

Lower Rio Grande Valley
Development Council
Financial Statements
and
Supplementary Information
with
Independent Auditor's Report
Year Ended December 31, 2017

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Financial Section

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2017, 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, 2017, 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

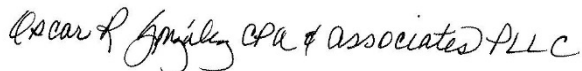
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements. The schedules in the supplementary information section, pages 32 -175, are presented for purposes of additional 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 August 13, 2018, 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
Certified Public Accountants

Pharr, Texas
August 13, 2018

Management Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2017

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, 2017. 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, 2017 by \$11,458,266 (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 decreased by \$32,617 which is principally the net difference between outlays for capital assets and current period depreciation.

As of the close of the 2017 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, 2017

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 \$11,458,266 at December 31, 2017. 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, 2017

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

	Governmental Activities		Increase/ Decrease
<u>ASSETS</u>	2017	2016	2017-2016
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 1,476,520	\$ 2,441,927	\$ (965,407)
Grant Receivables	4,824,300	2,461,982	2,362,318
Prepaid Expenses	38,265	146,674	(108,409)
<i>Total Current Assets</i>	<u>6,339,085</u>	<u>5,050,583</u>	<u>1,288,502</u>
<i>Noncurrent Assets:</i>			
Capital Assets	25,434,627	23,714,251	1,720,376
Less accumulated depreciation	(12,591,633)	(10,766,664)	(1,824,969)
Other Assets	183,640	194,650	(11,010)
<i>Total Noncurrent Assets</i>	<u>13,026,634</u>	<u>13,142,237</u>	<u>(115,603)</u>
<i>Total Assets</i>	<u>19,365,719</u>	<u>18,192,820</u>	<u>1,172,899</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Aggregated Deferred Outflows	-	-	-
<i>Total Deferred Outflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>
 <u>LIABILITIES</u>			
<i>Current Liabilities:</i>			
Accounts Payable	3,557,956	1,868,291	1,689,665
Accrued Liabilities	521,231	510,137	11,094
Unearned Revenues	2,409,621	2,832,888	(423,267)
Current Portion - Long Term Debt	74,749	71,977	2,772
<i>Total Current Liabilities</i>	<u>6,563,557</u>	<u>5,283,293</u>	<u>1,280,264</u>
<i>Noncurrent Liabilities:</i>			
Long Term Debt	1,343,896	1,418,644	(74,748)
<i>Total Noncurrent Liabilities</i>	<u>1,343,896</u>	<u>1,418,644</u>	<u>(74,748)</u>
<i>Total Liabilities</i>	<u>7,907,453</u>	<u>6,701,937</u>	<u>1,205,516</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>			
Aggregated Deferred Inflows	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>
 <u>NET POSITION</u>			
Investment in Capital Assets	11,424,349	11,456,966	(32,617)
Unrestricted	33,917	33,917	-
<i>Total Net Position</i>	<u>\$ 11,458,266</u>	<u>\$ 11,490,883</u>	<u>\$ (32,617)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2017

The portion of LRGVDC's net position, \$11,424,349 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, 2017.

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

	Governmental Activities		Increase / Decrease
	2017	2016	2017-2016
Revenues:			
Program Revenues:			
Charges for Services	\$ 6,403,237	\$ 5,489,420	\$ 913,817
Operating Grants and Contributions	18,655,916	23,320,025	(4,664,109)
Capital Grants and Contributions	743,689	3,937,610	(3,193,921)
General Revenues			
Membership Dues	235,667	237,798	(2,131)
Miscellaneous	523	1,075	(552)
Total Revenues	<u>\$ 26,039,032</u>	<u>\$ 32,985,928</u>	<u>\$ (6,946,896)</u>
Expenses:			
General Fund	\$ 2,023,745	\$ 2,136,455	\$ (112,710)
EDA	422,089	980,653	(558,564)
FTA	4,141,030	2,819,230	1,321,800
GLO	1,770,294	8,597,478	(6,827,184)
DADS	-	3,532,349	(3,532,349)
HHSC	5,954,743	2,247,992	3,706,751
TxDOT	3,779,416	3,362,646	416,770
TCEQ	241,330	211,687	29,643
OOG	870,663	514,350	356,313
TDA	6,458	5,418	1,040
CSEC	6,232,507	5,122,191	1,110,316
TWDB	71,212	91,423	(20,211)
DEM/TDPS-Homeland Security	-	12,934	(12,934)
HUD	93,262	178,740	(85,478)
Other	461,188	581,450	(120,262)
Non-Allowable	3,712	16,515	(12,803)
Total Expenses	<u>\$ 26,071,649</u>	<u>\$ 30,411,511</u>	<u>\$ (4,339,862)</u>
Expenses in Excess of Revenues	<u>(32,617)</u>	<u>2,574,417</u>	<u>(2,607,034)</u>
Change in net position	<u>(32,617)</u>	<u>2,574,417</u>	<u>(2,607,034)</u>
Net position beginning	<u>11,490,883</u>	<u>8,916,466</u>	<u>2,574,417</u>
Net position ending	<u>\$ 11,458,266</u>	<u>\$ 11,490,883</u>	<u>\$ (32,617)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2017

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, 2017 amounts to \$12,842,994 (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		
	2017	2016	Amount Change
Land	\$ 594,100	\$ 594,100	\$ -
Construction in Progress	1,232,727	264,540	968,187
Transit Building	5,908,382	5,908,382	-
Buses and Vans	12,423,485	12,225,210	198,275
Bus Shelters	532,417	508,380	24,037
9-1-1 Enhanced Communication Equipment	1,239,847	1,239,847	-
Furniture and Equipment	2,019,965	1,490,088	529,877
Interoperability Radio System	690,906	690,906	-
Transit Equipment	792,798	792,798	-
Total	25,434,627	23,714,251	1,720,376
Less: Accumulated Depreciation	(12,591,633)	(10,766,664)	(1,824,969)
Total Capital Assets	\$ 12,842,994	\$ 12,947,587	\$ (104,593)

MANAGEMENT'S DISCUSSION AND ANALYSIS
LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
DECEMBER 31, 2017

Long Term Debt

At the end of the current fiscal year, the District had total contractually obligated long-term debt of \$1,418,645. The details of the change in debt from last year is as indicated below:

	2017-2016		
	2017	2016	Increase / Decrease
Note Payable - Current Portion	\$ 74,749	\$ 71,977	\$ 2,772
Note Payable - Long Term	1,343,896	1,418,644	(74,748)
	<u>\$ 1,418,645</u>	<u>\$ 1,490,621</u>	<u>\$ (71,976)</u>

Annual Budgets

The Council prepares its Board approved budget with information available at the time it is prepared. Because the Council's principal revenues and resulting expenditures are from activities relating to Federal and State grants, it is not possible to predict the timing of these revenues and expenditures or the ultimate amount to be included in the final budget. In addition, it is the practice of the Council not to budget local revenues until it has determined the amount and timing of funds that will be received in order to support its grant programs.

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

REVENUES	Budget Amounts		Actual Amount	Final Variance Budget Basis
	Original	Final		
Federal grants	\$ 5,822,821	\$ 4,009,683	\$ 3,834,348	\$ (175,335)
State grants	19,979,334	21,462,922	20,188,834	(1,274,088)
Local revenues	1,702,316	2,031,866	2,015,850	(16,016)
Total revenues	<u>27,504,471</u>	<u>27,504,471</u>	26,039,032	\$ (1,465,439)
EXPENDITURES				
Direct salaries	4,550,687	4,550,687	4,552,357	(1,670)
Indirect salaries	999,207	999,207	906,527	92,680
Employee benefits	2,928,680	2,928,680	3,106,465	(177,785)
Indirect costs other than personne	726,237	726,237	623,703	102,534
Consultant and contracted service	7,959,867	7,959,867	8,101,995	(142,128)
Travel	241,135	241,135	336,471	(95,336)
Consumable supplies	106,340	106,340	181,733	(75,393)
Other costs	9,992,318	9,992,318	8,226,069	1,766,249
Non-matching expenditures	-	-	3,712	(3,712)
Total expenditures	<u>27,504,471</u>	<u>27,504,471</u>	<u>26,039,032</u>	<u>1,465,439</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, 2017

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 \$26,309,626 budget for the 2018 calendar year.

Overview of the Local Economy

Our region consists of 3 counties. The LRGVDC region has an overall unemployment rate of 8.43%, an average median household income of \$34,580, with 32.87% 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	166,268	11,431	6.90%	\$ 36,587	123,304	29.1%
Hidalgo	341,602	25,255	7.40%	\$ 35,928	268,526	31.2%
Willacy	6,303	694	11.00%	\$ 31,225	8,267	38.3%

(1) Source: 2017 U.S. Bureau of Labor Statistics

(2) Source: Est. 2017 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, 2017

	Primary Government	
	Governmental Activities	Total
<u>ASSETS</u>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 1,476,520	\$ 1,476,520
Grant Receivables	4,824,300	4,824,300
Prepaid Expenses	38,265	38,265
<i>Total Current Assets</i>	6,339,085	6,339,085
<i>Noncurrent Assets:</i>		
Capital Assets (Net of Accumulated Depreciation)	12,842,994	12,842,994
Other Assets	183,640	183,640
<i>Total Noncurrent Assets</i>	13,026,634	13,026,634
Total Assets	19,365,719	19,365,719
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
Total Deferred Outflows of Resources	-	-
 <u>LIABILITIES</u>		
<i>Current Liabilities:</i>		
Accounts Payable	3,557,956	3,557,956
Payroll Liabilities	44,383	44,383
Accrued Wages Payable	192,799	192,799
Other Accrued Expenses	150,620	150,620
Unearned Revenues	2,409,621	2,409,621
Current Portion - Long Term Debt	74,749	74,749
Compensated Absences	133,429	133,429
<i>Total Current Liabilities</i>	6,563,557	6,563,557
<i>Noncurrent Liabilities:</i>		
Long Term Debt	1,343,896	1,343,896
<i>Total Noncurrent Liabilities</i>	1,343,896	1,343,896
Total Liabilities	7,907,453	7,907,453
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
Total Deferred Inflows of Resources	-	-
 <u>NET POSITION</u>		
Investment in Capital Assets	11,424,349	11,424,349
Unrestricted	33,917	33,917
Total Net Position	\$ 11,458,266	\$ 11,458,266

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, 2017

Functions/Programs	Expenses	Indirect Cost Allocation
General Government	\$ 2,023,745	\$ (2,045,455)
Economic Development Administration	422,089	25,211
Housing and Urban Development	93,262	21,827
Federal Transit Administration	4,141,030	368,973
Texas Health and Human Service Commission	5,954,743	441,918
Texas Department of Transportation	3,779,416	627,387
Texas Commission on Environmental Quality	241,330	36,055
Office of the Governor	870,663	119,173
Texas Department of Agriculture	6,458	817
Commission on State Emergency Communications	6,232,507	326,269
Texas Water Development Board	71,212	-
General Land Office	1,770,294	50,651
Other Programs	461,188	27,174
<i>Total Governmental Activities:</i>	<u>26,067,937</u>	<u>-</u>
<i>Total Primary Government:</i>	<u>\$ 26,067,937</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
\$ -	\$ -	\$ -	\$ 21,710
-	321,222	-	(126,078)
-	115,089	-	-
15,602	4,008,576	24,037	(461,788)
-	6,333,108	-	(63,553)
22,336	4,226,248	198,275	40,056
-	274,237	-	(3,148)
-	985,422	21,900	17,486
-	7,199	-	(76)
6,365,299	6,320	499,477	312,320
-	71,212	-	-
-	1,820,938	-	(7)
-	486,345	-	(2,017)
<u>6,403,237</u>	<u>18,655,916</u>	<u>743,689</u>	<u>(265,095)</u>
<u>\$ 6,403,237</u>	<u>\$ 18,655,916</u>	<u>\$ 743,689</u>	<u>\$ (265,095)</u>

General Revenues:

Membership Dues	235,667
Miscellaneous	523
Non-Allowable	(3,712)
<i>Total General Revenue</i>	<u>232,478</u>
Change in Net Position	(32,617)
Net Position at Beginning of Year	11,226,343
Prior Period Adjustment	264,540
Net Position at Beginning of Year (Restated)	<u>11,490,883</u>
Net Position at End of Year	<u>\$ 11,458,266</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Balance Sheet
Governmental Funds
December 31, 2017

	<u>General Governmental Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 1,476,520	\$ 1,476,520
Grant Receivables	4,824,300	4,824,300
Prepaid Expenses	38,265	38,265
Other Assets	183,640	183,640
<i>Total Assets</i>	6,522,725	6,522,725
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Aggregated Deferred Outflows	-	-
<i>Total Deferred Outflows of Resources</i>	-	-
Total Assets and Deferred Outflow of Resources	\$ 6,522,725	\$ 6,522,725
 <u>LIABILITIES</u>		
Accounts Payable	\$ 3,557,956	\$ 3,557,956
Payroll Liabilities	44,383	44,383
Accrued Wages Payable	192,799	192,799
Other Accrued Expenses	150,620	150,620
Unearned Revenues	2,409,621	2,409,621
Compensated Absences	133,429	133,429
<i>Total Liabilities</i>	6,488,808	6,488,808
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Aggregated Deferred Inflows	-	-
<i>Total Deferred Inflows of Resources</i>	-	-
 <u>FUND BALANCE</u>		
Unassigned	33,917	33,917
<i>Total Fund Balance</i>	33,917	33,917
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 6,522,725	\$ 6,522,725

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, 2017

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.

	Cost of capital assets	\$ 25,434,627	
	Accumulated depreciation	<u>(12,591,633)</u>	
			12,842,994

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.

	Purchase of building/land	\$ (1,418,645)	
			<u>(1,418,645)</u>
			<u><u>\$ 11,458,266</u></u>

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues, Expenditures and Change in Fund Balance -
Governmental Funds
For the Year Ended December 31, 2017

<u>REVENUES</u>	<u>General Fund</u>	<u>Total Governmental Funds</u>
<i>Federal Grants:</i>		
Federal Transit Administration	\$ 3,513,126	\$ 3,513,126
Economic Development Administration	321,222	321,222
<i>Total Federal Grants</i>	3,834,348	3,834,348
 <i>State Grants:</i>		
Texas Health and Human Services Commission	6,261,507	6,261,507
Commission on State Emergency Communications	6,864,776	6,864,776
Texas Department of Transportation	2,784,325	2,784,325
Texas Commission on Environmental Quality	274,217	274,217
Texas Department of Transportation/MPO	1,123,089	1,123,089
Office of the Governor	904,167	904,167
Texas Water Development Board	71,055	71,055
Texas Department of Agriculture	7,199	7,199
General Land Office	1,819,948	1,819,948
Housing and Urban Development	76,798	76,798
Other	1,753	1,753
<i>Total State Grants</i>	20,188,834	20,188,834
 <i>Local Revenues</i>		
Contributions	1,779,660	1,779,660
Membership Dues	235,667	235,667
Other Revenues	523	523
<i>Total Local Revenues</i>	2,015,850	2,015,850
<i>Total Revenues</i>	\$ 26,039,032	\$ 26,039,032

(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, 2017

	General Fund	Total Governmental Funds
<u>EXPENDITURES</u>		
Direct Salaries	\$ 4,552,357	\$ 4,552,357
Indirect Salaries	906,527	906,527
Employee Benefits		
Direct Salaries	2,591,240	2,591,240
Indirect Salaries	515,225	515,225
Indirect Costs Other Than Personnel	487,802	487,802
Consultant and Contracted Services	8,101,995	8,101,995
Travel	336,471	336,471
Consumable Supplies	181,733	181,733
Other Costs	8,226,069	8,226,069
Non-Matching Expenditures	3,712	3,712
Debt Service - Principal	71,976	71,976
Debt Service - Interest	63,925	63,925
Capital Outlay- Land	-	-
<i>Total Expenditures</i>	26,039,032	26,039,032
 <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, 2017

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	\$ 1,720,376	
	Depreciation expense	<u>(1,824,969)</u>	(104,593)

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. 71,976

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 \$ (32,617)

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, 2017

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, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

1. Cash and Investments

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

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. Fair Value Measurements

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

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

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

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

3. Receivables

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

4. Prepaid Expenses

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

5. Capital Assets

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

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

6. Compensated Absences

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

7. Unearned Revenue

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

8. Net Position/ Fund Equity

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

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

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

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.

9. Estimates

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

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:

Expenditures	Excess
Direct Salaries	\$ 1,670
Employee Benefits	
Direct Salaries	\$ 189,842
Consultant and Contracted Services	\$ 142,128
Travel	\$ 95,336
Consumable Supplies	\$ 75,393
Non-Matching Expenditures	\$ 3,712

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:

Violation	Action Taken
None	Not Applicable

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

III. DETAILED NOTES ON FUNDS

A. Deposits and Investments

1. Deposits

As of December 31, 2017 the Council's bank balance of \$441,882 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:

	2017
Bank Deposits:	
Local Funds	\$ 38,579
Total Bank Deposits	\$ 38,579
Cash Equivalents:	
Investment in TexPool	\$ 1,437,941
Total Cash Equivalents	\$ 1,437,941
Total Cash and Cash Equivalents	\$ 1,476,520

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

III. DETAILED NOTES ON FUNDS (Continued)

A. Deposits and Investments (Continued)

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, 2017 are shown below:

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Texpool	Less than three months	\$ 1,437,941
Total Investments		<u>\$ 1,437,941</u>

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.

The Council's recurring fair value measurement as of December 31, 2017 were related to its investments in Texpool. These investments are valued using significant other observable inputs of the underlying securities and bonds (Level 2 inputs).

