183,250</u>	 <u>\$ 65,347</u>	 <u>\$ -</u>	 <u>\$ 65,347</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 San Benito
 TX90Y02300; URB1501
 Internal Grant Code 37416
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 155,285	\$ 105,990	\$ 49,531	\$ 155,521
Local Share	<u>17,843</u>	<u>8,527</u>	<u>1,227</u>	<u>9,754</u>
 Total revenues	 <u>\$ 173,128</u>	 <u>\$ 114,517</u>	 <u>\$ 50,758</u>	 <u>\$ 165,275</u>
 Expenditures				
Salaries	\$ 67,500	\$ 43,586	\$ 19,057	\$ 62,643
Fringe benefits	<u>34,229</u>	<u>23,605</u>	<u>10,229</u>	<u>33,834</u>
Total Personnel	101,729	67,191	29,286	96,477
Indirect costs	33,348	20,554	8,850	29,404
Contracted Services	-	5,340	875	6,215
Travel	850	1,500	907	2,407
Supplies	850	382	85	467
Other	<u>36,351</u>	<u>19,550</u>	<u>10,755</u>	<u>30,305</u>
 Total expenditures	 <u>\$ 173,128</u>	 <u>\$ 114,517</u>	 <u>\$ 50,758</u>	 <u>\$ 165,275</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 San Benito
 TX90Y02300; URB1601
 Internal Grant Code 37417
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 167,486	\$ 64,501	\$ -	\$ 64,501
Local Share	<u>15,764</u>	<u>1,479</u>	<u>-</u>	<u>1,479</u>
 Total revenues	 <u>\$ 183,250</u>	 <u>\$ 65,980</u>	 <u>\$ -</u>	 <u>\$ 65,980</u>
 Expenditures				
Salaries	\$ 71,250	\$ 25,247	\$ -	\$ 25,247
Fringe benefits	<u>36,892</u>	<u>13,674</u>	<u>-</u>	<u>13,674</u>
Total Personnel	108,142	38,921	-	38,921
Indirect costs	35,300	11,906	-	11,906
Contracted Services	-	2,876	-	2,876
Travel	850	919	-	919
Supplies	850	325	-	325
Other	<u>38,108</u>	<u>11,033</u>	<u>-</u>	<u>11,033</u>
 Total expenditures	 <u>\$ 183,250</u>	 <u>\$ 65,980</u>	 <u>\$ -</u>	 <u>\$ 65,980</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Cameron Career Connection
 TX90Y02300
 Internal Grant Code 37516
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 35,000	\$ 99,513	\$ 59,359	\$ 158,872
Local Share	<u>35,000</u>	<u>96,454</u>	<u>50,726</u>	<u>147,180</u>
 Total revenues	 <u>\$ 70,000</u>	 <u>\$ 195,967</u>	 <u>\$ 110,085</u>	 <u>\$ 306,052</u>
 Expenditures				
Salaries	\$ 17,000	\$ 68,156	\$ 34,579	\$ 102,735
Fringe benefits	<u>8,622</u>	<u>36,907</u>	<u>18,560</u>	<u>55,467</u>
Total Personnel	25,622	105,063	53,139	158,202
 Indirect costs	 8,401	 32,140	 16,058	 48,198
Contracted Services	-	3,518	532	4,050
Travel	600	1,339	792	2,131
Supplies	-	433	109	542
Other	<u>35,377</u>	<u>53,474</u>	<u>39,455</u>	<u>92,929</u>
 Total expenditures	 <u>\$ 70,000</u>	 <u>\$ 195,967</u>	 <u>\$ 110,085</u>	 <u>\$ 306,052</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Federal Transit Administration

Cameron Career Connection

TX90Y02300

Internal Grant Code 37517

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 81,000	\$ 54,409	\$ -	\$ 54,409
Local Share	<u>62,250</u>	<u>48,442</u>	<u>-</u>	<u>48,442</u>
 Total revenues	 <u>\$ 143,250</u>	 <u>\$ 102,851</u>	 <u>\$ -</u>	 <u>\$ 102,851</u>
 Expenditures				
Salaries	\$ 49,500	\$ 34,975	\$ -	\$ 34,975
Fringe benefits	<u>25,630</u>	<u>18,942</u>	<u>-</u>	<u>18,942</u>
Total Personnel	75,130	53,917	-	53,917
Indirect costs	24,523	16,494	-	16,494
Contracted Services	-	2,853	-	2,853
Travel	800	821	-	821
Supplies	-	332	-	332
Other	<u>42,797</u>	<u>28,434</u>	<u>-</u>	<u>28,434</u>
 Total expenditures	 <u>\$ 143,250</u>	 <u>\$ 102,851</u>	 <u>\$ -</u>	 <u>\$ 102,851</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Harlingen Express
 TX90Y02300; URB1501
 Internal Grant Code 37617
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 335,416	\$ 224,447	\$ 132,012	\$ 356,459
Local Share	<u>60,440</u>	<u>49,780</u>	<u>2,544</u>	<u>52,324</u>
 Total revenues	 <u>\$ 395,856</u>	 <u>\$ 274,227</u>	 <u>\$ 134,556</u>	 <u>\$ 408,783</u>
 Expenditures				
Salaries	\$ 147,250	\$ 108,923	\$ 49,565	\$ 158,488
Fringe benefits	<u>74,672</u>	<u>58,972</u>	<u>26,604</u>	<u>85,576</u>
Total Personnel	221,922	167,895	76,169	244,064
 Indirect costs	 72,746	 51,361	 23,018	 74,379
Contracted Services	-	5,100	1,160	6,260
Travel	4,000	2,767	1,245	4,012
Fuel	61,458	15,686	12,944	28,630
Other	<u>35,730</u>	<u>31,418</u>	<u>20,020</u>	<u>51,438</u>
 Total expenditures	 <u>\$ 395,856</u>	 <u>\$ 274,227</u>	 <u>\$ 134,556</u>	 <u>\$ 408,783</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Harlingen Express
 TX90Y02300; URB1601
 Internal Grant Code 37618
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 339,974	\$ 147,898	\$ -	\$ 147,898
Local Share	43,474	2,489	-	2,489
Total revenues	<u>\$ 383,448</u>	<u>\$ 150,387</u>	<u>\$ -</u>	<u>\$ 150,387</u>
Expenditures				
Salaries	\$ 136,000	\$ 58,391	\$ -	\$ 58,391
Fringe benefits	70,417	31,610	-	31,610
Total Personnel	<u>206,417</u>	<u>90,001</u>	<u>-</u>	<u>90,001</u>
Indirect costs	67,377	27,532	-	27,532
Contracted Services	5,500	4,868	-	4,868
Travel	4,000	1,786	-	1,786
Fuel	61,090	6,747	-	6,747
Other	<u>39,064</u>	<u>19,453</u>	<u>-</u>	<u>19,453</u>
Total expenditures	<u>\$ 383,448</u>	<u>\$ 150,387</u>	<u>\$ -</u>	<u>\$ 150,387</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, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 182,400	\$ 8,469	\$ 36,950	\$ 45,419
Local Share	<u>45,600</u>	<u>2,117</u>	<u>9,624</u>	<u>11,741</u>
 Total revenues	 <u>\$ 228,000</u>	 <u>\$ 10,586</u>	 <u>\$ 46,574</u>	 <u>\$ 57,160</u>
 Expenditures				
Marketing	228,000	10,586	31,833	42,419
Other	<u>-</u>	<u>-</u>	<u>14,740</u>	<u>14,740</u>
 Total expenditures	 <u>\$ 228,000</u>	 <u>\$ 10,586</u>	 <u>\$ 46,573</u>	 <u>\$ 57,159</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Federal Transit Administration

