

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL

Carrizo Springs, Texas

AUDIT REPORT

For The Year Ended August 31, 2010

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

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MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Middle Rio Grande Development Council
Carrizo Springs, Texas

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Middle Rio Grande Development Council (the Council), as of and for the year ended August 31, 2010, which collectively comprise the Council's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Council's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Council, as of August 31, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2011 on our consideration of the 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

207 Arden Grove
San Antonio, TX 78215
210/227-1389
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The management's discussion and analysis, the pension and retirement plan schedule of funding progress as listed on the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The combining and individual nonmajor fund financial statements and other schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal and state awards and supplemental grant schedules are presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and The State of Texas Single Audit Circular, and are also not a required part of the basic financial statements of the Council. The combining and individual nonmajor fund financial statements and other schedule and the schedules of expenditures of federal and state awards and supplemental grant schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "George Gonzalez" with a stylized flourish underneath.

April 21, 2011

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**MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)**

This section of the Middle Rio Grande Development Council (the Council) presents our discussion and analysis of the Council's financial performance during the fiscal year ended August 31, 2010. Please read it in conjunction with the Council's financial statements, which follow this section.

Comparative Overview

The Management Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement no. 34 – Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments. Presentation of certain comparative information between the current year and the prior year is required in this analysis.

FINANCIAL HIGHLIGHTS

- Assets of the Council exceeded liabilities by \$3,708,693 which equals to net assets. Unrestricted net assets at year end were \$349,799. This level is considered normal for the Council in that most of its operations consist of grants which are funded on a cost reimbursement basis.
- Revenues of \$18,573,814 increased by \$3,697,195 from the prior year due to the additional Federal Stimulus Funding.

Overview of the Basic Financial Statements

The Financial Section consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements with accompanying notes, and other optional supplementary information that presents combining financial statements for non-major governmental funds. The financial statements are intended to be organized so that the reader can understand the Council as an entire operating entity.

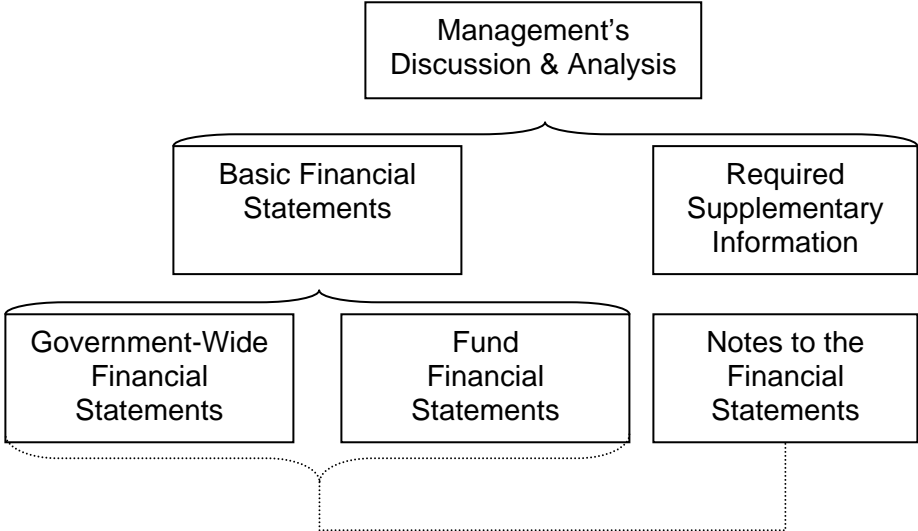
The basic financial statements include two kinds of statements that present different views of the Council in addition to the notes that explain some of the information in the financial statements and provide data that are more detailed:

- The first two statements are government-wide financial statements – the Statement of Net Assets and the Statement of Activities, provide both long-term and short-term information about the Council's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the government, reporting the Council's operation in more detail than the government-wide statements. The governmental fund statements tell how general government services were financed in the short-term as well as what remains for future spending.

**MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)**

Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

**Figure A-1
Required Components of the Council's Financial Report**



Government-Wide Financial Statements

The *Statement of Net Assets* presents information on all of the Council's assets and liabilities, with the difference between the two reported as Net Assets. Over time, increases or decreases in Net Assets may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The *Statement of Activities* presents information showing how the Council's Net Assets changed during the most recent fiscal year. All changes in Net Assets 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 fiscal periods (e.g., earned but unused vacation leave).

These two government-wide financial statements distinguish functions of the Council that are principally supported by federal and state grants, membership dues and other local activities.

**MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)**

Change in net assets is important because it tells the reader that, for the Council as a whole, the financial position of the Council has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include changes in legislative laws and appropriations and facility needs.

The Council reports government activities in the Statement of Net Assets and the Statement of Activities. Government activities are the activities where most of the Council's programs and services are reported including, but not limited to, administration and training.

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. The Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the Council can be divided into two categories: governmental funds and proprietary funds. The Council's major governmental funds are the General Fund and the Texas Workforce Commission funds.

- **Governmental Funds** – Most of the Council's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end for spending in future periods. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Council's general operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.
- **Proprietary Funds** – Proprietary funds, like government-wide statements, provide both long and short-term financial information. We use internal service funds to report the activities that provide services for the Council's programs and activities, such as the Health Self-Insurance and the Indirect Cost pool.

**MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)**

FINANCIAL ANALYSIS OF THE COUNCIL AS A WHOLE

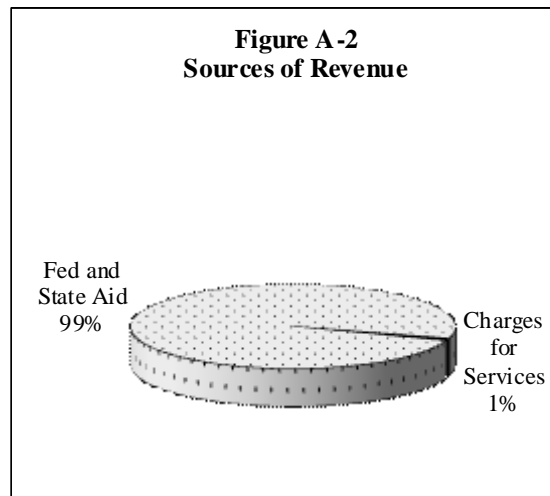
The Council's net assets were approximately \$3.52 million at August 31, 2010.

**Table A-1
Net Assets**

	2008-09	2009-10
Current and Other Assets	\$ 3,193,022	\$ 2,946,432
Capital Assets	3,176,300	3,358,894
Total Assets	\$ 6,369,322	\$ 6,305,326
Current and Other Liabilities	\$ 2,850,596	\$ 2,596,633
Long-term Liabilities	-	-
Total Liabilities	\$ 2,850,596	\$ 2,596,633
Net Assets		
Invested in Capital Assets, net of related debt	\$ 3,176,300	\$ 3,358,894
Unrestricted	342,426	349,799
Total Net Assets	\$ 3,518,726	\$ 3,708,693

Changes in Net Assets

The Council's total revenues were \$18.5 million (See Table A-2). A significant portion, 99%, (See Figure A-2) of the Council's revenue comes from federal and state funding. The total cost of all programs and services was \$18.4 million (See Table A-2); 64% of these costs are for economic opportunity services.



MIDDLE RIO GRANDE DEVELOPMENT COUNCIL MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

**Table A-2
Change in Net Assets**

	Fiscal Year 2008-09	Fiscal Year 2009-10
Revenues		
Program Revenues		
Charges for Services	\$ 584,729	\$ 714,501
Operating Grants and Contributions	14,233,556	17,822,335
General Revenues		
Membership Dues	45,834	34,244
Miscellaneous and Other Revenues	(10,522)	2,734
Total Revenues	14,853,597	18,573,814
Expenses		
General Government	610,833	740,585
Economic Opportunity	9,343,379	11,788,213
Health and Welfare	1,795,842	1,832,194
Economic Development	54,601	80,953
Environmental	241,369	143,135
Public Safety	2,724,134	3,798,767
Total Expenses	14,770,158	18,383,847
Excess (deficiency) before Special Item	83,439	189,967
Special Item	-	-
Change in Net Assets	83,439	189,967
Beginning Net Assets	3,435,287	3,518,726
Ending Net Assets	\$ 3,518,726	\$ 3,708,693

