

Lower Rio Grande Valley
Development Council
Financial Statements
and
Supplementary Information
with
Independent Auditor's Report
Year Ended December 31, 2016

TABLE OF CONTENTS

FINANCIAL SECTION:

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-9
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11-12
Fund Financial Statements:	
Balance Sheet - Governmental Funds	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	14
Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Funds	15-16
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance of Governmental Funds to Statement of Activities	17
Notes to Financial Statements	18-29

REQUIRED SUPPLEMENTARY INFORMATION:

Schedule of Revenues, Expenditures and Change in Fund Balance - Budget and Actual General Fund (Non-GAAP Budgetary Basis)	30-31
--	-------

SUPPLEMENTARY INFORMATION:

Capital Assets Used in the Operations of Governmental Funds:	
Comparative Schedules by Source	32
Schedule by Function	33
Schedule of Changes by Function	34
Schedule of Revenues and Expenditures - Budget and Actual General Fund Grant Programs	35-171
Schedule of Indirect Costs and Rate	172
Schedule of Employee Benefits and Basis of Allocation	173

SINGLE AUDIT SECTION:

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 (<i>Government Auditing Standards</i>)	174-175
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	176-177
Schedule of Findings and Questioned Costs	178
Summary Schedule of Prior Audit Findings	179
Corrective Action Plan	180
Schedule of Expenditures of Federal/State Awards	181-188
Notes to Schedule of Expenditures of Federal/State Awards	189

Financial Section



Oscar R. González, CPA
&
Associates, P.L.L.C.
Certified Public Accountants

208 W. Ferguson Unit #1 • Pharr, Texas 78577

Tel: (936) 787-9909 • Fax: (936) 787-3067

Email: org110n@aol.com

Oscar R. González
Melissa González

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of December 31, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 30-31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the

information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements. The schedules in the supplementary information section, pages 32 -174, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Texas Single Audit Circular, is also not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 14, 2017, on our consideration of the Lower Rio Grande Valley Development Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lower Rio Grande Valley Development Council's internal control over financial reporting and compliance.

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

Pharr, Texas
July 14, 2017

Management Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2016

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, 2016. 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, 2016 by \$11,226,343 (net position). Of this amount \$33,917 (unrestricted net position) may be used to meet LRGVDC's ongoing obligations to citizens and creditors in accordance with LRGVDC's fund designation and fiscal policies. LRGVDC's net position increased by \$2,309,877 which is principally the net difference between outlays for capital assets and current period depreciation.

As of the close of the 2016 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, 2016

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 \$11,226,343 at December 31, 2016. 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, 2016

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

	Governmental Activities		Increase/ Decrease
<u>ASSETS</u>	2016	2015	2016-2015
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 2,441,927	\$ 2,124,235	\$ 317,692
Grant Receivables	2,461,982	3,857,348	(1,395,366)
Prepaid Expenses	146,674	44,171	102,503
<i>Total Current Assets</i>	5,050,583	6,025,754	(975,171)
<i>Noncurrent Assets:</i>			
Capital Assets	23,449,711	19,456,592	3,993,119
Less accumulated depreciation	(10,766,664)	(9,014,096)	(1,752,568)
Other Assets	194,650	178,000	16,650
<i>Total Noncurrent Assets</i>	12,877,697	10,620,496	2,257,201
Total Assets	17,928,280	16,646,250	1,282,030
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Aggregated Deferred Outflows	-	-	-
Total Deferred Outflows of Resources	-	-	-
 <u>LIABILITIES</u>			
<i>Current Liabilities:</i>			
Accounts Payable	1,868,291	3,149,567	(1,281,276)
Accrued Liabilities	510,137	506,876	3,261
Unearned Revenues	2,832,888	2,513,398	319,490
Current Portion - Long Term Debt	71,977	69,326	2,651
<i>Total Current Liabilities</i>	5,283,293	6,239,163	(955,870)
<i>Noncurrent Liabilities:</i>			
Long Term Debt	1,418,644	1,490,621	(71,977)
<i>Total Noncurrent Liabilities</i>	1,418,644	1,490,621	(71,977)
Total Liabilities	6,701,937	7,729,784	(1,027,847)
 <u>DEFERRED INFLOWS OF RESOURCES</u>			
Aggregated Deferred Inflows	-	-	-
Total Deferred Inflows of Resources	-	-	-
 <u>NET POSITION</u>			
Investment in Capital Assets	11,192,426	8,882,549	2,309,877
Unrestricted	33,917	33,917	-
Total Net Position	\$ 11,226,343	\$ 8,916,466	\$ 2,309,877

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2016

The portion of LRGVDC's net position, \$11,192,426 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, 2016.

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

	Governmental Activities		Increase / Decrease
	2016	2015	2016-2015
Revenues:			
Program Revenues:			
Charges for Services	\$ 5,489,420	\$ 5,240,073	\$ 249,347
Operating Grants and Contributions	23,320,025	38,818,511	(15,498,486)
Capital Grants and Contributions	3,937,610	6,625,577	(2,687,967)
General Revenues			
Membership Dues	237,798	235,887	1,911
Miscellaneous	1,075	799	276
Total Revenues	<u>\$ 32,985,928</u>	<u>\$ 50,920,847</u>	<u>\$ (17,934,919)</u>
Expenses:			
General Fund	\$ 2,136,455	\$ 2,112,841	\$ 23,614
EDA	980,653	478,023	502,630
CNS	-	64,362	(64,362)
FTA	3,083,770	4,268,131	(1,184,361)
GLO	8,597,478	21,531,342	(12,933,864)
DADS	3,532,349	6,015,580	(2,483,231)
HHSC	2,247,992	-	2,247,992
TxDOT	3,362,646	2,774,480	588,166
TCEQ	211,687	290,555	(78,868)
OOG	514,350	394,064	120,286
TDA	5,418	7,613	(2,195)
CSEC	5,122,191	4,838,831	283,360
TWDB	91,423	219,668	(128,245)
DEM/TDPS-Homeland Security	12,934	254,886	(241,952)
HUD	178,740	180,144	(1,404)
Other	581,450	1,944,009	(1,362,559)
Non-Allowable	16,515	4,751	11,764
Total Expenses	<u>\$ 30,676,051</u>	<u>\$ 45,379,280</u>	<u>\$ (14,703,229)</u>
Expenses in Excess of Revenues	<u>2,309,877</u>	<u>5,541,567</u>	<u>(3,231,690)</u>
Change in net position	<u>2,309,877</u>	<u>5,541,567</u>	<u>(3,231,690)</u>
Net position beginning	<u>8,916,466</u>	<u>3,374,899</u>	<u>5,541,567</u>
Net position ending	<u>\$ 11,226,343</u>	<u>\$ 8,916,466</u>	<u>\$ 2,309,877</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2016

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, 2016 amounts to \$12,683,047 (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		
	2016	2015	Amount Change
Land	\$ 594,100	\$ 79,900	\$ 514,200
Transit Building	5,908,382	2,902,427	3,005,955
Buses and Vans	12,225,210	12,225,210	-
Bus Shelters	508,380	508,380	-
9-1-1 Enhanced Communication Equipment	1,239,847	1,239,847	-
Furniture and Equipment	1,490,088	1,048,148	441,940
Interoperability Radio System	690,906	690,906	-
Transit Equipment	792,798	761,774	31,024
Total	23,449,711	19,456,592	3,993,119
Less: Accumulated Depreciation	(10,766,664)	(9,014,096)	(1,752,568)
Total Capital Assets	\$ 12,683,047	\$ 10,442,496	\$ 2,240,551

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2016

Long Term Debt

At the end of the current fiscal year, the District had total contractually obligated long term debt of \$1,490,621. The details of the change in debt from last year is as indicated below:

	2016-2015		
	2016	2015	Increase / Decrease
Note Payable - Current Portion	\$ 71,977	\$ 69,326	\$ 2,651
Note Payable - Long Term	1,418,644	1,490,621	(71,977)
	<u>\$ 1,490,621</u>	<u>\$ 1,559,947</u>	<u>\$ (69,326)</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.

Table A-4
Lower Rio Grande Valley Development Council
(In dollars)

REVENUES	Budget Amounts		Actual Amount	Final Variance
	Original	Final		Budget Basis
Federal grants	\$ 4,603,655	\$ 6,785,838	\$ 6,243,026	\$ (542,812)
State grants	28,142,667	25,960,484	24,976,556	(983,928)
Local revenues	1,540,958	1,540,958	1,766,346	225,388
Total revenues	<u>34,287,280</u>	<u>34,287,280</u>	32,985,928	<u>\$ (1,301,352)</u>
EXPENDITURES				
Direct salaries	4,957,528	4,957,528	4,533,156	424,372
Indirect salaries	1,014,162	1,014,162	952,866	61,296
Employee benefits	3,144,692	3,144,692	2,815,389	329,303
Indirect costs other than personnel	789,769	789,769	746,412	43,357
Consultant and contracted services	17,514,117	17,514,117	15,939,306	1,574,811
Travel	282,109	282,109	337,350	(55,241)
Consumable supplies	114,930	114,930	184,576	(69,646)
Other costs	6,469,973	6,469,973	7,460,358	(990,385)
Non-matching expenditures	-	-	16,515	(16,515)
Total expenditures	<u>34,287,280</u>	<u>34,287,280</u>	<u>32,985,928</u>	<u>1,301,352</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, 2016

Economic Factors

The 3 counties that make up our region all have unique character and appeal, as well as unique economic circumstances. The sections below summarize major components of our regional economy, giving an overview of the local and regional economies. LRGVDC’s Board of Directors approved a \$26,783,447 budget for the 2017 calendar year.

Overview of the Local Economy

Our region consists of 3 counties. The LRGVDC region has an overall unemployment rate of 9.13%, an average median household income of \$33,257, with 32.83% of the population living below the poverty level. The table below gives details of the economies of each county within our region by looking at the major factors affecting the economy, specifically as it relates to the individual citizens of our region.

Table A-5
Major Factors Affecting the Economy

<u>County</u>	<u>Labor Force (1)</u>	<u>Unemployed (1)</u>	<u>Unemployment Rate (1)</u>	<u>Median Household Income (2)</u>	<u>Population Below Poverty Level (2)</u>	<u>Percent Below Poverty Level (2)</u>
Cameron	166,061	11,963	7.20%	\$34,044	135,083	32.0%
Hidalgo	335,276	26,303	7.80%	\$35,441	264,301	31.1%
Willacy	6,500	805	12.40%	\$30,287	7,721	35.4%

(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, 2016

	Primary Government	
	Governmental Activities	Total
<u>ASSETS</u>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 2,441,927	\$ 2,441,927
Grant Receivables	2,461,982	2,461,982
Prepaid Expenses	146,674	146,674
<i>Total Current Assets</i>	5,050,583	5,050,583
<i>Noncurrent Assets:</i>		
Capital Assets (Net of Accumulated Depreciation)	12,683,047	12,683,047
Other Assets	194,650	194,650
<i>Total Noncurrent Assets</i>	12,877,697	12,877,697
<i>Total Assets</i>	17,928,280	17,928,280
 <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	1,868,291	1,868,291
Payroll Liabilities	44,583	44,583
Accrued Wages Payable	184,240	184,240
Other Accrued Expenses	158,069	158,069
Unearned Revenues	2,832,888	2,832,888
Current Portion - Long Term Debt	71,977	71,977
Compensated Absences	123,245	123,245
<i>Total Current Liabilities</i>	5,283,293	5,283,293
<i>Noncurrent Liabilities:</i>		
Long Term Debt	1,418,644	1,418,644
<i>Total Noncurrent Liabilities</i>	1,418,644	1,418,644
<i>Total Liabilities</i>	6,701,937	6,701,937
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
<i>Total Deferred Inflows of Resources</i>	-	-
 <u>NET POSITION</u>		
Investment in Capital Assets	11,192,426	11,192,426
Unrestricted	33,917	33,917
<i>Total Net Position</i>	\$ 11,226,343	\$ 11,226,343

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, 2016

Functions/Programs	Expenses	Indirect Cost Allocation
General Government	\$ 2,136,455	\$ (2,189,411)
Economic Development Administration	980,653	20,140
Housing and Urban Development	178,740	47,427
Federal Transit Administration	3,083,770	439,144
Texas Department of Aging and Disability Services	3,532,349	383,555
Texas Health and Human Service Commission	2,247,992	121,358
Texas Department of Transportation	3,362,646	566,493
Texas Commission on Environmental Quality	211,687	24,038
Office of the Governor	514,350	92,873
Texas Department of Agriculture	5,418	785
Commission on State Emergency Communications	5,122,191	324,964
Texas Water Development Board	91,423	-
Division of Emergency Management/ Texas Department of Public Safety	12,934	3,598
General Land Office	8,597,478	105,779
Other Programs	581,450	59,257
<i>Total Governmental Activities:</i>	<u>30,659,536</u>	<u>-</u>
<i>Total Primary Government:</i>	<u>\$ 30,659,536</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
\$ -	\$ -	\$ -	\$ 52,956
-	976,765	-	(24,028)
-	226,167	-	-
83,769	1,984,672	3,492,582	2,038,109
-	3,813,656	-	(102,248)
-	2,339,888	-	(29,462)
90,314	3,676,481	31,024	(131,320)
-	232,811	-	(2,914)
-	621,493	-	14,270
-	6,200	-	(3)
5,315,337	1,714	414,004	283,900
-	91,311	-	(112)
-	16,531	-	(1)
-	8,703,253	-	(4)
-	629,083	-	(11,624)
<u>5,489,420</u>	<u>23,320,025</u>	<u>3,937,610</u>	<u>2,087,519</u>
<u>\$ 5,489,420</u>	<u>\$ 23,320,025</u>	<u>\$ 3,937,610</u>	<u>\$ 2,087,519</u>

General Revenues:

Membership Dues	237,798
Miscellaneous	1,075
Non-Allowable	(16,515)
<i>Total General Revenue</i>	<u>222,358</u>
Change in Net Position	2,309,877
Net Position at Beginning of Year	<u>8,916,466</u>
Net Position at End of Year	<u>\$ 11,226,343</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Balance Sheet

Governmental Funds

December 31, 2016

	<u>General Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 2,441,927	\$ 2,441,927
Grant Receivables	2,461,982	2,461,982
Prepaid Expenses	146,674	146,674
Other Assets	194,650	194,650
<i>Total Assets</i>	5,245,233	5,245,233
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
<i>Total Deferred Outflows of Resources</i>	-	-
Total Assets and Deferred Outflow of Resources	\$ 5,245,233	\$ 5,245,233
 <u>LIABILITIES</u>		
Accounts Payable	\$ 1,868,291	\$ 1,868,291
Payroll Liabilities	44,583	44,583
Accrued Wages Payable	184,240	184,240
Other Accrued Expenses	158,069	158,069
Unearned Revenues	2,832,888	2,832,888
Compensated Absences	123,245	123,245
<i>Total Liabilities</i>	5,211,316	5,211,316
 <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	\$ 5,245,233	\$ 5,245,233

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, 2016

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.

	23,449,711	
Cost of capital assets	(10,766,664)	
Accumulated depreciation		12,683,047

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.

	\$ (1,490,621)	
Purchase of building/land		(1,490,621)
		\$ 11,226,343

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, 2016

<u>REVENUES</u>	<u>General Fund</u>	<u>Total Governmental Funds</u>
<i>Federal Grants:</i>		
Federal Transit Administration	\$ 4,875,183	\$ 4,875,183
Economic Development Administration	976,765	976,765
Health and Human Services	391,078	391,078
<i>Total Federal Grants</i>	<u>6,243,026</u>	<u>6,243,026</u>
<i>State Grants:</i>		
Texas Department on Aging and Disability Services	3,811,035	3,811,035
Texas Health and Human Services Commission	2,339,605	2,339,605
Commission on State Emergency Communications	5,641,594	5,641,594
Texas Department of Transportation	2,066,615	2,066,615
Texas Commission on Environmental Quality	232,279	232,279
Texas Department of Transportation/MPO	1,354,915	1,354,915
Office of the Governor	563,926	563,926
Texas Water Development Board	91,247	91,247
TDPS - Homeland Security	16,530	16,530
Texas Department of Agriculture	6,200	6,200
General Land Office	8,702,905	8,702,905
Housing and Urban Development	149,705	149,705
Other	-	-
<i>Total State Grants</i>	<u>24,976,556</u>	<u>24,976,556</u>
<i>Local Revenues</i>		
Contributions	1,527,473	1,527,473
Membership Dues	237,798	237,798
Other Revenues	1,075	1,075
<i>Total Local Revenues</i>	<u>1,766,346</u>	<u>1,766,346</u>
<i>Total Revenues</i>	<u>\$ 32,985,928</u>	<u>\$ 32,985,928</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, 2016

	General Fund	Total Governmental Funds
<u>EXPENDITURES</u>		
Direct Salaries	\$ 4,533,156	\$ 4,533,156
Indirect Salaries	952,866	952,866
Employee Benefits		
Direct Salaries	2,325,256	2,325,256
Indirect Salaries	490,133	490,133
Indirect Costs Other Than Personnel	620,411	620,411
Consultant and Contracted Services	15,939,306	15,939,306
Travel	337,350	337,350
Consumable Supplies	184,576	184,576
Other Costs	7,450,458	7,450,458
Non-Matching Expenditures	16,515	16,515
Debt Service - Principal	69,326	69,326
Debt Service - Interest	66,575	66,575
Capital Outlay- Land	-	-
<i>Total Expenditures</i>	32,985,928	32,985,928
 <u>OTHER FINANCING SOURCES</u>		
	-	-
<i>Net Change in Fund Balance</i>	-	-
Fund Balance - Beginning of Year	33,917	33,917
Fund Balance - End of Year	\$ 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, 2016

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	3,993,119	
	Depreciation expense	<u>(1,752,568)</u>	2,240,551

Debt service payments are reflected as expenditures in the Statement of Revenues but are recorded as reductions of Liabilities in the Statement of Net Position. 69,326

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. -

Change in Net Position of Governmental Activities \$ 2,309,877

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, 2016

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, 2016

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, 2016

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, 2016

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 2016, the Council adopted three new statements of financial accounting standards issued by the Governmental Accounting Standards Board (GASB):

- Statement No. 72, Fair Value Measurement and Application
- Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments
- Statement No. 79, Certain External Investment Pools and Pool Participants

Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2016

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)

This statement requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. Disclosures will be by type of asset or liability report at fair value. It also requires disclosures regarding investments in certain entities that calculate net asset value per share (or its equivalent). It is intended to enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques.

The objective of Statement No 76 is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

The requirements in this Statement improve financial reporting by (1) raising the category of GASB Implementation Guides in the GAAP hierarchy, thus providing the opportunity for broader public input on implementation guidance; (2) emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP; and (3) requiring the consideration of consistency with the GASB Concepts Statements when evaluating accounting treatments specified in nonauthoritative literature. As a result, governments will apply financial reporting guidance with less variation, which will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments.

Statement No. 79 addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant.

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool’s participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes. If an external investment pool does not meet the criteria in this Statement, the pool’s participants should measure their investments in that pool at fair value, as provided in paragraph 11 of Statement 31, as amended.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2016

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	\$ -
Employee Benefits	
Direct Salaries	\$ -
Indirect Salaries	\$ -
Indirect Costs Other Than Personnel	\$ -
Travel	\$ 55,241
Consumable Supplies	\$ 69,646
Other Costs	\$ 990,385
Non-Matching Expenditures	\$ 16,515

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.