Donna Park & Ride Expansion

TX90Y047

Internal Grant Code 37812

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 1,110,000	\$ 600,062	\$ 436,419	\$ 1,036,481
Inkind Contribution	277,500	-	277,500	277,500
Local Share	-	3	3,952	3,955
	<u>1,387,500</u>	<u>600,065</u>	<u>717,871</u>	<u>1,317,936</u>
Engineering /Design	128,000	14,503	111,644	126,147
Inkind	277,500	-	277,500	277,500
Construct Facility	982,000	585,562	328,727	914,289
	<u>1,387,500</u>	<u>600,065</u>	<u>717,871</u>	<u>1,317,936</u>
Total expenditures	<u>\$ 1,387,500</u>	<u>\$ 600,065</u>	<u>\$ 717,871</u>	<u>\$ 1,317,936</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Transit Advertising
 Internal Grant Code 38700
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 80,000</u>	<u>\$ 19,470</u>	<u>\$ 23,388</u>	<u>\$ 42,858</u>
Total revenues	<u><u>\$ 80,000</u></u>	<u><u>\$ 19,470</u></u>	<u><u>\$ 23,388</u></u>	<u><u>\$ 42,858</u></u>
Expenditures				
Marketing	\$ -	\$ 3,735	\$ 12,767	\$ 16,502
Other	<u>80,000</u>	<u>15,735</u>	<u>10,621</u>	<u>26,356</u>
Total expenditures	<u><u>\$ 80,000</u></u>	<u><u>\$ 19,470</u></u>	<u><u>\$ 23,388</u></u>	<u><u>\$ 42,858</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Hidalgo Fuel
 TX90X99200
 Internal Grant Code 38701
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 325,102	\$ 59,229	\$ 97,310	\$ 156,539
Local share	<u>81,276</u>	<u>14,808</u>	<u>24,332</u>	<u>39,140</u>
Total revenues	<u>\$ 406,378</u>	<u>\$ 74,037</u>	<u>\$ 121,642</u>	<u>\$ 195,679</u>
Expenditures				
Other	<u>\$ 406,378</u>	<u>\$ 74,037</u>	<u>\$ 121,642</u>	<u>\$ 195,679</u>
Total expenditures	<u>\$ 406,378</u>	<u>\$ 74,037</u>	<u>\$ 121,642</u>	<u>\$ 195,679</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Jag Express Route 35
 TX37X09000
 Internal Grant Code 38714
 Year Ended December 31, 2014

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 456,877	\$ 81,238	\$ 82,950	\$ 164,188
Local Share	<u>232,338</u>	<u>81,283</u>	<u>83,118</u>	<u>164,401</u>
 Total revenues	 <u><u>\$ 689,215</u></u>	 <u><u>\$ 162,521</u></u>	 <u><u>\$ 166,068</u></u>	 <u><u>\$ 328,589</u></u>
 Expenditures				
Salaries	\$ 100,000	\$ 46,693	\$ 34,546	\$ 81,239
Fringe benefits	<u>50,710</u>	<u>25,257</u>	<u>18,503</u>	<u>43,760</u>
Total Personnel	150,710	71,950	53,049	124,999
 Indirect costs	 49,402	 22,010	 16,031	 38,041
Contracted Services	153,888	22,721	40,193	62,914
Travel	1,800	1,210	756	1,966
Supplies	200	334	130	464
Other	<u>333,215</u>	<u>44,296</u>	<u>55,909</u>	<u>100,205</u>
 Total expenditures	 <u><u>\$ 689,215</u></u>	 <u><u>\$ 162,521</u></u>	 <u><u>\$ 166,068</u></u>	 <u><u>\$ 328,589</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Jag Express Route 35
 TX37X10500
 Internal Grant Code 38715
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 456,877	\$ 121,786	\$ -	\$ 121,786
Local Share	<u>232,338</u>	<u>122,376</u>	<u>-</u>	<u>122,376</u>
 Total revenues	 <u>\$ 689,215</u>	 <u>\$ 244,162</u>	 <u>\$ -</u>	 <u>\$ 244,162</u>
 Expenditures				
Salaries	\$ 100,000	\$ 80,484	\$ -	\$ 80,484
Fringe benefits	<u>50,710</u>	<u>43,565</u>	<u>-</u>	<u>43,565</u>
Total Personnel	150,710	124,049	-	124,049
 Indirect costs	 49,402	 37,948	 -	 37,948
Contracted Services	153,888	27,256	-	27,256
Travel	1,800	773	-	773
Supplies	200	1,257	-	1,257
Other	<u>333,215</u>	<u>52,879</u>	<u>-</u>	<u>52,879</u>
 Total expenditures	 <u>\$ 689,215</u>	 <u>\$ 244,162</u>	 <u>\$ -</u>	 <u>\$ 244,162</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Revenue Vehicles
 TX90Y029
 Internal Grant Code 38803
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 400,000	\$ 364,000	\$ 20,519	\$ 384,519
Local Share	100,000	91,000	5,130	96,130
 Total revenues	 <u>500,000</u>	 <u>455,000</u>	 <u>25,649</u>	 <u>480,649</u>
 Assets over 5,000	 <u>500,000</u>	 <u>455,000</u>	 <u>25,649</u>	 <u>480,649</u>
 Total expenditures	 <u>\$ 500,000</u>	 <u>\$ 455,000</u>	 <u>\$ 25,649</u>	 <u>\$ 480,649</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Federal Transit Administration