Analysis of Specific Deposit and Investment Risks:

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

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

III. DETAILED NOTES ON FUNDS (Continued)

A. Deposits and Investments (Continued)

2. Investments (Continued)

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, 2017, were as follows:

<u>Type</u>	<u>Source</u>	<u>Amount</u>
Federal	Economic Development Administration	\$ 30,360
Federal	Federal Transit Administration	1,214,744
State	Texas Department of Agriculture	1,410
State	General Land Office	1,103,383
State	Texas Department of Transportation	1,465,918
State	Texas Health and Human Services Commission	575,426
State	Office of the Governor	102,381
State	CSEC	143,244
State	TCEQ	10,473
State	TxCDBG	1,753
Local	Weslaco EDA	1,957
Local	City of Pharr - AAA	583
Local	UTPA	19,423
Local	Hidalgo County	28,640
Local	City of Mission - AAA	1,345
Local	City of McAllen - AAA	514
Local	Other	122,746
	Total Grant and Other Receivables	<u>\$ 4,824,300</u>

(Notes continued on next page.)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

III. DETAILED NOTES ON FUNDS (Continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows:

<i>Capital Assets, Not Being Depreciated:</i>	(Restated)			Ending Balance
	Beginning Balance	Increases	Decreases	
Land	\$ 594,100	\$ -	\$ -	\$ 594,100
Construction in Progress	264,540	968,187	-	1,232,727
Total Capital Assets, Not Being Depreciated	858,640	968,187	-	1,826,827
 <i>Capital Assets, Being Depreciated</i>				
Transit Building	5,908,382	-	-	5,908,382
Buses and Vans	12,225,210	198,275	-	12,423,485
Bus Shelters	508,380	24,037	-	532,417
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	1,490,088	529,877	-	2,019,965
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	792,798	-	-	792,798
Total Capital Assets, Being Depreciated	22,855,611	752,189	-	23,607,800
 <i>Less Accumulated Depreciation For:</i>				
Transit Building	871,094	197,865	-	1,068,959
Buses and Vans	6,107,121	1,343,557	-	7,450,678
Bus Shelters	414,121	35,888	-	450,009
9-1-1 Enhanced Communications Equipment	1,239,847	-	-	1,239,847
Furniture and Equipment	872,477	156,440	-	1,028,917
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	571,098	91,219	-	662,317
Total Accumulated Depreciation	10,766,664	1,824,969	-	12,591,633
Total Capital Assets, Being Depreciated, Net	12,088,947	(1,072,780)	-	11,016,167
Total Capital Assets	\$ 12,947,587	\$ (104,593)	\$ -	\$ 12,842,994

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

General Government	\$ 58,766
Transit/MPO	1,572,024
9-1-1 Emergency Communication	187,157
Texas Commission on Environmental Quality	2,853
OOG	4,169
Total	\$ 1,824,969

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2017

III. DETAILED NOTES ON FUNDS (Continued)

D. Construction Commitments

At December 12/31/17, the Lower Rio Grande Valley Development Council had the following construction commitment.

Project Name	Contract Amount	Amount Expended	Remaining Commitment
Edinburg Bus Terminal	\$ 2,700,000	\$ 1,232,727	\$ 1,467,273
	<u>\$ 2,700,000</u>	<u>\$ 1,232,727</u>	<u>\$ 1,467,273</u>

E. Unearned Revenue

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

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

Source	Amount
Local	\$ 1,488,953
Texas Department of Aging and Disability Services	7,862
General Land Office	525,946
Texas Water Development Board	51,936
Texas Commission on Environmental Quality	10,737
Commission on State Emergency Communication	319,315
Officer of the Governor	4,872
Total Unearned Revenue	<u>\$ 2,409,621</u>

F. Compensated Absences

The following schedule summarizes the changes in compensated absences during the year ended December 31, 2017:

	Beginning Balance	Increases	Decreases	Ending Balance
Accrued Compensated Absences	\$ 123,245	\$ 341,809	\$ 331,625	\$ 133,429
Total Compensated Absences	<u>\$ 123,245</u>	<u>\$ 341,809</u>	<u>\$ 331,625</u>	<u>\$ 133,429</u>

(Notes continued on next page.)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2017

III. DETAILED NOTES ON FUNDS (Continued)

G. 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:

	12/31/2016	Additions	Payments	12/31/2017
Loan Payable - Building	\$ 1,436,332	\$ -	\$ 60,343	\$ 1,375,989
Promissory Note - Land	\$ 54,289	\$ -	\$ 11,633	\$ 42,656
	<u>\$ 1,490,621</u>	<u>\$ -</u>	<u>\$ 71,976</u>	<u>\$ 1,418,645</u>

Interest paid during year for all long term debt totaled \$63,925.

Debt service requirements of obligations payable at December 31, 2017 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	75,538	48,206	123,744
2023-2027	433,042	185,678	618,720
2028-2032	542,080	76,640	618,720
2033	54,930	648	55,578
	<u>\$ 1,418,645</u>	<u>\$ 537,669</u>	<u>\$ 1,956,314</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 2017 were \$713,630. There are 145 employees covered by the plan. The plan assets are managed by VOYA Financial. The value of the plan assets, after subtracting liabilities of the plan, was \$4,929,636 as of December 31, 2017, compared to \$4,212,985 as of December 31, 2016.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

IV. OTHER INFORMATION (Continued)

C. Risk Management

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

The TML Intergovernmental Risk Pool was established to formulate, develop, and administer a program of self-insurance funds for political subdivisions of the State of Texas to obtain lower costs for workers' compensation, property and liability coverage. Annual contribution rates are determined by the TML Intergovernmental Risk Pool Board of Directors. The Council pays annual premiums to TML Intergovernmental Risk Pool for workers' compensation, property and liability coverage. TML Intergovernmental Risk Pool will provide coverage to the Council up to the fund's limited liability amounts, \$2,000,000 for general liability and errors and omissions, \$1,000,000 for automobile liability, actual cash value for auto physical damage, and \$10,847,616 for real and personal property. There is no limited liability amount for workers' compensation coverage. The Council had no significant reductions in insurance coverage as compared to its previous fiscal year and no settlement amounts that exceeded insurance coverage for each of its past three fiscal years.

D. Commitments

1. Grant Programs

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

2. Litigation

The Council is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the Council's legal counsel and management that resolution of these matters will not have a material adverse effect on net position of the Council at December 31, 2017.

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. Prior Period Adjustment

Prior period adjustment was made to recognize the construction in progress for the Edinburg Bus Terminal. The total amount was \$264,540.

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

IV. OTHER INFORMATION (Continued)

H. Subsequent Events

For the purposes of reporting subsequent events, management has considered events occurring up to August 13, 2018 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, 2017

REVENUES	Budget Amounts		Actual Budget Basis	Final Variance Budget Basis
	Original	Final		
<i>Federal Grants</i>				
Federal Transit Administration	\$ 5,502,920	\$ 3,687,183	\$ 3,513,126	\$ (174,057)
Economic Development Administration	319,901	322,500	321,222	(1,278)
<i>Total Federal Grants</i>	<u>5,822,821</u>	<u>4,009,683</u>	<u>3,834,348</u>	<u>(175,335)</u>
<i>State Grants</i>				
Texas Health and Human Services Commission	6,387,598	6,347,080	6,261,507	(85,573)
Commission on State Emergency Communications	5,945,047	7,093,605	6,864,776	(228,829)
Texas Department of Transportation	1,997,122	2,856,035	2,784,325	(71,710)
Texas Commission on Environmental Quality	241,393	292,857	274,217	(18,640)
Texas Department of Transportation/MPO	1,309,890	1,409,890	1,123,089	(286,801)
Office of the Governor	832,750	895,540	904,167	8,627
Texas Water Development Board	85,685	91,247	71,055	(20,192)
Texas Department of Agriculture	7,078	7,250	7,199	(51)
General Land Office	3,172,771	2,383,500	1,819,948	(563,552)
Housing One Urban Development	-	81,600	76,798	(4,802)
Other State Programs	-	4,318	1,753	(2,565)
<i>Total State Grants</i>	<u>19,979,334</u>	<u>21,462,922</u>	<u>20,188,834</u>	<u>(1,274,088)</u>
<i>Local Revenues</i>				
Contributions	1,457,866	1,789,755	1,779,660	(10,095)
Membership Dues	244,450	242,111	235,667	(6,444)
Other Revenues	-	-	523	523
Total Local Revenues	<u>1,702,316</u>	<u>2,031,866</u>	<u>2,015,850</u>	<u>(16,016)</u>
<i>Total Revenues</i>	<u>\$ 27,504,471</u>	<u>\$ 26,039,032</u>	<u>\$</u>	<u>\$ (1,465,439)</u>

(Continued)

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual - General Fund (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2017

	Budget Amounts		Actual Budget Basis	Final Variance Budget Basis
	Original	Final		
<u>EXPENDITURES</u>				
Direct Salaries	\$ 4,550,687	\$ 4,550,687	\$ 4,552,357	\$ (1,670)
Indirect Salaries	999,207	999,207	906,527	92,680
Employee Benefits				
Direct Salaries	2,401,398	2,401,398	2,591,240	(189,842)
Indirect Salaries	527,282	527,282	515,225	12,057
Indirect Costs Other Than Personnel	726,237	726,237	623,703	102,534
Consultant and Contracted Services	7,959,867	7,959,867	8,101,995	(142,128)
Travel	241,135	241,135	336,471	(95,336)
Consumable Supplies	106,340	106,340	181,733	(75,393)
Other Costs	9,992,318	9,992,318	8,226,069	1,766,249
Non-Matching Expenditures	-	-	3,712	(3,712)
<i>Total Expenditures</i>	<u>27,504,471</u>	<u>27,504,471</u>	<u>26,039,032</u>	<u>1,465,439</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, 2017 and 2016

	2017	(Restated) 2016
<u>Governmental Funds - Capital Assets:</u>		
Land	\$ 594,100	\$ 594,100
Construction in Progress	1,232,727	264,540
Buildings	5,908,382	5,908,382
Buses and Vans	12,423,485	12,225,210
Bus Shelters	532,417	508,380
9-1-1 Enhanced Communications Equipment	1,239,847	1,239,847
Furniture and Equipment	2,019,965	1,490,088
Interoperability Radio System	690,906	690,906
Transit Equipment	792,798	792,798
<i>Total Capital Assets at Cost</i>	25,434,627	23,714,251
Less: Accumulated Depreciation	(12,591,633)	(10,766,664)
<i>Total Capital Assets Net of Accumulated Depreciation</i>	12,842,994	12,947,587
 Invested in Governmental Funds Capital Assets by Source:		
Council Resources	1,488,274	1,538,541
Grant Resources	11,354,720	11,409,046
<i>Total Capital Assets by Source</i>	\$ 12,842,994	\$ 12,947,587

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function
For the Year Ended December 31, 2017

Function	Land, Building and Shelters	Vans and Buses	Furniture and Equipment	Total
General Government	\$ 1,727,373	\$ -	\$ 40,925	\$ 1,768,298
Transit/MPO	6,540,253	12,423,485	792,798	19,756,536
9-1-1 Emergency Communication	-	-	3,108,739	3,108,739
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	-	37,270	37,270
EDA	-	-	8,687	8,687
TCEQ	-	-	19,970	19,970
<i>Total Governmental Funds - Capital Assets</i>	<u>8,267,626</u>	<u>12,423,485</u>	<u>4,743,516</u>	<u>25,434,627</u>
 <i>Less: Accumulated Depreciation for,</i>				
General Government	256,313	-	23,712	280,025
Transit/MPO	1,262,655	7,450,678	662,317	9,375,650
9-1-1 Emergency Communication	-	-	2,175,137	2,175,137
Health and Welfare	-	-	44,221	44,221
Department of Justice	-	-	690,906	690,906
OOG	-	-	4,169	4,169
EDA	-	-	8,687	8,687
TCEQ	-	-	12,838	12,838
<i>Total Accumulated Depreciation</i>	<u>1,518,968</u>	<u>7,450,678</u>	<u>3,621,987</u>	<u>12,591,633</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 6,748,658</u>	<u>\$ 4,972,807</u>	<u>\$ 1,121,529</u>	<u>\$ 12,842,994</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, 2017

Function	General Fixed Assets			General Fixed Assets
	January 1, 2017	Additions	Deductions	December 31, 2017
General Government	\$ 1,759,799	\$ 8,500	\$ -	\$ 1,768,299
Transit/MPO	18,566,036	1,190,499	-	19,756,535
9-1-1 Emergency Communication	2,609,262	499,477	-	3,108,739
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
OOG	15,370	21,900	-	37,270
EDA	8,687	-	-	8,687
TCEQ	19,970	-	-	19,970
<i>Total Governmental Funds - Capital Assets</i>	<u>23,714,251</u>	<u>1,720,376</u>	<u>-</u>	<u>25,434,627</u>
<i>Less: Accumulated Depreciation For,</i>				
General Government	221,258	58,766	-	280,024
Transit/MPO	7,803,627	1,572,024	-	9,375,651
9-1-1 Emergency Communication	1,987,980	187,157	-	2,175,137
Health and Welfare	44,221	-	-	44,221
Department of Justice	690,906	-	-	690,906
OOG	-	4,169	-	4,169
EDA	8,687	-	-	8,687
TCEQ	9,985	2,853	-	12,838
<i>Total Accumulated Depreciation</i>	<u>10,766,664</u>	<u>1,824,969</u>	<u>-</u>	<u>12,591,633</u>
<i>Total Governmental Funds - Capital Assets (net)</i>	<u>\$ 12,947,587</u>	<u>\$ (104,593)</u>	<u>\$ -</u>	<u>\$ 12,842,994</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Regional Tire Collection Project
 Internal Grant Code 30317
 Year Ended December 31, 2017

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 Regional Police Academy
 SF-13-A10-14668-15
 Internal Grant Code-30615
 Year Ended December 31, 2017

Revised Budget		Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 500,000	\$ 219,725	\$ 280,275	\$ 500,000
Local share	168,240	100,076	79,517	179,593
Total revenues	<u>\$ 668,240</u>	<u>\$ 319,801</u>	<u>\$ 359,792</u>	<u>\$ 679,593</u>
Expenditures				
Salaries	\$ 225,186	\$ 88,376	\$ 137,837	\$ 226,213
Fringe benefits	118,146	50,595	72,051	122,646
Total personnel	<u>343,332</u>	<u>138,971</u>	<u>209,888</u>	<u>348,859</u>
Indirect costs	109,389	39,792	66,153	105,945
Contracted services	49,129	48,243	4,089	52,332
Travel	18,156	6,980	14,521	21,501
Supplies	36,483	26,575	17,383	43,958
Equipment	30,853	28,605	1,406	30,011
Other	<u>80,898</u>	<u>30,635</u>	<u>46,352</u>	<u>76,987</u>
Total expenditures	<u>\$ 668,240</u>	<u>\$ 319,801</u>	<u>\$ 359,792</u>	<u>\$ 679,593</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 Regional Police Academy
 SF-13-A10-14668-16
 Internal Grant Code-30617
 Year Ended December 31, 2017

Budget		Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 483,745	\$ 117,616	\$ -	\$ 117,616
Local share	2,450	2,450	-	2,450
Total revenues	\$ 486,195	\$ 120,066	\$ -	\$ 120,066
Expenditures				
Salaries	\$ 220,813	\$ 40,107	\$ -	\$ 40,107
Fringe benefits	116,523	22,961	-	22,961
Total personnel	337,336	63,068	-	63,068
Indirect costs	109,296	18,059	-	18,059
Contracted services	19,735	20,410	-	20,410
Travel	8,984	5,660	-	5,660
Supplies	4,797	3,230	-	3,230
Equipment	-	153	-	153
Other	6,047	9,486	-	9,486
Total expenditures	\$ 486,195	\$ 120,066	\$ -	\$ 120,066

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, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,078	\$ 5,789	\$ 1,289	\$ 7,078
Local Cash	<u>-</u>	<u>76</u>	<u>-</u>	<u>76</u>
Total revenues	<u><u>\$ 7,078</u></u>	<u><u>\$ 5,865</u></u>	<u><u>\$ 1,289</u></u>	<u><u>\$ 7,154</u></u>
Expenditures				
Salaries	\$ 3,000	\$ 1,430	\$ 502	\$ 1,932
Fringe benefits	<u>1,530</u>	<u>819</u>	<u>259</u>	<u>1,078</u>
Total personnel	4,530	2,249	761	3,010
Indirect costs	1,404	644	243	887
Travel	350	70	88	158
Supplies	100	1,247	-	1,247
Equipment	-	425	-	425
Other	<u>694</u>	<u>1,230</u>	<u>197</u>	<u>1,427</u>
Total expenditures	<u><u>\$ 7,078</u></u>	<u><u>\$ 5,865</u></u>	<u><u>\$ 1,289</u></u>	<u><u>\$ 7,154</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Community and Economic Development Assistance fund
 C717223
 Internal Grant Code 30718
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 7,040	\$ 1,410		\$ 1,410
Local Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 7,040</u></u>	<u><u>\$ 1,410</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,410</u></u>
Expenditures				
Salaries	\$ 3,000	\$ 384		\$ 384
Fringe benefits	<u>1,530</u>	<u>220</u>		<u>220</u>
Total personnel	4,530	604		604
Indirect costs	1,404	173		173
Travel	350	114		114
Supplies	100	-	-	-
Other	<u>656</u>	<u>519</u>		<u>519</u>
Total expenditures	<u><u>\$ 7,040</u></u>	<u><u>\$ 1,410</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,410</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Local Planning
 Internal Grant Code 30800
 Year Ended December 31, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Local source earned	\$ 1,467	\$ 1,467	\$ -	\$ 1,467
Total revenues	\$ 1,467	\$ 1,467	\$ -	\$ 1,467
Expenditures				
Salaries	\$ 719	\$ 719	\$ -	\$ 719
Fringe benefits	411	411	-	411
Total personnel	1,130	1,130	-	1,130
Indirect costs	324	324	-	324
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	13	13	-	13
Total expenditures	\$ 1,467	\$ 1,467	\$ -	\$ 1,467

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Community Development Block Grant
 Hurricane Harvey Technical Assistance Grant
 DR-008
 Internal Grant Code 30802
 Year Ended December 31, 2017