(Notes continued on next page)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2016

III. DETAILED NOTES ON FUNDS

A. Deposits and Investments

1. Deposits

As of December 31, 2016 the Council's bank balance of \$927,735 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:

	2016
Bank Deposits:	
Local Funds	\$ 608,056
Total Bank Deposits	\$ 608,056
 Cash Equivalents:	
Investment in TexPool	\$ 1,833,871
Total Cash Equivalents	\$ 1,833,871
 Total Cash and Cash Equivalents	\$ 2,441,927

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, 2016 are shown below:

Investment or Investment Type	Maturity	Fair Value
Texpool	Less than three months	\$ 1,833,871
Total Investments		\$ 1,833,871

GASB No. 79 requires additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Texpool revised its Investment Policy to comply with GASB No. 79 as of August 2016 which includes the use of amortized cost to value portfolio assets and the following guidelines to maintain the portfolio consistent with a stable net asset value per share:

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2016

III. DETAILED NOTES ON FUNDS (Continued)

A. Deposits and Investments (Continued)

2. Investments (Continued)

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.
- 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, 2016, were as follows:

Type	Source	Amount
Federal	Economic Development Administration	\$ 49,546
Federal	Federal Transit Administration	581,702
State	Texas Department of Agriculture	1,289
State	General Land Office	9,536
State	Texas Department of Transportation	1,020,738
State	Texas Health and Human Services Commission	614,481
State	Office of the Governor	113,463
State	CSEC	25,702
State	TCEQ	8,866
Local	9-1-1 Local	4,071
Local	City of Pharr - Transit	16,905
Local	City of Pharr - AAA	900
Local	UTPA	11,631
Local	Hidalgo County	1,506
Local	City of Mission - AAA	1,087
Local	City of McAllen - AAA	291
Local	Other	268
	Total Grant and Other Receivables	\$ 2,461,982

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2016

III. DETAILED NOTES ON FUNDS (Continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows:

<i>Capital Assets, Not Being Depreciated:</i>	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 79,900	\$ 514,200	\$ -	\$ 594,100
Total Capital Assets, Not Being Depreciated	<u>79,900</u>	<u>514,200</u>	<u>-</u>	<u>594,100</u>
 <i>Capital Assets, Being Depreciated</i>				
Transit Building	2,902,427	3,005,955	-	5,908,382
Buses and Vans	12,225,210	-	-	12,225,210
Bus Shelters	508,380	-	-	508,380
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	1,048,148	441,940	-	1,490,088
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	761,774	31,024	-	792,798
Total Capital Assets, Being Depreciated	<u>19,376,692</u>	<u>3,478,919</u>	<u>-</u>	<u>22,855,611</u>
 <i>Less Accumulated Depreciation For:</i>				
Transit Building	747,587	123,507	-	871,094
Buses and Vans	4,735,068	1,372,053	-	6,107,121
Bus Shelters	358,179	55,942	-	414,121
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	737,754	134,723	-	872,477
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	504,755	66,343	-	571,098
Total Accumulated Depreciation	<u>9,014,096</u>	<u>1,752,568</u>	<u>-</u>	<u>10,766,664</u>
Total Capital Assets, Being Depreciated, Net	<u>10,362,596</u>	<u>1,726,351</u>	<u>-</u>	<u>12,088,947</u>
Total Capital Assets	<u><u>\$ 10,442,496</u></u>	<u><u>\$ 2,240,551</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,683,047</u></u>

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

General Government	\$ 56,509
Transit/MPO	1,562,592
9-1-1 Emergency Communication	130,033
Texas Commission on Environmental Quality	2,853
EDA	581
Total	<u>\$ 1,752,568</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2016

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	\$ 1,144,037
Texas Department of Aging and Disability Services	7,862
General Land Office	589,701
Texas Water Development Board	9,016
Texas Commission on Environmental Quality	199,361
Commission on State Emergency Communication	859,514
Officer of the Governor	23,397
Total Unearned Revenue	<u>\$ 2,832,888</u>

E. Compensated Absences

The following schedule summarizes the changes in compensated absences during the year ended December 31, 2016:

	Beginning Balance	Increases	Decreases	Ending Balance
Accrued Compensated Absences	<u>\$ 124,711</u>	<u>\$ 319,644</u>	<u>\$ 321,110</u>	<u>\$ 123,245</u>
Total Compensated Absences	<u>\$ 124,711</u>	<u>\$ 319,644</u>	<u>\$ 321,110</u>	<u>\$ 123,245</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:

	12/31/2015	Additions	Payments	12/31/2016
Loan Payable - Building	\$ 1,494,025	\$ -	\$ 57,693	\$ 1,436,332
Promissory Note - Land	\$ 65,922	\$ -	\$ 11,633	\$ 54,289
	<u>\$ 1,559,947</u>	<u>\$ -</u>	<u>\$ 69,326</u>	<u>\$ 1,490,621</u>

Interest paid during year for all long term debt totaled \$66,575.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2016

III. DETAILED NOTES ON FUNDS (Continued)

F. Long Term Obligations

Debt service requirements of obligations payable at December 31, 2016 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	79,976	51,873	131,849
2022-2026	414,022	204,698	618,720
2027-2031	518,271	100,449	618,720
2032-2033	173,296	6,026	179,322
	<u>\$ 1,490,621</u>	<u>\$ 601,594</u>	<u>\$ 2,092,215</u>

IV. OTHER INFORMATION

A. Deferred Compensation Agreement

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

B. Retirement Plan

The Council (employer) has adopted a defined contribution retirement plan, LRGVDC Employees' Retirement Plan, for the benefit of its employees. The amount of the employer contribution is discretionary and shall be determined by resolution of the Board of Directors annually. Employees are permitted to contribute to the plan. Employees are eligible for the plan on any January 1 or July 1 after the date they have completed at least 6 months of service. For vesting purposes, a year of service is any plan year in which the employee works at least 1,000 hours. An employee is fully vested after 5 years of service. Employer contributions for 2016 were \$579,140. There are 138 employees covered by the plan. The plan assets are managed by VOYA Financial. The value of the plan assets, after subtracting liabilities of the plan, was \$4,212,985 as of December 31, 2016, compared to \$3,792,877 as of December 31, 2015.

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2016

IV. OTHER INFORMATION (Continued)

C. Risk Management (Continued)

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 \$7,877,396 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, 2016.

E. Allocation of Personnel Costs and Indirect Costs

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

F. Contingent Liabilities

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

G. Subsequent Events

For the purposes of reporting subsequent events, management has considered events occurring up to July 14, 2017 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, 2016

<u>REVENUES</u>	Budget Amounts		Actual Budget Basis	Final Variance Budget Basis
	Original	Final		
<i>Federal Grants</i>				
Federal Transit Administration	\$ 2,039,156	\$ 4,687,183	\$ 4,875,183	\$ 188,000
Economic Development Administration	1,536,555	1,511,053	976,765	(534,288)
Health and Human Services	1,027,944	587,602	391,078	(196,524)
<i>Total Federal Grants</i>	4,603,655	6,785,838	6,243,026	(542,812)
<i>State Grants</i>				
Texas Department on Aging and Disability Services	5,408,115	3,811,035	3,811,035	-
Texas Health and Human Services Commission	-	2,247,080	2,339,605	92,525
Commission on State Emergency Communications	5,793,605	5,793,605	5,641,594	(152,011)
Texas Department of Transportation	3,212,167	2,682,745	2,066,615	(616,130)
Texas Commission on Environmental Quality	242,857	242,857	232,279	(10,578)
Texas Department of Transportation/MPO	1,309,890	1,319,890	1,354,915	35,025
Office of the Governor	351,800	511,800	563,926	52,126
Texas Water Development Board	85,685	91,247	91,247	-
TDPS- Homeland Security	256,424	56,424	16,530	(39,894)
Texas Department of Agriculture	6,945	6,200	6,200	-
General Land Office	11,475,179	9,000,179	8,702,905	(297,274)
Housing One Urban Development	-	197,422	149,705	(47,717)
Other State Programs	-	-	-	-
<i>Total State Grants</i>	28,142,667	25,960,484	24,976,556	(983,928)
<i>Local Revenues</i>				
Contributions	1,298,847	1,298,847	1,527,473	228,626
Membership Dues	242,111	242,111	237,798	(4,313)
Other Revenues	-	-	1,075	1,075
Total Local Revenues	1,540,958	1,540,958	1,766,346	225,388
<i>Total Revenues</i>	\$ 34,287,280	\$ 34,287,280	\$ 32,985,928	\$ (1,301,352)

(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, 2016

	Budget Amounts		Actual Budget Basis	Final Variance Budget Basis
	Original	Final		
<u>EXPENDITURES</u>				
Direct Salaries	\$ 4,957,528	\$ 4,957,528	\$ 4,533,156	\$ 424,372
Indirect Salaries	1,014,162	1,014,162	952,866	61,296
Employee Benefits				
Direct Salaries	2,610,634	2,610,634	2,325,256	285,378
Indirect Salaries	534,058	534,058	490,133	43,925
Indirect Costs Other Than Personnel	789,769	789,769	746,412	43,357
Consultant and Contracted Services	17,514,117	17,514,117	15,939,306	1,574,811
Travel	282,109	282,109	337,350	(55,241)
Consumable Supplies	114,930	114,930	184,576	(69,646)
Other Costs	6,469,973	6,469,973	7,460,358	(990,385)
Non-Matching Expenditures	-	-	16,515	(16,515)
<i>Total Expenditures</i>	<u>34,287,280</u>	<u>34,287,280</u>	<u>32,985,928</u>	<u>1,301,352</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, 2016 and 2015

	2016	2015
<u>Governmental Funds - Capital Assets:</u>		
Land	\$ 594,100	\$ 79,900
Buildings	5,908,382	2,902,427
Buses and Vans	12,225,210	12,225,210
Bus Shelters	508,380	508,380
9-1-1 Enhanced Communications Equipment	1,239,847	1,239,847
Furniture and Equipment	1,490,088	1,048,148
Interoperability Radio System	690,906	690,906
Transit Equipment	792,798	761,774
<i>Total Capital Assets at Cost</i>	23,449,711	19,456,592
Less: Accumulated Depreciation	(10,766,664)	(9,014,096)
<i>Total Capital Assets Net of Accumulated Depreciation</i>	12,683,047	10,442,496
 Invested in Governmental Funds Capital Assets by Source:		
Council Resources	1,538,541	1,554,911
Grant Resources	11,144,506	8,887,585
<i>Total Capital Assets by Source</i>	\$ 12,683,047	\$ 10,442,496

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function
For the Year Ended December 31, 2016

Function	Land, Building and Shelters	Vans and Buses	Furniture and Equipment	Total
General Government	\$ 1,727,373	\$ -	\$ 32,425	\$ 1,759,798
Transit/MPO	5,283,489	12,225,210	792,798	18,301,497
9-1-1 Emergency Communication	-	-	2,609,262	2,609,262
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	-	15,370	15,370
EDA	-	-	8,687	8,687
TCEQ	-	19,970.0	-	19,970
<i>Total Governmental Funds - Capital Assets</i>	<u>7,010,862</u>	<u>12,245,180</u>	<u>4,193,669</u>	<u>23,449,711</u>
 <i>Less: Accumulated Depreciation for,</i>				
General Government	200,141	-	21,117	221,258
Transit/MPO	1,085,074	6,105,695	612,858	7,803,627
9-1-1 Emergency Communication	-	-	1,987,980	1,987,980
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	-	-	-
EDA	-	-	8,687	8,687
TCEQ	-	9,985	-	9,985
<i>Total Accumulated Depreciation</i>	<u>1,285,215</u>	<u>6,115,680</u>	<u>3,365,769</u>	<u>10,766,664</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 5,725,647</u>	<u>\$ 6,129,500</u>	<u>\$ 827,900</u>	<u>\$ 12,683,047</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, 2016

Function	General Fixed Assets			General Fixed Assets
	January 1, 2016	Additions	Deductions	December 31, 2016
General Government	\$ 1,719,660	\$ 40,139	\$ -	\$ 1,759,799
Transit/MPO	14,777,890	3,523,606	-	18,301,496
9-1-1 Emergency Communication	2,195,258	414,004	-	2,609,262
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
OOG	-	15,370	-	15,370
EDA	8,687	-	-	8,687
TCEQ	19,970	-	-	19,970
<i>Total Governmental Funds - Capital Assets</i>	<u>19,456,592</u>	<u>3,993,119</u>	<u>-</u>	<u>23,449,711</u>
<i>Less: Accumulated Depreciation For,</i>				
General Government	164,749	56,509	-	221,258
Transit/MPO	6,241,035	1,562,592	-	7,803,627
9-1-1 Emergency Communication	1,857,947	130,033	-	1,987,980
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
OOG	-	-	-	-
EDA	8,106	581	-	8,687
TCEQ	7,132	2,853	-	9,985
<i>Total Accumulated Depreciation</i>	<u>9,014,096</u>	<u>1,752,568</u>	<u>-</u>	<u>10,766,664</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 10,442,496</u>	<u>\$ 2,240,551</u>	<u>\$ -</u>	<u>\$ 12,683,047</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, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 500,000	\$ 194,246	\$ 86,029	\$ 280,275
Local share	<u>79,267</u>	<u>57,567</u>	<u>21,950</u>	<u>79,517</u>
Total revenues	<u><u>579,267</u></u>	<u><u>251,813</u></u>	<u><u>\$ 107,979</u></u>	<u><u>\$ 359,792</u></u>
Expenditures				
Salaries	\$ 257,857	\$ 96,492	\$ 41,345	\$ 137,837
Fringe benefits	<u>136,880</u>	<u>49,660</u>	<u>22,391</u>	<u>72,051</u>
Total personnel	394,737	146,152	63,736	209,888
Indirect costs	120,645	46,656	19,497	66,153
Contracted services	3,589	2,389	1,700	4,089
Travel	13,835	7,265	7,256	14,521
Supplies	5,065	13,252	4,131	17,383
Equipment	1,718	1,406	-	1,406
Other	<u>39,678</u>	<u>34,693</u>	<u>11,659</u>	<u>46,352</u>
Total expenditures	<u><u>\$ 579,267</u></u>	<u><u>\$ 251,813</u></u>	<u><u>\$ 107,979</u></u>	<u><u>\$ 359,792</u></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, 2016

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 6,945	\$ 4,911	\$ 2,034	\$ 6,945
Local	-	3	-	3
Total revenues	<u><u>\$ 6,945</u></u>	<u><u>\$ 4,914</u></u>	<u><u>\$ 2,034</u></u>	<u><u>\$ 6,948</u></u>
 Expenditures				
Salaries	\$ 3,000	\$ 1,121	\$ 706	\$ 1,827
Fringe benefits	<u>1,530</u>	<u>577</u>	<u>382</u>	<u>959</u>
Total Personnel	4,530	1,698	1,088	2,786
Indirect costs	1,404	542	333	875
Travel	100	188	142	330
Supplies	253	21	-	21
Other	<u>658</u>	<u>2,465</u>	<u>471</u>	<u>2,936</u>
 Total expenditures	 <u><u>\$ 6,945</u></u>	 <u><u>\$ 4,914</u></u>	 <u><u>\$ 2,034</u></u>	 <u><u>\$ 6,948</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance fund
 C716223
 Internal Grant Code 30717
 Year Ended December 31, 2016

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,078	\$ 1,289	\$ -	\$ 1,289
Local	-	-	-	-
Total revenues	<u><u>\$ 7,078</u></u>	<u><u>\$ 1,289</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,289</u></u>
Expenditures				
Salaries	\$ 3,000	\$ 502	\$ -	\$ 502
Fringe benefits	<u>1,530</u>	<u>259</u>	<u>-</u>	<u>259</u>
Total Personnel	4,530	761	-	761
Indirect costs	1,404	243	-	243
Travel	350	88	-	88
Supplies	100	-	-	-
Other	<u>694</u>	<u>197</u>	<u>-</u>	<u>197</u>
Total expenditures	<u><u>\$ 7,078</u></u>	<u><u>\$ 1,289</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,289</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Local Planning
 Internal Grant Code 30800
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 1,600	\$ 1,546	\$ -	\$ 1,546
Total revenues	<u>\$ 1,600</u>	<u>\$ 1,546</u>	<u>\$ -</u>	<u>\$ 1,546</u>
Expenditures				
Salaries	\$ 770	\$ 768	\$ -	\$ 768
Fringe benefits	405	395	-	395
Total personnel	<u>1,175</u>	<u>1,163</u>	-	<u>1,163</u>
Indirect costs	362	371	-	371
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>63</u>	<u>12</u>	-	<u>12</u>
Total expenditures	<u>\$ 1,600</u>	<u>\$ 1,546</u>	<u>\$ -</u>	<u>\$ 1,546</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 MPO Local
 Internal Grant Code 30910
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 5,958	\$ 3,415	\$ -	\$ 3,415
Total revenues	<u>\$ 5,958</u>	<u>\$ 3,415</u>	<u>\$ -</u>	<u>\$ 3,415</u>
 Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Travel	-	-	-	-
Supplies	839	35	-	35
Equipment	1,320	-	-	-
Other	<u>3,799</u>	<u>3,380</u>	<u>-</u>	<u>3,380</u>
 Total expenditures	<u>\$ 5,958</u>	<u>\$ 3,415</u>	<u>\$ -</u>	<u>\$ 3,415</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, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 71,745,784	\$ 565,660	\$ 70,859,028	\$ 71,424,688
Total revenues	<u>\$ 71,745,784</u>	<u>\$ 565,660</u>	<u>\$ 70,859,028</u>	<u>\$ 71,424,688</u>
Expenditures				
Salaries	\$ 783,238	\$ 165,486	\$ 414,077	\$ 579,563
Fringe benefits	390,855	85,168	221,168	306,336
Total personnel	<u>1,174,093</u>	<u>250,654</u>	<u>635,245</u>	<u>885,899</u>
Indirect costs	282,799	80,016	194,655	274,671
Contracted services	69,965,587	218,966	69,901,827	70,120,793
Travel	50,000	847	6,859	7,706
Supplies	25,000	1,353	8,514	9,867
Equipment	13,305	95	11,315	11,410
Other	<u>235,000</u>	<u>13,729</u>	<u>100,613</u>	<u>114,342</u>
Total expenditures	<u>\$ 71,745,784</u>	<u>\$ 565,660</u>	<u>\$ 70,859,028</u>	<u>\$ 71,424,688</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 424,274	\$ 98,406	\$ 148,013	\$ 246,419
Total revenues	<u>\$ 424,274</u>	<u>\$ 98,406</u>	<u>\$ 148,013</u>	<u>\$ 246,419</u>
Expenditures				
Salaries	\$ 202,000	\$ 47,175	\$ 72,563	\$ 119,738
Fringe benefits	100,877	24,279	39,059	63,338
Total personnel	<u>302,877</u>	<u>71,454</u>	<u>111,622</u>	<u>183,076</u>
Indirect costs	61,389	22,810	33,989	56,799
Travel	20,000	95	868	963
Supplies	15,334	100	-	100
Other	<u>24,674</u>	<u>3,947</u>	<u>1,534</u>	<u>5,481</u>
Total expenditures	<u>\$ 424,274</u>	<u>\$ 98,406</u>	<u>\$ 148,013</u>	<u>\$ 246,419</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 680,650	\$ 16,449	\$ 169,671	\$ 186,120
Interest Income		312	54	\$ 366
Total revenues	<u>\$ 680,650</u>	<u>\$ 16,761</u>	<u>\$ 169,725</u>	<u>\$ 186,486</u>
Expenditures				
Salaries	\$ 87,408	\$ 6,108	\$ 68,665	\$ 74,773
Fringe benefits	44,718	3,143	37,060	40,203
Total personnel	<u>132,126</u>	<u>9,251</u>	<u>105,725</u>	<u>114,976</u>
Indirect costs	42,874	2,953	32,233	35,186
Contracted services	-	-	21,186	21,186
Travel	-	354	2,271	2,625
Supplies	-	690	869	1,559
Equipment	-	950	7,036	7,986
Other	<u>505,650</u>	<u>2,563</u>	<u>405</u>	<u>2,968</u>
Total expenditures	<u>\$ 680,650</u>	<u>\$ 16,761</u>	<u>\$ 169,725</u>	<u>\$ 186,486</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, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 13,467,050	\$ 167,829	\$ 13,298,921	13,466,750
Local share	<u>-</u>	<u>40</u>	<u>63</u>	<u>103</u>
Total revenues	<u>\$ 13,467,050</u>	<u>\$ 167,869</u>	<u>\$ 13,298,984</u>	<u>\$ 13,466,853</u>
Expenditures				
Contracted Services	<u>13,467,050</u>	<u>167,869</u>	<u>13,298,984</u>	<u>13,466,853</u>
Total expenditures	<u><u>\$ 13,467,050</u></u>	<u><u>\$ 167,869</u></u>	<u><u>\$ 13,298,984</u></u>	<u><u>\$ 13,466,853</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, 2016

	<u>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>\$ 7,854,561</u>	<u>\$ 4,433,379</u>	<u>\$ 12,287,940</u>
Total revenues	<u><u>\$ 12,858,595</u></u>	<u><u>\$ 7,854,561</u></u>	<u><u>\$ 4,433,379</u></u>	<u><u>\$ 12,287,940</u></u>
Expenditures				
Contracted services	<u>12,858,595</u>	<u>7,854,561</u>	<u>4,433,379</u>	<u>12,287,940</u>
Total expenditures	<u><u>\$ 12,858,595</u></u>	<u><u>\$ 7,854,561</u></u>	<u><u>\$ 4,433,379</u></u>	<u><u>\$ 12,287,940</u></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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,590,001	\$ 916,765	\$ 447,881	\$ 1,364,646
Local share	-	-	-	-
Total revenues	<u>1,590,001</u>	<u>916,765</u>	<u>\$ 447,881</u>	<u>\$ 1,364,646</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	1,410,201	865,362	315,768	1,181,130
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>179,800</u>	<u>51,403</u>	<u>132,113</u>	<u>183,516</u>
Total expenditures	<u>\$ 1,590,001</u>	<u>\$ 916,765</u>	<u>\$ 447,881</u>	<u>\$ 1,364,646</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, 2016