JARC 2009 Vehicles

TX37X090

Internal Grant Code 38804

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 47,360	\$ 1,120	\$ 46,240	\$ 47,360
Local Share	11,840	301	11,560	11,861
 Total revenues	 <u>59,200</u>	 <u>1,421</u>	 <u>57,800</u>	 <u>59,221</u>
 Assets Under 5,000	 -	 1,421	 -	 1,421
Assets Over 5,000	<u>59,200</u>	<u>-</u>	<u>57,800</u>	<u>57,800</u>
 Total expenditures	 <u>\$ 59,200</u>	 <u>\$ 1,421</u>	 <u>\$ 57,800</u>	 <u>\$ 59,221</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Federal Transit Administration

Pharr 5310 Project

TX16X022

Internal Grant Code 38910

Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 260,389	\$ 12,871	\$ -	\$ 12,871
Inkind	58,692	1	-	1
Total revenues	319,081	12,872	-	12,872
Expenditures				
Salaries	12,728	6,394	-	6,394
Fringe benefits	6,590	3,463	-	3,463
Total Personnel	19,318	9,857	-	9,857
Indirect costs	6,306	3,015	-	3,015
Engineering / Design	58,692	-	-	-
Construction	234,765	-	-	-
Total expenditures	\$ 319,081	\$ 12,872	\$ -	\$ 12,872

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, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 403,966	\$ 2,545	\$ 351,743	\$ 354,288
Local Share	<u>48,492</u>	<u>(2)</u>	<u>47,387</u>	<u>47,385</u>
Total Revenues	<u><u>\$ 452,458</u></u>	<u><u>\$ 2,543</u></u>	<u><u>\$ 399,130</u></u>	<u><u>\$ 401,673</u></u>
Expenditures				
Salaries	\$ 17,940	\$ 1,263	\$ 16,222	\$ 17,485
Fringe	<u>8,806</u>	<u>684</u>	<u>8,630</u>	<u>9,314</u>
Total Personnel	26,746	1,947	24,852	26,799
Indirect costs	8,254	596	7,604	8,200
Other	<u>417,458</u>	<u>-</u>	<u>366,674</u>	<u>366,674</u>
Total expenditures	<u><u>\$ 452,458</u></u>	<u><u>\$ 2,543</u></u>	<u><u>\$ 399,130</u></u>	<u><u>\$ 401,673</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Federal Transit Administration