SIGNIFICANT EXPENSES FOR THE COUNCIL

- Payroll and payroll related expenses compromised 25% of the Council's total expenditures.
- Texas Workforce Commission grant payments to clients compromised 40% of the Council's total expenditures.
- Pass-Thru Equipment to Governmental Entities compromised 3% of the Council's total expenditures.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

CAPITAL ASSETS

Capital Assets

At the end of 2010, the Council had invested \$3,358,894 in a broad range of capital assets, including furniture and equipment, (see Table A-3).

**Table A-3
Council's Capital Assets**

	Fiscal Year 2008-09	Fiscal Year 2009-10
Furniture and Equipment	\$ 5,328,297	\$ 6,198,247
Totals at historical cost	5,328,297	6,198,247
Total accumulated depreciation	(2,151,997)	(2,839,352)
Net capital assets	\$ 3,176,300	\$ 3,358,894

Funding source breakdown for capital assets purchased during the current fiscal year:

- Department of Homeland Security –91%
- State of Texas Advisory Commission on State Emergency Communications – 9%

COMPENSATED ABSENCES

The Council's compensated absences liability totals \$179,288 at August 31, 2010.

ECONOMIC FACTORS AND FUTURE OUTLOOK

The Council's 2010 adopted budget reflects that both the general fund and special revenue fund expenditures, for federal and state programs, decreased by about 4% compared to actual 2009 expenditures. This was in accordance with the appropriated funding levels at the time the budget was prepared. However, funding levels will remain unstable and more than likely be reduced if the funding continues under the Federal Continuing Resolution process and President Obama's proposed budget continues to be scrutinized by Capitol Hill.

**MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
(UNAUDITED)**

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Middle Rio Grande Development Council's finances for all those with an interest to the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed:

Middle Rio Grande Development Council
Office of the Controller
P.O. Box 1199
307 West Nopal Street
Carrizo Springs, Texas 78834
Telephone Number: (830) 876-3533 ext. 1210
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BASIC FINANCIAL STATEMENTS

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

STATEMENT OF NET ASSETS

August 31, 2010

	<u>Governmental Activities</u>	<u>Component Unit</u>
ASSETS		
Cash and Cash Equivalents	\$ 518,351	\$ 83,074
Accounts Receivables:		
Grantor	1,430,015	-
Other	45,816	-
Due From MRGWB	903,754	-
Capital Assets (net of accumulated depreciation)	3,358,894	-
Restricted Cash	48,496	-
	<u>6,305,326</u>	<u>83,074</u>
Total Assets	<u>6,305,326</u>	<u>83,074</u>
LIABILITIES		
Accounts Payable	833,654	566
Accrued Liabilities	277,821	-
Compensated Absences - Current Portion	179,288	-
Due to Others		-
Due to Funding Source	282,403	-
Due to MRGWB	994,531	-
Deferred Revenue	28,936	-
	<u>2,596,633</u>	<u>566</u>
Total Liabilities	<u>2,596,633</u>	<u>566</u>
NET ASSETS		
Invested in Capital Assets	3,358,894	-
Unrestricted Net Assets	349,799	82,508
	<u>3,708,693</u>	<u>82,508</u>
Total Net Assets	<u>\$ 3,708,693</u>	<u>\$ 82,508</u>