	<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	\$ 120,000
Local share	45,000	23,447	85,638	109,085
Total revenues	<u>225,000</u>	<u>83,447</u>	<u>\$ 145,638</u>	<u>\$ 229,085</u>
Expenditures				
Salaries	\$ 109,683	\$ 41,653	\$ 72,232	\$ 113,885
Fringe benefits	55,616	21,437	39,119	60,556
Total personnel	<u>165,299</u>	<u>63,090</u>	<u>111,351</u>	<u>174,441</u>
Indirect costs	54,187	20,140	34,063	54,203
Contracted Services	-	-	-	-
Travel	4,200	194	127	321
Supplies	1,314	-	97	97
Equipment	-	-	-	-
Other	<u>-</u>	<u>23</u>	<u>-</u>	<u>23</u>
Total expenditures	<u>\$ 225,000</u>	<u>\$ 83,447</u>	<u>\$ 145,638</u>	<u>\$ 229,085</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 EDA Southwest Conference
 Internal Grant Code-31306
 Year Ended December 31, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	<u>32,522</u>	<u>8,665</u>	<u>25,120</u>	<u>33,785</u>
Total revenues	<u><u>32,522</u></u>	<u><u>8,665</u></u>	<u><u>\$ 25,120</u></u>	<u><u>\$ 33,785</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	6,710	-	6,710	6,710
Supplies	2,131	943	1,385	2,328
Equipment	-	-	-	-
Other	<u>23,681</u>	<u>7,722</u>	<u>17,025</u>	<u>24,747</u>
Total expenditures	<u><u>\$ 32,522</u></u>	<u><u>\$ 8,665</u></u>	<u><u>\$ 25,120</u></u>	<u><u>\$ 33,785</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Financial Literacy Program
 Internal Grant Code-31400
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	<u>1,746</u>	<u>100</u>	<u>81</u>	<u>181</u>
Total revenues	<u><u>1,746</u></u>	<u><u>100</u></u>	<u><u>\$ 81</u></u>	<u><u>\$ 181</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	80	-	-	-
Supplies	449	-	-	-
Equipment	-	-	-	-
Other	<u>1,217</u>	<u>100</u>	<u>81</u>	<u>181</u>
Total expenditures	<u><u>\$ 1,746</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 81</u></u>	<u><u>\$ 181</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, 2016

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 6,676,844	\$ 1,238,572	\$ 5,345,832	\$ 6,584,404
Local Contributions	-	-	941	941
Interest Income	-	-	156	156
Other Income	-	-	224	224
Total revenues	<u>\$ 6,676,844</u>	<u>\$ 1,238,572</u>	<u>\$ 5,347,153</u>	<u>\$ 6,585,725</u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	12,973	-	7,762	7,762
Equipment	-	-	64,864	64,864
Other	-	-	-	-
Subtotals	<u>12,973</u>	<u>-</u>	<u>72,626</u>	<u>72,626</u>
Expenditures-Program				
Salaries	\$ 583,067	-	\$ 583,067	\$ 583,067
Fringe benefits	314,876	-	314,876	314,876
Total personnel	<u>897,943</u>	<u>-</u>	<u>897,943</u>	<u>897,943</u>
Indirect costs	342,971	-	273,622	273,622
Contracted services	784,005	79,759	695,383	775,142
Travel	103,236	-	103,235	103,235
Supplies	96,681	-	97,682	97,682
Equipment	14,719	-	14,719	14,719
Other	2,153,866	108,305	1,972,001	2,080,306
Subtotals	<u>4,393,421</u>	<u>188,064</u>	<u>4,054,585</u>	<u>4,242,649</u>
Expenditures-Equipment				
Other	<u>2,270,450</u>	<u>1,050,508</u>	<u>1,219,942</u>	<u>2,270,450</u>
Total expenditures	<u>\$ 6,676,844</u>	<u>\$ 1,238,572</u>	<u>\$ 5,347,153</u>	<u>\$ 6,585,725</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, 2016

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,793,605	\$ 3,189,454	\$ 896,389	\$ 4,085,843
Local Contributions	-	71	-	71
Interest Income	-	928	277	1,205
Other Income	-	87,840	-	87,840
Total revenues	<u>\$ 5,793,605</u>	<u>\$ 3,278,293</u>	<u>\$ 896,666</u>	<u>\$ 4,174,959</u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	35,000	6,360	12,324	18,684
Equipment	-	4,094	3,196	7,290
Other	-	1,619	-	1,619
Subtotals	<u>35,000</u>	<u>12,073</u>	<u>15,520</u>	<u>27,593</u>
Expenditures-Program				
Salaries	\$ 837,410	442,361	\$ 200,431	\$ 642,792
Fringe benefits	414,834	227,663	108,549	336,212
Total personnel	<u>1,252,244</u>	<u>670,024</u>	<u>308,980</u>	<u>979,004</u>
Indirect costs	414,834	213,892	94,520	308,412
Contracted services	300,000	411,614	10,908	422,522
Travel	90,170	100,827	30,369	131,196
Supplies	18,000	52,820	48,215	101,035
Equipment	-	51,970	-	51,970
Other	2,728,357	1,294,503	357,326	1,651,829
Subtotals	<u>4,803,605</u>	<u>2,795,650</u>	<u>850,318</u>	<u>3,645,968</u>
Expenditures-Contractual In-house				
Salaries	29,332	29,332	-	29,332
Fringe benefits	15,096	15,096	-	15,096
Total personnel	<u>44,428</u>	<u>44,428</u>	-	<u>44,428</u>
Indirect costs	14,183	14,182	-	14,182
Travel	837	836	-	836
Supplies	-	65	-	65
Other	552	555	-	555
Subtotals	<u>60,000</u>	<u>60,066</u>	-	<u>60,066</u>
Other	895,000	410,504	30,828	441,332
Total expenditures	<u>\$ 5,733,605</u>	<u>\$ 3,278,293</u>	<u>\$ 896,666</u>	<u>\$ 4,174,959</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Commission on State Emergency Communications
 9-1-1 Regional Planning
 Internal Grant Code-31517
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,945,047	\$ 1,213,568	\$ -	\$ 1,213,568
Local Contributions	-	-	-	-
Interest Income	-	693	-	693
Other Income	-	-	-	-
Total revenues	<u><u>\$ 5,945,047</u></u>	<u><u>\$ 1,214,261</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,214,261</u></u>
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	35,000	6,001	-	6,001
Equipment	-	10,952	-	10,952
Other	-	-	-	-
Subtotals	<u>35,000</u>	<u>16,953</u>	<u>-</u>	<u>16,953</u>
Expenditures-Program				
Salaries	862,533	200,384	-	200,384
Fringe benefits	427,279	103,128	-	103,128
Total personnel	<u>1,289,812</u>	<u>303,512</u>	<u>-</u>	<u>303,512</u>
Indirect costs	427,279	96,890	-	96,890
Contracted services	300,000	89,750	-	89,750
Travel	90,170	28,543	-	28,543
Supplies	100,000	46,066	-	46,066
Equipment	30,000	-	-	-
Other	2,752,914	500,919	-	500,919
Subtotals	<u>4,990,175</u>	<u>1,065,680</u>	<u>-</u>	<u>1,065,680</u>
Expenditures-Equipment				
Other	<u>919,872</u>	<u>131,628</u>	<u>-</u>	<u>131,628</u>
Total expenditures	<u><u>\$ 5,945,047</u></u>	<u><u>\$ 1,214,261</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,214,261</u></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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 32,000	\$ 25,522	\$ 6,478	\$ 32,000
Local Share	-	13,799	1,385	15,184
	<u>32,000</u>	<u>39,321</u>	<u>7,863</u>	<u>47,184</u>
Total revenues	<u>\$ 32,000</u>	<u>\$ 39,321</u>	<u>\$ 7,863</u>	<u>\$ 47,184</u>
Expenditures				
Salaries	\$ 14,000	\$ 18,048	\$ 3,906	\$ 21,954
Fringe benefits	7,248	9,262	2,115	11,377
Total Personnel	<u>21,248</u>	<u>27,310</u>	<u>6,021</u>	<u>33,331</u>
Indirect costs	-	8,718	1,842	10,560
Other	<u>10,752</u>	<u>3,293</u>	<u>-</u>	<u>3,293</u>
	<u>32,000</u>	<u>39,321</u>	<u>7,863</u>	<u>47,184</u>
Total expenditures	<u>\$ 32,000</u>	<u>\$ 39,321</u>	<u>\$ 7,863</u>	<u>\$ 47,184</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 City of Pharr
 Community Development Block Grant FY 2016/2017
 Internal Grant Code 31606
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 50,000	\$ 16,905	\$ -	\$ 16,905
Local Share	<u>-</u>	<u>8,536</u>	<u>-</u>	<u>8,536</u>
 Total revenues	 <u>\$ 50,000</u>	 <u>\$ 25,441</u>	 <u>\$ -</u>	 <u>\$ 25,441</u>
 Expenditures				
Salaries	\$ 19,925	\$ 10,447	\$ -	\$ 10,447
Fringe benefits	<u>10,493</u>	<u>5,350</u>	<u>-</u>	<u>5,350</u>
Total Personnel	30,418	15,797	-	15,797
 Indirect costs	 -	 5,043	 -	 5,043
Other	<u>19,582</u>	<u>4,601</u>	<u>-</u>	<u>4,601</u>
 Total expenditures	 <u>\$ 50,000</u>	 <u>\$ 25,441</u>	 <u>\$ -</u>	 <u>\$ 25,441</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 UTPA Vehicle Maintenance
 TX90Y05200
 Internal Grant Code 31701
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 46,177	\$ 987	\$ 2,004	\$ 2,991
Local Share	<u>14,836</u>	<u>10,975</u>	<u>9,852</u>	<u>20,827</u>
 Total revenues	 <u>\$ 61,013</u>	 <u>\$ 11,962</u>	 <u>\$ 11,856</u>	 <u>\$ 23,818</u>
 Expenditures				
Salaries	\$ -	\$ 370	\$ 1,118	\$ 1,488
Fringe benefits	-	<u>190</u>	<u>606</u>	<u>796</u>
Total Personnel	-	560	1,724	2,284
 Indirect costs	 -	 179	 527	 706
Contracted Services	-	-	546	546
Other	<u>61,013</u>	<u>11,223</u>	<u>9,059</u>	<u>20,282</u>
 Total expenditures	 <u>\$ 61,013</u>	 <u>\$ 11,962</u>	 <u>\$ 11,856</u>	 <u>\$ 23,818</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Section 5310
 ED 1601
 Internal Grant Code 31703
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 100,105	\$ 68,596	\$ -	\$ 68,596
Local Share	<u>-</u>	<u>7,136</u>	<u>-</u>	<u>7,136</u>
 Total revenues	 <u>\$ 100,105</u>	 <u>\$ 75,732</u>	 <u>\$ -</u>	 <u>\$ 75,732</u>
 Expenditures				
Salaries	\$ 42,000	\$ 29,441	\$ -	\$ 29,441
Fringe benefits	<u>22,045</u>	<u>15,152</u>	<u>-</u>	<u>15,152</u>
Total Personnel	64,045	44,593	-	44,593
Indirect costs	21,005	14,235	-	14,235
Contracted Services	-	-	-	-
Other	<u>15,055</u>	<u>16,904</u>	<u>-</u>	<u>16,904</u>
 Total expenditures	 <u>\$ 100,105</u>	 <u>\$ 75,732</u>	 <u>\$ -</u>	 <u>\$ 75,732</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 456,800	\$ 88,469	\$ 368,331	\$ 456,800
Inkind Contribution	114,200	-	114,200	114,200
Local Share	-	17,500	-	17,500
	<u>571,000</u>	<u>105,969</u>	<u>482,531</u>	<u>588,500</u>
Total revenues	<u>\$ 571,000</u>	<u>\$ 105,969</u>	<u>\$ 482,531</u>	<u>\$ 588,500</u>
Engineering /Design	\$ 94,000	\$ -	\$ 93,603	\$ 93,603
Inkind	114,200	-	114,200	114,200
Construct Facility	362,800	105,969	274,728	380,697
	<u>571,000</u>	<u>105,969</u>	<u>482,531</u>	<u>588,500</u>
Total expenditures	<u>\$ 571,000</u>	<u>\$ 105,969</u>	<u>\$ 482,531</u>	<u>\$ 588,500</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 4,352,500	\$ 224,175	\$ 40,365	\$ 264,540
Local Share	<u>1,005,591</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u>\$ 5,358,091</u>	<u>\$ 224,176</u>	<u>\$ 40,365</u>	<u>\$ 264,541</u>
Engineering / Design	\$ 295,000	\$ 224,176	\$ 40,365	\$ 264,541
Construction	3,910,000	-	-	-
Other	<u>1,153,091</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 5,358,091</u>	<u>\$ 224,176</u>	<u>\$ 40,365</u>	<u>\$ 264,541</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 UTPA Vehicle Maintenance
 TX201602201
 Internal Grant Code 31711
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 105,517	\$ 18,088	\$ -	\$ 18,088
Local Share	<u>26,383</u>	<u>17,511</u>	<u>-</u>	<u>17,511</u>
 Total revenues	 <u>\$ 131,900</u>	 <u>\$ 35,599</u>	 <u>\$ -</u>	 <u>\$ 35,599</u>
 Expenditures				
Salaries	\$ 40,000	\$ 4,467	\$ -	\$ 4,467
Fringe benefits	<u>21,064</u>	<u>2,299</u>	<u>-</u>	<u>2,299</u>
Total Personnel	61,064	6,766	-	6,766
Indirect costs	-	2,160	-	2,160
Contracted Services	-	492	-	492
Other	<u>70,836</u>	<u>26,181</u>	<u>-</u>	<u>26,181</u>
 Total expenditures	 <u>\$ 131,900</u>	 <u>\$ 35,599</u>	 <u>\$ -</u>	 <u>\$ 35,599</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Section 5310 ED 1603
 ED 1603
 Internal Grant Code 31712
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 39,650	\$ 32,850	\$ -	\$ 32,850
Local Share	<u>-</u>	<u>6,800</u>	<u>-</u>	<u>6,800</u>
Total revenues	<u>\$ 39,650</u>	<u>\$ 39,650</u>	<u>\$ -</u>	<u>\$ 39,650</u>
Communication System	<u>\$ 39,650</u>	<u>\$ 39,650</u>	<u>\$ -</u>	<u>\$ 39,650</u>
Total expenditures	<u>\$ 39,650</u>	<u>\$ 39,650</u>	<u>\$ -</u>	<u>\$ 39,650</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Harlingen Facility Maintenance
 TX2016060
 Internal Grant Code 31713
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 20,000	\$ 15,993	\$ -	\$ 15,993
Local Share	<u>5,000</u>	<u>3,998</u>	<u>-</u>	<u>3,998</u>
Total revenues	<u>\$ 25,000</u>	<u>\$ 19,991</u>	<u>\$ -</u>	<u>\$ 19,991</u>
Utilities	\$ 4,000	\$ 3,019	\$ -	\$ 3,019
Maintenance	12,000	10,321	-	10,321
Repairs	6,000	4,802	-	4,802
Phone	2,000	1,396	-	1,396
Other	<u>1,000</u>	<u>453</u>	<u>-</u>	<u>453</u>
Total expenditures	<u>\$ 25,000</u>	<u>\$ 19,991</u>	<u>\$ -</u>	<u>\$ 19,991</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Cameron Maintenance Facility
 TX2016060
 Internal Grant Code 31714
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 690,000	\$ 425,896	\$ -	\$ 425,896
Local Share	<u>172,500</u>	<u>106,474</u>	<u>-</u>	<u>106,474</u>
Total revenues	<u>\$ 862,500</u>	<u>\$ 532,370</u>	<u>\$ -</u>	<u>\$ 532,370</u>
Equipment	\$ 18,750	\$ -	\$ -	\$ -
Storage Facility	560,000	532,370	-	532,370
Shop Equipment	265,000	-	-	-
ADP Hardware	<u>18,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 862,500</u>	<u>\$ 532,370</u>	<u>\$ -</u>	<u>\$ 532,370</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Rural System Admin
 RPT1501, RUR 1601
 Internal Grant Code 31718
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 50,788	\$ 50,788	\$ -	\$ 50,788
Local Share	-	7,032	-	7,032
Total revenues	<u>\$ 50,788</u>	<u>\$ 57,820</u>	<u>\$ -</u>	<u>\$ 57,820</u>
Expenditures				
Salaries	\$ 5,000	\$ 8,723	\$ -	\$ 8,723
Fringe benefits	2,633	4,490	-	4,490
Total Personnel	<u>7,633</u>	<u>13,213</u>	<u>-</u>	<u>13,213</u>
Indirect costs	2,358	4,218	-	4,218
Utilities	297	123	-	123
Insurance	40,000	38,679	-	38,679
Printing	500	556	-	556
Other	-	1,031	-	1,031
Total expenditures	<u>\$ 50,788</u>	<u>\$ 57,820</u>	<u>\$ -</u>	<u>\$ 57,820</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Rural Admin
 RPT 1601, RUR 1701
 Internal Grant Code 31720
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 30,763	\$ 34,107	\$ -	\$ 34,107
Local Share	-	8,073	-	8,073
Total revenues	<u>\$ 30,763</u>	<u>\$ 42,180</u>	<u>\$ -</u>	<u>\$ 42,180</u>
Expenditures				
Salaries	\$ 10,000	\$ 8,026	\$ -	\$ 8,026
Fringe benefits	5,266	4,130	-	4,130
Total Personnel	<u>15,266</u>	<u>12,156</u>	<u>-</u>	<u>12,156</u>
Indirect costs	4,716	3,880	-	3,880
Travel	500	679	-	679
Utilities	1,000	-	-	-
Supplies	1,500	-	-	-
Insurance	6,381	24,200	-	24,200
Printing	100	1,265	-	1,265
Communications	1,300	-	-	-
Total expenditures	<u>\$ 30,763</u>	<u>\$ 42,180</u>	<u>\$ -</u>	<u>\$ 42,180</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Communication Systems
 RPT 1501
 Internal Grant Code 31805
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 40,033	\$ 40,033	\$ -	\$ 40,033
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 40,033</u>	<u>\$ 40,033</u>	<u>\$ -</u>	<u>\$ 40,033</u>
Equipment	<u>\$ 40,033</u>	<u>\$ 40,033</u>	<u>\$ -</u>	<u>\$ 40,033</u>
Total expenditures	<u>\$ 40,033</u>	<u>\$ 40,033</u>	<u>\$ -</u>	<u>\$ 40,033</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 RPT 1501 & RUR 1601 OP
 512XXF7080, RUR 1601 (21)
 Internal Grant Code 31818
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 294,509	\$ 575,580	\$ -	\$ 575,580
Local Share	<u>-</u>	<u>97,729</u>	<u>-</u>	<u>97,729</u>
Total Revenues	<u>\$ 294,509</u>	<u>\$ 673,309</u>	<u>\$ -</u>	<u>\$ 673,309</u>
Expenditures				
Salaries	\$ 286,000	\$ 234,012	\$ -	\$ 234,012
Fringe	<u>148,062</u>	<u>120,315</u>	<u>-</u>	<u>120,315</u>
Total Personnel	434,062	354,327	-	354,327
Indirect costs	141,679	113,112	-	113,112
Travel	6,394	5,177	-	5,177
Supplies	3,000	4,586	-	4,586
Other	<u>183,785</u>	<u>196,107</u>	<u>-</u>	<u>196,107</u>
Total expenditures	<u>\$ 768,920</u>	<u>\$ 673,309</u>	<u>\$ -</u>	<u>\$ 673,309</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 RURAL OP RPT1601 & RPT 1701
 51018012116, RUR 1701 (29)
 Internal Grant Code 31819
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 933,262	\$ 362,321	\$ -	\$ 362,321
Local Share	<u>-</u>	<u>4,901</u>	<u>-</u>	<u>4,901</u>
Total Revenues	<u><u>\$ 933,262</u></u>	<u><u>\$ 367,222</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 367,222</u></u>
Expenditures				
Salaries	\$ 350,000	\$ 127,368	\$ -	\$ 127,368
Fringe	<u>184,310</u>	<u>65,288</u>	<u>-</u>	<u>65,288</u>
Total Personnel	534,310	192,656	-	192,656
Indirect costs	165,048	61,501	-	61,501
Travel	2,644	4,180	-	4,180
Supplies	4,894	4,169	-	4,169
Other	<u>226,366</u>	<u>104,716</u>	<u>-</u>	<u>104,716</u>
Total expenditures	<u><u>\$ 933,262</u></u>	<u><u>\$ 367,222</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 367,222</u></u>