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Rio South Texas Economic Council
 Internal Grant Code 30817
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Local source	\$ 12,000	\$ 5,555	\$ -	\$ 5,555
Total revenues	<u>\$ 12,000</u>	<u>\$ 5,555</u>	<u>\$ -</u>	<u>\$ 5,555</u>
Expenditures				
Salaries	\$ 5,000	\$ 2,540	\$ -	\$ 2,540
Fringe benefits	2,500	1,454	-	1,454
Total personnel	<u>7,500</u>	<u>3,994</u>	<u>-</u>	<u>3,994</u>
Indirect costs	2,500	1,144	-	1,144
Other	<u>2,000</u>	<u>417</u>	<u>-</u>	<u>417</u>
Total expenditures	<u>\$ 12,000</u>	<u>\$ 5,555</u>	<u>\$ -</u>	<u>\$ 5,555</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 MPO Local
 Internal Grant Code 30910
 Year Ended December 31, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Local source earned	\$ 5,958	\$ 1,298	\$ -	\$ 1,298
Total revenues	\$ 5,958	\$ 1,298	\$ -	\$ 1,298
Expenditures				
Supplies	839	-	-	-
Equipment	1,320	-	-	-
Other	3,799	1,298	-	1,298
Total expenditures	\$ 5,958	\$ 1,298	\$ -	\$ 1,298

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, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 71,716,515	\$ 163,850	\$ 71,424,688	\$ 71,588,538
Local share	-	7	-	7
Total revenues	<u>\$ 71,716,515</u>	<u>\$ 163,857</u>	<u>\$ 71,424,688</u>	<u>\$ 71,588,545</u>
Expenditures				
Salaries	\$ 773,238	\$ 79,677	\$ 579,563	\$ 659,240
Fringe benefits	385,855	45,615	306,336	351,951
Total personnel	1,159,093	125,292	885,899	1,011,191
Indirect costs	272,799	35,875	274,671	310,546
Contracted services	69,965,587	-	70,120,793	70,120,793
Travel	50,000	156	7,706	7,862
Supplies	25,000	894	9,867	10,761
Equipment	13,305	-	11,410	11,410
Other	230,731	1,640	114,342	115,982
Total expenditures	<u>\$ 71,716,515</u>	<u>\$ 163,857</u>	<u>\$ 71,424,688</u>	<u>\$ 71,588,545</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, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 596,515	\$ 46,392	\$ 246,419	\$ 292,811
Total revenues	<u>\$ 596,515</u>	<u>\$ 46,392</u>	<u>\$ 246,419</u>	<u>\$ 292,811</u>
Expenditures				
Salaries	\$ 272,000	\$ 19,747	\$ 119,738	\$ 139,485
Fringe benefits	136,836	11,305	63,338	74,643
Total personnel	<u>408,836</u>	<u>31,052</u>	<u>183,076</u>	<u>214,128</u>
		-		
Indirect costs	134,322	8,891	56,799	65,690
Contracted services	15,920	4,000	-	4,000
Travel	6,103	-	963	963
Supplies	13,334	-	100	100
Other	<u>18,000</u>	<u>2,449</u>	<u>5,481</u>	<u>7,930</u>
Total expenditures	<u>\$ 596,515</u>	<u>\$ 46,392</u>	<u>\$ 246,419</u>	<u>\$ 292,811</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, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 680,650	\$ 25,732	\$ 186,120	\$ 211,852
Interst Income		990	367	1,357
Total revenues	\$ 680,650	\$ 26,722	\$ 186,487	\$ 213,209
Expenditures				
Salaries	\$ 87,408	\$ 13,071	\$ 74,773	\$ 87,844
Fringe benefits	44,718	7,483	40,204	47,687
Total personnel	132,126	20,554	114,977	135,531
Indirect costs	42,874	5,885	35,186	41,071
Contracted services	25,000	-	21,186	21,186
Travel	5,000	60	2,625	2,685
Supplies	5,000	-	1,559	1,559
Equipment	10,000	95	7,986	8,081
Other	460,650	128	2,968	3,096
Total expenditures	\$ 680,650	\$ 26,722	\$ 186,487	\$ 213,209

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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	<u>\$ 12,858,595</u>	<u>\$ 1,583,974</u>	<u>\$ 12,287,940</u>	<u>\$ 13,871,914</u>
Total revenues	<u><u>\$ 12,858,595</u></u>	<u><u>\$ 1,583,974</u></u>	<u><u>\$ 12,287,940</u></u>	<u><u>\$ 13,871,914</u></u>
Expenditures				
Contracted services	<u>12,858,595</u>	<u>1,583,974</u>	<u>12,287,940</u>	<u>13,871,914</u>
Total expenditures	<u><u>\$ 12,858,595</u></u>	<u><u>\$ 1,583,974</u></u>	<u><u>\$ 12,287,940</u></u>	<u><u>\$ 13,871,914</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,590,001	\$ 225,355	\$ 1,364,646	\$ 1,590,001
Local share	-	99,494	-	99,494
Total revenues	<u>\$ 1,590,001.00</u>	<u>\$ 324,849.00</u>	<u>\$ 1,364,646</u>	<u>\$ 1,689,495</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	1,410,201	225,355	1,181,130	1,406,485
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	179,800	99,494	183,516	283,010
Total expenditures	<u>\$ 1,590,001</u>	<u>\$ 324,849</u>	<u>\$ 1,364,646</u>	<u>\$ 1,689,495</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 U.S. Department of Commerce
 Explore RGV Mapping Initiative
 08-79-05207
 Internal Grant Code-31014
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 350,000	\$ 12,860	\$ -	\$ 12,860
Local share	150,000	9,080	-	9,080
Total revenues	<u>\$ 500,000.00</u>	<u>\$ 21,940.00</u>	<u>\$ -</u>	<u>\$ 21,940</u>
Expenditures				
Salaries	\$ 68,152	\$ 7,869	\$ -	\$ 7,869
Fringe benefits	35,964	4,505	-	4,505
Total personnel	<u>104,116</u>	<u>12,374</u>	<u>-</u>	<u>12,374</u>
Indirect costs	33,733	3,543	-	3,543
Contracted Services	350,000	999	-	999
Travel	5,651	1,366	-	1,366
Supplies	3,000	266	-	266
Equipment	100	2,079	-	2,079
Other	<u>3,400</u>	<u>1,313</u>	<u>-</u>	<u>1,313</u>
Total expenditures	<u>\$ 500,000</u>	<u>\$ 21,940</u>	<u>\$ -</u>	<u>\$ 21,940</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, 2017

Revised	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 190,000	\$ 70,000	\$ 120,000	\$ 190,000
Local share	47,500	17,504	109,085	126,589
Total revenues	<u>\$ 237,500</u>	<u>\$ 87,504</u>	<u>\$ 229,085</u>	<u>\$ 316,589</u>
Expenditures				
Salaries	\$ 115,145	\$ 42,035	\$ 113,885	\$ 155,920
Fringe benefits	59,254	24,065	60,556	84,621
Total personnel	<u>174,399</u>	<u>66,100</u>	<u>174,441</u>	<u>240,541</u>
Indirect costs	56,925	18,926	54,203	73,129
Contracted Services	100	-	-	-
Travel	4,800	1,603	321	1,924
Supplies	1,076	254	97	351
Equipment	100	-	-	-
Other	<u>100</u>	<u>621</u>	<u>23</u>	<u>644</u>
Total expenditures	<u>\$ 237,500</u>	<u>\$ 87,504</u>	<u>\$ 229,085</u>	<u>\$ 316,589</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Weslaco Economic Development Corporation
 08-01-05123
 Internal Grant Code-31300
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 11,050	\$ 13,007	\$ -	\$ 13,007
Local share	-	-	-	-
Total revenues	<u>\$ 11,050</u>	<u>\$ 13,007</u>	<u>\$ -</u>	<u>\$ 13,007</u>
Expenditures				
Salaries	\$ 5,123	\$ 6,090	\$ -	\$ 6,090
Fringe benefits	2,703	3,487	-	3,487
Total personnel	<u>7,826</u>	<u>9,577</u>	<u>-</u>	<u>9,577</u>
Indirect costs	2,535	2,742	-	2,742
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	<u>689</u>	<u>688</u>	<u>-</u>	<u>688</u>
Total expenditures	<u>\$ 11,050</u>	<u>\$ 13,007</u>	<u>\$ -</u>	<u>\$ 13,007</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Financial Literacy Program
 Internal Grant Code-31400
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	1,746	1,564	181	1,745
Total revenues	\$ 1,746	\$ 1,564	\$ 181	\$ 1,745
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	80	-	-	-
Supplies	449	-	-	-
Equipment	-	-	-	-
Other	1,217	1,564	181	1,745
Total expenditures	\$ 1,746	\$ 1,564	\$ 181	\$ 1,745

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, 2017

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 6,676,844	\$ 76,079	\$ 6,584,404	\$ 6,660,483
Local Contributions	-	-	941	941
Interest Income	-	-	156	156
Other Income	-	-	224	224
Total revenues	\$ 6,676,844	\$ 76,079	\$ 6,585,725	\$ 6,661,804
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	12,973	-	72,626	72,626
Expenditures-Program				
Salaries	\$ 583,067	-	\$ 583,067	\$ 583,067
Fringe benefits	314,876	-	314,876	314,876
Total personnel	897,943	-	897,943	897,943
Indirect costs	342,971	-	273,622	273,622
Contracted services	784,005	8,862	775,142	784,004
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	67,217	2,080,306	2,147,523
Subtotals	4,393,421	76,079	4,242,649	4,318,728
Expenditures-Equipment				
Other	2,270,450	2,270,450	2,270,450	
Total expenditures	\$ 6,676,844	\$ 76,079	\$ 6,585,725	\$ 6,661,804

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, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 7,651,510	\$ 5,929,148	\$ 1,213,568	\$ 7,142,716
Local Contributions	-	3,301	-	3,301
Interest Income	-	1,173	693	1,866
Total revenues	\$ 7,651,510	\$ 5,933,622	\$ 1,214,261	\$ 7,147,883
Expenditures-Administration				
Supplies	35,000	3,569	6,001	9,570
Equipment	-	-	10,952	10,952
Subtotals	35,000	3,569	16,953	20,522
Expenditures-Program				
Salaries	\$ 981,651	471,977	\$ 200,384	\$ 672,361
Fringe benefits	427,279	270,207	103,128	373,335
Total personnel	1,408,930	742,184	303,512	1,045,696
Indirect costs	427,279	212,513	96,890	309,403
Contracted services	300,000	726,952	89,750	816,702
Travel	90,170	98,393	28,543	126,936
Supplies	100,000	65,843	46,066	111,909
Equipment	30,000	119,184	-	119,184
Other	3,672,222	3,166,682	500,919	3,667,601
Subtotals	6,028,601	5,131,751	1,065,680	6,197,431
Expenditures-Contractual In-house				
Salaries	\$ 97,800	27,306	\$ -	\$ 27,306
Fringe benefits	51,609	15,633	-	15,633
Total personnel	149,409	42,939	-	42,939
Indirect costs	48,409	12,295	-	12,295
Travel	2,500	-	-	0
Supplies	500	192	-	192
Equipment	6,000	885	-	885
Other	7,552	1,195	-	1,195
Subtotals	214,370	57,506	-	57,506
Expenditures-Equipment				
Other	1,403,989	131,628	872,424	
Total expenditures	\$ 7,651,510	\$ 5,933,622	\$ 1,214,261	\$ 7,147,883

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Commission on State Emergency Communications
 9-1-1 Regional Planning
 Internal Grant Code-31518
 Year Ended December 31, 2017

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 5,723,418	\$ 859,549	\$ -	\$ 859,549
Local Contributions	-	-	-	-
Interest Income	-	1,846	-	1,846
Other Income	-	-	-	-
Total revenues	\$ 5,723,418	\$ 861,395	\$ -	\$ 861,395
Expenditures-Administration				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	-	-	-	-
Other	-	-	-	-
Subtotals	-	-	-	-
Expenditures-Program				
Salaries	\$ 847,500	225,339	\$ -	\$ 225,339
Fringe benefits	447,226	129,006	-	129,006
Total personnel	1,294,726	354,345	-	354,345
Indirect costs	419,491	101,461	-	101,461
Contracted services	279,813	21,260	-	21,260
Travel	110,000	31,035	-	31,035
Supplies	80,000	31,590	-	31,590
Equipment	20,000	23,460	-	23,460
Other	2,511,427	298,244	-	298,244
Subtotals	4,715,457	861,395	-	861,395
Expenditures-Equipment				
Other	1,007,961	-	-	0
Subtotals	1,007,961	-	-	0
Total expenditures	\$ 5,723,418	\$ 861,395	\$ -	\$ 861,395

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, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 50,000	\$ 33,095	\$ 16,905	\$ 50,000
Local Share	-	25,433	8,536	33,969
	<u>\$ 50,000</u>	<u>\$ 58,528</u>	<u>\$ 25,441</u>	<u>\$ 83,969</u>
Total revenues				
Expenditures				
Salaries	\$ 19,925	\$ 27,873	\$ 10,447	\$ 38,320
Fringe benefits	10,493	15,839	5,350	21,189
Total Personnel	<u>30,418</u>	<u>43,712</u>	<u>15,797</u>	<u>59,509</u>
Indirect costs	-	12,516	5,043	17,559
Other	<u>19,582</u>	<u>2,300</u>	<u>4,601</u>	<u>6,901</u>
Total expenditures	<u>\$ 50,000</u>	<u>\$ 58,528</u>	<u>\$ 25,441</u>	<u>\$ 83,969</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 City of Pharr CDBG
 Community Development Block Grant
 Internal Grant Code 31607
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 50,000	\$ 333	\$ -	\$ 333
Local Share	-	-	-	-
	<u>\$ 50,000</u>	<u>\$ 333</u>	<u>\$ -</u>	<u>\$ 333</u>
Total revenues				
Expenditures				
Salaries	\$ 19,920	\$ 165	\$ -	\$ 165
Fringe benefits	10,493	94	-	94
Total Personnel	<u>30,413</u>	<u>259</u>	<u>-</u>	<u>259</u>
Indirect costs	18,982	74	-	74
Repairs/Maintenance	<u>605</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 50,000</u>	<u>\$ 333</u>	<u>\$ -</u>	<u>\$ 333</u>
Total Expenditures				

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Mobility Manager
 TX-37-X105
 Internal Grant Code 31704
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 158,000	\$ 21,892	\$ -	\$ 21,892
Local Share	<u>56,888</u>	<u>5,600</u>	<u>-</u>	<u>5,600</u>
Total revenues	<u>\$ 214,888</u>	<u>\$ 27,492</u>	<u>\$ -</u>	<u>\$ 27,492</u>
Expenditures				
Salaries	\$ 106,250	\$ 13,591	\$ -	\$ 13,591
Fringe benefits	<u>56,068</u>	<u>7,781</u>	<u>-</u>	<u>7,781</u>
Total Personnel	162,318	21,372	-	21,372
Indirect costs	<u>52,570</u>	<u>6,120</u>	<u>-</u>	<u>6,120</u>
Total expenditures	<u>\$ 214,888</u>	<u>\$ 27,492</u>	<u>\$ -</u>	<u>\$ 27,492</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 ED 1801
 Internal Grant Code 31705
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 10,000	\$ 3,150	\$ -	\$ 3,150
Local Share	-		-	-
Total revenues	\$ 10,000	\$ 3,150	\$ -	\$ 3,150
Expenditures				
Repairs / Maintenance	\$ 10,000	\$ 3,150	\$ -	\$ 3,150
Total expenditures	\$ 10,000	\$ 3,150	\$ -	\$ 3,150

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Hidalgo Mobility Management
 TX-16-X028
 Internal Grant Code 31707
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 318,255	\$ 7,924	\$ -	\$ 7,924
Local Share	<u>79,564</u>	<u>15,354</u>	<u>-</u>	<u>15,354</u>
Total revenues	<u>\$ 397,819</u>	<u>\$ 23,278</u>	<u>\$ -</u>	<u>\$ 23,278</u>
Expenditures				
Salaries	\$ 158,910	\$ -	\$ -	\$ -
Fringe benefits	<u>83,857</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Personnel	242,767	-	-	-
Indirect costs	78,657	23,278	-	23,278
IT Software	<u>76,395</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 397,819</u>	<u>\$ 23,278</u>	<u>\$ -</u>	<u>\$ 23,278</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,700,000	\$ 968,187	\$ 264,540	\$ 1,232,727
Local Share	<u>675,000</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total Revenues	<u>\$ 3,375,000</u>	<u>\$ 968,187</u>	<u>\$ 264,541</u>	<u>\$ 1,232,728</u>
Expenditures				
Engineering / Design	\$ 317,474	\$ -	\$ 264,541	\$ 264,541
Construction	2,249,401	968,187	-	968,187
Other	<u>808,125</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 3,375,000</u>	<u>\$ 968,187</u>	<u>\$ 264,541</u>	<u>\$ 1,232,728</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 105,517	\$ 55,295	\$ 18,088	\$ 73,383
Local Share	<u>26,383</u>	<u>19,423</u>	<u>17,511</u>	<u>36,934</u>
Total revenues	<u>\$ 131,900</u>	<u>\$ 74,718</u>	<u>\$ 35,599</u>	<u>\$ 110,317</u>
Expenditures				
Salaries	\$ 40,000	\$ 14,466	\$ 4,467	\$ 18,933
Fringe benefits	<u>21,064</u>	<u>8,282</u>	<u>2,299</u>	<u>10,581</u>
Total Personnel	61,064	22,748	6,766	29,514
Indirect costs	-	6,514	2,160	8,674
Contracted Services	-	3,989	492	4,481
Other	<u>70,836</u>	<u>41,467</u>	<u>26,181</u>	<u>67,648</u>
Total expenditures	<u>\$ 131,900</u>	<u>\$ 74,718</u>	<u>\$ 35,599</u>	<u>\$ 110,317</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 20,000	\$ 17,414	\$ 15,993	\$ 33,407
Local Share	<u>5,000</u>	<u>4,354</u>	<u>3,998</u>	<u>8,352</u>
Total Revenues	<u>\$ 25,000</u>	<u>\$ 21,768</u>	<u>\$ 19,991</u>	<u>\$ 41,759</u>
Expenditures				
Utilities	\$ 4,000	\$ 6,214	\$ 3,019	\$ 9,233
Maintenance	12,000	5,477	10,321	15,798
Repairs	6,000	4,959	4,802	9,761
Phone	2,000	698	1,396	2,094
Other	<u>1,000</u>	<u>4,420</u>	<u>453</u>	<u>4,873</u>
Total Expenditures	<u>\$ 25,000</u>	<u>\$ 21,768</u>	<u>\$ 19,991</u>	<u>\$ 41,759</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 ED 1702
 ED 1702
 Internal Grant Code 31715
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 65,556	\$ 56,188	\$ -	\$ 56,188
Local Share	-	7	-	7
	<u>\$ 65,556</u>	<u>\$ 56,195</u>	<u>\$ -</u>	<u>\$ 56,195</u>
Total revenues				
Expenditures				
Contract Temporary	\$ 65,556	\$ 56,195	\$ -	\$ 56,195
	<u>\$ 65,556</u>	<u>\$ 56,195</u>	<u>\$ -</u>	<u>\$ 56,195</u>
Total Expenditures				