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

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

STATEMENT OF ACTIVITIES

For The Year Ended August 31, 2010

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Total	Component Unit
Governmental Activities					
General Government	\$ 740,585	\$ 714,501	\$ 317	\$ (25,767)	
Economic Opportunity	11,788,213	-	11,750,630	(37,583)	
Health and Welfare	1,832,194	-	1,829,626	(2,568)	
Economic Development	80,953	-	75,345	(5,608)	
Environmental	143,135	-	143,135	-	
Public Safety	3,798,767	-	4,023,282	224,515	
Total Government Activities	<u>18,383,847</u>	<u>714,501</u>	<u>17,822,335</u>	<u>152,989</u>	
Component Unit					
Middle Rio Grande Development Foundation	<u>\$ 27,222</u>	<u>\$ -</u>	<u>\$ 33,567</u>		\$ 6,345
General Revenues:					
Miscellaneous revenues				2,734	-
Membership Fees				34,244	-
Total General Revenues				<u>36,978</u>	<u>-</u>
Change in Net Assets				189,967	6,345
Net Assets - Beginning (Restated)				<u>3,518,726</u>	<u>76,163</u>
Net Assets - Ending				<u>\$ 3,708,693</u>	<u>\$ 82,508</u>

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

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

BALANCE SHEET
GOVERNMENTAL FUNDS

August 31, 2010

	General Fund	Texas Workforce Commission	Homeland Security
ASSETS			
Cash and Cash Equivalents	\$ 48,887	\$ 394,270	\$ -
Accounts Receivable			
Grantor	-	-	637,431
Other	44,412	-	-
Due from WSMRG	-	903,754	-
Due From Other Funds	653,073	16,513	14,134
Restricted Assets - Cash	-	-	-
Total Assets	<u>\$ 746,372</u>	<u>\$ 1,314,537</u>	<u>\$ 651,565</u>
LIABILITIES & FUND BALANCE			
Liabilities			
Accounts Payable	7,422	241,213	45,292
Accrued Liabilities	187,691	90,130	-
Due to Funding Source	-	-	281,897
Due To Others	-	-	-
Due to WSMRG	9,314	983,194	-
Due to Other Funds	-	-	324,376
Deferred Revenue	-	-	-
Total Liabilities	<u>204,427</u>	<u>1,314,537</u>	<u>651,565</u>
FUND EQUITY			
Contributed Capital	7,508	-	-
Fund Balance			
Undesignated	534,437	-	-
Total Fund Equity	<u>541,945</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 746,372</u>	<u>\$ 1,314,537</u>	<u>\$ 651,565</u>

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

Texas Commission on State Emergency Communications	Other Funds	Total Governmental Funds
\$ -	\$ 67,659	\$ 510,816
343,491	449,093	1,430,015
-	134	44,546
-	-	903,754
1,908	952	686,580
48,496	-	48,496
<u>\$ 393,895</u>	<u>\$ 517,838</u>	<u>\$ 3,624,207</u>
278,907	242,916	815,750
-	-	277,821
104	402	282,403
-	-	-
-	2,023	994,531
114,884	247,320	686,580
-	28,936	28,936
<u>393,895</u>	<u>521,597</u>	<u>3,086,021</u>
-	-	7,508
-	(3,759)	530,678
-	(3,759)	538,186
<u>\$ 393,895</u>	<u>\$ 517,838</u>	<u>\$ 3,624,207</u>

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MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS TO
STATEMENT OF NET ASSETS

August 31, 2010

Total Fund Balances - Governmental Funds	\$	538,186
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital Assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.		3,358,894
Other liabilities including compensated absences are not reported in the funds. The net effect is to decrease net assets.		(179,288)
Internal service funds are used by management to charge the costs of indirect costs to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.		(9,099)
		<hr/>
Total Net Assets - Governmental Activities	\$	<u>3,708,693</u>

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

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

For The Year Ended August 31, 2010

	General Fund	Texas Workforce Commission	Homeland Security
Revenues			
Grant Revenue	\$ 317	\$ 11,745,283	\$ 2,426,507
Membership Dues	34,244	-	-
Local Revenue	-	-	-
Local In-kind and Match	-	-	-
Other Revenue	-	5	-
Charges for Services	714,501	-	-
Total Revenues	749,062	11,745,288	2,426,507
Expenditures			
Economic Opportunity	-	11,745,288	-
Health and Welfare	-	-	-
Economic Development	-	-	-
Public Safety	-	-	2,426,507
Environmental	-	-	-
General Government	693,223	-	-
Total Expenditures	693,223	11,745,288	2,426,507
Net Change in Fund Balance	55,839	-	-
Fund Balances - Beginning	485,440	-	-
Fund Balances - Ending	<u>\$ 541,279</u>	<u>\$ -</u>	<u>\$ -</u>