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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 522,347	\$ 103,299	\$ 419,049	\$ 522,348
Local Share	<u>30,000</u>	<u>20,424</u>	<u>33,669</u>	<u>54,093</u>
Total revenues	<u>\$ 552,347</u>	<u>\$ 123,723</u>	<u>\$ 452,718</u>	<u>\$ 576,441</u>
Expenditures				
Salaries	\$ 177,500	\$ 49,572	\$ 165,996	\$ 215,568
Fringe benefits	<u>91,795</u>	<u>25,058</u>	<u>89,521</u>	<u>114,579</u>
Total Personnel	269,295	74,630	255,517	330,147
Indirect costs	87,920	23,824	77,927	101,751
Travel	6,000	588	3,214	3,802
Repairs	25,000	1,846	18,081	19,927
Fuel	84,062	4,533	48,461	52,994
Other	<u>80,070</u>	<u>18,302</u>	<u>49,518</u>	<u>67,820</u>
Total expenditures	<u>\$ 552,347</u>	<u>\$ 123,723</u>	<u>\$ 452,718</u>	<u>\$ 576,441</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Rio Transit PM
 RPT1501, RUR1601
 Internal Grant Code 31918
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 35,885	\$ 107,188	\$ -	\$ 107,188
Local Share	<u>71,303</u>	<u>23,587</u>	<u>-</u>	<u>23,587</u>
 Total revenues	 <u>\$ 107,188</u>	 <u>\$ 130,775</u>	 <u>\$ -</u>	 <u>\$ 130,775</u>
 Expenditures				
Salaries	\$ 41,500	\$ 42,819	\$ -	\$ 42,819
Fringe benefits	<u>21,854</u>	<u>21,968</u>	<u>-</u>	<u>21,968</u>
Total Personnel	63,354	64,787	-	64,787
Indirect costs	19,570	20,682	-	20,682
Contracted Services	2,050	3,904	-	3,904
Other	<u>22,214</u>	<u>41,402</u>	<u>-</u>	<u>41,402</u>
 Total expenditures	 <u>\$ 107,188</u>	 <u>\$ 130,775</u>	 <u>\$ -</u>	 <u>\$ 130,775</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Rio Transit PM
 RPT1601, RUR1701
 Internal Grant Code 31919
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 500,000	\$ 103,956	\$ -	\$ 103,956
Local Share	<u>-</u>	<u>393</u>	<u>-</u>	<u>393</u>
 Total revenues	 <u>\$ 500,000</u>	 <u>\$ 104,349</u>	 <u>\$ -</u>	 <u>\$ 104,349</u>
 Expenditures				
Salaries	\$ 201,275	\$ 26,975	\$ -	\$ 26,975
Fringe benefits	<u>105,992</u>	<u>13,847</u>	<u>-</u>	<u>13,847</u>
Total Personnel	307,267	40,822	-	40,822
 Indirect costs	 94,915	 13,032	 -	 13,032
Contracted Services	13,568	6,190	-	6,190
Other	<u>84,250</u>	<u>44,305</u>	<u>-</u>	<u>44,305</u>
 Total expenditures	 <u>\$ 500,000</u>	 <u>\$ 104,349</u>	 <u>\$ -</u>	 <u>\$ 104,349</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Mobility Manager
 TX37X06400
 Internal Grant Code 32005
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 901,816	\$ 118,118	\$ 109,737	\$ 227,855
Local Share	<u>225,454</u>	<u>354</u>	<u>27,438</u>	<u>27,792</u>
Total revenues	<u><u>\$ 1,127,270</u></u>	<u><u>\$ 118,472</u></u>	<u><u>\$ 137,175</u></u>	<u><u>\$ 255,647</u></u>
Expenditures				
Salaries	\$ 563,030	\$ 54,780	\$ 63,111	\$ 117,891
Fringe benefits	<u>288,061</u>	<u>28,193</u>	<u>34,074</u>	<u>62,267</u>
Total Personnel	851,091	82,973	97,185	180,158
Indirect costs	276,179	26,488	29,619	56,107
Other	<u>-</u>	<u>9,011</u>	<u>10,371</u>	<u>19,382</u>
Total expenditures	<u><u>\$ 1,127,270</u></u>	<u><u>\$ 118,472</u></u>	<u><u>\$ 137,175</u></u>	<u><u>\$ 255,647</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Hidalgo Urban System
 TX37X105; URB 1602 (21)
 Internal Grant Code 32018
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 421,676	\$ 127,905	\$ -	\$ 127,905
Local Share	<u>-</u>	<u>19,539</u>	<u>-</u>	<u>19,539</u>
Total Revenues	<u><u>\$ 421,676</u></u>	<u><u>\$ 147,444</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 147,444</u></u>
Expenditures				
Salaries	\$ 180,000	\$ 64,965	\$ -	\$ 64,965
Fringe	<u>94,788</u>	<u>33,280</u>	<u>-</u>	<u>33,280</u>
Total Personnel	274,788	98,245	-	98,245
Indirect costs	84,882	31,363	-	31,363
Travel	6,668	524	-	524
Supplies	3,261	232	-	232
Other	<u>52,077</u>	<u>17,080</u>	<u>-</u>	<u>17,080</u>
Total expenditures	<u><u>\$ 421,676</u></u>	<u><u>\$ 147,444</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 147,444</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Hidalgo Urban System
 TX90Y066; URB 1602 (21)
 Internal Grant Code 32019
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 893,771	\$ 641,087	\$ -	\$ 641,087
Local Share	<u>-</u>	<u>321,246</u>	<u>-</u>	<u>321,246</u>
Total Revenues	<u>\$ 893,771</u>	<u>\$ 962,333</u>	<u>\$ -</u>	<u>\$ 962,333</u>
Expenditures				
Salaries	\$ 231,064	\$ 302,571	\$ -	\$ 302,571
Fringe	<u>129,781</u>	<u>154,290</u>	<u>-</u>	<u>154,290</u>
Total Personnel	360,845	456,861	-	456,861
Indirect costs	108,962	145,844	-	145,844
Travel	8,000	8,607	-	8,607
Supplies	6,000	2,791	-	2,791
Other	<u>409,964</u>	<u>348,230</u>	<u>-</u>	<u>348,230</u>
Total expenditures	<u>\$ 893,771</u>	<u>\$ 962,333</u>	<u>\$ -</u>	<u>\$ 962,333</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Hidalgo Urban System
 TX2016022; URB 1702 (21)
 Internal Grant Code 32020
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,001,006	\$ 405,670	\$ -	\$ 405,670
Local Share	<u>-</u>	<u>43,512</u>	<u>-</u>	<u>43,512</u>
Total Revenues	<u><u>\$ 1,001,006</u></u>	<u><u>\$ 449,182</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 449,182</u></u>
Expenditures				
Salaries	\$ 350,000	\$ 184,891	\$ -	\$ 184,891
Fringe	<u>184,310</u>	<u>94,219</u>	<u>-</u>	<u>94,219</u>
Total Personnel	534,310	279,110	-	279,110
Indirect costs	165,048	89,100	-	89,100
Travel	10,000	8,859	-	8,859
Supplies	6,000	2,502	-	2,502
Other	<u>285,648</u>	<u>69,611</u>	<u>-</u>	<u>69,611</u>
Total expenditures	<u><u>\$ 1,001,006</u></u>	<u><u>\$ 449,182</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 449,182</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 385,000	\$ 38,956	\$ 343,053	\$ 382,009
Local Share	<u>96,250</u>	<u>9,738</u>	<u>86,376</u>	<u>96,114</u>
Total Revenues	<u><u>\$ 481,250</u></u>	<u><u>\$ 48,694</u></u>	<u><u>\$ 429,429</u></u>	<u><u>\$ 478,123</u></u>
Expenditures				
Salaries	\$ 167,500	\$ 20,766	\$ 120,120	\$ 140,886
Fringe	<u>84,939</u>	<u>10,651</u>	<u>64,759</u>	<u>75,410</u>
Total Personnel	252,439	31,417	184,879	216,296
Indirect costs	82,749	10,029	56,321	66,350
Contracted services	-	1,190	38,369	39,559
Other	<u>146,062</u>	<u>6,058</u>	<u>149,860</u>	<u>155,918</u>
Total expenditures	<u><u>\$ 481,250</u></u>	<u><u>\$ 48,694</u></u>	<u><u>\$ 429,429</u></u>	<u><u>\$ 478,123</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 JARC PM
 TX2016022
 Internal Grant Code 32117
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 385,000	\$ 307,667	\$ -	\$ 307,667
Local Share	<u>96,250</u>	<u>76,918</u>	<u>-</u>	<u>76,918</u>
Total Revenues	<u>\$ 481,250</u>	<u>\$ 384,585</u>	<u>\$ -</u>	<u>\$ 384,585</u>
Expenditures				
Salaries	\$ 167,500	\$ 100,843	\$ -	\$ 100,843
Fringe	<u>84,939</u>	<u>51,859</u>	<u>-</u>	<u>51,859</u>
Total Personnel	252,439	152,702	-	152,702
Indirect costs	82,749	48,747	-	48,747
Contracted services	-	19,112	-	19,112
Other	<u>146,062</u>	<u>164,024</u>	<u>-</u>	<u>164,024</u>
Total expenditures	<u>\$ 481,250</u>	<u>\$ 384,585</u>	<u>\$ -</u>	<u>\$ 384,585</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 15,000	\$ 4,149	\$ 8,906	\$ 13,055
Local Share	<u>50,000</u>	<u>41,999</u>	<u>24,647</u>	<u>66,646</u>
 Total revenues	 <u>\$ 65,000</u>	 <u>\$ 46,148</u>	 <u>\$ 33,553</u>	 <u>\$ 79,701</u>
 Expenditures				
Salaries	\$ -	\$ 1,719	\$ 308	\$ 2,027
Fringe benefits	<u>-</u>	<u>883</u>	<u>166</u>	<u>1,049</u>
Total Personnel	-	2,602	474	3,076
 Indirect costs	 -	 831	 145	 976
Other	<u>65,000</u>	<u>42,715</u>	<u>32,934</u>	<u>75,649</u>
 Total expenditures	 <u>\$ 65,000</u>	 <u>\$ 46,148</u>	 <u>\$ 33,553</u>	 <u>\$ 79,701</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 TML Vehicle Insurance
 Internal Grant Code 32203
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 75,000</u>	<u>\$ 4,676</u>	<u>\$ -</u>	<u>\$ 4,676</u>
Total revenues	<u><u>\$ 75,000</u></u>	<u><u>\$ 4,676</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,676</u></u>
Expenditures				
Repair/Maint.	<u>75,000</u>	<u>4,676</u>	<u>-</u>	<u>4,676</u>
Total expenditures	<u><u>\$ 75,000</u></u>	<u><u>\$ 4,676</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,676</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 32,000	\$ 5,392	\$ 26,608	\$ 32,000
Local Share	<u>8,000</u>	<u>1,466</u>	<u>6,654</u>	<u>8,120</u>
Total Revenues	<u><u>\$ 40,000</u></u>	<u><u>\$ 6,858</u></u>	<u><u>\$ 33,262</u></u>	<u><u>\$ 40,120</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe	-	-	-	-
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	4,658	31,297	35,956
Supplies	-	-	-	-
Other	<u>40,000</u>	<u>2,200</u>	<u>1,965</u>	<u>4,165</u>
Total expenditures	<u><u>\$ 40,000</u></u>	<u><u>\$ 6,858</u></u>	<u><u>\$ 33,262</u></u>	<u><u>\$ 40,120</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 REG 1601
 REG 1601
 Internal Grant Code 32316
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 37,541	\$ 35,748	\$ -	\$ 35,748
Local Share	-	-	-	-
Total revenues	<u>\$ 37,541</u>	<u>\$ 35,748</u>	<u>\$ -</u>	<u>\$ 35,748</u>
Contract Temporary	\$ 35,121	\$ 35,001	\$ -	\$ 35,001
Travel	<u>2,420</u>	<u>747</u>	<u>-</u>	<u>747</u>
Total expenditures	<u>\$ 37,541</u>	<u>\$ 35,748</u>	<u>\$ -</u>	<u>\$ 35,748</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Regional Transit Maintenance
 Internal Grant Code 32407
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>180,000</u>	<u>34,303</u>	<u>129,909</u>	<u>164,212</u>
Total revenues	<u><u>\$ 180,000</u></u>	<u><u>\$ 34,303</u></u>	<u><u>\$ 129,909</u></u>	<u><u>\$ 164,212</u></u>
Expenditures				
Utilities	\$ 65,000	\$ 16,085	\$ 46,249	\$ 62,334
Maintenace	50,000	10,273	36,072	46,345
Repairs	35,000	1,156	31,837	32,993
Other	<u>30,000</u>	<u>6,789</u>	<u>15,751</u>	<u>22,540</u>
Total Personnel	180,000	34,303	129,909	164,212
Total expenditures	<u><u>\$ 180,000</u></u>	<u><u>\$ 34,303</u></u>	<u><u>\$ 129,909</u></u>	<u><u>\$ 164,212</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services/Texas Health and Human Services Commission
 Administration
 16AATXT3SS; 16AATXT3CM; 16AATXT3FC
 Internal Grant Code 32616
 Year Ended December 31, 2016

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 429,866	\$ 306,744	\$ 79,397	\$ 386,141
Local share	135,000	102,254	26,466	128,720
Total revenues	\$ 564,866	\$ 408,998	\$ 105,863	\$ 514,861
Expenditures				
Salaries	\$ 221,253	\$ 170,671	\$ 46,627	\$ 217,298
Fringe benefits	112,457	87,656	25,252	112,908
Total personnel	333,710	258,327	71,879	330,206
Indirect costs	108,753	82,465	21,989	104,454
Travel	24,186	12,896	990	13,886
Supplies	8,266	1,422	324	1,746
Equipment	5,000	15,296	-	15,296
Other	84,951	38,592	10,681	49,273
Total expenditures	\$ 564,866	\$ 408,998	\$ 105,863	\$ 514,861

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Administration
 17AATXT3SS; 17AATXT3CM; 17AATXT3FC
 Internal Grant Code 32617
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 456,870	\$ 88,426	\$ -	\$ 88,426
Local share	<u>152,290</u>	<u>29,475</u>	<u>-</u>	<u>29,475</u>
Total revenues	<u><u>\$ 609,160</u></u>	<u><u>\$ 117,901</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 117,901</u></u>
Expenditures				
Salaries	\$ 237,498	\$ 50,851	\$ -	\$ 50,851
Fringe benefits	<u>125,066</u>	<u>26,171</u>	<u>-</u>	<u>26,171</u>
Total personnel	362,564	77,022	-	77,022
Indirect costs	111,996	24,588	-	24,588
Contracted Services	15,029	-	-	-
Travel	31,501	1,710	-	1,710
Supplies	7,501	1,071	-	1,071
Equipment	-	-	-	-
Other	<u>80,569</u>	<u>13,510</u>	<u>-</u>	<u>13,510</u>
Total expenditures	<u><u>\$ 609,160</u></u>	<u><u>\$ 117,901</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 117,901</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services/Texas Health and Human Services Commission
 Title IIIB; Title VII-EAP; Title VII-OM; SGR
 16AATXT3SS; 16AATXT7EA; 16AATXT7OM; SGR
 Internal Grant Code 32716
 Year Ended December 31, 2016

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,083,344	\$ 1,532,717	\$ 452,706	\$ 1,985,423
Local share	2,636	2,216	426	2,642
Total revenues	\$ 2,085,980	\$ 1,534,933	\$ 453,132	\$ 1,988,065
Expenditures				
Salaries	\$ 493,754	\$ 371,795	\$ 107,126	\$ 478,921
Fringe benefits	259,761	191,346	58,017	249,363
Total personnel	753,515	563,141	165,143	728,284
Indirect costs	238,661	179,772	50,519	230,291
Contracted Services	923,588	658,367	187,579	845,946
Travel	40,400	23,367	7,466	30,833
Supplies	10,500	5,161	1,026	6,187
Equipment	25,200	23,395	-	23,395
Other	94,116	81,730	41,399	123,129
Total expenditures	\$ 2,085,980	\$ 1,534,933	\$ 453,132	\$ 1,988,065

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB
 15AATXT3SS
 Internal Grant Code 32717
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,884,021	\$ 222,041	\$ -	\$ 222,041
Local share	-	150	-	150
Total revenues	<u><u>\$ 1,884,021</u></u>	<u><u>\$ 222,191</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 222,191</u></u>
Expenditures				
Salaries	\$ 447,681	\$ 12,545	\$ -	\$ 12,545
Fringe benefits	235,750	6,456	-	6,456
Total personnel	683,431	19,001	-	19,001
Indirect costs	212,154	6,066	-	6,066
Contracted Services	809,364	153,365	-	153,365
Travel	39,400	9,731	-	9,731
Supplies	8,400	1,379	-	1,379
Equipment	-	300	-	300
Other	131,272	32,349	-	32,349
Total expenditures	<u><u>\$ 1,884,021</u></u>	<u><u>\$ 222,191</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 222,191</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 State General Revenue
 SGR-2017
 Internal Grant Code 32817
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 134,899	\$ 143,944	\$ -	\$ 143,944
Total revenues	<u>\$ 134,899</u>	<u>\$ 143,944</u>	<u>\$ -</u>	<u>\$ 143,944</u>
Expenditures				
Salaries	\$ 67,820	\$ 72,038	\$ -	\$ 72,038
Fringe benefits	35,714	37,074	-	37,074
Total personnel	<u>103,534</u>	<u>109,112</u>	<u>-</u>	<u>109,112</u>
Indirect costs	<u>31,365</u>	<u>34,832</u>	<u>-</u>	<u>34,832</u>
Total expenditures	<u>\$ 134,899</u>	<u>\$ 143,944</u>	<u>\$ -</u>	<u>\$ 143,944</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services/Texas Health and Human Services Commission
 Title III D; Title III B
 16AATXT3PH; 16AATXT3SS
 Internal Grant Code 32916
 Year Ended December 31, 2016

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 143,282	\$ 103,800	\$ 37,186	\$ 140,986
Local share	-	1	-	1
Total revenues	\$ 143,282	\$ 103,801	\$ 37,186	\$ 140,987
Expenditures				
Salaries	\$ 54,537	\$ 43,157	\$ 16,624	\$ 59,781
Fringe benefits	28,161	22,210	9,004	31,214
Total personnel	82,698	65,367	25,628	90,995
Indirect costs	27,936	20,867	7,840	28,707
Contracted Services	20,675	1,581	175	1,756
Travel	8,323	4,260	2,008	6,268
Supplies	900	443	163	606
Equipment	-	-	246	246
Other	2,750	11,283	1,126	12,409
Total expenditures	\$ 143,282	\$ 103,801	\$ 37,186	\$ 140,987