Mission Transit Streetscape

TX90Y037

Internal Grant Code 38913

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 1,509,134	\$ 467,242	\$ 958,680	\$ 1,425,922
Local Share	377,284	116,812	239,672	356,484
 Total revenues	 <u>1,886,418</u>	 <u>584,054</u>	 <u>1,198,352</u>	 <u>1,782,406</u>
 Contract Temporary	 <u>1,886,418</u>	 <u>584,054</u>	 <u>1,198,352</u>	 <u>1,782,406</u>
 Total expenditures	 <u>\$ 1,886,418</u>	 <u>\$ 584,054</u>	 <u>\$ 1,198,352</u>	 <u>\$ 1,782,406</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 New Freedom Project 2013 - City of Pharr
 TX57X04800
 Internal Grant Code 38914
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 176,913	\$ 50,166	\$ 124,774	\$ 174,940
Local share	<u>44,228</u>	<u>12,542</u>	<u>31,195</u>	<u>43,737</u>
Total revenues	<u>\$ 221,141</u>	<u>\$ 62,708</u>	<u>\$ 155,969</u>	<u>\$ 218,677</u>
Expenditures				
Contracted Services	<u>\$ 221,141</u>	<u>\$ 62,708</u>	<u>\$ 155,969</u>	<u>\$ 218,677</u>
Total expenditures	<u>\$ 221,141</u>	<u>\$ 62,708</u>	<u>\$ 155,969</u>	<u>\$ 218,677</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 VCR 1403
 51421F7259
 Internal Grant Code 38917
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 41,366	\$ 38,245	\$ -	\$ 38,245
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 41,366</u>	<u>\$ 38,245</u>	<u>\$ -</u>	<u>\$ 38,245</u>
Expenditures				
Other	<u>\$ 41,366</u>	<u>\$ 38,245</u>	<u>\$ -</u>	<u>\$ 38,245</u>
Total expenditures	<u>\$ 41,366</u>	<u>\$ 38,245</u>	<u>\$ -</u>	<u>\$ 38,245</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 VCR 1401
 51421F7239
 Internal Grant Code 38918
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 21,243	\$ 3,200	\$ -	\$ 3,200
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 21,243</u>	<u>\$ 3,200</u>	<u>\$ -</u>	<u>\$ 3,200</u>
Expenditures				
Other	<u>\$ 21,243</u>	<u>\$ 3,200</u>	<u>\$ -</u>	<u>\$ 3,200</u>
Total expenditures	<u>\$ 21,243</u>	<u>\$ 3,200</u>	<u>\$ -</u>	<u>\$ 3,200</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Vehicles TX90Y06600
 TX90Y06600
 Internal Grant Code 38919
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,400,000	\$ 2,373,400	\$ -	\$ 2,373,400
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 2,400,000</u>	<u>\$ 2,373,400</u>	<u>\$ -</u>	<u>\$ 2,373,400</u>
Expenditures				
Other	<u>\$ 2,400,000</u>	<u>\$ 2,373,400</u>	<u>\$ -</u>	<u>\$ 2,373,400</u>
Total expenditures	<u>\$ 2,400,000</u>	<u>\$ 2,373,400</u>	<u>\$ -</u>	<u>\$ 2,373,400</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Vehicles TX37X10900
 TX37X10900
 Internal Grant Code 38920
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 710,291	\$ 695,626	\$ -	\$ 695,626
Local share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u>\$ 710,291</u>	<u>\$ 695,627</u>	<u>\$ -</u>	<u>\$ 695,627</u>
Expenditures				
Other	<u>\$ 710,291</u>	<u>\$ 695,627</u>	<u>\$ -</u>	<u>\$ 695,627</u>
Total expenditures	<u>\$ 710,291</u>	<u>\$ 695,627</u>	<u>\$ -</u>	<u>\$ 695,627</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Vehicles TX90Y06400
 TX90Y06400
 Internal Grant Code 38921
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,781,948	\$ 1,781,947	\$ -	\$1,781,947
Local share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u>\$ 1,781,948</u>	<u>\$ 1,781,948</u>	<u>\$ -</u>	<u>\$1,781,948</u>
Expenditures				
Other	<u>\$ 1,781,948</u>	<u>\$ 1,781,948</u>	<u>\$ -</u>	<u>\$1,781,948</u>
Total expenditures	<u>\$ 1,781,948</u>	<u>\$ 1,781,948</u>	<u>\$ -</u>	<u>\$1,781,948</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Vehicles TX90Y06500
 TX90Y06500
 Internal Grant Code 38922
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 464,502	\$ 464,501	\$ -	\$ 464,501
Local share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u>\$ 464,502</u>	<u>\$ 464,502</u>	<u>\$ -</u>	<u>\$ 464,502</u>
Expenditures				
Other	<u>\$ 464,502</u>	<u>\$ 464,502</u>	<u>\$ -</u>	<u>\$ 464,502</u>
Total expenditures	<u>\$ 464,502</u>	<u>\$ 464,502</u>	<u>\$ -</u>	<u>\$ 464,502</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Vehicles TX34001000
 TX34001000
 Internal Grant Code 38923
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 532,369	\$ 532,369	\$ -	\$ 532,369
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 532,369</u>	<u>\$ 532,369</u>	<u>\$ -</u>	<u>\$ 532,369</u>
Expenditures				
Other	<u>\$ 532,369</u>	<u>\$ 532,369</u>	<u>\$ -</u>	<u>\$ 532,369</u>
Total expenditures	<u>\$ 532,369</u>	<u>\$ 532,369</u>	<u>\$ -</u>	<u>\$ 532,369</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 JARC ADMIN
 TX37X10500
 Internal Grant Code 39006
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,688	\$ 50,628	\$ -	\$ 50,628
Local Share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total Revenues	<u>\$ 5,688</u>	<u>\$ 50,629</u>	<u>\$ -</u>	<u>\$ 50,629</u>
Expenditures				
Salaries	\$ 50,000	\$ 24,762	\$ -	\$ 24,762
Fringe	25,355	13,411	-	13,411
Total Personnel	<u>75,355</u>	<u>38,173</u>	<u>-</u>	<u>38,173</u>
Indirect costs	24,701	11,677	-	11,677
Contracted services	-	-	-	-
Other	<u>49,944</u>	<u>779</u>	<u>-</u>	<u>779</u>
Total expenditures	<u>\$ 150,000</u>	<u>\$ 50,629</u>	<u>\$ -</u>	<u>\$ 50,629</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Corporation for National Service
 Foster Grandparent Program
 13SFWTX012
 Internal Grant Code 39115
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 163,234	\$ 64,284	\$ 53,102	\$ 117,386
Local	<u>-</u>	<u>25.00</u>	<u>-</u>	<u>25.00</u>
 Total revenues	 <u>\$ 163,234</u>	 <u>\$ 64,309</u>	 <u>\$ 53,102</u>	 <u>\$ 117,411</u>
 Expenditures				
Salaries	\$ 17,958	\$ 3,655	\$ 8,199	\$ 11,854
Fringe benefits	<u>9,106</u>	<u>1,979</u>	<u>4,401</u>	<u>6,380</u>
Total Personnel	27,064	5,634	12,600	18,234
 Indirect costs	 8,872	 1,723	 3,808	 5,531
Travel	2,094	-	253	253
Supplies	-	121	205	326
Other	<u>125,204</u>	<u>56,831</u>	<u>36,236</u>	<u>93,067</u>
 Total expenditures	 <u>\$ 163,234</u>	 <u>\$ 64,309</u>	 <u>\$ 53,102</u>	 <u>\$ 117,411</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Corporation for National Service
 Foster Grandparent Program
 13FZWTX007
 Internal Grant Code 39115
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,476	\$ 1,776	\$ 3,700	\$ 5,476
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 5,476</u>	<u>\$ 1,776</u>	<u>\$ 3,700</u>	<u>\$ 5,476</u>
Expenditures				
Salaries	\$ 1,969	\$ -	\$ 1,354	\$ 1,354
Fringe benefits	740	-	726	726
Total Personnel	<u>2,709</u>	<u>-</u>	<u>2,080</u>	<u>2,080</u>
Indirect costs	\$ -	\$ -	629	629
Other	<u>2,767</u>	<u>1,776</u>	<u>991</u>	<u>2,767</u>
Total expenditures	<u>\$ 5,476</u>	<u>\$ 1,776</u>	<u>\$ 3,700</u>	<u>\$ 5,476</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Urban County-Precint 1
 Foster Grandparent Program
 A-5014 91-0501-5600-P9133
 Internal Grant Code 39115
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 6,000</u>	<u>\$ 4,203</u>	<u>\$ 1,797</u>	<u>\$ 6,000</u>
Total revenues	<u><u>\$ 6,000</u></u>	<u><u>\$ 4,203</u></u>	<u><u>\$ 1,797</u></u>	<u><u>\$ 6,000</u></u>
Expenditures				
Other	<u>\$ 6,000</u>	<u>\$ 4,203</u>	<u>\$ 1,797</u>	<u>\$ 6,000</u>
Total expenditures	<u><u>\$ 6,000</u></u>	<u><u>\$ 4,203</u></u>	<u><u>\$ 1,797</u></u>	<u><u>\$ 6,000</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Urban County-Precint 2
 Foster Grandparent Program
 A-5014-92-0501-5600-P9223
 Internal Grant Code 39115
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 3,500</u>	<u>\$ 2,216</u>	<u>\$ 796</u>	<u>\$ 3,012</u>
Total revenues	<u><u>\$ 3,500</u></u>	<u><u>\$ 2,216</u></u>	<u><u>\$ 796</u></u>	<u><u>\$ 3,012</u></u>
Expenditures				
Other	<u>\$ 3,500</u>	<u>\$ 2,216</u>	<u>\$ 796</u>	<u>\$ 3,012</u>
Total expenditures	<u><u>\$ 3,500</u></u>	<u><u>\$ 2,216</u></u>	<u><u>\$ 796</u></u>	<u><u>\$ 3,012</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 City of McAllen
 Foster Grandparent Program
 132-8040-457-91-05 ZA4056
 Internal Grant Code 39115
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 4,000</u>	<u>\$ 3,526</u>	<u>\$ 474</u>	<u>\$ 4,000</u>
Total revenues	<u>\$ 4,000</u>	<u>\$ 3,526</u>	<u>\$ 474</u>	<u>\$ 4,000</u>
Expenditures				
Other	<u>\$ 4,000</u>	<u>\$ 3,526</u>	<u>\$ 474</u>	<u>\$ 4,000</u>
Total expenditures	<u>\$ 4,000</u>	<u>\$ 3,526</u>	<u>\$ 474</u>	<u>\$ 4,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 Centenarian
 Internal Grant Code 39300
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 6,000	\$ 1,874	\$ -	\$ 1,874
Total revenues	<u>\$ 6,000</u>	<u>\$ 1,874</u>	<u>\$ -</u>	<u>\$ 1,874</u>
Expenditures				
Supplies	\$ 2,000	\$ 281	\$ -	\$ 281
Other	4,000	1,593	-	1,593
Total expenditures	<u>\$ 6,000</u>	<u>\$ 1,874</u>	<u>\$ -</u>	<u>\$ 1,874</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Statement of Revenue and Expenditures