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Equipment BBF 1702
 BBF 1702
 Internal Grant Code 31716
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 15,990	\$ 2,999	\$ -	\$ 2,999
Local Share	-	-	-	-
Total Revenues	<u>\$ 15,990</u>	<u>\$ 2,999</u>	<u>\$ -</u>	<u>\$ 2,999</u>
Expenditures				
Equipment	\$ 15,990	\$ 2,999	\$ -	\$ 2,999
Total Expenditures	<u>\$ 15,990</u>	<u>\$ 2,999</u>	<u>\$ -</u>	<u>\$ 2,999</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 58,439	\$ 24,332	\$ 34,107	\$ 58,439
Local Share	<u>16,886</u>	<u>8,813</u>	<u>8,073</u>	<u>16,886</u>
Total revenues	<u>\$ 75,325</u>	<u>\$ 33,145</u>	<u>\$ 42,180</u>	<u>\$ 75,325</u>
Expenditures				
Salaries	\$ 15,552	\$ 7,527	\$ 8,026	\$ 15,553
Fringe benefits	<u>8,439</u>	<u>4,309</u>	<u>4,130</u>	<u>8,439</u>
Total Personnel	23,991	11,836	12,156	23,992
Indirect costs	7,269	3,389	3,880	7,269
Travel	2,000	1,126	679	1,805
Utilities	1,000	-	-	-
Supplies	1,500	-	-	-
Insurance	35,765	15,655	24,200	39,855
Printing	2,500	851	1,265	2,116
Communications	<u>1,300</u>	<u>288</u>	<u>-</u>	<u>288</u>
Total expenditures	<u>\$ 75,325</u>	<u>\$ 33,145</u>	<u>\$ 42,180</u>	<u>\$ 75,325</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Bus Shelters
 TX-2016-022-01
 Internal Grant Code 31801
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 120,000	\$ 19,230	\$ -	\$ 19,230
Local Share	<u>30,000</u>	<u>4,807</u>	<u>-</u>	<u>4,807</u>
Total Revenues	<u>\$ 150,000</u>	<u>\$ 24,037</u>	<u>\$ -</u>	<u>\$ 24,037</u>
Expenditures				
Equipment	<u>\$ 150,000</u>	<u>\$ 24,037</u>	<u>\$ -</u>	<u>\$ 24,037</u>
Total Expenditures	<u>\$ 150,000</u>	<u>\$ 24,037</u>	<u>\$ -</u>	<u>\$ 24,037</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 RURAL OP RPT1601 & RUR 1701
 51018012116, RUR 1701 (29)
 Internal Grant Code 31819
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 947,467	\$ 588,986	\$ 362,321	\$ 951,307
Local Share	<u>-</u>	<u>125,395</u>	<u>4,901</u>	<u>130,296</u>
Total Revenues	<u>\$ 947,467</u>	<u>\$ 714,381</u>	<u>\$ 367,222</u>	<u>\$ 1,081,603</u>
Expenditures				
Salaries	\$ 352,000	\$ 260,538	\$ 127,368	\$ 387,906
Fringe	<u>185,750</u>	<u>148,677</u>	<u>65,288</u>	<u>213,965</u>
Total Personnel	537,750	409,214	192,656	601,870
Indirect costs	174,231	117,172	61,501	178,673
Travel	2,644	6,174	4,180	10,354
Supplies	4,894	6,605	4,169	10,774
Other	<u>227,948</u>	<u>175,216</u>	<u>104,716</u>	<u>279,932</u>
Total expenditures	<u>\$ 947,467</u>	<u>\$ 714,381</u>	<u>\$ 367,222</u>	<u>\$ 1,081,603</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 100,000	\$ 86,044	\$ 103,956	\$ 190,000
Local Share	<u>400,000</u>	<u>30,316</u>	<u>393</u>	<u>30,709</u>
Total revenues	<u>\$ 500,000</u>	<u>\$ 116,360</u>	<u>\$ 104,349</u>	<u>\$ 220,709</u>
Expenditures				
Salaries	\$ 201,275	\$ 27,825	\$ 26,975	\$ 54,800
Fringe benefits	<u>105,992</u>	<u>15,903</u>	<u>13,847</u>	<u>29,750</u>
Total Personnel	307,267	43,728	40,822	84,550
Indirect costs	94,915	12,521	13,032	25,553
Contracted Services	13,568	17,330	6,190	23,520
Other	<u>84,250</u>	<u>42,781</u>	<u>44,305</u>	<u>87,086</u>
Total expenditures	<u>\$ 500,000</u>	<u>\$ 116,360</u>	<u>\$ 104,349</u>	<u>\$ 220,709</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Rural System PM
 RPT 1702
 Internal Grant Code 31920
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 55,752	\$ 55,752	\$ -	\$ 55,752
Local Share	<u>16,000</u>	<u>16,054</u>	<u>-</u>	<u>16,054</u>
Total revenues	<u>\$ 71,752</u>	<u>\$ 71,806</u>	<u>\$ -</u>	<u>\$ 71,806</u>
Expenditures				
Salaries	\$ 17,294	\$ 17,294	\$ -	\$ 17,294
Fringe benefits	<u>9,891</u>	<u>9,891</u>	<u>-</u>	<u>9,891</u>
Total Personnel	27,185	27,185	-	27,185
Indirect costs	7,784	7,784	-	7,784
Contracted Services	12,058	12,058	-	12,058
Other	<u>24,725</u>	<u>24,779</u>	<u>-</u>	<u>24,779</u>
Total expenditures	<u>\$ 71,752</u>	<u>\$ 71,806</u>	<u>\$ -</u>	<u>\$ 71,806</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 901,816	\$ 116,829	\$ 227,855	\$ 344,684
Local Share	<u>225,454</u>	<u>58,379</u>	<u>27,792</u>	<u>86,171</u>
Total revenues	<u>\$ 1,127,270</u>	<u>\$ 175,208</u>	<u>\$ 255,647</u>	<u>\$ 430,855</u>
Expenditures				
Salaries	\$ 563,030	\$ 83,725	\$ 117,891	\$ 201,616
Fringe benefits	<u>288,061</u>	<u>47,932</u>	<u>62,267</u>	<u>110,199</u>
Total Personnel	851,091	131,657	180,158	311,815
Indirect costs	276,179	37,698	56,107	93,805
Other	<u>-</u>	<u>5,853</u>	<u>19,382</u>	<u>25,235</u>
Total expenditures	<u>\$ 1,127,270</u>	<u>\$ 175,208</u>	<u>\$ 255,647</u>	<u>\$ 430,855</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, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 1,001,006	\$ 937,845	\$ 405,670	\$ 1,343,515
Local Share	<u>-</u>	<u>390,271</u>	<u>43,512</u>	<u>433,783</u>
Total Revenues	<u>\$ 1,001,006</u>	<u>\$ 1,328,116</u>	<u>\$ 449,182</u>	<u>\$ 1,777,298</u>
 Expenditures				
Salaries	\$ 350,000	\$ 423,140	\$ 184,891	\$ 608,031
Fringe	<u>184,310</u>	<u>239,229</u>	<u>94,219</u>	<u>333,448</u>
Total Personnel	534,310	662,370	279,110	941,480
Indirect costs	165,048	189,659	89,100	278,759
Travel	10,000	9,605	8,859	18,464
Supplies	6,000	4,573	2,502	7,075
Other	<u>285,648</u>	<u>461,910</u>	<u>69,611</u>	<u>531,521</u>
Total expenditures	<u>\$ 1,001,006</u>	<u>\$ 1,328,116</u>	<u>\$ 449,182</u>	<u>\$ 1,777,298</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, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 244,708	\$ 244,382	\$ 307,667	\$ 552,049
Local Share	<u>61,177</u>	<u>61,314</u>	<u>76,918</u>	<u>138,232</u>
Total Revenues	<u>\$ 305,885</u>	<u>\$ 305,696</u>	<u>\$ 384,585</u>	<u>\$ 690,281</u>
Expenditures				
Salaries	\$ 100,000	\$ 67,374	\$ 100,843	\$ 168,217
Fringe	<u>52,660</u>	<u>38,353</u>	<u>51,859</u>	<u>90,212</u>
Total Personnel	152,660	105,727	152,702	258,429
Indirect costs	47,157	30,273	48,747	79,020
Contracted services	-	60,135	19,112	79,247
Other	<u>106,068</u>	<u>109,561</u>	<u>164,024</u>	<u>273,585</u>
Total expenditures	<u>\$ 305,885</u>	<u>\$ 305,696</u>	<u>\$ 384,585</u>	<u>\$ 690,281</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration
 Events
 Local Contributions
 Internal Grant Code 32130
 Year Ended December 31, 2017

	Budget	Current Prior Period	Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	1,000	275	-	275
Total Revenues	\$ 1,000	\$ 275	\$ -	\$ 275
Expenditures				
Other	\$ 1,000	\$ 275.00	\$ -	\$ 275
Total expenditures	\$ 1,000	\$ 275	\$ -	\$ 275

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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 15,000	\$ 10,660	\$ 13,055	\$ 23,715
Local Share	<u>50,000</u>	<u>43,269</u>	<u>66,646</u>	<u>109,915</u>
Total revenues	<u>\$ 65,000</u>	<u>\$ 53,929</u>	<u>\$ 79,701</u>	<u>\$ 133,630</u>
Expenditures				
Salaries	\$ -	\$ 4,840	\$ 2,027	\$ 6,867
Fringe benefits	-	<u>2,756</u>	<u>1,049</u>	<u>3,805</u>
Total Personnel	-	7,596	3,076	10,672
Indirect costs	-	2,175	976	3,151
Travel	<u>65,000</u>	<u>44,158</u>	<u>75,649</u>	<u>119,807</u>
Total Expenditures	<u>\$ 65,000</u>	<u>\$ 53,929</u>	<u>\$ 79,701</u>	<u>\$ 133,630</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 VM Local Operating Dollars
 Local Dollars
 Internal Grant Code 32202
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	<u>350,000</u>	<u>78,292</u>	<u>-</u>	<u>78,292</u>
Total revenues	<u>\$ 350,000</u>	<u>\$ 78,292</u>	<u>\$ -</u>	<u>\$ 78,292</u>
Expenditures				
Other	<u>\$ 350,000</u>	<u>\$ 78,292</u>	<u>\$ -</u>	<u>\$ 78,292</u>
Total Expenditures	<u>\$ 350,000</u>	<u>\$ 78,292</u>	<u>\$ -</u>	<u>\$ 78,292</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Local Dollars
 VM TML Insurance
 Internal Grant Code 32203
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local Share	75,000	16,054	4,676	20,730
Total revenues	\$ 75,000	\$ 16,054	\$ 4,676	\$ 20,730
Expenditures				
Repair/Maintenance	\$ 75,000	\$ 16,054	\$ 4,676	\$ 20,730
Total Expenditures	\$ 75,000	\$ 16,054	\$ 4,676	\$ 20,730

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Valley Metro - Administration and Operating
 TX-2016-022; TX-90-Y064; TX-2016-060; RPT1702; RUR1801; URB1801; URB 1802
 Internal Grant Code 32204
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 2,757,689	\$ 1,275,220	\$ -	\$ 1,275,220
Local Share	<u>420,000</u>	<u>43,333</u>	<u>-</u>	<u>43,333</u>
Total Revenues	<u>\$ 3,177,689</u>	<u>\$ 1,318,553</u>	<u>\$ -</u>	<u>\$ 1,318,553</u>
Expenditures				
Salaries	\$ 1,050,000	\$ 489,739	\$ -	\$ 489,739
Fringe	<u>555,735</u>	<u>278,924</u>	<u>-</u>	<u>278,924</u>
Total Personnel	1,605,735	768,663	-	768,663
Indirect costs	515,642	220,094	-	220,094
Travel	30,000	12,831	-	12,831
Supplies	10,000	6,437	-	6,437
Other	<u>1,016,312</u>	<u>310,528</u>	<u>-</u>	<u>310,528</u>
Total expenditures	<u>\$ 3,177,689</u>	<u>\$ 1,318,553</u>	<u>\$ -</u>	<u>\$ 1,318,553</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Federal Transit Administration; Texas Department of Transportation
 Valley Metro - Preventive Maintenance
 TX-2016-022; TX-2016-060; RPT1702; RUR1801; URB1801
 Internal Grant Code 32205
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 773,088	\$ 251,222	\$ -	\$ 251,222
Match	115,000	-	-	-
Local Share	<u>50,000</u>	<u>31,250</u>	<u>-</u>	<u>31,250</u>
Total Revenues	<u>\$ 938,088</u>	<u>\$ 282,472</u>	<u>\$ -</u>	<u>\$ 282,472</u>
Expenditures				
Salaries	\$ 296,300	\$ 70,747	\$ -	\$ 70,747
Fringe	<u>157,182</u>	<u>40,431</u>	<u>-</u>	<u>40,431</u>
Total Personnel	453,482	111,178	-	111,178
Indirect costs	144,620	31,834	-	31,834
Travel	-	-	-	-
Supplies	-	-	-	-
Other	<u>339,986</u>	<u>139,460</u>	<u>-</u>	<u>139,460</u>
Total expenditures	<u>\$ 938,088</u>	<u>\$ 282,472</u>	<u>\$ -</u>	<u>\$ 282,472</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 TGR 1701
 TGR 1701
 Internal Grant Code 32209
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 196,000	\$ 195,875	\$ -	\$ 195,875
Local Share	-	-	-	-
	<u>\$ 196,000</u>	<u>\$ 195,875</u>	<u>\$ -</u>	<u>\$ 195,875</u>
Total revenues	<u>\$ 196,000</u>	<u>\$ 195,875</u>	<u>\$ -</u>	<u>\$ 195,875</u>
Expenditures				
Assets over 5,000	\$ 196,000	\$ 195,875	\$ -	\$ 195,875
	<u>\$ 196,000</u>	<u>\$ 195,875</u>	<u>\$ -</u>	<u>\$ 195,875</u>
Total Expenditures	<u>\$ 196,000</u>	<u>\$ 195,875</u>	<u>\$ -</u>	<u>\$ 195,875</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 REG 1701
 REG 1701
 Internal Grant Code 32317
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 37,541	\$ 35,649	\$ -	\$ 35,649
Local Share	-	-	-	-
Total revenues	\$ 37,541	\$ 35,649	\$ -	\$ 35,649
Expenditures				
Contract Temporary	\$ 37,541	\$ 35,649	\$ -	\$ 35,649
Total Expenditures	\$ 37,541	\$ 35,649	\$ -	\$ 35,649

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 REG 1801
 Internal Grant Code 32318
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 25,000	\$ 2,050	\$ -	\$ 2,050
Local Share	-	1	-	1
Total revenues	\$ 25,000	\$ 2,051	\$ -	\$ 2,051
Expenditures				
Contract Temporary	\$ 25,000	\$ -	\$ -	\$ -
Travel	-	2,051	-	2,051
Total Expenditures	\$ 25,000	\$ 2,051	\$ -	\$ 2,051

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Regional Transit Maintenance
 Internal Grant Code 32407
 Year Ended December 31, 2017

	<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>22,469</u>	<u>164,212</u>	<u>186,681</u>
Total revenues	<u>\$ 180,000</u>	<u>\$ 22,469</u>	<u>\$ 164,212</u>	<u>\$ 186,681</u>
 Expenditures				
Utilities	\$ 65,000	\$ 16,455	\$ 62,334	\$ 78,789
Maintenance	50,000	4,509	46,345	50,854
Repairs	35,000	546	32,993	33,539
Other	<u>30,000</u>	<u>959</u>	<u>22,540</u>	<u>23,499</u>
Total Expenditures	<u>\$ 180,000</u>	<u>\$ 22,469</u>	<u>\$ 164,212</u>	<u>\$ 186,681</u>

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, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 456,870	\$ 305,745	\$ 88,426	\$ 394,171
Local share	152,290	101,892	29,475	131,367
Total revenues	\$ 609,160	\$ 407,637	\$ 117,901	\$ 525,538
Expenditures				
Salaries	\$ 237,498	\$ 175,774	\$ 50,851	\$ 226,625
Fringe benefits	125,066	100,053	26,171	126,224
Total personnel	362,564	275,827	77,022	352,849
Indirect costs	111,996	78,979	24,588	103,567
Contracted Services	15,029	-	-	-
Travel	31,501	13,873	1,710	15,583
Supplies	7,501	1,147	1,071	2,218
Equipment	-	621	-	621
Other	80,569	37,190	13,510	50,700
Total expenditures	\$ 609,160	\$ 407,637	\$ 117,901	\$ 525,538