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

Texas Commission on State Emergency Communications	Other Governmental Funds	Total Governmental Funds
\$ 1,368,960	\$ 2,281,268	\$ 17,822,335
-	-	34,244
-	2,400	2,400
-	-	-
161	168	334
-	-	714,501
<u>1,369,121</u>	<u>2,283,836</u>	<u>18,573,814</u>
-	5,347	11,750,635
-	1,832,194	1,832,194
-	75,345	75,345
1,369,121	227,815	4,023,443
-	143,135	143,135
-	-	693,223
<u>1,369,121</u>	<u>2,283,836</u>	<u>18,517,975</u>
-	-	55,839
-	(3,759)	481,681
<u>\$ -</u>	<u>\$ (3,759)</u>	<u>\$ 537,520</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

RECONCILIATION OF CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS TO
CHANGE IN NET ASSETS - GOVERNMENTAL ACTIVITIES

August 31, 2010

Net Change in Fund Balance - Governmental Funds	\$	55,839
Amounts reported for governmental activities in the statement of activities are different because:		
Current year capital outlays, note principal payments, and decreases to compensated absences, are expenditures in the fund financial statements, but they are reported as increases in capital assets and reductions in debt in the government-wide financial statements.		903,926
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation expense is to decrease net assets.		(763,496)
The Council uses internal service funds to charge the indirect costs of certain activities, such as personnel, travel and space/occupancy. The net income of internal service funds are reported with governmental activities.		(6,302)
Change in Net Assets - Governmental Activities	\$	<u>189,967</u>

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

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS

For The Year Ended August 31, 2010

	<u>Governmental Activities</u>
	<u>Internal Service Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ 7,535
Accounts Receivable	
Other	<u>1,270</u>
Total Assets	<u>\$ 8,805</u>
LIABILITIES & NET ASSETS	
Liabilities	
Accounts Payable	<u>\$ 17,904</u>
Total Liabilities	<u>17,904</u>
Fund Equity	
Fund Balance	
Unrestricted	(2,797)
Changes in Fund Balance	<u>(6,302)</u>
Total Fund Balance	<u>(9,099)</u>
Total Fund Equity	<u>(9,099)</u>
Total Liabilities and Net Assets	<u>\$ 8,805</u>

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

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS

For The Year Ended August 31, 2010

	Governmental Activities
	Internal Service Fund
OPERATING REVENUES	
Charges for Services	\$ 286,065
Total Operating Revenues	<u>286,065</u>
OPERATING EXPENSES	
Personnel and Fringe Benefits	211,552
Contractual	2,425
Space & Utilities	1,806
Travel	51,037
Supplies	5,728
Printing	1,672
Communications	4,335
Other	<u>13,812</u>
Total Operating Expenses	<u>292,367</u>
Operating Income (Loss)	<u>(6,302)</u>
Change in Net Assets	(6,302)
Total Net Assets - Beginning	<u>(2,797)</u>
Total Net Assets - Ending	<u>\$ (9,099)</u>

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

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For The Year Ended August 31, 2010

	Governmental Activities
	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received From Charges	\$ 286,065
Cash Payments for Employee Services	(211,551)
Cash Payments for Goods or Services	(75,361)
Net Cash Used for Operating Activities	<u>(847)</u>
Net Increase in Cash and Cash Equivalents	<u>(847)</u>
CASH AND CASH EQUIVALENTS, September 1, 2009	<u>8,382</u>
CASH AND CASH EQUIVALENTS, August 31, 2010	<u>\$ 7,535</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED FOR OPERATING ACTIVITIES	
Operating Income (Loss)	\$ (6,302)
Effect of Changes in Current Assets and Liabilities:	
Increase in Accounts payable	15,158
Decrease in Due to Others	(712)
Increase in Due to Other Funds	(1,271)
Increase in Accrued Liabilities	(7,720)
Net Cash Used for Operating Activities	<u>\$ (847)</u>