Federal Transit Administration

City of Edinburg / McIntyre Street

TX90X966

Internal Grant Code 39312

Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 1,563,237	\$ 85,861	\$ 1,477,376	\$ 1,563,237
Inkind Contributions	190,858	21,463	169,395	190,858
Local Share	199,951	-	199,951	199,951
	<u>1,954,046</u>	<u>107,324</u>	<u>1,846,722</u>	<u>1,954,046</u>
Total revenues				
	1,763,188	85,861	1,677,327	1,763,188
Contract Temporary	190,858	21,463	169,395	190,858
Inkind Contributions				
	<u>\$ 1,954,046</u>	<u>\$ 107,324</u>	<u>\$ 1,846,722</u>	<u>\$ 1,954,046</u>
Total expenditures				

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Metropolitan Planning Organization
 50-15XF0019
 Internal Grant Code 39515
 Year Ended December 31, 2015

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,615,243	\$ 694,240	\$ 296,941	\$ 991,181
Local	<u>-</u>	<u>8</u>	<u>-</u>	<u>8</u>
Total revenues	<u>\$ 2,615,243</u>	<u>\$ 694,248</u>	<u>\$ 296,941</u>	<u>\$ 991,189</u>
Expenditures				
Salaries	\$ 877,320	\$ 279,604	\$ 110,206	\$ 389,810
Fringe benefits	<u>430,681</u>	<u>151,428</u>	<u>58,129</u>	<u>209,557</u>
Total Personnel	1,308,001	431,032	168,335	599,367
Indirect costs	403,651	131,857	50,869	182,726
Contracted Services	302,000	-	-	
Travel	100,866	23,176	8,546	31,722
Supplies	18,500	5,935	1,922	7,857
Equipment	113,000	20,862	40,452	61,314
Other	<u>369,225</u>	<u>81,386</u>	<u>26,817</u>	<u>108,203</u>
Total expenditures	<u>\$ 2,615,243</u>	<u>\$ 694,248</u>	<u>\$ 296,941</u>	<u>\$ 991,189</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Metropolitan Planning Organization
 50-16XF0019
 Internal Grant Code 39516
 Year Ended December 31, 2015

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,444,883	\$ 228,550	\$ -	\$ 228,550
Local	<u> </u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u><u>\$ 2,444,883</u></u>	<u><u>\$ 228,550</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 228,550</u></u>
Expenditures				
Salaries	\$ 1,019,240	\$ 99,857	\$ -	\$ 99,857
Fringe benefits	<u>301,927</u>	<u>54,081</u>	<u>-</u>	<u>54,081</u>
Total Personnel	1,321,167	153,938	-	153,938
Indirect costs	75,016	47,091	-	47,091
Contracted Services	400,000	-	-	-
Travel	114,400	7,327	-	7,327
Supplies	19,000	1,485	-	1,485
Equipment	273,000	-	-	-
Other	<u>242,300</u>	<u>18,709</u>	<u>-</u>	<u>18,709</u>
Total expenditures	<u><u>\$ 2,444,883</u></u>	<u><u>\$ 228,550</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 228,550</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 UTPA Annex Route 14
 TX37X09000
 Internal Grant Code 39602
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 34,679	\$ 23,544	\$ 21,266	\$ 44,810
Local Share	<u>34,679</u>	<u>23,558</u>	<u>21,282</u>	<u>44,840</u>
 Total revenues	 <u>\$ 69,358</u>	 <u>\$ 47,102</u>	 <u>\$ 42,548</u>	 <u>\$ 89,650</u>
 Expenditures				
Salaries	\$ 18,000	\$ 18,704	\$ 16,037	\$ 34,741
Fringe benefits	<u>8,978</u>	<u>10,130</u>	<u>8,608</u>	<u>18,738</u>
Total Personnel	26,978	28,834	24,645	53,479
 Indirect costs	 8,874	 8,821	 7,447	 16,268
Contracted Services	8,000	565	-	565
Travel	200	47	24	71
Supplies	200	204	85	289
Other	<u>25,106</u>	<u>8,631</u>	<u>10,347</u>	<u>18,978</u>
 Total expenditures	 <u>\$ 69,358</u>	 <u>\$ 47,102</u>	 <u>\$ 42,548</u>	 <u>\$ 89,650</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 UTPA Annex Route 14
 TX37X10500
 Internal Grant Code 39603
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 34,679	\$ 47,003	\$ -	\$ 47,003
Local Share	<u>34,679</u>	<u>46,945</u>	<u>-</u>	<u>46,945</u>
 Total revenues	 <u>\$ 69,358</u>	 <u>\$ 93,948</u>	 <u>\$ -</u>	 <u>\$ 93,948</u>
 Expenditures				
Salaries	\$ 18,000	\$ 37,933	\$ -	\$ 37,933
Fringe benefits	<u>8,978</u>	<u>20,544</u>	<u>-</u>	<u>20,544</u>
Total Personnel	26,978	58,477	-	58,477
 Indirect costs	 8,874	 17,889	 -	 17,889
Contracted Services	8,000	4,021	-	4,021
Travel	200	218	-	218
Supplies	200	503	-	503
Other	<u>25,106</u>	<u>12,840</u>	<u>-</u>	<u>12,840</u>
 Total expenditures	 <u>\$ 69,358</u>	 <u>\$ 93,948</u>	 <u>\$ -</u>	 <u>\$ 93,948</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 TAP 1601
 512XXF7080
 Internal Grant Code 39616
 Year Ended December 31, 2015