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

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 23,914	\$ 19,880	\$ 4,034	\$ 23,914
Total revenues	<u>\$ 23,914</u>	<u>\$ 19,880</u>	<u>\$ 4,034</u>	<u>\$ 23,914</u>
Expenditures				
Salaries	\$ 2,965	\$ 1,159	\$ 328	\$ 1,487
Fringe benefits	1,487	597	177	774
Total personnel	<u>4,452</u>	<u>1,756</u>	<u>505</u>	<u>2,261</u>
Indirect costs	1,498	561	154	715
Contracted Services	17,964	17,500	3,375	20,875
Travel	<u>-</u>	<u>63</u>	<u>-</u>	<u>63</u>
Total expenditures	<u>\$ 23,914</u>	<u>\$ 19,880</u>	<u>\$ 4,034</u>	<u>\$ 23,914</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III D
 17AATXT3PH
 Internal Grant Code 32917
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 86,113	\$ 23,285	\$ -	\$ 23,285
Local funds	-	-	-	-
Total revenues	<u>\$ 86,113</u>	<u>\$ 23,285</u>	<u>\$ -</u>	<u>\$ 23,285</u>
Expenditures				
Salaries	\$ 31,299	\$ 9,348	\$ -	\$ 9,348
Fringe benefits	16,482	4,811	-	4,811
Total personnel	47,781	14,159	-	14,159
Indirect costs	15,715	4,520	-	4,520
Contracted Services	9,000	-	-	-
Travel	5,000	820	-	820
Supplies	2,000	52	-	52
Other	6,617	3,734	-	3,734
Total expenditures	<u>\$ 86,113</u>	<u>\$ 23,285</u>	<u>\$ -</u>	<u>\$ 23,285</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-OM
 17AATXT7OM
 Internal Grant Code 32917
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 23,353	\$ 18,508	\$ -	\$ 18,508
Total revenues	<u>\$ 23,353</u>	<u>\$ 18,508</u>	<u>\$ -</u>	<u>\$ 18,508</u>
Expenditures				
Salaries	\$ 11,802	\$ 9,262	\$ -	\$ 9,262
Fringe benefits	6,215	4,767	-	4,767
Total personnel	<u>18,017</u>	<u>14,029</u>	<u>-</u>	<u>14,029</u>
Indirect costs	<u>5,336</u>	<u>4,479</u>	<u>-</u>	<u>4,479</u>
Total expenditures	<u>\$ 23,353</u>	<u>\$ 18,508</u>	<u>\$ -</u>	<u>\$ 18,508</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Ombudsman Assisted Living Facility Services
 SGR 2017
 Internal Grant Code 32917
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 22,467	\$ 4,900	\$ -	\$ 4,900
Total revenues	<u>\$ 22,467</u>	<u>\$ 4,900</u>	<u>\$ -</u>	<u>\$ 4,900</u>
Expenditures				
Salaries	\$ 2,215	\$ 513	\$ -	\$ 513
Fringe benefits	1,166	264	-	264
Total personnel	<u>3,381</u>	<u>777</u>	<u>-</u>	<u>777</u>
Indirect costs	1,122	248	-	248
Contracted Services	-	3,875	-	3,875
Other	<u>17,964</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 22,467</u>	<u>\$ 4,900</u>	<u>\$ -</u>	<u>\$ 4,900</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services/Texas Health and Human Services Commission
 Title III Part C Nutrition Services C1/C2; Nutrition Service Incentive Program
 16AATXT3CM; 16AATXNSIP
 Internal Grant Code 33116
 Year Ended December 31, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 2,782,830</u>	<u>\$ 1,894,557</u>	<u>\$ 619,264</u>	<u>\$ 2,513,821</u>
Total revenues	<u><u>\$ 2,782,830</u></u>	<u><u>\$ 1,894,557</u></u>	<u><u>\$ 619,264</u></u>	<u><u>\$ 2,513,821</u></u>
Expenditures				
Contracted services	<u>\$ 2,782,830</u>	<u>\$ 1,894,557</u>	<u>\$ 619,264</u>	<u>\$ 2,513,821</u>
Total expenditures	<u><u>\$ 2,782,830</u></u>	<u><u>\$ 1,894,557</u></u>	<u><u>\$ 619,264</u></u>	<u><u>\$ 2,513,821</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III Part C Nutrition Services C1/C2; Nutrition Service Incentive Program
 17AATXT3CM; 17AATXNSIP
 Internal Grant Code 33117
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 2,405,454</u>	<u>\$ 565,040</u>	<u>\$ -</u>	<u>\$ 565,040</u>
Total revenues	<u><u>\$ 2,405,454</u></u>	<u><u>\$ 565,040</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 565,040</u></u>
Expenditures				
Contracted services	<u>\$ 2,405,454</u>	<u>\$ 565,040</u>	<u>\$ -</u>	<u>\$ 565,040</u>
Total expenditures	<u><u>\$ 2,405,454</u></u>	<u><u>\$ 565,040</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 565,040</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services/Texas Health and Human Services Commission
 Title III-E; SGR
 16AATXT3FC; SGR
 Internal Grant Code 33216
 Year Ended December 31, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 778,336	\$ 558,471	\$ 166,562	\$ 725,033
Local share	<u>475</u>	<u>395</u>	<u>80</u>	<u>475</u>
Total revenues	<u>\$ 778,811</u>	<u>\$ 558,866</u>	<u>\$ 166,642</u>	<u>\$ 725,508</u>
Expenditures				
Salaries	\$ 108,274	\$ 77,575	\$ 23,735	\$ 101,310
Fringe benefits	<u>58,705</u>	<u>39,924</u>	<u>12,854</u>	<u>52,778</u>
Total personnel	166,979	117,499	36,589	154,088
Indirect costs	54,358	37,509	11,193	48,702
Contracted Services	517,125	375,566	110,322	485,888
Travel	13,788	5,853	510	6,363
Supplies	4,154	559	-	559
Equipment	4,115	4,318	-	4,318
Other	<u>18,292</u>	<u>17,562</u>	<u>8,028</u>	<u>25,590</u>
Total expenditures	<u>\$ 778,811</u>	<u>\$ 558,866</u>	<u>\$ 166,642</u>	<u>\$ 725,508</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III E; SGR
 17AATXT3FC; SGR
 Internal Grant Code 33217
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 729,872	\$ 137,694	\$ -	\$ 137,694
Local share	-	120	-	120
Total revenues	<u>\$ 729,872</u>	<u>\$ 137,814</u>	<u>\$ -</u>	<u>\$ 137,814</u>
Expenditures				
Salaries	\$ 131,911	\$ 20,860	\$ -	\$ 20,860
Fringe benefits	65,635	10,736	-	10,736
Total personnel	197,546	31,596	-	31,596
Indirect costs	62,926	10,086	-	10,086
Contracted Services	436,892	85,127	-	85,127
Travel	10,800	3,203	-	3,203
Supplies	2,875	-	-	-
Equipment	-	-	-	-
Other	18,833	7,802	-	7,802
Total expenditures	<u>\$ 729,872</u>	<u>\$ 137,814</u>	<u>\$ -</u>	<u>\$ 137,814</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of McAllen
 Area Agency on Aging
 Internal Grant Code 33416
 Year Ended December 31, 2016

	<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
 LRGVDC
 City of Mission
 Area Agency on Aging
 Internal Grant Code 33416
 Year Ended December 31, 2016

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Pharr
 Area Agency on Aging
 Internal Grant Code 33416
 Year Ended December 31, 2016

	<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
 LRGVDC
 City of McAllen
 Area Agency on Aging
 Internal Grant Code 33417
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 4,900</u>	<u>\$ 291</u>	<u>\$ -</u>	<u>\$ 291</u>
Total revenues	<u><u>\$ 4,900</u></u>	<u><u>\$ 291</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 291</u></u>
Expenditures				
Contracted services	<u>\$ 4,900</u>	<u>\$ 291</u>	<u>\$ -</u>	<u>\$ 291</u>
Total expenditures	<u><u>\$ 4,900</u></u>	<u><u>\$ 291</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 291</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Mission
 Area Agency on Aging
 Internal Grant Code 33417
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 7,000</u>	<u>\$ 1,087</u>	<u>\$ -</u>	<u>\$ 1,087</u>
Total revenues	<u><u>\$ 7,000</u></u>	<u><u>\$ 1,087</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,087</u></u>
Expenditures				
Contracted services	<u>\$ 7,000</u>	<u>\$ 1,087</u>	<u>\$ -</u>	<u>\$ 1,087</u>
Total expenditures	<u><u>\$ 7,000</u></u>	<u><u>\$ 1,087</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,087</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Pharr
 Area Agency on Aging
 Internal Grant Code 33417
 Year Ended December 31, 2016

	<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>\$ 900</u>	<u>\$ -</u>	<u>\$ 900</u>
Total revenues	<u><u>\$ 5,000</u></u>	<u><u>\$ 900</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 900</u></u>
Expenditures				
Contracted services	<u>\$ 5,000</u>	<u>\$ 900</u>	<u>\$ -</u>	<u>\$ 900</u>
Total expenditures	<u><u>\$ 5,000</u></u>	<u><u>\$ 900</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 900</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services
 Medicare Improvements for Patients and Providers Act
 MIPPA (Priority Area 3 ADRCs)
 Internal Grant Code 33516
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 14,995	\$ 11,690	\$ -	\$ 11,690
Total revenues	<u>\$ 14,995</u>	<u>\$ 11,690</u>	<u>\$ -</u>	<u>\$ 11,690</u>
Expenditures				
Salaries	\$ 3,649	\$ 3,123	\$ -	\$ 3,123
Fringe benefits	1,922	1,607	-	1,607
Total personnel	<u>5,571</u>	<u>4,730</u>	<u>-</u>	<u>4,730</u>
Indirect costs	1,578	1,510	-	1,510
Contracted Services	-	-	-	-
Travel	2,721	568	-	568
Supplies	1,125	-	-	-
Other	<u>4,000</u>	<u>4,882</u>	<u>-</u>	<u>4,882</u>
Total expenditures	<u>\$ 14,995</u>	<u>\$ 11,690</u>	<u>\$ -</u>	<u>\$ 11,690</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Medicare Improvements for Patients and Providers
 MIPPA (Priority Area 3 ADRCs)
 Internal Grant Code 33517
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 14,995	\$ 6,005	\$ -	\$ 6,005
Total revenues	<u>\$ 14,995</u>	<u>\$ 6,005</u>	<u>\$ -</u>	<u>\$ 6,005</u>
Expenditures				
Salaries	\$ 3,649	\$ 753	\$ -	\$ 753
Fringe benefits	1,922	387	-	387
Total personnel	<u>5,571</u>	<u>1,140</u>	<u>-</u>	<u>1,140</u>
Indirect costs	1,578	364	-	364
Contracted Services	-	-	-	-
Travel	2,721	261	-	261
Supplies	1,125	-	-	-
Other	<u>4,000</u>	<u>4,240</u>	<u>-</u>	<u>4,240</u>
Total expenditures	<u>\$ 14,995</u>	<u>\$ 6,005</u>	<u>\$ -</u>	<u>\$ 6,005</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services/Texas Health and Human Services Commission
 Medicare Improvements for Patients and Providers Act
 ACL MIPPA Priority Area 2 AAAs
 Internal Grant Code 33616
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 28,103	\$ 25,208	\$ 2,895	\$ 28,103
Total revenues	<u>\$ 28,103</u>	<u>\$ 25,208</u>	<u>\$ 2,895</u>	<u>\$ 28,103</u>
Expenditures				
Salaries	\$ 10,514	\$ 6,346	\$ 1,382	\$ 7,728
Fringe benefits	5,494	3,266	749	4,015
Total personnel	<u>16,008</u>	<u>9,612</u>	<u>2,131</u>	<u>11,743</u>
Indirect costs	4,955	3,068	652	3,720
Travel	600	334	83	417
Supplies	6,540	-	-	-
Other	<u>-</u>	<u>12,194</u>	<u>29</u>	<u>12,223</u>
Total expenditures	<u>\$ 28,103</u>	<u>\$ 25,208</u>	<u>\$ 2,895</u>	<u>\$ 28,103</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Medicare Improvements for Patients and Providers Act
 ACL MIPPA Priority Area 2 AAAs
 16AATXMAAA
 Internal Grant Code 33617
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 32,510	\$ 12,000	\$ -	\$ 12,000
Total revenues	<u>\$ 32,510</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>
Expenditures				
Salaries	\$ 16,237	\$ 1,390	\$ -	\$ 1,390
Fringe benefits	8,338	715	-	715
Total personnel	<u>24,575</u>	<u>2,105</u>	<u>-</u>	<u>2,105</u>
Indirect costs	7,935	672	-	672
Contracted Services	-	-	-	-
Travel	-	93	-	93
Supplies	-	-	-	-
Other	<u>-</u>	<u>9,130</u>	<u>-</u>	<u>9,130</u>
Total expenditures	<u>\$ 32,510</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services
 HHSC-CMS-MFP
 1LICMS300151-01-09
 Internal Grant Code 33716
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 5,052	\$ 5,479	\$ 226	\$ 5,705
Total revenues	<u>\$ 5,052</u>	<u>\$ 5,479</u>	<u>\$ 226</u>	<u>\$ 5,705</u>
Expenditures				
Salaries	\$ 2,528	\$ 1,215	\$ 110	\$ 1,325
Fringe benefits	1,331	625	60	685
Total personnel	<u>3,859</u>	<u>1,840</u>	<u>170</u>	<u>2,010</u>
Indirect costs	1,193	587	52	639
Travel	-	108	4	112
Supplies	-	1,061	-	1,061
Equipment	-	1,383	-	1,383
Other	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>\$ 5,052</u>	<u>\$ 5,479</u>	<u>\$ 226</u>	<u>\$ 5,705</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 4,395,205	\$ 391,078	\$ 4,004,127	\$ 4,395,205
Local share		9	716	725
Total revenues	<u>\$ 4,395,205</u>	<u>\$ 391,087</u>	<u>\$ 4,004,843</u>	<u>\$ 4,395,930</u>
Expenditures				
Salaries	\$ 1,073,997	\$ 98,808	\$ 746,117	\$ 844,925
Fringe benefits	313,818	50,851	401,433	452,284
Total personnel	<u>1,387,815</u>	<u>149,659</u>	<u>1,147,550</u>	<u>1,297,209</u>
Indirect costs	284,593	47,776	349,276	397,052
Contracted Services	2,366,783	173,543	2,283,415	2,456,958
Travel	225,000	10,715	110,387	121,102
Supplies	15,000	634	12,154	12,788
Equipment	15,000	1,319	12,391	13,710
Other	98,000	7,441	86,656	94,097
	<u>4,392,191</u>	<u>391,087</u>	<u>4,001,829</u>	<u>4,392,916</u>
Expenditures - Contractual In-house				
Salaries	1,506	-	1,506	1,506
Fringe benefits	808	-	808	808
Total personnel	<u>2,314</u>	<u>-</u>	<u>2,314</u>	<u>2,314</u>
Indirect costs	700	-	700	700
	<u>3,014</u>	<u>-</u>	<u>3,014</u>	<u>3,014</u>
Total expenditures	<u>\$ 4,395,205</u>	<u>\$ 391,087</u>	<u>\$ 4,004,843</u>	<u>\$ 4,395,930</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services
 CMS SHIP
 90SA0038-02-00
 Internal Grant Code 33916
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 77,951	\$ 76,966	\$ 985	\$ 77,951
Local Cash		1	-	1
Total revenues	<u><u>\$ 77,951</u></u>	<u><u>\$ 76,967</u></u>	<u><u>\$ 985</u></u>	<u><u>\$ 77,952</u></u>
Expenditures				
Salaries	\$ 37,382	\$ 38,424	\$ 485	\$ 38,909
Fringe benefits	20,790	19,775	263	20,038
Total personnel	58,172	58,199	748	58,947
Indirect costs	19,779	18,579	229	18,808
Travel	-	189	8	197
Total expenditures	<u><u>\$ 77,951</u></u>	<u><u>\$ 76,967</u></u>	<u><u>\$ 985</u></u>	<u><u>\$ 77,952</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department on Aging and Disability Services/Texas Health and Human Services Commission
 CMS SHIP
 90SA0101-01-00
 Internal Grant Code 33917
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 71,695	\$ 71,616	\$ -	\$ 71,616
Local Cash	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 71,695</u></u>	<u><u>\$ 71,616</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 71,616</u></u>
Expenditures				
Salaries	\$ 35,880	\$ 35,828	\$ -	\$ 35,828
Fringe benefits	<u>18,895</u>	<u>18,439</u>	<u>-</u>	<u>18,439</u>
Total personnel	54,775	54,267	-	54,267
Indirect costs	16,920	17,324	-	17,324
Travel	<u>-</u>	<u>25</u>	<u>-</u>	<u>25</u>
Total expenditures	<u><u>\$ 71,695</u></u>	<u><u>\$ 71,616</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 71,616</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 AAA TRAINING
 Internal Grant Code 34000
 Year Ended December 31, 2016

	<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>5,703</u>	<u>-</u>	<u>5,703</u>
 Total revenues	<u><u>\$ 20,000</u></u>	<u><u>\$ 5,703</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,703</u></u>
 Expenditures				
Salaries	\$ -	\$ 395	\$ -	\$ 395
Fringe benefits	<u>-</u>	<u>203</u>	<u>-</u>	<u>203</u>
Total personnel	-	598	-	598
 Indirect costs	-	191	-	191
Contracted Services	-	1,750	-	-
Travel	15,500	35	-	35
Supplies	-	23	-	23
Equipment	-	813	-	813
Other	<u>4,500</u>	<u>2,293</u>	<u>-</u>	<u>2,293</u>
 Total expenditures	<u><u>\$ 20,000</u></u>	<u><u>\$ 5,703</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,953</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Tejas Behavioral Health Management Association
 Participating Practitioner Group
 Internal Grant Code 34010
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 4,110	\$ 4,110	\$ -	\$ 4,110
Total revenues	<u>\$ 4,110</u>	<u>\$ 4,110</u>	<u>\$ -</u>	<u>\$ 4,110</u>
Expenditures				
Salaries	\$ 758	\$ 758	\$ -	\$ 758
Fringe benefits	390	390	-	390
Total personnel	<u>1,148</u>	<u>1,148</u>	-	<u>1,148</u>
Indirect costs	367	367	-	367
Contracted Services	-	-	-	-
Travel	378	378	-	378
Supplies	323	323	-	323
Equipment	800	800	-	800
Other	<u>1,094</u>	<u>1,094</u>	-	<u>1,094</u>
Total expenditures	<u>\$ 4,110</u>	<u>\$ 4,110</u>	<u>\$ -</u>	<u>\$ 4,110</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Texas Department on Aging and Disability Services/Texas Health and Human Services Commission
 Internal Grant Code 34016
 Year Ended December 31, 2016

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 285,709	\$ 226,112	\$ 59,597	\$ 285,709
Local Cash	\$ -	2	-	2
Total revenues	\$ 285,709	\$ 226,114	\$ 59,597	\$ 285,711
Expenditures				
Salaries	\$ 107,905	\$ 79,943	\$ 25,706	\$ 105,649
Fringe benefits	55,215	41,091	13,922	55,013
Total personnel	163,120	121,034	39,628	160,662
Indirect costs	53,599	38,637	12,123	50,760
Contracted Services	28,800	6,608	662	7,270
Travel	8,925	10,312	1,560	11,872
Supplies	12,693	1,163	321	1,484
Equipment	-	333	317	650
Other	1,500	48,027	4,986	53,013
Total expenditures	\$ 268,637	\$ 226,114	\$ 59,597	\$ 285,711

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Aging and Disability Resource Center (ADRC)
 Internal Grant Code 34017
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 290,445	\$ 95,557	\$ -	\$ 95,557
Local source	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 290,445</u></u>	<u><u>\$ 95,557</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 95,557</u></u>
Expenditures				
Salaries	\$ 121,406	\$ 37,597	\$ -	\$ 37,597
Fringe benefits	63,933	19,350	-	19,350
Total personnel	<u>185,339</u>	<u>56,947</u>	<u>-</u>	<u>56,947</u>
Indirect costs	57,249	18,179	-	18,179
Contracted Services	21,600	7,000	-	7,000
Travel	9,871	3,907	-	3,907
Supplies	2,742	422	-	422
Equipment	-	-	-	-
Other	<u>13,644</u>	<u>9,102</u>	<u>-</u>	<u>9,102</u>
Total expenditures	<u><u>\$ 290,445</u></u>	<u><u>\$ 95,557</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 95,557</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 Centenarian
 Internal Grant Code 39300
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 6,000	\$ 2,744	\$ -	\$ 2,744
 Total revenues	<u>\$ 6,000</u>	<u>\$ 2,744</u>	<u>\$ -</u>	<u>\$ 2,744</u>
 Expenditures				
Supplies	\$ 2,000	\$ 351	\$ -	\$ 351
Other	<u>4,000</u>	<u>2,393</u>	<u>-</u>	<u>2,393</u>
 Total expenditures	<u>\$ 6,000</u>	<u>\$ 2,744</u>	<u>\$ -</u>	<u>\$ 2,744</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, 2016

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 33,229	\$ 25,339	\$ 7,890	\$ 33,229
Local	<u>-</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ 61</u>
Total revenues	<u><u>\$ 33,229</u></u>	<u><u>\$ 25,400</u></u>	<u><u>\$ 7,890</u></u>	<u><u>\$ 33,290</u></u>
Expenditures				
Salaries	\$ 15,600	\$ 11,856	\$ 11,615	\$ 23,471
Fringe benefits	<u>7,910</u>	<u>6,102</u>	<u>6,237</u>	<u>12,339</u>
Total Personnel	23,510	17,958	17,852	35,810
Indirect costs	7,707	5,733	5,445	11,178
Travel	100	-	160	160
Supplies	300	194	713	907
Other	<u>1,612</u>	<u>1,515</u>	<u>447</u>	<u>1,962</u>
Total expenditures	<u><u>\$ 33,229</u></u>	<u><u>\$ 25,400</u></u>	<u><u>\$ 24,617</u></u>	<u><u>\$ 50,017</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-17-70168
 Internal Grant Code 34517
 Year Ended December 31, 2016