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Administration
 18AATXT3SS; 18AATXT3CM; 18AATXT3FC
 Internal Grant Code 32618
 Year Ended December 31, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 494,515	\$ 85,598		\$ 85,598
Local share	164,838	28,532		28,532
Total revenues	\$ 659,353	\$ 114,130		\$ 114,130
Expenditures				
Salaries	\$ 259,435	\$ 50,260		\$ 50,260
Fringe benefits	136,904	28,660		28,660
Total personnel	396,339	78,920		78,920
Indirect costs	128,414	22,598		22,598
Contracted Services	10,000	-		-
Travel	31,500	1,129		1,129
Supplies	5,700	366		366
Equipment	-	-		-
Other	87,400	11,117		11,117
Total expenditures	\$ 659,353	\$ 114,130	\$ -	\$ 114,130

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB
 16AATXT3SS; 17AATXT3SS
 Internal Grant Code 32717
 Year Ended December 31, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 1,905,548	\$ 1,586,081	\$ 222,041	\$ 1,808,122
Local share	-	1,301	150	1,451
Total revenues	\$ 1,905,548	\$ 1,587,382	\$ 222,191	\$ 1,809,573
Expenditures				
Salaries	\$ 453,681	\$ 367,167	\$ 12,545	\$ 379,712
Fringe benefits	238,910	210,204	6,456	216,660
Total personnel	692,591	577,371	19,001	596,372
Indirect costs	220,521	165,321	6,066	171,387
Contracted Services	830,964	729,287	153,365	882,652
Travel	43,400	18,555	9,731	28,286
Supplies	8,400	7,006	1,379	8,385
Equipment	-	1,168	300	1,468
Other	109,672	88,674	32,349	121,023
Total expenditures	\$ 1,905,548	\$ 1,587,382	\$ 222,191	\$ 1,809,573

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title IIIB
 18AATXT3SS
 Internal Grant Code 32718
 Year Ended December 31, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 1,911,688	\$ 272,040		\$ 272,040
Local share	-	280		280
Total revenues	\$ 1,911,688	\$ 272,320	\$ -	\$ 272,320
Expenditures				
Salaries	\$ 460,185	\$ 42,911		\$ 42,911
Fringe benefits	241,059	24,566		24,566
Total personnel	701,244	67,477	-	67,477
Indirect costs	227,203	19,321		19,321
Contracted Services	803,869	147,638		147,638
Travel	39,400	9,198		9,198
Supplies	8,400	921		921
Equipment	-	386		386
Other	131,572	27,379		27,379
Total expenditures	\$ 1,911,688	\$ 272,320	\$ -	\$ 272,320

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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 134,899	\$ 3,646	\$ 143,944	\$ 147,590
Total revenues	<u>\$ 134,899</u>	<u>\$ 3,646</u>	<u>\$ 143,944</u>	<u>\$ 147,590</u>
Expenditures				
Salaries	\$ 67,820	\$ 1,802	\$ 72,038	\$ 73,840
Fringe benefits	35,714	1,032	37,074	38,106
Total personnel	<u>103,534</u>	<u>2,834</u>	<u>109,112</u>	<u>111,946</u>
Indirect costs	<u>31,365</u>	<u>812</u>	<u>34,832</u>	<u>35,644</u>
Total expenditures	<u>\$ 134,899</u>	<u>\$ 3,646</u>	<u>\$ 143,944</u>	<u>\$ 147,590</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 State General Revenue
 SGR-2018
 Internal Grant Code 32818
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 137,178	\$ 87,542		\$ 87,542
Total revenues	<u>\$ 137,178</u>	<u>\$ 87,542</u>	<u>\$ -</u>	<u>\$ 87,542</u>
Expenditures				
Salaries	\$ 67,820	\$ 43,278		\$ 43,278
Fringe benefits	<u>35,789</u>	<u>24,777</u>		<u>24,777</u>
Total personnel	103,609	68,055	-	68,055
Indirect costs	<u>33,569</u>	<u>19,487</u>		<u>19,487</u>
Total expenditures	<u>\$ 137,178</u>	<u>\$ 87,542</u>	<u>\$ -</u>	<u>\$ 87,542</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, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 86,113	\$ 64,056	\$ 23,285	\$ 87,341
Local funds	-	2	-	2
Total revenues	\$ 86,113	\$ 64,058	\$ 23,285	\$ 87,343
Expenditures				
Salaries	\$ 31,299	\$ 26,167	\$ 9,348	\$ 35,515
Fringe benefits	16,482	14,981	4,811	19,792
Total personnel	47,781	41,148	14,159	55,307
Indirect costs	15,715	11,782	4,520	16,302
Contracted Services	9,000	-	-	-
Travel	5,000	1,539	820	2,359
Supplies	2,000	132	52	184
Other	6,617	9,457	3,734	13,191
Total expenditures	\$ 86,113	\$ 64,058	\$ 23,285	\$ 87,343

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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 22,467	\$ 17,567	\$ 4,900	\$ 22,467
Total revenues	<u>\$ 22,467</u>	<u>\$ 17,567</u>	<u>\$ 4,900</u>	<u>\$ 22,467</u>
Expenditures				
Salaries	\$ 2,215	\$ 1,343	\$ 513	\$ 1,856
Fringe benefits	<u>1,166</u>	<u>769</u>	<u>264</u>	<u>1,033</u>
Total personnel	3,381	2,112	777	2,889
Indirect costs	1,122	604	248	852
Contracted Services	-	14,750	3,875	18,625
Travel	-	90	-	90
Other	<u>17,964</u>	<u>11</u>	<u>-</u>	<u>11</u>
Total expenditures	<u>\$ 22,467</u>	<u>\$ 17,567</u>	<u>\$ 4,900</u>	<u>\$ 22,467</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-OM
 16AATXT7OM; 17AATXT7OM
 Internal Grant Code 32917
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 23,353	\$ 19,271	\$ 18,508	\$ 37,779
Local funds	<u>-</u>	<u>1</u>	<u></u>	<u>1.00</u>
 Total revenues	 <u>\$ 23,353</u>	 <u>\$ 19,272</u>	 <u>\$ 18,508</u>	 <u>\$ 37,780</u>
 Expenditures				
Salaries	\$ 11,802	\$ 9,528	\$ 9,262	\$ 18,790
Fringe benefits	<u>6,215</u>	<u>5,454</u>	<u>4,767</u>	<u>10,221</u>
Total personnel	18,017	14,982	14,029	29,011
 Indirect costs	 <u>5,336</u>	 <u>4,290</u>	 <u>4,479</u>	 <u>8,769</u>
 Total expenditures	 <u>\$ 23,353</u>	 <u>\$ 19,272</u>	 <u>\$ 18,508</u>	 <u>\$ 37,780</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-EAP
 17AATXT7EA
 Internal Grant Code 32917
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 20,122	\$ 20,122	\$ -	\$ 20,122
Local funds	\$ -	1		1
Total revenues	<u>\$ 20,122</u>	<u>\$ 20,123</u>	<u>\$ -</u>	<u>\$ 20,123</u>
Expenditures				
Salaries	\$ 10,300	\$ 9,948	\$ -	\$ 9,948
Fringe benefits	5,424	5,695	-	5,695
Total personnel	<u>15,724</u>	<u>15,643</u>	-	<u>15,643</u>
Indirect costs	<u>4,398</u>	<u>4,480</u>	-	<u>4,480</u>
Total expenditures	<u>\$ 20,122</u>	<u>\$ 20,123</u>	<u>\$ -</u>	<u>\$ 20,123</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III D
 18AATXT3PH
 Internal Grant Code 32918
 Year Ended December 31, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 89,042	\$ 17,332		\$ 17,332
Local share	-	-	-	-
Total revenues	\$ 89,042	\$ 17,332	\$ -	\$ 17,332
Expenditures				
Salaries	\$ 30,631	\$ 7,499		\$ 7,499
Fringe benefits	16,323	4,294		4,294
Total personnel	46,954	11,793	-	11,793
Indirect costs	15,311	3,377		3,377
Contracted Services	15,082	-		-
Travel	4,000	364		364
Supplies	2,000	48		48
Equipment	-	-		-
Other	5,695	1,750		1,750
Total expenditures	\$ 89,042	\$ 17,332	\$ -	\$ 17,332

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Assisted Living Facility Long-Term Care Ombudsman
 SGR 2018
 Internal Grant Code 32918
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 19,660	\$ 4,829		\$ 4,829
Total revenues	<u>\$ 19,660</u>	<u>\$ 4,829</u>	<u>\$ -</u>	<u>\$ 4,829</u>
Expenditures				
Salaries	\$ 2,313	\$ 650		\$ 650
Fringe benefits	<u>1,320</u>	<u>372</u>		<u>372</u>
Total personnel	3,633	1,022	-	1,022
Indirect costs	1,127	293		293
Contracted Services	14,900	3,500		3,500
Travel	<u>-</u>	<u>14</u>	<u>-</u>	<u>14</u>
Total expenditures	<u>\$ 19,660</u>	<u>\$ 4,829</u>	<u>\$ -</u>	<u>\$ 4,829</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title VII-EAP
 18AATXT7EA
 Internal Grant Code 32918
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 20,584	\$ 6,812	\$ -	\$ 6,812
Local funds	\$ -	-		-
Total revenues	<u>\$ 20,584</u>	<u>\$ 6,812</u>	<u>\$ -</u>	<u>\$ 6,812</u>
Expenditures				
Salaries	\$ 10,146	\$ 3,368	\$ -	\$ 3,368
Fringe benefits	<u>5,354</u>	<u>1,928</u>	<u>-</u>	<u>1,928</u>
Total personnel	15,500	5,296	-	5,296
Indirect costs	<u>5,084</u>	<u>1,516</u>	<u>-</u>	<u>1,516</u>
Total expenditures	<u>\$ 20,584</u>	<u>\$ 6,812</u>	<u>\$ -</u>	<u>\$ 6,812</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
 16AATXT3CM; 17AATXT3CM; 16AATXT3HD; 17AATXT3HD; 16ATXNSIP; 17AATXNSIP
 Internal Grant Code 33117
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 2,405,454	\$ 2,001,048	\$ 565,040	\$ 2,566,088
Local funds	\$ -	1,004		1,004
Total revenues	<u>\$ 2,405,454</u>	<u>\$ 2,002,052</u>	<u>\$ 565,040</u>	<u>\$ 2,567,092</u>
Expenditures				
Contracted services	<u>\$ 2,405,454</u>	<u>\$ 2,002,052</u>	<u>\$ 565,040</u>	<u>\$ 2,567,092</u>
Total expenditures	<u>\$ 2,405,454</u>	<u>\$ 2,002,052</u>	<u>\$ 565,040</u>	<u>\$ 2,567,092</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III Part C Nutrition Services C1/C2; Nutrition Service Incentive Program
 18AATXT3CM; 18AATXT3HD; 18AATXNSIP
 Internal Grant Code 33118
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 2,400,183	\$ 660,799		\$ 660,799
Total revenues	<u>\$ 2,400,183</u>	<u>\$ 660,799</u>	<u>\$ -</u>	<u>\$ 660,799</u>
Expenditures				
Contracted services	\$ 2,400,183	\$ 660,799		\$ 660,799
Total expenditures	<u>\$ 2,400,183</u>	<u>\$ 660,799</u>	<u>\$ -</u>	<u>\$ 660,799</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Title III E; SGR
 16AATXT3FC; 17AATXT3FC; SGR
 Internal Grant Code 33217
 Year Ended December 31, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 729,872	\$ 587,960	\$ 137,694	\$ 725,654
Local share	-	1,346	120	1,466
Total revenues	\$ 729,872	\$ 589,306	\$ 137,814	\$ 727,120
Expenditures				
Salaries	\$ 131,911	\$ 70,276	\$ 20,860	\$ 91,136
Fringe benefits	65,635	40,233	10,736	50,969
Total personnel	197,546	110,509	31,596	142,105
Indirect costs	62,926	31,642	10,086	41,728
Contracted Services	436,892	428,865	85,127	513,992
Travel	10,800	4,429	3,203	7,632
Supplies	2,875	658	-	658
Equipment	-	-	-	-
Other	18,833	13,203	7,802	21,005
Total expenditures	\$ 729,872	\$ 589,306	\$ 137,814	\$ 727,120

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

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 652,996	\$ 140,966		\$ 140,966
Local share	-	640		640
Total revenues	\$ 652,996	\$ 141,606	\$ -	\$ 141,606
Expenditures				
Salaries	\$ 96,107	\$ 21,171		\$ 21,171
Fringe benefits	50,716	12,120		12,120
Total personnel	146,823	33,291	-	33,291
Indirect costs	47,571	9,533		9,533
Contracted Services	436,694	93,858		93,858
Travel	6,800	1,341		1,341
Supplies	1,375	57		57
Equipment	-	-		-
Other	13,733	3,526		3,526
Total expenditures	\$ 652,996	\$ 141,606	\$ -	\$ 141,606

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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 4,900	\$ 4,609	\$ 291	\$ 4,900
Total revenues	<u>\$ 4,900</u>	<u>\$ 4,609</u>	<u>\$ 291</u>	<u>\$ 4,900</u>
Expenditures				
Contracted services	\$ 4,900	\$ 4,609	\$ 291	\$ 4,900
Total expenditures	<u>\$ 4,900</u>	<u>\$ 4,609</u>	<u>\$ 291</u>	<u>\$ 4,900</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 7,000	\$ 5,913	\$ 1,087	\$ 7,000
Total revenues	<u>\$ 7,000</u>	<u>\$ 5,913</u>	<u>\$ 1,087</u>	<u>\$ 7,000</u>
Expenditures				
Contracted services	\$ 7,000	\$ 5,913	\$ 1,087	\$ 7,000
Total expenditures	<u>\$ 7,000</u>	<u>\$ 5,913</u>	<u>\$ 1,087</u>	<u>\$ 7,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Pharr
 Area Agency on Aging
 Internal Grant Code 33417
 Year Ended December 31, 2017

	<u>Revised Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 3,000	\$ 2,100	\$ 900	\$ 3,000
Total revenues	<u>\$ 3,000</u>	<u>\$ 2,100</u>	<u>\$ 900</u>	<u>\$ 3,000</u>
Expenditures				
Contracted services	\$ 3,000	\$ 2,100	\$ 900	\$ 3,000
Total expenditures	<u>\$ 3,000</u>	<u>\$ 2,100</u>	<u>\$ 900</u>	<u>\$ 3,000</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of McAllen
 Area Agency on Aging
 Internal Grant Code 33418
 Year Ended December 31, 2017

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Mission
 Area Agency on Aging
 Internal Grant Code 33418
 Year Ended December 31, 2017

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 City of Pharr
 Area Agency on Aging
 Internal Grant Code 33418
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 3,000	\$ 250	\$ -	\$ 250
Total revenues	<u>\$ 3,000</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 250</u>
Expenditures				
Contracted services	\$ 3,000	\$ 250	\$ -	\$ 250
Total expenditures	<u>\$ 3,000</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 250</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)
 16AATXMADR
 Internal Grant Code 33517
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 14,995	\$ 8,990	\$ 6,005	\$ 14,995
Total revenues	<u>\$ 14,995</u>	<u>\$ 8,990</u>	<u>\$ 6,005</u>	<u>\$ 14,995</u>
Expenditures				
Salaries	\$ 3,649	\$ 3,531	\$ 753	\$ 4,284
Fringe benefits	<u>1,922</u>	<u>2,022</u>	<u>387</u>	<u>2,409</u>
Total personnel	5,571	5,553	1,140	6,693
Indirect costs	1,578	1,590	364	1,954
Contracted Services	-	-	-	-
Travel	2,721	1,825	261	2,086
Supplies	1,125	-	-	-
Other	<u>4,000</u>	<u>22</u>	<u>4,240</u>	<u>4,262</u>
Total expenditures	<u>\$ 14,995</u>	<u>\$ 8,990</u>	<u>\$ 6,005</u>	<u>\$ 14,995</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 Medicare Improvements for Patients and Providers Act
 MIPPA (Priority Area 3 ADRCs)
 1701TXMIDR
 Internal Grant Code 33518
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 14,995	\$ 784	\$ -	\$ 784
Total revenues	\$ 14,995	\$ 784	\$ -	\$ 784
Expenditures				
Salaries	\$ 3,758	\$ 288	\$ -	\$ 288
Fringe benefits	1,983	165	-	165
Total personnel	5,741	453	-	453
Indirect costs	1,861	130	-	130
Contracted Services	-	-	-	-
Travel	2,922	201	-	201
Supplies	471	-	-	-
Other	4,000		-	-
Total expenditures	\$ 14,995	\$ 784	\$ -	\$ 784

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, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 32,510	\$ 20,510	\$ 12,000	\$ 32,510
Local Cash	-	1	-	1
Total revenues	\$ 32,510	\$ 20,511	\$ 12,000	\$ 32,511
Expenditures				
Salaries	\$ 16,237	\$ 7,740	\$ 1,390	\$ 9,130
Fringe benefits	8,338	4,431	715	5,146
Total personnel	24,575	12,171	2,105	14,276
Indirect costs	7,935	3,485	672	4,157
Contracted Services	-	-	-	-
Travel	-	698	93	791
Supplies	-	-	-	-
Other	-	4,157	9,130	13,287
Total expenditures	\$ 32,510	\$ 20,511	\$ 12,000	\$ 32,511