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ 2,250	\$ -	\$ 2,250
Local share	<u>136,620</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 136,620</u>	<u>\$ 2,250</u>	<u>\$ -</u>	<u>\$ 2,250</u>
Expenditures				
Contracted services	<u>\$ 136,620</u>	<u>\$ 2,250</u>	<u>\$ -</u>	<u>\$ 2,250</u>
Total expenditures	<u>\$ 136,620</u>	<u>\$ 2,250</u>	<u>\$ -</u>	<u>\$ 2,250</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Indirect Costs and Rate
Year Ended December 31, 2015

Indirect salaries	\$ 932,795
Employee benefits	504,026
<i>Total personnel</i>	1,436,821
Office space	181,145
Communications	73,394
Travel	58,011
Consumable supplies	33,754
Equipment repair and maintenance	81,424
Dues	14,408
Printing and publications	35,158
Computer costs	5,678
Insurance	28,390
Contracted services	24,254
Postage	12,319
Professional fees	32,909
Training	3,500
Equipment	60,433
Bank charges	12,400
Other	19,194
Taxes	4,364
<i>Total other expenses</i>	680,735
<i>Total indirect costs (A)</i>	\$ 2,117,556
Basis for allocation of indirect costs:	
Direct salary costs	\$ 4,494,208
Employee benefit program	2,427,912
<i>Total direct personnel costs (B)</i>	\$ 6,922,120
Indirect cost rate (A/B)	30.59%

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Employee Benefits and Basis of Allocation
Year Ended December 31, 2015

All employees except class 2

Released time:

Leave	\$ 327,447
Holidays	252,995
Sick leave	232,291
<i>Total benefits (A)</i>	\$ 812,733

Benefit program:

Hospitalization insurance	\$ 899,300
Payroll taxes	440,961
Workmen's compensation	101,732
Retirement	654,010
<i>Total released time (B)</i>	\$ 2,096,003

Basis for allocation of benefits:

Gross salaries	\$ 6,183,451
Less released time	(812,733)
Chargeable time (C)	\$ 5,370,718

Rates for all employees:

Release time rate A/C	15.13%
Fringe benefit rate B/C	39.03%

<i>Total fringe benefit rate except for class 2</i>	54.16%
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Class 2 employees

Benefit program:

Payroll taxes	\$ 4,319
Workmen's compensation	996
Retirement	6,405
<i>Total benefits (D)</i>	\$ 11,720

Basis for allocation of benefits:

Gross salaries (E)	\$ 52,597
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Employee benefit rate for class 2 employees (D/E)	22.28%
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Single Audit Section



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Oscar R. González
Melissa González

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Lower Rio Grande Valley Development Council's basic financial statements, and have issued our report thereon dated September 6, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lower Rio Grande Valley Development Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

September 6, 2016

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 of
Lower Rio Grande Valley Development Council

Report on Compliance for Each Major Federal Program

We have audited Lower Rio Grande Valley Development Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of Texas Single Audit Circular that could have a direct and material effect on each of Lower Rio Grande Valley Development Council's major federal programs for the year ended December 31, 2015. Lower Rio Grande Valley Development Council's major federal 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 statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Lower Rio Grande Valley Development Council's major federal 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. Those standards and the Uniform Guidance and the State of Texas Single Audit Circular 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 program occurred. An audit includes examining, on a test basis, evidence about 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 program. However, our audit does not provide a legal determination of Lower Rio Grande Valley Development Council's compliance.

Opinion on Each Major Federal Program

In our opinion, 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 programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

Management of 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 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 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 program and to test and report on internal control over compliance in accordance with the Uniform

Guidance and the State of Texas Single Audit Circular, 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 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 program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 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 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 considered 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 and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.

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

September 6, 2016

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Findings and Questioned Costs
Year Ended December 31, 2015

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:

<u>CFDA</u>	<u>Name of Federal and State Program or Cluster</u>
14.228	Diaster Recovery Program
20.507-20.526	Federal Transit Cluster
20.513, 20.516, 20.521	Transit Services Programs Cluster
-	The Community-based Care Transitions Program
-	Texas Criminal Justice Council
-	Texas Water Development Board
-	Texas Department of Transportation

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

	Federal	State
	\$ 1,234,998	\$ 187,500

Auditee qualified as low-risk auditee? X YES NO

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, 2015

NONE

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Corrective Action Plan
Year Ended December 31, 2015

Not Applicable

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2015

Federal Grantor/Pass Through Grantor/ State Grantor/Program or Cluster Title	Federal CFDA Number	FY	Pass-Through Entity Identity Number	Total Expenditures	Expenditures to Subrecipients
Federal Awards					
Department of Health and Human Services					
Pass through - Texas Department on Aging and Disability Services					
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY 14-15	15AATXT7EA	\$ 21,844	\$ -
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY 15-16	16AATXT7EA	14,069	-
				<u>35,913</u>	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY 14-15	15AATXT7OM	24,896	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY 15-16	16AATXT7OM	3,830	-
				<u>28,726</u>	-
Title IIID	93.043	FY 14-15	15AATXT3PH	79,910	-
Title IIID	93.043	FY 15-16	16AATXT3PH	37,186	-
				<u>117,096</u>	-
NWD ADRC Planning Grant	93.048		ADRC Susbainability Grant	3,500	-
Title IIIE - Administration	93.052	FY 14-15	15AATXT3FC	49,558	-
Title IIIE - Administration	93.052	FY 15-16	16AATXT3FC	12,364	-
Title IIIE	93.052	FY 14-15	15AATXT3FC	472,067	139,845
Title IIIE	93.052	FY 15-16	16AATXT3FC	133,295	38,005
				<u>667,284</u>	<u>177,850</u>
Aging Cluster					
Title IIIB - Administration	93.044	FY 14-15	15AATXT3SS	53,006	-
Title IIIB - Administration	93.044	FY 15-16	16AATXT3SS	12,033	-
Title IIIB	93.044	FY 14-15	15AATXT3SS	1,520,394	319,693
Title IIIB	93.044	FY 15-16	16AATXT3SS	286,501	105,682
				<u>1,871,934</u>	<u>425,375</u>
Administration -C1	93.045	FY 14-15	15AATXT3CM	123,950	-
Administration -C1	93.045	FY 15-16	16AATXT3CM	35,693	-
Nutrition - C-1 Congregate Meal	93.045	FY 14-15	15AATXT3CM	826,940	826,940
Nutrition - C-1 Congregate Meal	93.045	FY 15-16	16AATXT3CM	279,765	279,765
Administration - C2	93.045	FY 14-15	15AATXT3HD	77,391	-
Administration - C2	93.045	FY 15-16	16AATXT3CM	19,307	-
Nutrition - C-2 Home-Delivered Meal	93.045	FY 14-15	15AATXT3HD	737,140	737,140
Nutrition - C-2 Home-Delivered Meal	93.045	FY 15-16	16AATXT3CM	261,524	261,524
				<u>2,361,710</u>	<u>2,105,369</u>
NSIP	93.053	FY 14-15	13AATXNSIP	106,014	106,014
NSIP	93.053	FY 14-15	15AATXNSIP	350,791	350,791
NSIP	93.053	FY 15-16	16AATXNSIP	77,975	77,975
				<u>534,780</u>	<u>534,780</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2015