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 31,765	\$ 8,866	\$ -	\$ 8,866
Local	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u><u>\$ 31,765</u></u>	<u><u>\$ 8,866</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,866</u></u>
Expenditures				
Salaries	\$ 14,890	\$ 4,429	\$ -	\$ 4,429
Fringe benefits	<u>7,841</u>	<u>2,279</u>	<u>-</u>	<u>2,279</u>
Total Personnel	22,731	6,708	-	6,708
Indirect costs	7,022	2,141	-	2,141
Travel	100	-	-	-
Supplies	300	-	-	-
Other	<u>1,612</u>	<u>17</u>	<u>-</u>	<u>17</u>
Total expenditures	<u><u>\$ 31,765</u></u>	<u><u>\$ 8,866</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,866</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Water Supply Planning
 Internal Grant Code 35000
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	\$ 17,250	\$ 13,620	\$ -	\$ 13,620
Interest		208		208
Total revenues	<u><u>\$ 17,250</u></u>	<u><u>\$ 13,828</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 13,828</u></u>
Expenditures				
Salaries	\$ 4,000	\$ 4,358	\$ -	\$ 4,358
Fringe benefits	2,500	2,243	-	2,243
Total personnel	<u>6,500</u>	<u>6,601</u>	<u>-</u>	<u>6,601</u>
Indirect costs	2,000	2,107	-	2,107
Contracted Services	2,600	4,589	-	4,589
Travel	500	120	-	120
Supplies	500	-	-	-
Other	<u>5,150</u>	<u>411</u>	<u>-</u>	<u>411</u>
Total expenditures	<u><u>\$ 17,250</u></u>	<u><u>\$ 13,828</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 13,828</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, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 25,000	\$ 6,273	\$ 16,547	\$ 22,820
Total revenues	<u>\$ 25,000</u>	<u>\$ 6,273</u>	<u>\$ 16,547</u>	<u>\$ 22,820</u>
Expenditures				
Contracted services	\$ 21,500	\$ 6,171	\$ 13,271	\$ 19,442
Other	<u>3,500</u>	<u>102</u>	<u>3,276</u>	<u>3,378</u>
Total expenditures	<u>\$ 25,000</u>	<u>\$ 6,273</u>	<u>\$ 16,547</u>	<u>\$ 22,820</u>

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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 683,282	\$ 65,982	\$ 616,861	\$ 682,843
Local share	<u>-</u>	<u>123</u>	<u>146</u>	<u>269</u>
Total revenues	<u>\$ 683,282</u>	<u>\$ 66,105</u>	<u>\$ 617,007</u>	<u>\$ 683,112</u>
Expenditures				
Contracted services	\$ 639,105	\$ 66,105	\$ 603,158	\$ 669,263
Other	<u>44,177</u>	<u>-</u>	<u>13,849</u>	<u>13,849</u>
Total expenditures	<u>\$ 683,282</u>	<u>\$ 66,105</u>	<u>\$ 617,007</u>	<u>\$ 683,112</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Water Development Board
 Regional Water Planning 1548301841
 Internal Grant Code 35216
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 85,685	\$ 25,265	\$ -	\$ 25,265
Local share	<u>-</u>	<u>53</u>	<u>-</u>	<u>53</u>
Total revenues	<u>\$ 85,685</u>	<u>\$ 25,318</u>	<u>\$ -</u>	<u>\$ 25,318</u>
Expenditures				
Contracted services	\$ 70,119	\$ 24,057	\$ -	\$ 24,057
Other	<u>15,566</u>	<u>1,261</u>	<u>-</u>	<u>1,261</u>
Total expenditures	<u>\$ 85,685</u>	<u>\$ 25,318</u>	<u>\$ -</u>	<u>\$ 25,318</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 Walk-N-Rolla
 Internal Grant Code 357111
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local source earned	\$ 13,735	\$ 13,735	\$ -	\$ 13,735
Total revenues	<u>\$ 13,735</u>	<u>\$ 13,735</u>	<u>\$ -</u>	<u>\$ 13,735</u>
Expenditures				
Other	<u>13,735</u>	<u>13,735</u>	<u>-</u>	<u>13,735</u>
Total expenditures	<u>\$ 13,735</u>	<u>\$ 13,735</u>	<u>\$ -</u>	<u>\$ 13,735</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, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	<u>\$ 64,009</u>	<u>\$ 52,938</u>	<u>\$ 11,071</u>	<u>\$ 64,009</u>
Total revenues	<u><u>\$ 64,009</u></u>	<u><u>\$ 52,938</u></u>	<u><u>\$ 11,071</u></u>	<u><u>\$ 64,009</u></u>
Expenditures				
Salaries	\$ 20,463	\$ 14,964	\$ 5,499	\$ 20,463
Fringe benefits	<u>10,703</u>	<u>7,701</u>	<u>2,979</u>	<u>10,680</u>
Total personnel	<u>31,166</u>	<u>22,665</u>	<u>8,478</u>	<u>31,143</u>
Indirect costs	9,806	7,235	2,593	9,828
Contracted Services	4,615	4,615	-	4,615
Travel	5,624	5,622	-	5,622
Supplies	1,295	1,295	-	1,295
Equipment	467	466	-	466
Other	<u>11,036</u>	<u>11,040</u>	<u>-</u>	<u>11,040</u>
Total expenditures	<u><u>\$ 64,009</u></u>	<u><u>\$ 52,938</u></u>	<u><u>\$ 11,071</u></u>	<u><u>\$ 64,009</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-16I95-14933-18
 Internal Grant Code-35817
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 148,445	\$ 12,654	\$ -	\$ 12,654
Total revenues	<u>\$ 148,445</u>	<u>\$ 12,654</u>	<u>\$ -</u>	<u>\$ 12,654</u>
Expenditures				
Salaries	\$ 64,642	\$ 6,331	\$ -	\$ 6,331
Fringe benefits	34,040	3,258	-	3,258
Total personnel	<u>98,682</u>	<u>9,589</u>	<u>-</u>	<u>9,589</u>
Indirect costs	30,483	3,061	-	3,061
Contracted Services	-	-	-	-
Travel	5,719	4	-	4
Supplies	750	-	-	-
Equipment	-	-	-	-
Other	<u>12,811</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 148,445</u>	<u>\$ 12,654</u>	<u>\$ -</u>	<u>\$ 12,654</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, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 164,244</u>	<u>\$ 108,844</u>	<u>\$ -</u>	<u>\$ 108,844</u>
Total revenues	<u><u>\$ 164,244</u></u>	<u><u>\$ 108,844</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 108,844</u></u>
Expenditures				
Salaries	\$ 17,466	\$ 17,465	\$ -	\$ 17,465
Fringe benefits	<u>9,198</u>	<u>8,989</u>	<u>-</u>	<u>8,989</u>
Total personnel	26,664	26,454	-	26,454
Indirect costs	8,236	8,445	-	8,445
Contracted services	34,035	34,035	-	34,035
Travel	3,266	3,264	-	3,264
Supplies	7,694	7,694	-	7,694
Equipment	6,659	6,659	-	6,659
Other	<u>77,690</u>	<u>22,293</u>	<u>-</u>	<u>22,293</u>
Total expenditures	<u><u>\$ 164,244</u></u>	<u><u>\$ 108,844</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 108,844</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Regional Communication Project
 Internal Grant Code-36007
 Year Ended December 31, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	<u>120,362</u>	<u>14,604</u>	<u>54,493</u>	<u>69,097</u>
Total revenues	<u><u>\$ 120,362</u></u>	<u><u>\$ 14,604</u></u>	<u><u>\$ 54,493</u></u>	<u><u>\$ 69,097</u></u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>120,362</u>	<u>14,604</u>	<u>54,493</u>	<u>69,097</u>
Total expenditures	<u><u>\$ 120,362</u></u>	<u><u>\$ 14,604</u></u>	<u><u>\$ 54,493</u></u>	<u><u>\$ 69,097</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Governor's Division of Emergency Management
 FY 2014 HomeLand Security
 14-GA 99013-06F
 Internal Grant Code-36115
 Year Ended December 31, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 119,930	\$ 10,698	\$ 109,231	\$ 119,929
Local share	-	2	-	2
Total revenues	<u>\$ 119,930</u>	<u>\$ 10,700</u>	<u>\$ 109,231</u>	<u>\$ 119,931</u>
Expenditures				
Salaries	\$ 47,265	\$ 4,762	\$ 42,160	\$ 46,922
Fringe benefits	24,874	2,451	22,833	25,284
Total personnel	<u>72,139</u>	<u>7,213</u>	<u>64,993</u>	<u>72,206</u>
Indirect costs	22,274	2,303	19,882	22,185
Contracted Services	8,332	-	8,329	8,329
Travel	4,931	356	4,574	4,930
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>12,254</u>	<u>828</u>	<u>11,453</u>	<u>12,281</u>
Total expenditures	<u>\$ 119,930</u>	<u>\$ 10,700</u>	<u>\$ 109,231</u>	<u>\$ 119,931</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office Of The Governor-HS-Homeland Security Program (HSGP)
 LRGVDC Regional Planning Staff and Related Costs
 EMW-2015-SS-00080-S01
 Internal Grant Code-36116
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 133,908	\$ 133,285	\$ -	\$ 133,285
Local share	-	1,100	-	1,100
Total revenues	<u>\$ 133,908</u>	<u>\$ 134,385</u>	<u>\$ -</u>	<u>\$ 134,385</u>
Expenditures				
Salaries	\$ 38,328	\$ 38,327	\$ -	\$ 38,327
Fringe benefits	20,184	19,725	-	19,725
Total personnel	<u>58,512</u>	<u>58,052</u>	-	<u>58,052</u>
Indirect costs	18,074	18,532	-	18,532
Contracted Services	10,550	9,520	-	9,520
Travel	5,485	5,485	-	5,485
Supplies	1,728	1,988	-	1,988
Equipment	33,845	5,976	-	5,976
Other	<u>5,714</u>	<u>34,832</u>	-	<u>34,832</u>
Total expenditures	<u>\$ 133,908</u>	<u>\$ 134,385</u>	<u>\$ -</u>	<u>\$ 134,385</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office Of The Governor-HS-Homeland Security Grant Program (HSGP)
 LRGVDC Regional Planning Staff and Related Costs
 EMW-2016-SS-00056
 Internal Grant Code-36117
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 141,192	\$ 25,352	\$ -	\$ 25,352
Local share	-	-	-	-
Total revenues	<u>\$ 141,192</u>	<u>\$ 25,352</u>	<u>\$ -</u>	<u>\$ 25,352</u>
 Expenditures				
Salaries	\$ 61,895	\$ 10,975	\$ -	\$ 10,975
Fringe benefits	<u>32,594</u>	<u>5,650</u>	<u>-</u>	<u>5,650</u>
Total personnel	94,489	16,625	-	16,625
Indirect costs	30,958	5,307	-	5,307
Contracted Services	357	356	-	356
Travel	3,389	901	-	901
Supplies	1,100	88	-	88
Equipment	-	-	-	-
Other	<u>10,899</u>	<u>2,075</u>	<u>-</u>	<u>2,075</u>
 Total expenditures	<u>\$ 141,192</u>	<u>\$ 25,352</u>	<u>\$ -</u>	<u>\$ 25,352</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, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 8,000	\$ 5,832	\$ 2,168	\$ 8,000
Local share	-	-	-	-
Total revenues	<u>\$ 8,000</u>	<u>\$ 5,832</u>	<u>\$ 2,168</u>	<u>\$ 8,000</u>
Expenditures				
Salaries	\$ 3,480	\$ 2,678	\$ 801	\$ 3,479
Fringe benefits	1,845	1,378	434	1,812
Total personnel	<u>\$ 5,325</u>	<u>\$ 4,056</u>	<u>\$ 1,235</u>	<u>\$ 5,291</u>
Indirect costs	-	1,295	378	1,673
Contracted Services	1,036	481	555	1,036
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>1,639</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 8,000</u>	<u>\$ 5,832</u>	<u>\$ 2,168</u>	<u>\$ 8,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office Of The Governor -HS-Homeland Security Grant Program (HSGP)
 Hidalgo County Municipal Law Enforcement Interop Comm Expansion Above Min 2
 EMW-2015-SS-00080-S01
 Internal Grant Code-36216
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 87,127	\$ 86,285	\$ -	\$ 86,285
Local share	-	-	-	-
Total revenues	<u>\$ 87,127</u>	<u>\$ 86,285</u>	<u>\$ -</u>	<u>\$ 86,285</u>
 Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	87,127	86,285	-	86,285
Other	-	-	-	-
 Total expenditures	<u>\$ 87,127</u>	<u>\$ 86,285</u>	<u>\$ -</u>	<u>\$ 86,285</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, 2016

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 419,259	\$ 198,074	\$ 21,821	\$ 219,895
Local	<u>-</u>	<u>\$ 532</u>	<u>\$ 2,046</u>	<u>\$ 2,578</u>
Total revenues	<u><u>\$ 419,259</u></u>	<u><u>\$ 198,606</u></u>	<u><u>\$ 23,867</u></u>	<u><u>\$ 222,473</u></u>
Expenditures				
Salaries	\$ 97,752	\$ 35,628	\$ 10,123	\$ 45,751
Fringe benefits	<u>50,636</u>	<u>15,003</u>	<u>4,847</u>	<u>19,850</u>
Total Personnel	148,388	50,631	14,970	65,601
Indirect costs	46,846	16,164	4,579	20,743
Contracted Services	220,239	127,185	-	127,185
Travel	300	171	-	171
Supplies	500	246	-	246
Other	<u>2,986</u>	<u>4,209</u>	<u>4,318</u>	<u>8,527</u>
Total expenditures	<u><u>\$ 419,259</u></u>	<u><u>\$ 198,606</u></u>	<u><u>\$ 23,867</u></u>	<u><u>\$ 222,473</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Small cities coalition
 Internal Grant Code-36414
 Year Ended December 31, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	3,300	90	3,210	3,300
Total revenues	<u>\$ 3,300</u>	<u>\$ 90</u>	<u>\$ 3,210</u>	<u>\$ 3,300</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	583	90	492	582
Equipment	-	-	-	-
Other	<u>2,717</u>	<u>-</u>	<u>2,718</u>	<u>2,718</u>
Total expenditures	<u>\$ 3,300</u>	<u>\$ 90</u>	<u>\$ 3,210</u>	<u>\$ 3,300</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, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Local share	10,940	3,550	3,778	7,328
Total revenues	<u>\$ 30,940</u>	<u>\$ 3,550</u>	<u>\$ 23,778</u>	<u>\$ 27,328</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	4,752	-	4,752	4,752
Travel	5,251	2,668	1,610	4,278
Supplies	-	-	408	408
Equipment	2,637	-	-	-
Other	<u>18,300</u>	<u>882</u>	<u>17,008</u>	<u>17,890</u>
Total expenditures	<u>\$ 30,940</u>	<u>\$ 3,550</u>	<u>\$ 23,778</u>	<u>\$ 27,328</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, 2016