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, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 71,695	\$ 79	\$ 71,616	\$ 71,695
Local Cash	-	70	-	70
	<u>71,695</u>	<u>149</u>	<u>71,616</u>	<u>71,765</u>
Total revenues	<u>\$ 71,695</u>	<u>\$ 149</u>	<u>\$ 71,616</u>	<u>\$ 71,765</u>
Expenditures				
Salaries	\$ 35,880	\$ 74	\$ 35,828	\$ 35,902
Fringe benefits	18,895	42	18,439	18,481
Total personnel	<u>54,775</u>	<u>116</u>	<u>54,267</u>	<u>54,383</u>
Indirect costs	16,920	33	17,324	17,357
Travel	<u>-</u>	<u>-</u>	<u>25</u>	<u>25</u>
Total expenditures	<u>\$ 71,695</u>	<u>\$ 149</u>	<u>\$ 71,616</u>	<u>\$ 71,765</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Health and Human Services Commission
 CMS - CDAP State Health Insurance Assistance Program
 90SAPG0015-01-00
 33918
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Grant source earned	\$ 66,648	\$ 32,458	\$ -	\$ 32,458
Local Cash				
Total revenues	<u>\$ 66,648</u>	<u>\$ 32,458</u>	<u>\$ -</u>	<u>\$ 32,458</u>
Expenditures				
Salaries	\$ 34,323	\$ 16,046	\$ -	\$ 16,046
Fringe benefits	<u>17,170</u>	<u>9,187</u>	<u>-</u>	<u>9,187</u>
Total personnel	51,493	25,233	-	25,233
Indirect costs	<u>15,155</u>	<u>7,225</u>	<u>-</u>	<u>7,225</u>
Total expenditures	<u>\$ 66,648</u>	<u>\$ 32,458</u>	<u>\$ -</u>	<u>\$ 32,458</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 AAA TRAINING
 Internal Grant Code 34000
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Local source earned	\$ 20,000	\$ 1,283	\$ -	\$ 1,283
 Total revenues	<u>\$ 20,000</u>	<u>\$ 1,283</u>	<u>\$ -</u>	<u>\$ 1,283</u>
 Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	15,500	33	-	33
Supplies	-	97	-	97
Equipment	-	-	-	-
Other	<u>4,500</u>	<u>1,153</u>	<u>-</u>	<u>1,153</u>
 Total expenditures	<u>\$ 20,000</u>	<u>\$ 1,283</u>	<u>\$ -</u>	<u>\$ 1,283</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, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Local source earned	\$ 192,049	\$ 181,786	\$ 4,110	\$ 185,896
Total revenues	\$ 192,049	\$ 181,786	\$ 4,110	\$ 185,896
Expenditures				
Salaries	\$ 55,000	\$ 53,152	\$ 758	\$ 53,910
Fringe benefits	32,500	30,430	390	30,820
Total personnel	87,500	83,582	1,148	84,730
Indirect costs	26,133	23,932	367	24,299
Contracted Services	62,000	60,545	-	60,545
Travel	10,305	9,921	378	10,299
Supplies	1,500	1,092	323	1,415
Equipment	935	134	800	934
Other	3,676	2,580	1,094	3,674
Total expenditures	\$ 192,049	\$ 181,786	\$ 4,110	\$ 185,896

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Department of Health and Human Services
 Aging and Disability Resource Center (ADRC)
 90NW0031; 90LI0024; 1LICMS300151; SGR
 Internal Grant Code 34017
 Year Ended December 31, 2017

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 315,521	\$ 219,024	\$ 95,557	\$ 314,581
Local source	-	84	-	84
Total revenues	\$ 315,521	\$ 219,108	\$ 95,557	\$ 314,665
Expenditures				
Salaries	\$ 119,807	\$ 82,210	\$ 37,597	\$ 119,807
Fringe benefits	66,382	47,032	19,350	66,382
Total personnel	186,189	129,242	56,947	186,189
Indirect costs	55,185	37,006	18,179	55,185
Contracted Services	43,963	21,536	7,000	28,536
Travel	11,065	7,527	3,907	11,434
Supplies	2,742	903	422	1,325
Equipment	-	-	-	-
Other	16,377	22,894	9,102	31,996
Total expenditures	\$ 315,521	\$ 219,108	\$ 95,557	\$ 314,665

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Department of Health and Human Services
 Aging and Disability Resource Center (ADRC)
 1LICMS300151; SGR
 Internal Grant Code 34018
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 275,049	\$ 98,248		\$ 98,248
Local Cash	-		-	-
Total revenues	<u>\$ 275,049</u>	<u>\$ 98,248</u>	<u>\$ -</u>	<u>\$ 98,248</u>
Expenditures				
Salaries	\$ 108,735	\$ 40,897		\$ 40,897
Fringe benefits	57,379	23,414		23,414
Total personnel	<u>166,114</u>	<u>64,311</u>		<u>64,311</u>
Indirect costs	53,947	18,414		18,414
Contracted Services	-	-		-
Travel	13,137	4,327		4,327
Supplies	2,820	333		333
Equipment	-	279		279
Other	<u>39,031</u>	<u>10,584</u>		<u>10,584</u>
Total expenditures	<u>\$ 275,049</u>	<u>\$ 98,248</u>	<u>\$ -</u>	<u>\$ 98,248</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, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 31,765	\$ 22,899	\$ 8,866	\$ 31,765
Local Cash	<u>-</u>	<u>295</u>	<u>-</u>	<u>295</u>
Total revenues	<u>\$ 31,765</u>	<u>\$ 23,194</u>	<u>\$ 8,866</u>	<u>\$ 32,060</u>
Expenditures				
Salaries	\$ 14,890	\$ 10,462	\$ 4,429	\$ 14,891
Fringe benefits	<u>7,841</u>	<u>5,990</u>	<u>2,279</u>	<u>8,269</u>
Total personnel	22,731	16,452	6,708	23,160
Indirect costs	7,022	4,711	2,141	6,852
Travel	100	102	-	102
Supplies	300	330	-	330
Equipment	-	425	-	425
Other	<u>1,612</u>	<u>1,174</u>	<u>17</u>	<u>1,191</u>
Total expenditures	<u>\$ 31,765</u>	<u>\$ 23,194</u>	<u>\$ 8,866</u>	<u>\$ 32,060</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Water Quality Management
 582-18-80226
 Internal Grant Code 34518
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 29,502	\$ 10,473		\$ 10,473
Local Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 29,502</u></u>	<u><u>\$ 10,473</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,473</u></u>
Expenditures				
Salaries	\$ 13,590	\$ 5,162		\$ 5,162
Fringe benefits	<u>7,171</u>	<u>2,955</u>	<u>-</u>	<u>2,955</u>
Total personnel	20,761	8,117	-	8,117
Indirect costs	6,727	2,324		2,324
Travel	100	21		21
Supplies	300	-		-
Other	<u>1,614</u>	<u>11</u>	<u>-</u>	<u>11</u>
Total expenditures	<u><u>\$ 29,502</u></u>	<u><u>\$ 10,473</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,473</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Water Supply Planning
 Internal Grant Code 35000
 Year Ended December 31, 2017

	Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Local share	\$ 17,250	\$ 6,563	\$ -	\$ 6,563
Interest		611		611
Total revenues	\$ 17,250	\$ 7,174	\$ -	\$ 7,174
Expenditures				
Salaries	\$ 4,000	\$ 2,959	\$ -	\$ 2,959
Fringe benefits	2,500	1,694	-	1,694
Total personnel	6,500	4,653	-	4,653
Indirect costs	2,000	1,333	-	1,333
Contracted Services	2,600	-	-	-
Travel	500	4	-	4
Supplies	500	-	-	-
Other	5,150	1,184	-	1,184
Total expenditures	\$ 17,250	\$ 7,174	\$ -	\$ 7,174

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Region M Ads/Postage
 Internal Grant Code 35210
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Cumulative Period</u>	<u>to Date</u>
Revenues				
Local source earned	\$ 2,000	\$ 180	\$ -	\$ 180
Total revenues	<u>\$ 2,000</u>	<u>\$ 180</u>	<u>\$ -</u>	<u>\$ 180</u>
Expenditures				
Supplies	1,000	108	-	108
Other	<u>1,000</u>	<u>72</u>	<u>-</u>	<u>72</u>
Total expenditures	<u>\$ 2,000</u>	<u>\$ 180</u>	<u>\$ -</u>	<u>\$ 180</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, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 148,248	\$ 71,055	\$ 25,258	\$ 96,313
Local share	-	157	60	217
	<u>148,248</u>	<u>71,212</u>	<u>25,318</u>	<u>96,530</u>
Total revenues	<u>\$ 148,248</u>	<u>\$ 71,212</u>	<u>\$ 25,318</u>	<u>\$ 96,530</u>
Expenditures				
Contracted services	\$ 132,682	\$ 68,396	\$ 24,057	\$ 92,453
Other	15,566	2,816	1,261	4,077
	<u>148,248</u>	<u>71,212</u>	<u>25,318</u>	<u>96,530</u>
Total expenditures	<u>\$ 148,248</u>	<u>\$ 71,212</u>	<u>\$ 25,318</u>	<u>\$ 96,530</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 Walk-N-Rolla
 Internal Grant Code 357111
 Year Ended December 31, 2017

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	\$ 13,735	\$ 6,020	\$ -	\$ 6,020
Total revenues	\$ 13,735	\$ 6,020	\$ -	\$ 6,020
Expenditures				
Other	13,735	6,020	-	6,020
Total expenditures	\$ 13,735	\$ 6,020	\$ -	\$ 6,020

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-16195-14933-18
 Internal Grant Code-35817
 Year Ended December 31, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 95,537	\$ 82,882	\$ 12,654	\$ 95,536
Total revenues	\$ 95,537	\$ 82,882	\$ 12,654	\$ 95,536
Expenditures				
Salaries	\$ 42,668	\$ 36,337	\$ 6,331	\$ 42,668
Fringe benefits	24,061	20,803	3,258	24,061
Total personnel	66,729	57,140	9,589	66,729
Indirect costs	19,423	16,361	3,061	19,422
Contracted Services	-	-	-	-
Travel	1,298	1,294	4	1,298
Supplies	1,117	1,116	-	1,116
Equipment	39	-	-	-
Other	6,931	6,971	-	6,971
Total expenditures	\$ 95,537	\$ 82,882	\$ 12,654	\$ 95,536

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Criminal Justice
 State Criminal Justice Planning Fund
 SF-16195-14933-19
 Internal Grant Code-35818
 Year Ended December 31, 2017

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 148,445	\$ 24,168	\$ -	\$ 24,168
Total revenues	\$ 148,445	\$ 24,168	\$ -	\$ 24,168
Expenditures				
Salaries	\$ 64,642	\$ 10,927	\$ -	\$ 10,927
Fringe benefits	34,112	6,256	-	6,256
Total personnel	98,754	17,183	-	17,183
Indirect costs	31,996	4,920	-	4,920
Contracted Services	-	-	-	-
Travel	5,719	2,065	-	2,065
Supplies	950	-	-	-
Equipment	-	-	-	-
Other	11,026	-	-	-
Total expenditures	\$ 148,445	\$ 24,168	\$ -	\$ 24,168

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Office of the Governor- Criminal Justice Division (CJD)
 Regional Crime Victim Liaison (CVL) & Training Project
 2016-VA-GX-0033
 Internal Grant Code-35917
 Year Ended December 31, 2017

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 147,306	\$ 25,337	\$ -	\$ 25,337
Local share	26,791	245		245
Total revenues	<u>\$ 174,097</u>	<u>\$ 25,582</u>	<u>\$ -</u>	<u>\$ 25,582</u>
Expenditures				
Salaries	\$ 75,245	\$ 12,194	\$ -	\$ 12,194
Fringe benefits	39,707	6,981	-	6,981
Total personnel	<u>114,952</u>	<u>19,175</u>	<u>-</u>	<u>19,175</u>
Indirect costs	37,244	5,490	-	5,490
Contracted Services	-	-	-	-
Travel	2,500	335		335
Supplies	2,400	280	-	280
Equipment	-	295	-	295
Other	<u>17,001</u>	<u>7</u>	<u>-</u>	<u>7</u>
Total expenditures	<u>\$ 174,097</u>	<u>\$ 25,582</u>	<u>\$ -</u>	<u>\$ 25,582</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, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Local share	\$ 44,270	25,051	-	25,051
			-	-
Total revenues	<u>\$ 44,270</u>	<u>\$ 25,051</u>	<u>\$ -</u>	<u>\$ 25,051</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect costs	-	-	-	-
Contracted services	1,320	1,320	-	1,320
Travel	5,594	-	-	-
Supplies	50	-	-	-
Equipment	6,659	-	-	-
Other	<u>30,647</u>	<u>23,731</u>	<u>-</u>	<u>23,731</u>
Total expenditures	<u>\$ 44,270</u>	<u>\$ 25,051</u>	<u>\$ -</u>	<u>\$ 25,051</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Regional Communication Project
 Internal Grant Code-36007
 Year Ended December 31, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	153,090	13,020	69,097	82,117
Total revenues	\$ 153,090	\$ 13,020	\$ 69,097	\$ 82,117
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	100	-	-	-
Equipment	-	-	-	-
Other	152,990	13,020	69,097	82,117
Total expenditures	\$ 153,090	\$ 13,020	\$ 69,097	\$ 82,117

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, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 141,192	\$ 115,840	\$ 25,352	\$ 141,192
Local share	-	602	-	602
Total revenues	<u>\$ 141,192</u>	<u>\$ 116,442</u>	<u>\$ 25,352</u>	<u>\$ 141,794</u>
Expenditures				
Salaries	\$ 52,547	\$ 41,905	\$ 10,975	\$ 52,880
Fringe benefits	28,095	23,990	5,650	29,640
Total personnel	<u>\$ 80,642</u>	<u>\$ 65,895</u>	<u>\$ 16,625</u>	<u>\$ 82,520</u>
Indirect costs	26,049	18,868	5,307	24,175
Contracted Services	356	-	356	356
Travel	6,054	6,093	901	6,994
Supplies	88	-	88	88
Equipment	-	-	-	-
Other	<u>28,003</u>	<u>25,586</u>	<u>2,075</u>	<u>27,661</u>
Total expenditures	<u>\$ 141,192</u>	<u>\$ 116,442</u>	<u>\$ 25,352</u>	<u>\$ 141,794</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-2017-SS-00005
Internal Grant Code-36118
Year Ended December 31, 2017

	<u>Current Budget</u>	<u>Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 175,000	\$ 47,002	\$ -	\$ 47,002
Local share	-	-	-	-
Total revenues	<u>\$ 175,000</u>	<u>\$ 47,002</u>	<u>\$ -</u>	<u>\$ 47,002</u>
Expenditures				
Salaries	\$ 74,328	\$ 21,094	\$ -	\$ 21,094
Fringe benefits	39,223	12,076	-	12,076
Total personnel	<u>\$ 113,551</u>	<u>\$ 33,170</u>	<u>\$ -</u>	<u>\$ 33,170</u>
Indirect costs	36,791	9,498	-	9,498
Contracted Services	-	-	-	-
Travel	3,500	2,337	-	2,337
Supplies	3,500	-	-	-
Equipment	-	-	-	-
Other	<u>17,658</u>	<u>1,997</u>	<u>-</u>	<u>1,997</u>
Total expenditures	<u>\$ 175,000</u>	<u>\$ 47,002</u>	<u>\$ -</u>	<u>\$ 47,002</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office Of The Governor -HS-Homeland Security Grant Program (HSGP)
 Mid Valley Consolidated Interoperable Communications Center
 EMW-2016-SS-00056
 Internal Grant Code-36217
 Year Ended December 31, 2017

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 232,654	\$ 232,654	\$ -	\$ 232,654
Local share	-	-	-	-
Total revenues	<u>\$ 232,654</u>	<u>\$ 232,654</u>	<u>\$ -</u>	<u>\$ 232,654</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Indirect costs	-	-	-	-
Contracted Services	22,601	22,601	-	22,601
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	210,053	210,053	-	210,053
Other	-	-	-	-
Total expenditures	<u>\$ 232,654</u>	<u>\$ 232,654</u>	<u>\$ -</u>	<u>\$ 232,654</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, 2017

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 419,256	\$ 199,361	\$ 219,895	\$ 419,256
Local Cash	<u>-</u>	<u>20</u>	<u>2,578</u>	<u>2,598</u>
Total revenues	<u>\$ 419,256</u>	<u>\$ 199,381</u>	<u>\$ 222,473</u>	<u>\$ 421,854</u>
Expenditures				
Salaries	\$ 92,658	\$ 48,387	\$ 45,751	\$ 94,138
Fringe benefits	<u>47,997</u>	<u>22,234</u>	<u>19,850</u>	<u>42,084</u>
Total personnel	140,655	70,621	65,601	136,222
Indirect costs	45,909	20,221	20,743	40,964
Contracted Services	217,328	90,143	127,185	217,328
Travel	650	148	171	319
Supplies	600	1,188	246	1,434
Other	<u>14,114</u>	<u>17,060</u>	<u>8,527</u>	<u>25,587</u>
Total expenditures	<u>\$ 419,256</u>	<u>\$ 199,381</u>	<u>\$ 222,473</u>	<u>\$ 421,854</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Commission on Environmental Quality
 Regional Solid Waste Management
 582-18-80540
 Internal Grant Code 36318
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 99,493	\$ 41,484		\$ 41,484
Local Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 99,493</u></u>	<u><u>\$ 41,484</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 41,484</u></u>
Expenditures				
Salaries	\$ 47,333	\$ 21,022		\$ 21,022
Fringe benefits	<u>24,979</u>	<u>9,707</u>	<u>-</u>	<u>9,707</u>
Total personnel	72,312	30,729		30,729
Indirect costs	23,429	8,799		8,799
Contracted Services	-	-	-	-
Travel	300	-	-	-
Supplies	565	-	-	-
Other	<u>2,887</u>	<u>1,956</u>	<u>-</u>	<u>1,956</u>
Total expenditures	<u><u>\$ 99,493</u></u>	<u><u>\$ 41,484</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 41,484</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Small cities coalition
 Internal Grant Code-36414
 Year Ended December 31, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	7,416	4,600	3,300	7,900
Total revenues	<u>\$ 7,416</u>	<u>\$ 4,600</u>	<u>\$ 3,300</u>	<u>\$ 7,900</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	583	-	582	582
Equipment	-	-	-	-
Other	6,833	4,600	2,718	7,318
Total expenditures	<u>\$ 7,416</u>	<u>\$ 4,600</u>	<u>\$ 3,300</u>	<u>\$ 7,900</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, 2017