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 Department on Aging and Disability Services					
ACA MIPPA Priority 3	93.071	FY 14-15	14AATXMADR	12,052	-
ACA MIPPA Priority 2	93.071	FY 14-15	14AATXMAAA	24,210	
ACA MIPPA Priority 2	93.071	FY 15-16		2,895	
				<u>27,105</u>	-
CMS SHIP	93.324	90SA0038-01-00		44,504	
CMS SHIP	93.324	90SA0038-02-00		985	
				<u>45,489</u>	-
ADRC - Local Contact Agency	93.791	FY 15-16	PC ADRC MDS 3.0	1,864	-
HHS-CMS-MFP	93.791	FY15	1LICMS300151-01-07	3,946	
HHS-CMS-MFP	93.791	FY15	1LICMS300151-01-08	1,000	
HHS-CMS-MFP	93.791	FY15	1LICMS300151-01-09	548	
HHS-CMS-MFP	93.791	FY16	1LICMS300151-01-09	226	
				<u>5,720</u>	-
ADRC Housing Navigator	93.791	FY 14-15		36,850	
ADRC Housing Navigator	93.791	FY 15-16		10,837	
				<u>47,687</u>	-
Depart. of Housing & Urban Development					
Pass through - City of Mcallen					
Area Agency on Aging	14.218	132-8040-457-91-05	ZA4055	5,000	
Foster Grandparent Program	14.218	132-8040-457-91-05	ZA4056	3,526	
				<u>8,526</u>	-
Pass through - City of Mission					
Area Agency on Aging	14.218	FY 14-15		9,883	-
Pass through - Urban County - Precinct 1					
Transportation Program	14.218	A-5015-91-0505-5600	P9111	21,000	
Foster Grandparent Program	14.218	A-5014-91-0501-5600	P9133	4,203	
				<u>25,203</u>	-
Pass through - Urban County - Precinct 2					
Transportation Program	14.218	A-5015-92-0505-5600	P9211	10,000	
Foster Grandparent Program	14.218	A-5014-92-0501-5600	P9223	2,216	
				<u>12,216</u>	-
Pass through - Urban County - Precinct 3					
Transportation Program	14.218	A-5015-93-0505-5600	P9311	22,500	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2015

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Depart. of Housing & Urban Development				
Pass through - Urban County - Precint 4				
Transportation Program	14.218	A-5015-94-0505-5600-P9411	10,000	-
Pass through - Urban County - Alton				
Transportation Program	14.218	A-5015-15-0505-5600-P1011	5,000	-
Pass through-Urban County-Sullivan City				
Transportation Program	14.218	A-5015-77-0505-5600-P7711	10,000	-
Pass through - City of Pharr				
Transit Program	14.218	FY 14-15	34,000	
Transit Program	14.218	FY 15-16	6,478	
			40,478	-
Pass through - City of La Villa				
Transportation Program	14.218	A-5015-77-0505-5600-P4511	10,000	-
Department of Transportation				
Pass through - Texas Department of Transportation				
Highway Planning and Construction	20.205	50-15XF0019	694,240	-
Federal Transit Administration Section 5303	20.505	50-16XF0019	228,550	-
Corporation for National Services				
Direct Programs				
Foster Grandparent Program	94.011	13SFWTX012 FY2014-2015	64,284	-
Pass through/State of Texas				
Foster Grandparent Program	94.011	13FZWTX007	1,776	-
FEMA				
Pass through/Texas Department of Public Safety - Pass through/City of Weslaco				
Hazard Mitigation Grant Program	97.039	DR-4029-020	11,245	-
Pass through - Department of Homeland Security FEMA				
Grant Programs Directorate/ Governor/s Division of Emergency Management				
SHSP Mass FTL	97.067	13-GA-99013-06F	135,469	
SHSP	97.067	13-SR-99013-01	35,035	
SHSP M&A	97.067	13-GA-99013-05	8,648	
			179,152	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2015

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
FEMA				
Pass through-U.S. Department of Homeland Security (DHS)				
SHSP Mass FTL	97.067	14-SR-99013-02	19,882	
SHSP	97.067	14-GA-99013-03	89,349	
SHSP M&A	97.067	14-GA-99013-04	2,168	
			111,399	-
Department of Commerce				
Direct Programs				
Economic Development Cluster				
Title II, Sect 201, Public Works Assist.	11.300	08-01-04780	364,611	
Planning Assist:EDD Partnership Planning	11.302	08-83-05028	60,000	
			424,611	-
Dept. of Housing & Urban Development				
Pass through - Texas Department of Agriculture				
Community Economic Development Block				
Community Economic Development Assistance	14.228	C713223	719	
Community Economic Development Assistance	14.228	C714223	5,589	
Community Economic Development Assistance	14.228	C715223	2,034	
			8,342	-
Dept. of Housing & Urban Development				
Pass through - General Land Office				
Diaster Recovery Program	14.228	12-499-000-6698	9,076,575	
Diaster Recovery Program	14.228	12-499-000-6698	93,244	
Diaster Recovery Program	14.228	12-499-000-6698	5,440,058	
Diaster Recovery Program	14.228	12-499-000-6698	1,570,084	
Diaster Recovery Program	14.228	12-500-000-6699	63,610	
Diaster Recovery Program	14.228	12-500-000-6699	1,214,055	
Diaster Recovery Program	14.228	12-500-000-6699	4,166,019	
			21,623,645	-
Environmental Protection Agency				
Pass through - Texas Commission on Environmental Quality				
Water Quality Management	66.454	582-15-50107	13,873	
Water Quality Management	66.454	582-16-60225	7,890	
			21,763	-
Environmental Protection Agency				
Pass through - Texas Commission on Environmental Quality -				
Pass through/UT at Austin				
Property-Assessed Clean Energy (PACE)	66.605	20832 PACE FY15	23,778	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2015