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 53,000	\$ 32,735	\$ 8,955	\$ 41,690
Local share	-	-	-	-
Total revenues	<u>\$ 53,000</u>	<u>\$ 32,735</u>	<u>\$ 8,955</u>	<u>\$ 41,690</u>
Expenditures				
Salaries	\$ 15,311	\$ 12,292	\$ 3,018	\$ 15,310
Fringe benefits	<u>7,961</u>	<u>6,326</u>	<u>1,634</u>	<u>7,960</u>
Total personnel	23,272	18,618	4,652	23,270
Indirect costs	7,367	5,944	1,423	7,367
Contracted Services	20,525	6,338	2,880	9,218
Travel	1,468	1,467	-	1,467
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>368</u>	<u>368</u>	<u>-</u>	<u>368</u>
Total expenditures	<u>\$ 53,000</u>	<u>\$ 32,735</u>	<u>\$ 8,955</u>	<u>\$ 41,690</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 FY 2016-2017 HomeLand Security M&A
 Homeland Security COG Contract for FY17
 Internal Grant Code-36418
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 54,060	\$ 26,431	\$ -	\$ 26,431
Local share	-	-	-	-
Total revenues	<u>\$ 54,060</u>	<u>\$ 26,431</u>	<u>\$ -</u>	<u>\$ 26,431</u>
Expenditures				
Salaries	\$ 26,019	\$ 12,695	\$ -	\$ 12,695
Fringe benefits	<u>13,702</u>	<u>6,533</u>	<u>-</u>	<u>6,533</u>
Total personnel	39,721	19,228	-	19,228
Indirect costs	12,270	6,138	-	6,138
Contracted Services	773	772	-	772
Travel	1,113	110	-	110
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>183</u>	<u>183</u>	<u>-</u>	<u>183</u>
Total expenditures	<u>\$ 54,060</u>	<u>\$ 26,431</u>	<u>\$ -</u>	<u>\$ 26,431</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Emergency Planning-Local
 Internal Grant Code-36607
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	74,541	1,682	24,910	26,592
Total revenues	<u>\$ 74,541</u>	<u>\$ 1,682</u>	<u>\$ 24,910</u>	<u>\$ 26,592</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	4,245	-	1,697	1,697
Supplies	5,500	632	304	936
Equipment	1,737	126	313	439
Other	<u>63,059</u>	<u>924</u>	<u>22,596</u>	<u>23,520</u>
Total expenditures	<u>\$ 74,541</u>	<u>\$ 1,682</u>	<u>\$ 24,910</u>	<u>\$ 26,592</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 U.S Department of Housing and Urban Development
 Hidalgo County CDBG
 Internal Grant Code 37116
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 85,000	\$ 85,000	\$ -	\$ 85,000
Local Share	<u>-</u>	<u>54,127</u>	<u>-</u>	<u>54,127</u>
 Total revenues	 <u><u>\$ 85,000</u></u>	 <u><u>\$ 139,127</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 139,127</u></u>
 Expenditures				
Salaries	\$ 42,540	\$ 69,951	\$ -	\$ 69,951
Fringe benefits	<u>22,401</u>	<u>35,510</u>	<u>-</u>	<u>35,510</u>
Total Personnel	64,941	105,461	-	105,461
 Indirect costs	 <u>20,059</u>	 <u>33,666</u>	 <u>-</u>	 <u>33,666</u>
 Total expenditures	 <u><u>\$ 85,000</u></u>	 <u><u>\$ 139,127</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 139,127</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Cameron PM
 TX90Y02300; URB1601
 Internal Grant Code 37520
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 79,522	\$ 24,331	\$ -	\$ 24,331
Local Share	<u>3,911</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	 <u>\$ 83,433</u>	 <u>\$ 24,331</u>	 <u>\$ -</u>	 <u>\$ 24,331</u>
 Expenditures				
Salaries	\$ 24,303	\$ 6,721	\$ -	\$ 6,721
Fringe benefits	<u>12,589</u>	<u>3,459</u>	<u>-</u>	<u>3,459</u>
Total Personnel	36,892	10,180	-	10,180
 Indirect costs	 12,045	 3,250	 -	 3,250
Contracted Services	776	81	-	81
Other	<u>33,720</u>	<u>10,820</u>	<u>-</u>	<u>10,820</u>
 Total expenditures	 <u>\$ 83,433</u>	 <u>\$ 24,331</u>	 <u>\$ -</u>	 <u>\$ 24,331</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Cameron PM
 TX90Y06500; URB1601
 Internal Grant Code 37521
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 41,331	\$ 37,832	\$ -	\$ 37,832
Local Share	<u>10,000</u>	<u>15,386</u>	<u>-</u>	<u>15,386</u>
 Total revenues	 <u>\$ 51,331</u>	 <u>\$ 53,218</u>	 <u>\$ -</u>	 <u>\$ 53,218</u>
 Expenditures				
Salaries	\$ 18,235	\$ 19,846	\$ -	\$ 19,846
Fringe benefits	<u>9,601</u>	<u>10,214</u>	<u>-</u>	<u>10,214</u>
Total Personnel	27,836	30,060	-	30,060
 Indirect costs	 5,630	 9,596	 -	 9,596
Contracted Services	675	877	-	877
Other	<u>17,190</u>	<u>12,685</u>	<u>-</u>	<u>12,685</u>
 Total expenditures	 <u>\$ 51,331</u>	 <u>\$ 53,218</u>	 <u>\$ -</u>	 <u>\$ 53,218</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Cameron PM
 TX201606000
 Internal Grant Code 37522
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 80,000	\$ 28,304	\$ -	\$ 28,304
Local Share	-	7,870	-	7,870
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 80,000</u>	<u>\$ 36,174</u>	<u>\$ -</u>	<u>\$ 36,174</u>
Expenditures				
Salaries	\$ 30,900	\$ 6,318	\$ -	\$ 6,318
Fringe benefits	16,272	3,251	-	3,251
Total Personnel	<u>47,172</u>	<u>9,569</u>	<u>-</u>	<u>9,569</u>
Indirect costs	14,572	3,055	-	3,055
Contracted Services	2,500	996	-	996
Other	<u>15,756</u>	<u>22,554</u>	<u>-</u>	<u>22,554</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 80,000</u>	<u>\$ 36,174</u>	<u>\$ -</u>	<u>\$ 36,174</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Cameron PM
 TX201606000; URB1701
 Internal Grant Code 37523
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 80,000	\$ 72,765	\$ -	\$ 72,765
Local Share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total revenues	 <u>\$ 80,000</u>	 <u>\$ 72,766</u>	 <u>\$ -</u>	 <u>\$ 72,766</u>
 Expenditures				
Salaries	\$ 31,200	\$ 16,837	\$ -	\$ 16,837
Fringe benefits	<u>16,430</u>	<u>8,665</u>	<u>-</u>	<u>8,665</u>
Total Personnel	47,630	25,502	-	25,502
 Indirect costs	 14,713	 8,141	 -	 8,141
Contracted Services	2,650	2,306	-	2,306
Other	<u>15,007</u>	<u>36,817</u>	<u>-</u>	<u>36,817</u>
 Total expenditures	 <u>\$ 80,000</u>	 <u>\$ 72,766</u>	 <u>\$ -</u>	 <u>\$ 72,766</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Cameron Urban System Operating
 TX90Y02300; URB1601
 Internal Grant Code 37619
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 473,304	\$ 334,005	\$ -	\$ 334,005
Local Share	<u>107,909</u>	<u>63,718</u>	<u>-</u>	<u>63,718</u>
Total revenues	<u>\$ 581,213</u>	<u>\$ 397,723</u>	<u>\$ -</u>	<u>\$ 397,723</u>
Expenditures				
Salaries	\$ 204,706	\$ 156,362	\$ -	\$ 156,362
Fringe benefits	<u>106,002</u>	<u>80,473</u>	<u>-</u>	<u>80,473</u>
Total Personnel	310,708	236,835	-	236,835
Indirect costs	101,419	75,605	-	75,605
Contracted Services	-	8,009	-	8,009
Travel	5,546	2,648	-	2,648
Fuel	108,401	33,338	-	33,338
Other	<u>55,139</u>	<u>41,288</u>	<u>-</u>	<u>41,288</u>
Total expenditures	<u>\$ 581,213</u>	<u>\$ 397,723</u>	<u>\$ -</u>	<u>\$ 397,723</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Cameron Urban System Operating
 TX90Y06400
 Internal Grant Code 37620
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 502,790	\$ 90,849	\$ -	\$ 90,849
Local Share	-	97,697	-	97,697
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 502,790</u>	<u>\$ 188,546</u>	<u>\$ -</u>	<u>\$ 188,546</u>
Expenditures				
Salaries	\$ 175,200	\$ 72,179	\$ -	\$ 72,179
Fringe benefits	92,260	37,147	-	37,147
Total Personnel	<u>267,460</u>	<u>109,326</u>	<u>-</u>	<u>109,326</u>
Indirect costs	82,619	34,900	-	34,900
Contracted Services	-	7,284	-	7,284
Travel	5,696	2,052	-	2,052
Fuel	62,600	19,539	-	19,539
Other	<u>84,415</u>	<u>15,445</u>	<u>-</u>	<u>15,445</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 502,790</u>	<u>\$ 188,546</u>	<u>\$ -</u>	<u>\$ 188,546</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Cameron Urban System Operating
 TX90Y06400; URB1701
 Internal Grant Code 37621
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 502,790	\$ 268,160	\$ -	\$ 268,160
Local Share	-	11,828	-	11,828
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 502,790</u>	<u>\$ 279,988</u>	<u>\$ -</u>	<u>\$ 279,988</u>
Expenditures				
Salaries	\$ 180,456	\$ 113,698	\$ -	\$ 113,698
Fringe benefits	95,028	58,515	-	58,515
Total Personnel	<u>275,484</u>	<u>172,213</u>	<u>-</u>	<u>172,213</u>
Indirect costs	85,097	54,976	-	54,976
Contracted Services	-	3,702	-	3,702
Travel	5,600	1,935	-	1,935
Fuel	56,900	15,326	-	15,326
Other	<u>79,709</u>	<u>31,836</u>	<u>-</u>	<u>31,836</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 502,790</u>	<u>\$ 279,988</u>	<u>\$ -</u>	<u>\$ 279,988</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 182,400	\$ 19,153	\$ 45,419	\$ 64,572
Local Share	<u>45,600</u>	<u>4,998</u>	<u>11,741</u>	<u>16,739</u>
 Total revenues	 <u>\$ 228,000</u>	 <u>\$ 24,151</u>	 <u>\$ 57,160</u>	 <u>\$ 81,311</u>
 Expenditures				
Marketing	228,000	23,682	42,419	66,101
Other	<u>-</u>	<u>469</u>	<u>14,741</u>	<u>15,210</u>
 Total expenditures	 <u>\$ 228,000</u>	 <u>\$ 24,151</u>	 <u>\$ 57,160</u>	 <u>\$ 81,311</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 1,110,000	\$ 73,519	\$ 1,036,481	\$ 1,110,000
Inkind Contribution	277,500	-	277,500	277,500
Local Share	-	-	3,955	3,955
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 1,387,500</u>	<u>\$ 73,519</u>	<u>\$ 1,317,936</u>	<u>\$ 1,391,455</u>
Engineering /Design	\$ 128,000	\$ -	\$ 126,147	\$ 126,147
Inkind	277,500	-	277,500	277,500
Construct Facility	982,000	73,519	914,289	987,808
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 1,387,500</u>	<u>\$ 73,519</u>	<u>\$ 1,317,936</u>	<u>\$ 1,391,455</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Transit Advertising
 Internal Grant Code 38700
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local share	<u>\$ 80,000</u>	<u>\$ 21,752</u>	<u>\$ 42,858</u>	<u>\$ 64,610</u>
Total revenues	<u><u>\$ 80,000</u></u>	<u><u>\$ 21,752</u></u>	<u><u>\$ 42,858</u></u>	<u><u>\$ 64,610</u></u>
Expenditures				
Marketing	\$ -	\$ 17,312	\$ 16,502	\$ 33,814
Other	<u>80,000</u>	<u>4,440</u>	<u>26,356</u>	<u>30,796</u>
Total expenditures	<u><u>\$ 80,000</u></u>	<u><u>\$ 21,752</u></u>	<u><u>\$ 42,858</u></u>	<u><u>\$ 64,610</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 325,102	\$ 155,867	\$ 156,539	\$ 312,406
Local share	<u>81,276</u>	<u>38,966</u>	<u>39,140</u>	<u>78,106</u>
Total revenues	<u>\$ 406,378</u>	<u>\$ 194,833</u>	<u>\$ 195,679</u>	<u>\$ 390,512</u>
Expenditures				
Other	<u>\$ 406,378</u>	<u>\$ 194,833</u>	<u>\$ 195,679</u>	<u>\$ 390,512</u>
Total expenditures	<u>\$ 406,378</u>	<u>\$ 194,833</u>	<u>\$ 195,679</u>	<u>\$ 390,512</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Yellow, Park and Ride STC
 TX90Y066; TX2016022
 Internal Grant Code 38716
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 220,822	\$ 143,635	\$ -	\$ 143,635
Local Share	<u>220,822</u>	<u>1,573</u>	<u>-</u>	<u>1,573</u>
 Total revenues	 <u>\$ 441,644</u>	 <u>\$ 145,208</u>	 <u>\$ -</u>	 <u>\$ 145,208</u>
 Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	441,644	145,208	-	145,208
Travel	-	-	-	-
Supplies	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 441,644</u>	 <u>\$ 145,208</u>	 <u>\$ -</u>	 <u>\$ 145,208</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Yellow, Park and Ride STC
 TX2016022
 Internal Grant Code 38718
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 220,822	\$ 48,742	\$ -	\$ 48,742
Local Share	<u>220,822</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total revenues	 <u>\$ 441,644</u>	 <u>\$ 48,743</u>	 <u>\$ -</u>	 <u>\$ 48,743</u>
 Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	441,644	48,743	-	48,743
Travel	-	-	-	-
Supplies	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>\$ 441,644</u>	 <u>\$ 48,743</u>	 <u>\$ -</u>	 <u>\$ 48,743</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 260,389	\$ 247,518	\$ 12,871	\$ 260,389
Inkind	58,692	-	-	-
Local Share	-	1	1	2
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 319,081</u>	<u>\$ 247,519</u>	<u>\$ 12,872</u>	<u>\$ 260,391</u>
Expenditures				
Salaries	\$ 12,728	\$ 6,383	\$ 6,394	\$ 12,777
Fringe benefits	6,590	3,285	3,463	6,748
Total Personnel	19,318	9,668	9,857	19,525
Indirect costs	6,306	3,086	3,015	6,101
Engineering / Design	58,692	-	-	-
Construction	234,765	234,765	-	234,765
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 319,081</u>	<u>\$ 247,519</u>	<u>\$ 12,872</u>	<u>\$ 260,391</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Grant source earned	\$ 1,509,134	\$ 28,473	\$ 1,425,922	\$ 1,454,395
Local Share	<u>377,284</u>	<u>7,118</u>	<u>356,484</u>	<u>363,602</u>
Total revenues	<u>\$ 1,886,418</u>	<u>\$ 35,591</u>	<u>\$ 1,782,406</u>	<u>\$ 1,817,997</u>
Contract Temporary	<u>\$ 1,886,418</u>	<u>\$ 35,591</u>	<u>\$ 1,782,406</u>	<u>\$ 1,817,997</u>
Total expenditures	<u>\$ 1,886,418</u>	<u>\$ 35,591</u>	<u>\$ 1,782,406</u>	<u>\$ 1,817,997</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 New Freedom Project 2013 - City of Mission
 TX57X04800
 Internal Grant Code 38915
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 113,837	\$ 50,054	\$ -	\$ 50,054
Local share	<u>28,460</u>	<u>12,514</u>	<u>-</u>	<u>12,514</u>
Total revenues	<u>\$ 142,297</u>	<u>\$ 62,568</u>	<u>\$ -</u>	<u>\$ 62,568</u>
Expenditures				
Contracted Services	<u>\$ 142,297</u>	<u>\$ 62,568</u>	<u>\$ -</u>	<u>\$ 62,568</u>
Total expenditures	<u>\$ 142,297</u>	<u>\$ 62,568</u>	<u>\$ -</u>	<u>\$ 62,568</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 41,366	\$ 3,121	\$ 38,245	\$ 41,366
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 41,366</u>	<u>\$ 3,121</u>	<u>\$ 38,245</u>	<u>\$ 41,366</u>
Expenditures				
Other	<u>\$ 41,366</u>	<u>\$ 3,121</u>	<u>\$ 38,245</u>	<u>\$ 41,366</u>
Total expenditures	<u>\$ 41,366</u>	<u>\$ 3,121</u>	<u>\$ 38,245</u>	<u>\$ 41,366</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 21,243	\$ 18,043	\$ 3,200	\$ 21,243
Local share	-	-	-	-
Total revenues	<u>\$ 21,243</u>	<u>\$ 18,043</u>	<u>\$ 3,200</u>	<u>\$ 21,243</u>
Expenditures				
Contracted Services	<u>\$ 21,243</u>	<u>\$ 18,043</u>	<u>\$ 3,200</u>	<u>\$ 21,243</u>
Total expenditures	<u>\$ 21,243</u>	<u>\$ 18,043</u>	<u>\$ 3,200</u>	<u>\$ 21,243</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,400,000	\$ 26,600	\$ 2,373,400	\$ 2,400,000
Local share	-	-	\$ -	-
Total revenues	<u>\$ 2,400,000</u>	<u>\$ 26,600</u>	<u>\$ 2,373,400</u>	<u>\$ 2,400,000</u>
Expenditures				
Other	<u>\$ 2,400,000</u>	<u>\$ 26,600</u>	<u>\$ 2,373,400</u>	<u>\$ 2,400,000</u>
Total expenditures	<u>\$ 2,400,000</u>	<u>\$ 26,600</u>	<u>\$ 2,373,400</u>	<u>\$ 2,400,000</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 710,291	\$ 14,665	\$ 695,626	\$ 710,291
Local share	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total revenues	<u>\$ 710,291</u>	<u>\$ 14,665</u>	<u>\$ 695,627</u>	<u>\$ 710,292</u>
Expenditures				
Other	<u>\$ 710,291</u>	<u>\$ 14,665</u>	<u>\$ 695,627</u>	<u>\$ 710,292</u>
Total expenditures	<u>\$ 710,291</u>	<u>\$ 14,665</u>	<u>\$ 695,627</u>	<u>\$ 710,292</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Transit Expansion TX34001000
 TX34001000
 Internal Grant Code 38924
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 405,386	\$ 404,610	\$ -	\$ 404,610
Local share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
 Total revenues	 <u>\$ 405,386</u>	 <u>\$ 404,611</u>	 <u>\$ -</u>	 <u>\$ 404,611</u>
 Expenditures				
Contracted Services	\$ 368,532	\$ 367,757	\$ -	\$ 367,757
Other	<u>36,854</u>	<u>36,854</u>	<u>-</u>	<u>36,854</u>
 Total expenditures	 <u>\$ 405,386</u>	 <u>\$ 404,611</u>	 <u>\$ -</u>	 <u>\$ 404,611</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Technology Improvements
 TX90Y066
 Internal Grant Code 38925
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 321,972	\$ 261,391	\$ -	\$ 261,391
Local share	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total revenues	<u><u>\$ 321,972</u></u>	<u><u>\$ 261,392</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 261,392</u></u>
Expenditures				
Contracted Services	\$ -	\$ -	\$ -	\$ -
Other	<u>321,972</u>	<u>261,392</u>	<u>-</u>	<u>261,392</u>
Total expenditures	<u><u>\$ 321,972</u></u>	<u><u>\$ 261,392</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 261,392</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Technology Improvements
 TX90Y064
 Internal Grant Code 38926
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 200,000</u></u>	<u><u>\$ 200,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 200,000</u></u>
Expenditures				
Contracted Services	\$ -	\$ -	\$ -	\$ -
Other	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total expenditures	<u><u>\$ 200,000</u></u>	<u><u>\$ 200,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 200,000</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 TAP 1602
 512XXF7110
 Internal Grant Code 38927
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 7,500	\$ 4,540	\$ -	\$ 4,540
Local share	<u>-</u>	<u>2,620</u>	<u>-</u>	<u>2,620</u>
Total revenues	<u><u>\$ 7,500</u></u>	<u><u>\$ 7,160</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,160</u></u>
Expenditures				
Contracted Services	\$ -	\$ -	\$ -	\$ -
Other	<u>7,500</u>	<u>7,160</u>	<u>-</u>	<u>7,160</u>
Total expenditures	<u><u>\$ 7,500</u></u>	<u><u>\$ 7,160</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,160</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Section 5339 VCR 1601
 Internal Grant Code 38928
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 24,531	\$ 24,531	\$ -	\$ 24,531
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	<u><u>\$ 24,531</u></u>	<u><u>\$ 24,531</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 24,531</u></u>
 Expenditures				
Assets under 5,000	\$ 1,506	\$ 1,506	\$ -	\$ 1,506
Assets over 5,000	<u>23,025</u>	<u>23,025</u>	<u>-</u>	<u>23,025</u>
Total Personnel	24,531	24,531	-	24,531
 Total expenditures	<u><u>\$ 24,531</u></u>	<u><u>\$ 24,531</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 24,531</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Section 5339 VCR 1603
 Internal Grant Code 38929
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 20,618	\$ 20,618	\$ -	\$ 20,618
Local Share	<u>-</u>	<u>644</u>	<u>-</u>	<u>644</u>
 Total revenues	 <u>\$ 20,618</u>	 <u>\$ 21,262</u>	 <u>\$ -</u>	 <u>\$ 21,262</u>
 Expenditures				
Assets under 5,000	\$ 12,619	\$ 13,263	\$ -	\$ 13,263
Assets over 5,000	<u>7,999</u>	<u>7,999</u>	<u>-</u>	<u>7,999</u>
Total Personnel	20,618	21,262	-	21,262
 Total expenditures	 <u>\$ 20,618</u>	 <u>\$ 21,262</u>	 <u>\$ -</u>	 <u>\$ 21,262</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, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 56,888	\$ 6,260	\$ 50,628	\$ 56,888
Local Share	-	1	1	2
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 56,888</u>	<u>\$ 6,261</u>	<u>\$ 50,629</u>	<u>\$ 56,890</u>
Expenditures				
Salaries	\$ 28,428	\$ 3,133	\$ 24,762	\$ 27,895
Fringe	14,415	1,613	13,411	15,024
Total Personnel	<u>42,843</u>	<u>4,746</u>	<u>38,173</u>	<u>42,919</u>
Indirect costs	14,045	1,515	11,677	13,192
Contracted services	-	-	-	-
Other	-	-	779	779
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 56,888</u>	<u>\$ 6,261</u>	<u>\$ 50,629</u>	<u>\$ 56,890</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 JARC ADMIN
 TX37X109
 Internal Grant Code 39016
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 41,037	\$ 41,037	\$ -	\$ 41,037
Local Share	<u>-</u>	<u>4</u>	<u>-</u>	<u>4</u>
Total Revenues	<u><u>\$ 41,037</u></u>	<u><u>\$ 41,041</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 41,041</u></u>
Expenditures				
Salaries	\$ 18,714	\$ 19,964	\$ -	\$ 19,964
Fringe	<u>12,638</u>	<u>10,275</u>	<u>-</u>	<u>10,275</u>
Total Personnel	31,352	30,239	-	30,239
Indirect costs	9,685	9,653	-	9,653
Contracted services	-	-	-	-
Other	<u>-</u>	<u>1,149</u>	<u>-</u>	<u>1,149</u>
Total expenditures	<u><u>\$ 41,037</u></u>	<u><u>\$ 41,041</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 41,041</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 JARC ADMIN
 TX2016080
 Internal Grant Code 39017
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 58,309	\$ 15,380	\$ -	\$ 15,380
Local Share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 58,309</u>	<u>\$ 15,380</u>	<u>\$ -</u>	<u>\$ 15,380</u>
Expenditures				
Salaries	\$ 29,182	\$ 6,386	\$ -	\$ 6,386
Fringe	<u>15,366</u>	<u>3,287</u>	<u>-</u>	<u>3,287</u>
Total Personnel	44,548	9,673	-	9,673
Indirect costs	13,761	3,088	-	3,088
Contracted services	-	-	-	-
Other	<u>-</u>	<u>2,619</u>	<u>-</u>	<u>2,619</u>
Total expenditures	<u>\$ 58,309</u>	<u>\$ 15,380</u>	<u>\$ -</u>	<u>\$ 15,380</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, 2016

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,057,123	\$ 1,074,171	\$ 228,550	\$ 1,302,721
Local	<u> </u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 5</u>
Total revenues	<u><u>\$ 3,057,123</u></u>	<u><u>\$ 1,074,176</u></u>	<u><u>\$ 228,550</u></u>	<u><u>\$ 1,302,726</u></u>
Expenditures				
Salaries	\$ 1,019,240	\$ 304,979	\$ 99,857	\$ 404,836
Fringe benefits	<u>301,927</u>	<u>156,858</u>	<u>54,081</u>	<u>210,939</u>
Total Personnel	1,321,167	461,837	153,938	615,775
Indirect costs	75,016	147,432	47,091	194,523
Contracted Services	400,000	232,468	-	232,468
Travel	114,400	39,269	7,327	46,596
Supplies	19,000	5,697	1,485	7,182
Equipment	273,000	55,118	-	55,118
Other	<u>242,300</u>	<u>132,355</u>	<u>18,709</u>	<u>151,064</u>
Total expenditures	<u><u>\$ 2,444,883</u></u>	<u><u>\$ 1,074,176</u></u>	<u><u>\$ 228,550</u></u>	<u><u>\$ 1,302,726</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Metropolitan Planning Organization
 50-17XF0019
 Internal Grant Code 39517
 Year Ended December 31, 2016