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ 11,640	\$ -	\$ 20,000	\$ 20,000
Local share	20,000	507	7,328	7,835
Total revenues	<u>\$ 31,640</u>	<u>\$ 507</u>	<u>\$ 27,328</u>	<u>\$ 27,835</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Indirect costs	-	-	-	-
Contracted Services	4,752	-	4,752	4,752
Travel	5,951	339	4,278	4,617
Supplies	409	-	408	408
Equipment	2,433	-	-	-
Other	18,095	168	17,890	18,058
Total expenditures	<u>\$ 31,640</u>	<u>\$ 507</u>	<u>\$ 27,328</u>	<u>\$ 27,835</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, 2017

	Revised Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 54,060	\$ 27,629	\$ 26,431	\$ 54,060
Local share	-	27	-	27
Total revenues	<u>\$ 54,060</u>	<u>\$ 27,656</u>	<u>\$ 26,431</u>	<u>\$ 54,087</u>
Expenditures				
Salaries	\$ 24,053	\$ 11,787	\$ 12,695	\$ 24,482
Fringe benefits	12,693	6,748	6,533	13,281
Total personnel	<u>\$ 36,746</u>	<u>\$ 18,535</u>	<u>\$ 19,228</u>	<u>\$ 37,763</u>
Indirect costs	11,906	5,307	6,138	11,445
Contracted Services	773	-	772	772
Travel	2,707	2,007	110	2,117
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	1,928	1,807	183	1,990
Total expenditures	<u>\$ 54,060</u>	<u>\$ 27,656</u>	<u>\$ 26,431</u>	<u>\$ 54,087</u>

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

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 54,060	\$ 4,138	\$ -	\$ 4,138
Local share	-	-	-	-
Total revenues	<u>\$ 54,060</u>	<u>\$ 4,138</u>	<u>\$ -</u>	<u>\$ 4,138</u>
Expenditures				
Salaries	\$ 24,053	\$ 1,950	\$ -	\$ 1,950
Fringe benefits	12,693	1,117	-	1,117
Total personnel	<u>\$ 36,746</u>	<u>\$ 3,067</u>	<u>\$ -</u>	<u>\$ 3,067</u>
Indirect costs	11,906	878	-	878
Contracted Services	773	-	-	-
Travel	2,707	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	1,928	193	-	193
Total expenditures	<u>\$ 54,060</u>	<u>\$ 4,138</u>	<u>\$ -</u>	<u>\$ 4,138</u>

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

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	10,681	3,373	-	3,373
Total revenues	<u>\$ -</u>	<u>\$ 3,373</u>	<u>\$ -</u>	<u>\$ 3,373</u>
Expenditures				
Salaries	\$ 3,366	\$ -	\$ -	\$ -
Fringe benefits	1,776	-	-	-
Total personnel	<u>\$ 5,142</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Indirect costs	1,666	-	-	-
Contracted Services	-	-	-	-
Travel	1,868	1,867	-	1,867
Supplies	-	767	-	767
Equipment	-	-	-	-
Other	2,005	739	-	739
Total expenditures	<u>\$ 10,681</u>	<u>\$ 3,373</u>	<u>\$ -</u>	<u>\$ 3,373</u>

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

	Revised Budget	Current Period	Prior Cumulative Period	to Date
Revenues				
Grant source earned	\$ -	\$ -	\$ -	\$ -
Local share	165,447	29,541	26,592	56,133
Total revenues	<u>\$ 165,447</u>	<u>\$ 29,541</u>	<u>\$ 26,592</u>	<u>\$ 56,133</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Indirect costs	-	-	-	-
Contracted Services	15,000	1,702	-	1,702
Travel	13,500	4,300	1,697	5,997
Supplies	11,100	4,291	936	5,227
Equipment	41,263	9,771	439	10,210
Other	84,584	9,477	23,520	32,997
Total expenditures	<u>\$ 165,447</u>	<u>\$ 29,541</u>	<u>\$ 26,592</u>	<u>\$ 56,133</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 TX Task Force-Rio Grande Valley Type 3 PPE Project
 EMW-2015-SS-00080
 Internal Grant Code-36616
 Year Ended December 31, 2017

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,563	\$ 2,563	\$ -	\$ 2,563
Local share	-	-	-	-
Total revenues	<u>\$ 2,563</u>	<u>\$ 2,563</u>	<u>\$ -</u>	<u>\$ 2,563</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	2,563	2,563	-	2,563
Other	-	-	-	-
Total expenditures	<u>\$ 2,563</u>	<u>\$ 2,563</u>	<u>\$ -</u>	<u>\$ 2,563</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Office of The Governor
 TX Task Force-Rio Grande Valley Type 3 PPE Project
 EMW-2016-SS-00056
 Internal Grant Code-36817
 Year Ended December 31, 2017

	Current Budget	Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 4,754	\$ 4,613	\$ -	\$ 4,613
Local share	-	-	-	-
Total revenues	<u>\$ 4,754</u>	<u>\$ 4,613</u>	<u>\$ -</u>	<u>\$ 4,613</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Total personnel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	4,754	4,613	-	4,613
Other	-	-	-	-
Total expenditures	<u>\$ 4,754</u>	<u>\$ 4,613</u>	<u>\$ -</u>	<u>\$ 4,613</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Hidalgo CDBG
 Internal Grant Code 37117
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 87,500	\$ 28,639	\$ -	\$ 28,639
Local Share	<u>15,000</u>	<u>12,858</u>	<u>-</u>	<u>12,858</u>
Total revenues	<u>\$ 102,500</u>	<u>\$ 41,497</u>	<u>\$ -</u>	<u>\$ 41,497</u>
Expenditures				
Salaries	\$ 50,675	\$ 20,699	\$ -	\$ 20,699
Fringe benefits	<u>26,742</u>	<u>11,561</u>	<u>-</u>	<u>11,561</u>
Total Personnel	77,417	32,260	-	32,260
Indirect costs	<u>25,083</u>	<u>9,237</u>	<u>-</u>	<u>9,237</u>
Total Expenditures	<u>\$ 102,500</u>	<u>\$ 41,497</u>	<u>\$ -</u>	<u>\$ 41,497</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Texas Department of Transportation
 Cameron System Admin
 URB 1701
 Internal Grant Code 37418
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 25,000	\$ 5,000	\$ -	\$ 5,000
Local Share	-	6,648	-	6,648
	<u>25,000</u>	<u>11,648</u>	<u>-</u>	<u>11,648</u>
Total revenues	<u>\$ 25,000</u>	<u>\$ 11,648</u>	<u>\$ -</u>	<u>\$ 11,648</u>
Expenditures				
Salaries	\$ 12,510	\$ 5,758	\$ -	\$ 5,758
Fringe benefits	6,590	3,297	-	3,297
Total Personnel	<u>19,100</u>	<u>9,055</u>	<u>-</u>	<u>9,055</u>
Indirect costs	5,900	2,593	-	2,593
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 25,000</u>	<u>\$ 11,648</u>	<u>\$ -</u>	<u>\$ 11,648</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 80,000	\$ 103,083	\$ 72,765	\$ 175,848
Local Share	-	25,956	1	25,957
	<u>80,000</u>	<u>129,039</u>	<u>72,766</u>	<u>201,805</u>
Total revenues	<u>\$ 80,000</u>	<u>\$ 129,039</u>	<u>\$ 72,766</u>	<u>\$ 201,805</u>
Expenditures				
Salaries	\$ 31,200	\$ 24,087	\$ 16,837	\$ 40,924
Fringe benefits	16,430	13,785	8,665	22,450
Total Personnel	<u>47,630</u>	<u>37,872</u>	<u>25,502</u>	<u>63,374</u>
Indirect costs	14,713	10,844	8,141	18,985
Contracted Services	2,650	18,506	2,306	20,812
Other	<u>15,007</u>	<u>61,817</u>	<u>36,817</u>	<u>98,634</u>
Total expenditures	<u>\$ 80,000</u>	<u>\$ 129,039</u>	<u>\$ 72,766</u>	<u>\$ 201,805</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 473,304	\$ 18,974	\$ 334,005	\$ 352,979
Local Share	<u>107,909</u>	<u>19,238</u>	<u>63,718</u>	<u>82,956</u>
Total revenues	<u>\$ 581,213</u>	<u>\$ 38,212</u>	<u>\$ 397,723</u>	<u>\$ 435,935</u>
Expenditures				
Salaries	\$ 204,706	\$ 18,800	\$ 156,362	\$ 175,162
Fringe benefits	<u>106,002</u>	<u>10,763</u>	<u>80,473</u>	<u>91,236</u>
Total Personnel	310,708	29,563	236,835	266,398
Indirect costs	101,419	8,465	75,605	84,070
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>184</u>	<u>41,288</u>	<u>41,472</u>
Total expenditures	<u>\$ 581,213</u>	<u>\$ 38,212</u>	<u>\$ 397,723</u>	<u>\$ 435,935</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 502,790	\$ 387,986	\$ 268,160	\$ 656,146
Local Share	-	163,727	11,828	175,555
Total revenues	<u>\$ 502,790</u>	<u>\$ 551,713</u>	<u>\$ 279,988</u>	<u>\$ 831,701</u>
Expenditures				
Salaries	\$ 180,456	\$ 216,028	\$ 113,698	\$ 329,726
Fringe benefits	95,028	123,583	58,515	182,098
Total Personnel	<u>275,484</u>	<u>339,611</u>	<u>172,213</u>	<u>511,824</u>
Indirect costs	85,097	97,242	54,976	152,218
Contracted Services	-	1,272	3,702	4,974
Travel	5,600	7,451	1,935	9,386
Fuel	56,900	44,563	15,326	59,889
Other	79,709	61,574	31,836	93,410
Total expenditures	<u>\$ 502,790</u>	<u>\$ 551,713</u>	<u>\$ 279,988</u>	<u>\$ 831,701</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, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 182,400	\$ 11,219	\$ 64,572	\$ 75,791
Local Share	<u>45,600</u>	<u>2,805</u>	<u>16,739</u>	<u>19,544</u>
Total revenues	<u>\$ 228,000</u>	<u>\$ 14,024</u>	<u>\$ 81,311</u>	<u>\$ 95,335</u>
Expenditures				
Marketing	\$ 228,000	\$ 14,024	\$ 66,101	\$ 80,125
Other	<u>-</u>	<u>-</u>	<u>15,210</u>	<u>15,210</u>
Total expenditures	<u>\$ 228,000</u>	<u>\$ 14,024</u>	<u>\$ 81,311</u>	<u>\$ 95,335</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 Weslaco 5310 Project
 TX16X028
 Internal Grant Code 37813
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 137,239	\$ 134,007	\$ -	\$ 134,007
Local Share	<u>34,310</u>	<u>34,310</u>	<u>-</u>	<u>34,310</u>
Total revenues	<u>\$ 171,549</u>	<u>\$ 168,317</u>	<u>\$ -</u>	<u>\$ 168,317</u>
Expenditures				
Contract Temporary	\$ 171,549	\$ 168,317	\$ -	\$ 168,317
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 171,549</u>	<u>\$ 168,317</u>	<u>\$ -</u>	<u>\$ 168,317</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Transit Advertising
 Internal Grant Code 38700
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Period</u>	<u>Prior Period</u>	<u>Cumulative to Date</u>
Revenues				
Local Share	\$ 80,000	\$ 21,860	\$ 64,610	\$ 86,470
Total revenues	<u>\$ 80,000</u>	<u>\$ 21,860</u>	<u>\$ 64,610</u>	<u>\$ 86,470</u>
Expenditures				
Marketing	\$ -	\$ 16,650	\$ 33,814	\$ 50,464
Other	<u>80,000</u>	<u>5,210</u>	<u>30,796</u>	<u>36,006</u>
Total expenditures	<u>\$ 80,000</u>	<u>\$ 21,860</u>	<u>\$ 64,610</u>	<u>\$ 86,470</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, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 325,102	\$ 12,696	\$ 312,406	\$ 325,102
Local share	<u>81,276</u>	<u>3,174</u>	<u>78,106</u>	<u>81,280</u>
Total revenues	<u>\$ 406,378</u>	<u>\$ 15,870</u>	<u>\$ 390,512</u>	<u>\$ 406,382</u>
Expenditures				
Other	<u>\$ 406,378</u>	<u>\$ 15,870</u>	<u>\$ 390,512</u>	<u>\$ 406,382</u>
Total expenditures	<u>\$ 406,378</u>	<u>\$ 15,870</u>	<u>\$ 390,512</u>	<u>\$ 406,382</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 STC Park & Ride / Yellow Route
 TX-2016-022
 Internal Grant Code 38717
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 204,900	\$ 231,728	\$ -	\$ 231,728
Match	<u>204,900</u>	<u>221,782</u>	<u>-</u>	<u>221,782</u>
Total revenues	<u>\$ 409,800</u>	<u>\$ 453,510</u>	<u>\$ -</u>	<u>\$ 453,510</u>
Expenditures				
Contract Continuing	\$ 204,900	\$ 231,728	\$ -	\$ 231,728
Contract Continuing-Match	<u>204,900</u>	<u>221,782</u>	<u>-</u>	<u>221,782</u>
Total expenditures	<u>\$ 409,800</u>	<u>\$ 453,510</u>	<u>\$ -</u>	<u>\$ 453,510</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 STC Yellow/Park & Ride
 TX-2016-022
 Internal Grant Code 38719
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 299,812	\$ 66,349	\$ -	\$ 66,349
Match	<u>299,812</u>	<u>63,835</u>	<u>-</u>	<u>63,835</u>
Total revenues	<u>\$ 599,624</u>	<u>\$ 130,184</u>	<u>\$ -</u>	<u>\$ 130,184</u>
Expenditures				
Contract Continuing	\$ 299,812	\$ 66,349	\$ -	\$ 66,349
Contract Continuing-Match	<u>299,812</u>	<u>63,835</u>	<u>-</u>	<u>63,835</u>
Total expenditures	<u>\$ 599,624</u>	<u>\$ 130,184</u>	<u>\$ -</u>	<u>\$ 130,184</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, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 405,386	\$ 776	\$ 404,610	\$ 405,386
Local share	<u>-</u>	<u>124</u>	<u>1</u>	<u>125</u>
Total revenues	<u>\$ 405,386</u>	<u>\$ 900</u>	<u>\$ 404,611</u>	<u>\$ 405,511</u>
Expenditures				
Contracted Services	\$ 368,532	\$ 900	\$ 367,757	\$ 368,657
Other	<u>36,854</u>	<u>-</u>	<u>36,854</u>	<u>36,854</u>
Total expenditures	<u>\$ 405,386</u>	<u>\$ 900</u>	<u>\$ 404,611</u>	<u>\$ 405,511</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, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 321,972	\$ 11,500	\$ 261,391	\$ 272,891
Local share	<u> -</u>	<u> -</u>	<u> 1</u>	<u> 1</u>
Total revenues	<u>\$ 321,972</u>	<u>\$ 11,500</u>	<u>\$ 261,392</u>	<u>\$ 272,892</u>
Expenditures				
Contracted Services	\$ -	\$ -	\$ -	\$ -
Other	<u>321,972</u>	<u>11,500</u>	<u>261,392</u>	<u>272,892</u>
Total expenditures	<u>\$ 321,972</u>	<u>\$ 11,500</u>	<u>\$ 261,392</u>	<u>\$ 272,892</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, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 58,309	\$ 42,929	\$ 15,380	\$ 58,309
Local Share	-	491	-	491
Total Revenues	\$ 58,309	\$ 43,420	\$ 15,380	\$ 58,800
Expenditures				
Salaries	\$ 29,182	\$ 20,652	\$ 6,386	\$ 27,038
Fringe	15,366	11,824	3,287	15,111
Total Personnel	44,548	32,476	9,673	42,149
Indirect costs	13,761	9,299	3,088	12,387
Contracted services	-	-	-	-
Other	-	1,645	2,619	4,264
Total expenditures	\$ 58,309	\$ 43,420	\$ 15,380	\$ 58,800

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 LRGVDC
 Centenarian
 Internal Grant Code 39300
 Year Ended December 31, 2017

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

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, 2017

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,637,734	\$ 858,455	\$ 280,744	\$ 1,139,199
Local Cash	<u>-</u>	<u>208</u>	<u>-</u>	<u>208</u>
Total revenues	<u><u>\$ 2,637,734</u></u>	<u><u>\$ 858,663</u></u>	<u><u>\$ 280,744</u></u>	<u><u>\$ 1,139,407</u></u>
Expenditures				
Salaries	\$ 828,880	\$ 346,180	\$ 87,100	\$ 433,280
Fringe benefits	<u>431,908</u>	<u>197,521</u>	<u>44,826</u>	<u>242,347</u>
Total personnel	1,260,788	543,701	131,926	675,627
Indirect costs	393,446	155,680	42,115	197,795
Contracted Services	453,500	23,794	35,488	
Travel	92,700	45,128	9,194	54,322
Supplies	18,000	8,278	1,472	9,750
Equipment	152,000	3,788	28,831	32,619
Other	<u>267,300</u>	<u>78,294</u>	<u>31,718</u>	<u>110,012</u>
Total expenditures	<u><u>\$ 2,637,734</u></u>	<u><u>\$ 858,663</u></u>	<u><u>\$ 280,744</u></u>	<u><u>\$ 1,139,407</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 Metropolitan Planning Organization
 50-18XF0019
 Internal Grant Code 39518
 Year Ended December 31, 2017