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 Cluster				
Federal Transit Administration				
Section 5307	20.507	TX-90-X966	85,861	85,861
Federal Transit Administration				
Section 5307	20.507	TX-90-X992	59,229	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y012	3,621	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y013	5,699	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y023	583,606	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y029	364,000	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y037	467,242	467,242
Federal Transit Administration				
Section 5307	20.507	TX-90-Y047	600,062	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y052	252,125	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y057	40,365	40,365
Federal Transit Administration				
Section 5307	20.507	TX-90-Y064	1,781,947	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y065	464,501	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y066	2,373,400	-
			<u>7,081,658</u>	<u>593,468</u>
Federal Transit Administration Sect. 5339				
	20.526	TX-34-0010	<u>532,369</u>	-
Department of Transportation				
Direct Programs				
Transit Services Programs Cluster				
Federal Transit Administration				
Section 5310-1A	20.513	TX-16-X022	<u>12,871</u>	-
Federal Transit Administration				
Section 5316	20.516	TX-37-X064	49,512	
Federal Transit Administration				
Section 5316	20.516	TX-37-X090	299,024	

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2015

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				
Transit Services Programs Cluster				
Federal Transit Administration				
Section 5316	20.516	TX-37-X105	405,290	
Federal Transit Administration				
Section 5316	20.516	TX-37-X109	695,626	
			<u>1,449,452</u>	-
Federal Transit Administration				
Section 5317	20.521	TX-57-X048	50,166	50,166
Federal Transit Administration				
Section 5317	20.521	TX-57-X017	8,469	-
Federal Transit Administration				
Section 5317	20.521	TX-57-X033	2,545	-
			<u>61,180</u>	<u>50,166</u>
Pass through - Texas Department of Transportation				
Public Transportation for				
Non-urbanized Areas	20.509	51321F7193	100,000	
Public Transportation for				
Non-urbanized Areas	20.509	512XXF7080	455,738	
Public Transportation for				
Non-urbanized Areas	20.509	51421F7191	286,838	
			<u>842,576</u>	-
Public Transportation	20.513	51521F7097	5,513	-
Public Transportation	20.515	51521F7139	7,494	-
Public Transportation	20.526	51421F7259	38,245	-
Centers of Medicare & Medicaid Services (Affordable Care Act)				
Pass through - Lower Rio Grande Valley Development Council				
The Community-based Care Transitions Program		CT-1011-0022	1,827,789	-
		Total Federal Awards	<u>\$ 41,166,598</u>	<u>\$ 3,887,008</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2015

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	
STATE				
<u>Texas Department on Aging and Disability Services</u>				
Title IIIB	N/A	SGR-2015	93,669	
Title IIIE	N/A	SGR-2015	96,122	
Balancing Incentive Program	N/A	FY 14-15	104,698	
ADRC	N/A	FY 15-16	46,896	
Promoting Independence	N/A	FY 14-15	17,072	
Title IIIB	N/A	SGR-2016	148,306	
Title IIIE	N/A	SGR-2016	33,267	
Assisted Living Facility Long-Term Care Omb.	N/A	SGR-2015	12,752	
Assisted Living Facility Long-Term Care Omb.	N/A	SGR-2016	4,034	
			<u>556,816</u>	-
<u>Texas Criminal Justice Council</u>				
State Criminal Justice Plannig Fund	N/A	SF-14I95-14933-15	6,500	
State Criminal Justice Plannig Fund	N/A	SF-15I95-14933-16	72,830	
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-17	11,070	
Regional Police Academy	N/A	SF-13-A10-14668-14	184,939	
Regional Police Academy	N/A	SF-13-A10-14668-15	86,029	
			<u>361,368</u>	-
<u>Homeland Security COG</u>				
Homeland Security COG Contract for FY16	N/A	300-6-1041	8,955	-
<u>Commission on State Emergency Communication</u>				
9-1-1 Regional Planning	N/A	FY13 Appropriations	62,836	
9-1-1 Regional Planning	N/A	FY14 Appropriations	28	
9-1-1 Regional Planning	N/A	FY15 Appropriations	4,178,835	
9-1-1 Regional Planning	N/A	FY16 Appropriations	896,389	
			<u>5,138,088</u>	-
<u>Texas Water Development Board</u>				
Regional MSB#1	N/A	1148301324	219,632	-
<u>Texas Commission on Environmental Quality</u>				
Regional Solid Waste Management	N/A	582-14-40583	255,527	123,254
Regional Solid Waste Management	N/A	582-16-60656	23,867	-
			<u>279,394</u>	<u>123,254</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2015

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	
STATE				
<u>Texas Department of Transportation</u>				
Section 5311 (State)	N/A	RUR 1501(21)	304,677	
Section 5311 (State)	N/A	RUR 1601(21)	226,794	
Section 5311 (State)	N/A	TAP 1601(21)38	2,250	
Section 5307 (State)	N/A	URB1501(21)	168,366	
Section 5307 (State)	N/A	URB1502(21)	369,876	
Section 5307 (State)	N/A	URB1601(21)	122,874	
Section 5307 (State)	N/A	URB1602(21)	143,599	
Section 5339 (State)	N/A	VCR 1401(21)	3,200	
Training Reimbursements	N/A	Training Reimb.	8,906	
			<u>1,350,542</u>	<u>-</u>
		Total State Awards	<u>7,914,795</u>	<u>123,254</u>
Total Federal/State Awards			<u><u>\$ 49,081,393</u></u>	<u><u>4,010,262</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Notes to Schedule of Expenditures of Federal/State Awards
For The Year Ended December 31, 2015

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	\$ 50,990,647
Less: Governmental fund non-grant general government expenditures	(1,602,768)
Grant expenditures funded with Council resources	(236,686)
Land Purchased	(<u>69,800</u>)
Grant expenditures per Schedule	<u>\$ 49,081,393</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, 2015:

HAP	\$ 43,629,815
HOP	\$ 5,282,965
Rapid	\$ 1,046,723
Multi-Family Construction	\$ 12,777,745
Single-Family Construction	\$ 1,299,675