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 3,057,123	\$ 280,744	\$ -	\$ 280,744
Local	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 3,057,123</u>	<u>\$ 280,744</u>	<u>\$ -</u>	<u>\$ 280,744</u>
Expenditures				
Salaries	\$ 877,320	\$ 87,100	\$ -	\$ 87,100
Fringe benefits	<u>430,681</u>	<u>44,826</u>	<u>-</u>	<u>44,826</u>
Total Personnel	1,308,001	131,926	-	131,926
Indirect costs	403,651	42,115	-	42,115
Contracted Services	302,000	35,488	-	-
Travel	100,866	9,194	-	9,194
Supplies	18,500	1,472	-	1,472
Equipment	113,000	28,831	-	28,831
Other	<u>369,225</u>	<u>31,718</u>	<u>-</u>	<u>31,718</u>
Total expenditures	<u>\$ 2,615,243</u>	<u>\$ 280,744</u>	<u>\$ -</u>	<u>\$ 280,744</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 UTRGV OP & PM
 TX2016022
 Internal Grant Code 39605
 Year Ended December 31, 2016

	Budget	Current Period	Prior Period	Cumulative to Date
Grant source earned	\$ 242,259	\$ 119,484	\$ -	\$ 119,484
Match	242,259	108,627		108,627
Local Contribution	-	1	-	1
Total revenues	<u>\$ 484,518</u>	<u>\$ 228,112</u>	<u>\$ -</u>	<u>\$ 228,112</u>
Contract Continuing	<u>\$ 484,518</u>	<u>\$ 228,112</u>	<u>\$ -</u>	<u>\$ 228,112</u>
Total expenditures	<u>\$ 484,518</u>	<u>\$ 228,112</u>	<u>\$ -</u>	<u>\$ 228,112</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 TAP 1601
 512XF7080
 Internal Grant Code 39616
 Year Ended December 31, 2016

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 136,620	\$ 90,170	\$ 2,250	\$ 92,420
Local share	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 136,620</u>	<u>\$ 90,170</u>	<u>\$ 2,250</u>	<u>\$ 92,420</u>
Expenditures				
Contracted services	\$ 136,620	\$ 90,088	\$ 2,250	\$ 92,338
Other	<u>\$ -</u>	<u>\$ 82</u>	<u>\$ -</u>	<u>\$ 82</u>
Total expenditures	<u>\$ 136,620</u>	<u>\$ 90,170</u>	<u>\$ 2,250</u>	<u>\$ 92,420</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Indirect Costs and Rate
Year Ended December 31, 2016

Indirect salaries	\$ 952,866
Employee benefits	490,133
<i>Total personnel</i>	1,442,999
Office space	200,358
Communications	63,113
Travel	53,049
Consumable supplies	27,551
Equipment repair and maintenance	131,119
Dues	18,171
Printing and publications	24,576
Computer costs	5,210
Insurance	39,284
Contracted services	45,585
Postage	13,284
Professional fees	34,856
Training	4,298
Equipment	62,835
Bank charges	8,390
Other	14,410
Taxes	380
<i>Total other expenses</i>	746,469
<i>Total indirect costs (A)</i>	\$ 2,189,468
Basis for allocation of indirect costs:	
Direct salary costs	\$ 4,533,156
Employee benefit program	2,325,256
<i>Total direct personnel costs (B)</i>	\$ 6,858,412
Indirect cost rate (A/B)	31.92%

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Employee Benefits and Basis of Allocation
Year Ended December 31, 2016

All employees except class 2

Released time:

Leave	\$ 318,124
Holidays	252,833
Sick leave	229,420
<i>Total benefits (A)</i>	\$ 800,377

Benefit program:

Hospitalization insurance	\$ 842,532
Payroll taxes	478,049
Workmen's compensation	96,075
Retirement	580,308
<i>Total released time (B)</i>	\$ 1,996,964

Basis for allocation of benefits:

Gross salaries	\$ 6,235,731
Less released time	(800,377)
Chargeable time (C)	\$ 5,435,354

Rates for all employees:

Release time rate A/C	14.7254%
Fringe benefit rate B/C	36.74%

<i>Total fringe benefit rate except for class 2</i>	51.47%
---	--------

Class 2 employees

Benefit program:

Payroll taxes	\$ 4,302
Workmen's compensation	864
Retirement	5,222
<i>Total benefits (D)</i>	\$ 10,388

Basis for allocation of benefits:

Gross salaries (E)	\$ 48,909
--------------------	-----------

Employee benefit rate for class 2 employees (D/E)	21.24%
---	--------

Single Audit Section



208 W. Ferguson Unit #1 • Pharr, Texas 78577

Tel: (936) 787-9909 • Fax: (936) 787-3067

Email: org110n@aol.com

Oscar R. González
Melissa González

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements, and have issued our report thereon dated July 14, 2017.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Oscar R. Gonzalez, CPA & Associates, PLLC

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

Pharr, Texas
July 14, 2017



208 W. Ferguson Unit #1 • Pharr, Texas 78577

Tel: (936) 787-9909 • Fax: (936) 787-3067

Email: org110n@aol.com

Oscar R. González
Melissa González

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

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

Report on Compliance for Each Major Federal Program

We have audited the Lower Rio Grande Valley Development Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of Texas Single Audit Circular that could have a direct and material effect on each of the Lower Rio Grande Valley Development Council's major federal and state programs for the year ended December 31, 2016. Lower Rio Grande Valley Development Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

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

Opinion on Each Major Federal and State Program

In our opinion, the Lower Rio Grande Valley Development Council, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2016.

Report on Internal Control over Compliance

Management of the Lower Rio Grande Valley Development Council, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Lower Rio Grande Valley Development Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State 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 the Lower Rio Grande Valley Development Council's internal control over compliance.

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

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

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

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

Pharr, Texas
July 14, 2017

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Findings and Questioned Costs
Year Ended December 31, 2016

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>
11.300 - 11.302	Economic Development Cluster
20.205	Highway Planning and Construction
20.509	Formula Grants for Other Than Urbanized Areas
93.044, 93.045 & 93.053	Aging Cluster
93.052	National Family Caregiver Support, Title III, Part E
-	Commission on State Emergency Communication
-	Texas Department of Aging and Disability Services

Dollar threshold used to distinguish between
type A and type B programs: Federal State
\$ 750,000 \$ 300,000

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, 2016

NONE

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Corrective Action Plan
Year Ended December 31, 2016

Not Applicable

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2016

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					
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY 15-16	16AATXT7EA	\$ 6,940	\$ -
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY 15-16	16AATXT7OM	19,801	-
Title IIID	93.043	FY 15-16	16AATXT3PH	52,525	-
Title IIIB - Administration	93.044	FY 15-16	16AATXT3SS	24,811	-
Title IIIB	93.044	FY 15-16	16AATXT3SS	1,205,415	283,308
				<u>1,230,226</u>	<u>283,308</u>
Administration -C1	93.045	FY 15-16	16AATXT3CM	122,651	-
Nutrition - C-1 Congregate Meal	93.045	FY 15-16	16AATXT3CM	653,322	653,322
Administration - C2	93.045	FY 15-16	16AATXT3CM	56,640	-
Nutrition - C-2 Home-Delivered Meal	93.045	FY 15-16	16AATXT3CM	493,254	493,254
				<u>1,325,867</u>	<u>1,146,576</u>
Title IIIE - Administration	93.052	FY 15-16	16AATXT3FC	36,274	-
Title IIIE	93.052	FY 15-16	16AATXT3FC	372,524	113,244
				<u>408,798</u>	<u>113,244</u>
NSIP	93.053	FY 15-16	16AATXNSIP	292,954	292,954
MIPPA Priority 3	93.071	FY 15-16		11,690	-
ACA MIPPA Priority 2	93.071	FY 15-16		24,767	-
CMS SHIP	93.324	90SA0038-02-00		76,966	-
CMS SHIP	93.324	90SA0101-01-00		70,974	-
				<u>147,940</u>	<u>-</u>
ADRC - Local Contact Agency	93.791	FY 15-16	PC ADRC MDS 3.0	4,517	-
HHS-CMS-MFP	93.791	FY16	1LICMS300151-01-09	5,479	-
ADRC Housing Navigator	93.791	FY 15-16		38,923	-
				<u>48,919</u>	<u>-</u>
Department of Health and Human Services					
Pass through - Texas Health and Human Services Commission					
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY 16-17	17AATXT7OM	18,508	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number		Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards					
Department of Health and Human Services					
Pass through - Texas Health and Human Services Commission					
Title IIID	93.043	FY 15-16	16AATXT3PH	198	-
Title IIID	93.043	FY 16-17	17AATXT3PH	23,285	-
				23,483	-
Title IIIB - Administration	93.044	FY 15-16	16AATXT3SS	5,284	-
Title IIIB - Administration	93.044	FY 16-17	17AATXT3SS	12,481	-
Title IIIB	93.044	FY 15-16	16AATXT3SS	336,529	36,944
Title IIIB	93.044	FY 16-17	17AATXT3SS	222,041	100,719
				576,335	137,663
Administration -C1	93.045	FY 15-16	16AATXT3CM	27,892	-
Administration -C1	93.045	FY 16-17	17AATXT3CM	51,127	-
Nutrition - C-1 Congregate Meal	93.045	FY 15-16	16AATXT3CM	191,791	191,791
Nutrition - C-1 Congregate Meal	93.045	FY 16-17	17AATXT3CM	263,716	263,716
Administration - C2	93.045	FY 15-16	16AATXT3CM	20,588	-
Administration - C2	93.045	FY 16-17	17AATXT3CM	21,884	-
Nutrition - C-2 Home-Delivered Meal	93.045	FY 15-16	16AATXT3CM	263,236	263,236
Nutrition - C-2 Home-Delivered Meal	93.045	FY 16-17	17AATXT3CM	301,324	301,324
				1,141,558	1,020,067
Title IIIE - Administration	93.052	FY 15-16	16AATXT3FC	12,604	-
Title IIIE - Administration	93.052	FY 16-17	17AATXT3FC	2,934	-
Title IIIE	93.052	FY 15-16	16AATXT3FC	91,092	16,174
Title IIIE	93.052	FY 16-17	17AATXT3FC	112,797	38,107
				219,427	54,281
MIPPA Priority 3	93.071	FY 16-17		6,005	-
ACA MIPPA Priority 2	93.071	FY 15-16		441	-
ACA MIPPA Priority 2	93.071	FY 16-17	16AATXMAAA	12,000	-
				18,446	-
CMS SHIP	93.324	90SA0101-01-00		642	-
ADRC - Local Contact Agency	93.791	FY 15-16	PC ADRC MDS 3.0	2,084	-
ADRC - Local Contact Agency	93.791	FY 16-17	PC ADRC MDS 3.0	5,553	-
ADRC Housing Navigator	93.791	FY 15-16		2,240	-
ADRC Housing Navigator	93.791	FY 16-17		18,832	-
				28,709	-
Department of Housing and Urban Development					
Pass through - City of Mcallen					
Area Agency on Aging	14.218	132-8041-457-91-05	ZA4155	5,000	-
Area Agency on Aging	14.218	132-8042-457-91-05	ZA4255	291	-
				5,291	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Housing and Urban Development				
Pass through - City of Mission				
Area Agency on Aging	14.218	FY 15-16	10,000	-
Area Agency on Aging	14.218	FY 16-17	1,087	-
			11,087	-
Pass through - Urban County - Precinct 1				
Transportation Program	14.218	A-5016-91-0505-5600-P9111	20,000	-
Pass through - Urban County - Precinct 2				
Transportation Program	14.218	A-5016-92-0505-5600-P9211	20,000	-
Pass through - Urban County - Precinct 3				
Transportation Program	14.218	A-5016-93-0505-5600-P9311	25,000	-
Pass through - Urban County - Precinct 4				
Transportation Program	14.218	A-5016-94-0505-5600-P9411	10,000	-
Pass through - City of Pharr				
Area Agency on Aging	14.218	FY 15-16	5,000	-
Area Agency on Aging	14.218	FY 16-17	900	-
Transit Program	14.218	FY 15-16	25,522	-
Transit Program	14.218	FY 16-17	16,905	-
			48,327	-
Pass through - Urban County - City of La Villa				
Transportation Program	14.218	A-5016-45-0505-5600-P4511	10,000	-
Department of Transportation				
Pass through - Texas Department of Transportation				
Highway Planning and Construction	20.205	50-16XF0019	957,796	-
Federal Transit Administration Section 5303	20.505	50-16XF0019	116,375	-
Federal Transit Administration Section 5303	20.505	50-17XF0019	280,744	-
			397,119	-
U.S. Department of Homeland Security (DHS)				
Federal Emergency Management Agency (FEMA)				
Pass through - Texas Department of Public Safety				
HSGP/SHSP	97.067	14-GA-99013-06F	10,698	-
SHSP M&A	97.067	14-GA-99013-04	5,832	-
			16,530	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
U.S. Department of Homeland Security (DHS)				
Federal Emergency Management Agency (FEMA)				
Pass through - Texas Office of the Governor				
HSGP	97.067	EMW-2015-SS-00080-S01	133,285	-
HSGP	97.067	EMW-2016-SS-00056	25,352	-
HSGP	97.067	EMW-2015-SS-00080-S01	86,285	-
			<u>244,922</u>	<u>-</u>
Department of Commerce				
Direct Programs				
Title II, Sect 201, Public Works Assist.	11.300	08-01-04780	916,765	-
Planning Assist:EDD Partnership Planning	11.302	08-83-05028	60,000	-
Department of Housing and Urban Development				
Pass through - Texas Department of Agriculture				
Community Economic Development Assistance	14.228	C715223	4,911	-
Community Economic Development Assistance	14.228	C716223	1,289	-
			<u>6,200</u>	<u>-</u>
Department of Housing and Urban Development				
Pass through - General Land Office				
Diaster Recovery Program	14.228	12-499-000-6698	565,660	-
Diaster Recovery Program	14.228	12-499-000-6698	16,449	-
Diaster Recovery Program	14.228	12-499-000-6698	167,829	-
Diaster Recovery Program	14.228	12-500-000-6699	98,406	-
Diaster Recovery Program	14.228	12-500-000-6699	7,854,561	-
			<u>8,702,905</u>	<u>-</u>
Environmental Protection Agency				
Pass through - Texas Commission on Environmental Quality				
Water Quality Management	66.454	582-16-60225	25,339	-
Water Quality Management	66.454	582-17-70168	8,866	-
			<u>34,205</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Transportation				
Direct Programs				
Federal Transit Administration				
Section 5307	20.507	TX-2016-060	528,406	-
Federal Transit Administration				
Section 5307	20.507	TX-90-X992	155,867	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y013	88,469	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y023	206,996	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y029	15,481	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y037	28,473	28,473
Federal Transit Administration				
Section 5307	20.507	TX-90-Y047	73,519	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y052	45,335	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y057	224,175	224,175
Federal Transit Administration				
Section 5307	20.507	TX-90-Y064	425,440	-
Federal Transit Administration				
Section 5307	20.507	TX-2016-022	704,786	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y065	36,501	-
Federal Transit Administration				
Section 5307	20.507	TX-90-Y066	887,991	-
			<u>3,421,439</u>	<u>252,648</u>
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-16-X022	247,518	247,518
Federal Transit Administration				
Section 5310	20.513	TX-2016-080	15,380	-
			<u>262,898</u>	<u>247,518</u>
Federal Transit Administration				
Section 5316	20.516	TX-37-X064	118,118	-
Federal Transit Administration				
Section 5316	20.516	TX-37-X105	62,478	-
Federal Transit Administration				
Section 5316	20.516	TX-37-X109	55,702	-
			<u>236,298</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Transportation				
Direct Programs				
Federal Transit Administration				
Section 5317	20.521	TX-57-X048	50,054	50,054
Federal Transit Administration				
Section 5317	20.521	TX-57-X017	19,153	-
			<u>69,207</u>	<u>50,054</u>
Federal Transit Administration				
Section 5339	20.526	TX-34-0010	404,610	-
Pass through - Texas Department of Transportation				
Public Transportation for				
Non-urbanized Areas	20.509	512XXF7080	450,333	-
Public Transportation for				
Non-urbanized Areas	20.509	512XXF7080	90,170	-
Public Transportation for				
Non-urbanized Areas	20.509	512XXF7080	68,596	-
Public Transportation for				
Non-urbanized Areas	20.509	51018012116	206,933	-
Public Transportation for				
Non-urbanized Areas	20.509	512XXF7110	4,540	-
			<u>820,572</u>	<u>-</u>
Pass through - Texas Department of Transportation				
Public Transportation	20.513	512XXF7080	32,850	-
Public Transportation	20.515	512XXF7080	35,748	-
Public Transportation	20.526	512XXF7080	45,149	-
Public Transportation	20.526	51421F7259	3,121	-
Public Transportation	20.526	51421F7239	18,043	-
			<u>66,313</u>	<u>-</u>
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	391,078	-
			<u>\$ 22,824,695</u>	<u>\$ 3,598,313</u>

Total Federal Awards

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
STATE				
<u>Texas Department on Aging and Disability Services</u>				
Title III E	N/A	SGR-2016	\$ 82,821	\$ -
ADRC	N/A	FY 15-16	142,578	-
Assisted Living Facility Long-Term Care Omb.	N/A	SGR-2016	15,209	-
			<u>240,608</u>	<u>-</u>
<u>Texas Health and Human Services Commission</u>				
Title III B	N/A	SGR-2016	15,109	-
Title III E	N/A	SGR-2016	12,034	-
ADRC	N/A	FY 15-16	18,698	-
Promoting Independence	N/A	FY 15-16	17,072	-
ADRC	N/A	FY 16-17	71,172	-
Title III B	N/A	SGR-2017	143,944	-
Title III E	N/A	SGR-2017	24,897	-
Assisted Living Facility Long-Term Care Omb.	N/A	SGR-2016	4,671	-
Assisted Living Facility Long-Term Care Omb.	N/A	SGR-2017	4,900	-
			<u>312,497</u>	<u>-</u>
<u>Texas Criminal Justice Council</u>				
State Criminal Justice Plannig Fund	N/A	SF-16195-14933-17	52,938	-
State Criminal Justice Plannig Fund	N/A	SF-16195-14933-18	12,654	-
Regional Police Academy	N/A	SF-13-A10-14668-15	194,246	-
			<u>259,838</u>	<u>-</u>
<u>Homeland Security COG</u>				
Homeland Security COG Contract for FY16	N/A	300-6-1041	32,735	-
Homeland Security COG Contract for FY16	N/A	300-7-0162	26,431	-
			<u>59,166</u>	<u>-</u>
<u>Commission on State Emergency Communication</u>				
9-1-1 Regional Planning	N/A	FY15 Appropriations	1,238,572	-
9-1-1 Regional Planning	N/A	FY16 Appropriations	3,189,454	-
9-1-1 Regional Planning	N/A	FY17 Appropriations	1,213,568	-
			<u>5,641,594</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2016

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
STATE				
<u>Texas Water Development Board</u>				
Regional MSB#1	N/A	1148301324	65,982	-
Regional Water Planning	N/A	1548301841	25,265	-
			<u>91,247</u>	<u>-</u>
<u>Texas Commission on Environmental Quality</u>				
Regional Solid Waste Management	N/A	582-16-60656	198,074	127,175
<u>Texas Department of Transportation</u>				
Section 5311 (State)	N/A	RUR 1501(21)	103,299	-
Section 5311 (State)	N/A	RUR 1601(21)	323,256	-
Section 5311 (State)	N/A	RUR 1701(29)	293,451	-
Section 5307 (State)	N/A	URB1601(21)	152,671	-
Section 5307 (State)	N/A	URB1602(21)	365,458	-
Section 5307 (State)	N/A	URB1701(29)	148,121	-
Section 5307 (State)	N/A	URB1702(29)	201,458	-
Training Reimbursements	N/A	Training Reimb.	4,149	-
			<u>1,591,863</u>	<u>-</u>
		Total State Awards	\$ 8,394,887	\$ 127,175
			<u><u>\$ 31,219,582</u></u>	<u><u>3,725,488</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Notes to Schedule of Expenditures of Federal/State Awards
For the Year Ended December 31, 2016

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	\$32,985,928
Less: Governmental fund non-grant general government expenditures	(1,527,473)
Grant expenditures funded with Council resources	(238,873)
	\$ 31,219,582

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, 2016:

HAP	\$ 22,353,679
HOP	\$ 6,905,006
Rapid	\$ 523,361
Multi-Family Construction	\$ 4,130,819
Single-Family Construction	\$ 1,169,707