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	\$ 2,908,238	\$ 264,634	\$ -	\$ 264,634
Local Cash	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u><u>\$ 2,908,238</u></u>	<u><u>\$ 264,634</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 264,634</u></u>
Expenditures				
Salaries	\$ 1,126,439	\$ 104,394		\$ 104,394
Fringe benefits	594,501	59,766		59,766
Total personnel	<u>1,720,940</u>	<u>164,160</u>	<u>-</u>	<u>164,160</u>
Indirect costs	557,498	47,004		47,004
Contracted Services	250,000	23,794	-	23,794
Travel	77,200	10,516		10,516
Supplies	13,000	1,155		1,155
Equipment	30,000	-	-	-
Other	<u>259,600</u>	<u>18,005</u>	<u>-</u>	<u>18,005</u>
Total expenditures	<u><u>\$ 2,908,238</u></u>	<u><u>\$ 264,634</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 264,634</u></u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenue and Expenditures
 Federal Transit Administration
 UTRGV Transportation Services OP & PM
 TX2016022
 Internal Grant Code 39607
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 242,259	\$ 273,447	\$ -	\$ 273,447
Match	242,259	248,861	-	248,861
Local Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 484,518</u>	<u>\$ 522,308</u>	<u>\$ -</u>	<u>\$ 522,308</u>
Expenditures				
Contract Continuing	\$ 242,259	\$ 273,447	\$ -	\$ 273,447
Contract Continuing - Match	<u>242,259</u>	<u>248,861</u>	<u>-</u>	<u>248,861</u>
Total expenditures	<u>\$ 484,518</u>	<u>\$ 522,308</u>	<u>\$ -</u>	<u>\$ 522,308</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
 Statement of Revenues and Expenditures
 Texas Department of Transportation
 TAP 1601
 512XXF7080
 Internal Grant Code 39616
 Year Ended December 31, 2017

	<u>Budget</u>	<u>Current Prior Period</u>	<u>Period</u>	<u>Cumulative to Date</u>
Revenues				
Grant source earned	\$ 136,620	\$ 20,632	\$ 92,420	\$ 113,052
Local Share	-	120	-	120
	<u>\$ 136,620</u>	<u>\$ 20,752</u>	<u>\$ 92,420</u>	<u>\$ 113,172</u>
Total revenues				
Expenditures				
Marketing	\$ 136,620	\$ 20,752	\$ 92,338	\$ 113,090
Other	-	-	82	82
	<u>\$ 136,620</u>	<u>\$ 20,752</u>	<u>\$ 92,420</u>	<u>\$ 113,172</u>
Total expenditures				

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Indirect Costs and Rate
Year Ended December 31, 2017

Indirect salaries	\$	906,527
Employee benefits		515,225
<i>Total personnel</i>		1,421,752
Office space		216,404
Communications		46,614
Travel		39,742
Consumable supplies		19,327
Equipment repair and maintenance		98,557
Dues		15,764
Printing and publications		27,233
Computer costs		6,281
Insurance		46,955
Contracted services		9,499
Postage		9,588
Professional fees		29,689
Training		3,257
Equipment		38,957
Bank charges		3,220
Other		12,669
<i>Total other expenses</i>		623,756
<i>Total indirect costs (A)</i>	\$	2,045,508
Basis for allocation of indirect costs:		
Direct salary costs	\$	4,552,357
Employee benefit program		2,591,240
<i>Total direct personnel costs (B)</i>	\$	7,143,597
Indirect cost rate (A/B)		28.63%

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Employee Benefits and Basis of Allocation
Year Ended December 31, 2017

All employees except class 2

Released time:

Leave	\$ 333,604
Holidays	273,352
Sick leave	213,365
<i>Total benefits (A)</i>	\$ 820,321

Benefit program:

Hospitalization insurance	\$ 1,024,078
Payroll taxes	442,572
Workmen's compensation	86,572
Retirement	720,159
<i>Total released time (B)</i>	\$ 2,273,381

Basis for allocation of benefits:

Gross salaries	\$ 6,224,105
Less released time	(820,321)
Chargeable time (C)	\$ 5,403,784

Rates for all employees:

Release time rate A/C	15.1805%
Fringe benefit rate B/C	42.07%

Total fringe benefit rate except for class 2 57.25%

Class 2 employees

Benefit program:

Payroll taxes	\$ 4,314
Workmen's compensation	844
Retirement	7,019
<i>Total benefits (D)</i>	\$ 12,177

Basis for allocation of benefits:

Gross salaries (E)	\$ 52,668
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Employee benefit rate for class 2 employees (D/E) 23.12%

Single Audit Section



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Oscar R. González
Melissa González

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements, and have issued our report thereon dated August 13, 2018.

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
August 13, 2018



Oscar R. González, CPA
&
Associates, P.L.L.C.
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Oscar R. González
Melissa González

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
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* that could have a direct and material effect on each of the Lower Rio Grande Valley Development Council's major federal programs for the year ended December 31, 2017. Lower Rio Grande Valley Development Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Lower Rio Grande Valley Development Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal 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 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 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 programs for the year ended December 31, 2017.

Report on Internal Control over Compliance

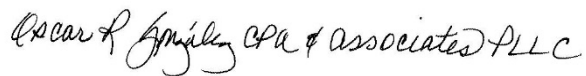
Management of the Lower Rio Grande Valley Development Council, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Lower Rio Grande 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 program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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



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

Pharr, Texas
August 13, 2018

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Findings and Questioned Costs
Year Ended December 31, 2017

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>
93.044; 93.045; 93.053	Aging Cluster
93.052	Title III, Part E; National Family Caregiver Support
20.205	Highway Planning and Construction
20.509	Formula Grants for Other than Urbanized Areas
	State Criminal Justice Planning Fund-Regional Law Enforcement Training and Education
	Texas Department of Transportation - Rural and Urban State Program
	Texas Commission on Environmental Quality-Regional Solid Waste Grants

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

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

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, 2017

NONE

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Corrective Action Plan
Year Ended December 31, 2017

Not Applicable

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2017

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY16/17 539-16-00016-00001	20,122	-
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY17/18 539-16-00016-00001	6,812	-
			26,934	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY16/17 539-16-00016-00001	19,271	-
Title IIID	93.043	FY16/17 539-16-00016-00001	64,056	-
Title IIID	93.043	FY17/18 539-16-00016-00001	17,332	-
			81,388	-
Title IIIB - Administration	93.044	FY16/17 539-16-00016-00001	68,483	-
Title IIIB - Administration	93.044	FY17/18 539-16-00016-00001	8,965	-
Title IIIB	93.044	FY16/17 539-16-00016-00001	1,586,081	332,259
Title IIIB	93.044	FY17/18 539-16-00016-00001	272,040	110,825
			1,935,569	443,084
Administration -C1	93.045	FY16/17 539-16-00016-00001	128,964	-
Administration -C1	93.045	FY17/18 539-16-00016-00001	23,966	-
Nutrition - C-1 Congregate Meal	93.045	FY16/17 539-16-00016-00001	891,924	891,924
Nutrition - C-1 Congregate Meal	93.045	FY17/18 539-16-00016-00001	285,039	285,039
Administration - C2	93.045	FY16/17 539-16-00016-00001	49,393	-
Administration - C2	93.045	FY17/18 539-16-00016-00001	27,877	-
Nutrition - C-2 Home-Delivered Meal	93.045	FY16/17 539-16-00016-00001	741,953	741,953
Nutrition - C-2 Home-Delivered Meal	93.045	FY17/18 539-16-00016-00001	267,034	267,034
			2,416,150	2,185,950
NWD ADRC Planning Grant	93.048	FY16/17 539-16-00031-00008	1,760	-
Title IIIE - Administration	93.052	FY16/17 539-16-00016-00001	58,905	-
Title IIIE - Administration	93.052	FY17/18 539-16-00016-00001	24,790	-
Title IIIE	93.052	FY16/17 539-16-00016-00001	490,091	129,919
Title IIIE	93.052	FY17/18 539-16-00016-00001	115,681	39,828
			689,467	169,747
NSIP	93.053	FY16/17 539-16-00016-00001	367,171	367,171
NSIP	93.053	FY17/18 539-16-00016-00001	108,726	108,726
			475,897	475,897
ACA MIPPA Priority 3	93.071	FY16/17 539-16-00031-00008	8,990	-
ACA MIPPA Priority 3	93.071	FY17/18 539-16-00031-00008	784	-
			9,774	-
ACA MIPPA Priority 2	93.071	FY16/17 539-16-00016-00001	20,510	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2017

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				
Dev. A Sustainable System of Respite Care	93.072	FY16/17 539-16-00031-00008	21,536	-
CMS SHIP	93.324	FY16/17 539-16-00016-00001	79	-
CMS CDAP	93.324	FY17/18 539-16-00016-00001	32,458	-
			<u>32,537</u>	<u>-</u>
ADRC - Local Contact Agency	93.791	FY16/17 539-16-00031-00008	3,423	-
ADRC - Local Contact Agency	93.791	FY17/18 539-16-00031-00008	5,546	-
ADRC Housing Navigator	93.791	FY16/17 539-16-00031-00008	33,168	-
ADRC Housing Navigator	93.791	FY17/18 539-16-00031-00008	17,325	-
ADRC Housing Navigator Training	93.791	FY17/18 539-16-00031-00008	1,090	-
			<u>60,552</u>	<u>-</u>
Department of Housing and Urban Development				
Pass through - City of Mcallen				
Area Agency on Aging	14.218	132-8042-457-91-05-ZA4255	4,609	-
Area Agency on Aging	14.218	132-8043-457-91-05-ZA4355	514	-
			<u>5,123</u>	<u>-</u>
Pass through - City of Mission				
Area Agency on Aging	14.218	FY 16-17	5,913	-
Area Agency on Aging	14.218	FY 17-18	1,345	-
			<u>7,258</u>	<u>-</u>
Pass through - Urban County - Precinct 1				
Transportation Program	14.218	A-5017-91-0505-5600-P9111	20,000	-
Transportation Program	14.218	A-5017-94-0505-5600-P4511	7,500	-
			<u>27,500</u>	<u>-</u>
Pass through - Urban County - Precinct 2				
Transportation Program	14.218	A-5017-92-0505-5600-P9211	1,139	-
Pass through - City of Pharr				
Area Agency on Aging	14.218	FY 16-17	2,100	-
Area Agency on Aging	14.218	FY 17-18	250	-
Transit Program	14.218	FY 16-17	33,095	-
Transit Program	14.218	FY 17-18	333	-
			<u>35,778</u>	<u>-</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2017

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 Justice, Office of Justice Programs, Office for Victims of Crime Pass through - Texas Office of the Governor - CJD				
CVL	16.575	3343101	25,337	-
U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) Pass through - Texas Office of the Governor				
HSGP	97.067	2968002	115,840	-
HSGP	97.067	3092201	232,654	-
HSGD	97.067	2968003	47,002	-
HSGD	97.067	3461301	2,563	-
HSGD	97.067	3462301	4,613	-
			<u>402,672</u>	<u>-</u>
Department of Transportation Pass through - Texas Department of Transportation				
Highway Planning and Construction	20.205	50-17XF0019	789,331	23,794
Highway Planning and Construction	20.205	50-18XF0019	264,634	23,794
			<u>1,053,965</u>	<u>47,588</u>
Federal Transit Administration Section 5303	20.505	50-17XF0019	69,124	-
Department of Commerce Direct Programs				
Title II, Sect 201, Public Works Assist.	11.300	08-01-04780	225,355	-
Planning Assist:EDD Partnership Planning	11.302	08-83-05028	70,000	-
Title II, Sect 209, Explore RGV	11.307	08-79-05207	12,860	-
Department of Commerce Pass through - Weslaco Economic Development Corporation				
Weslaco EDC Administration	11.300	08-01-05123	13,007	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2017

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 - Texas Department of Agriculture				
Community Economic Development Assistance	14.228	C716223	5,789	-
Community Economic Development Assistance	14.228	C717223	1,410	-
			7,199	-
Department of Housing and Urban Development				
Pass through - General Land Office				
Diaster Recovery Program	14.228	12-499-000-6698	163,850	-
Diaster Recovery Program	14.228	12-499-000-6698	25,732	-
Diaster Recovery Program	14.228	12-500-000-6699	46,392	-
Department of Housing and Urban Development				
Pass through - General Land Office				
Diaster Recovery Program	14.228	12-500-000-6699	1,583,974	-
			1,819,948	-
Environmental Protection Agency				
Pass through - Texas Commission on Environmental Quality				
Water Quality Management	66.454	582-17-70168	22,899	-
Water Quality Management	66.454	582-18-80226	10,473	-
			33,372	-
Department of Transportation				
Direct Programs				
Federal Transit Administration Section 5307-2A	20.507	TX-2016-060	283,625	-
Federal Transit Administration Section 5307-2A	20.507	TX-2016-022	1,945,655	-
			2,229,280	-
Federal Transit Administration Section 5307	20.507	TX-90-X992	12,696	-
Federal Transit Administration Section 5307	20.507	TX-90-Y023	18,974	-
Federal Transit Administration Section 5307	20.507	TX-90-Y057	968,187	-
Federal Transit Administration Section 5307	20.507	TX-90-Y064	274,560	-
Federal Transit Administration Section 5307	20.507	TX-90-Y066	11,500	-
			1,285,917	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2017

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 5310 - 1A	20.513	TX-16-X028	141,931	-
Federal Transit Administration				
Section 5310 - 1A	20.513	TX-2016-080	42,929	-
			184,860	-
Federal Transit Administration				
Section 5316	20.516	TX-37-X064	116,829	-
Federal Transit Administration				
Section 5316	20.516	TX-37-X105	21,892	-
			138,721	-
Federal Transit Administration				
Section 5317	20.521	TX-57-X017	11,219	-
Federal Transit Administration				
Section 5339	20.526	TX-34-0010	776	-
Pass through - Texas Department of Transportation				
Public Transportation for Non-urbanized Areas	20.509	MGA-2017-2021-LRGVDC-073	82,637	-
Public Transportation for Non-urbanized Areas	20.509	512XXF7080	20,632	-
Public Transportation for Non-urbanized Areas	20.509	51018012116	367,651	-
Public Transportation for Non-urbanized Areas	20.509	51018022117	361,241	-
			832,161	-
Pass through - Texas Department of Transportation				
Public Transportation	20.505	51R08012918	2,050	-
Public Transportation	20.505	51R08012117	35,649	-
			37,699	-
Public Transportation	20.513	51016022917	56,188	-
Public Transportation	20.513	51016012918	3,150	-
			59,338	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2017

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Pass through - Texas Department of Transportation				
Public Transportation	20.526	51003022117	2,999	-
Public Transportation	20.933	51079012917	195,875	-
Total Federal Awards			14,579,827	3,322,266

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2017

<u>Federal Grantor/Pass Through Grantor/ State Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Entity Identity Number</u>	<u>Grant Expenditures</u>	<u>Expenditures to Subrecipients</u>
STATE				
<u>Texas Health and Human Services Commission</u>				
Title IIIB	N/A	SGR-2017	3,646	-
Title IIIE	N/A	SGR-2017	97,869	-
PC ADRC SGR	N/A	FY 16/17 539-16-0031-00008	142,065	-
Promoting Independence	N/A	FY 16/17 539-16-0031-00008	17,072	-
PC ADRC SGR	N/A	FY 17/18 539-16-0031-00008	74,287	-
Title IIIB	N/A	SGR-2018	87,542	-
Title IIIE	N/A	SGR-2018	25,285	-
Assisted Living Facility Long-Term Care Omb.	N/A	SGR-2017	17,567	-
Assisted Living Facility Long-Term Care Omb.	N/A	SGR-2018	4,829	-
			<u>470,162</u>	<u>-</u>
<u>Texas Criminal Justice Council</u>				
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-18	82,882	-
State Criminal Justice Plannig Fund	N/A	SF-16I95-14933-19	24,168	-
Regional Police Academy		SF-13-A10-14668-15	219,725	-
Regional Police Academy	N/A	SF-13-A10-14668-16	117,616	-
			<u>444,391</u>	<u>-</u>
<u>Homeland Security COG</u>				
Homeland Security COG Contract for FY17	N/A	300-7-0162	27,629	-
Homeland Security COG Contract for FY18	N/A	300-8-0199	4,138	-
			<u>31,767</u>	<u>-</u>
<u>Commission on State Emergency Communication</u>				
9-1-1 Regional Planning	N/A	FY15 Appropriations	76,079	-
9-1-1 Regional Planning	N/A	FY17 Appropriations	5,929,148	-
9-1-1 Regional Planning	N/A	FY18 Appropriations	859,549	-
			<u>6,864,776</u>	<u>-</u>
<u>Texas Water Development Board</u>				
Regional Water Planning	N/A	1548301841	71,055	68,396
<u>Texas Community Development Block Grant</u>				
Hurricane Harvey Technical Assist. Grant	N/A	DR - 008	1,753	-
<u>Texas Commission on Environmental Quality</u>				
Regional Solid Waste Management	N/A	582-18-80540	41,484	-
Regional Solid Waste Management	N/A	582-16-60656	199,361	90,143
			<u>240,845</u>	<u>90,143</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

Schedule of Expenditures of Federal/State Awards

Year Ended December 31, 2017

<u>Federal Grantor/Pass Through Grantor/ State Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Entity Identity Number</u>	<u>Grant Expenditures</u>	<u>Expenditures to Subrecipients</u>
STATE				
<u>Texas Department of Transportation</u>				
Section 5311 (State)	N/A	RUR 1701(29)	249,074	-
Section 5311 (State)	N/A	RUR 1801 (29)	200,471	-
Section 5307 (State)	N/A	URB1701(29)	124,274	-
Section 5307 (State)	N/A	URB1702(29)	300,099	-
Section 5307 (State)	N/A	URB1801(21)	133,583	-
Section 5307 (State)	N/A	URB1802(29)	300,445	-
Training Reimbursements	N/A	Training Reimb.	10,660	-
			<u>1,318,606</u>	<u>-</u>
		Total State Awards	<u>9,443,355</u>	<u>158,539</u>
			<u>24,023,182</u>	<u>3,480,805</u>

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Notes to Schedule of Expenditures of Federal/State Awards
For the Year Ended December 31, 2017

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

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

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

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

Total governmental fund expenditures	\$26,039,032
Less: Governmental fund non-grant general government expenditures	(1,779,660)
Grant expenditures funded with Council resources	(236,190)

Grant expenditures per Schedule	\$ 24,023,182

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, 2017:

HAP	\$ 1,134,765
HOP	\$ 2,294,528
Multi-Family Construction	\$ 13,001,841
Single-Family Construction	\$ 1,039,740