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

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS

AUGUST 31, 2010

	<u>FUTURO</u> <u>Escrow Fund</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 118,800</u>
Total ASSETS	<u><u>\$ 118,800</u></u>
LIABILITIES	
Accounts Payable	\$ 10,411
Due to Others	<u>108,389</u>
Total LIABILITIES	<u><u>\$ 118,800</u></u>

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

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The Middle Rio Grande Development Council (Council) is the regional planning and intergovernmental coordination agency for the southwest region of Texas bordered by Mexico, and was created pursuant to legislation of the Texas State Legislature. The area served by the Council encompasses La Salle, Dimmit, Uvalde, Maverick, Edwards, Val Verde, Real, Kinney, and Zavala Counties. The Council is governed by a 32 member, self-appointed Board of Directors. It does not have stockholders or equityholders and is not subject to income taxes.

The Council's financial statements include the accounts of all Council functions and activities. In accordance with GASB 14, "The Financial Reporting Entity, management has determined that the Middle Rio Grande Development Foundation, Inc. is a component unit for which the Council is financially accountable. This component unit is discretely presented in a separate column in the combined financial statements to emphasize it is legally separate from the Council.

The accounting policies and financial reporting practices of the Council conform in all material respects to generally accepted accounting principles as applicable to units of government, as issued by the Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting standards.

Discretely Presented Component Unit

The Middle Rio Grande Development Foundation, Inc. (Foundation) is a Texas non-profit corporation organized for the exclusive purpose of (a) charitable; (b) educational; and (c) the promotion of social welfare, as further stated in the Internal Revenue Code. The Foundation is considered a component unit of the Council because the composition of the Foundation's Board of Directors is comprised entirely of the Executive Board members of the Council, through which the Council is able to impose its will on the Foundation. The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Designation of Grant Recipient/Fiscal Agent

Effective July 1, 1998, in accordance with the Chief Elected Official - Workforce Development Board (the WSMRG) partnership agreement, the Middle Rio Grande Development Council was designated as the grant recipient/fiscal agent for all Workforce programs. As such, the Council maintains the books of account for the Board, receives and disburses funds, procures service providers, materials, supplies and equipment, and bills for services provided to TWC. Financial statements for the Board have been issued separately.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Council's financial statements are prepared in accordance with the provisions of GASB Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- For State and Local Governments*. GASB Statement No. 34 requires financial statements to include a Management's Discussion and Analysis (MD&A), government-wide financial statements, and required supplementary information. It also eliminates the use of account groups from the fund financial statements and notes.

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities are government-wide financial statements. They report information for the Council as a whole. The primary government and component unit are presented separately within the financial statements with the focus on the primary government. Net assets is segregated into invested in capital assets net of related debt, restricted, and unrestricted.

The Statement of Activities demonstrates how other people or entities that participate in programs the Council operates have shared in the payment of the direct costs. Thus, it shows 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. Indirect expense allocations that have been made have been reversed for the statement of activities. Program revenues include charges for services and operating grants and contributions. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function of the Council, such as program management fees. The "operating grants and contributions" column includes amounts paid by organizations outside the Council to help meet the operational requirements of a given function. Examples include Texas Workforce Commission grants, as well as Texas Department of Aging grants and other items not properly included among program revenues are reported as general revenues, which are used to support all of the Council's functions, such as membership dues.

Interfund activities between governmental funds appear as due to/due from other funds on the Governmental Funds Balance Sheet and as other resources and other uses on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance. All interfund transactions between governmental funds are eliminated on the government-wide financial statements.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

The fund financial statements provide reports on the financial condition and results of operations for one fund category - governmental. The Council considers the General, Texas Workforce Commission, Texas Commission on State Emergency Communications and Homeland Security Funds major and reports their financial condition and results of operations in a separate column in the fund financial statements. Proprietary funds distinguish operating revenues and expenses from nonoperating items, operating revenues, and expenses generally result from indirect cost allocations in accordance with the Council's indirect cost allocation plan.

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

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

Governmental fund financial statements use the *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

The proprietary funds and component unit are accounted for on a flow of *economic resources measurement focus* and the *accrual basis of accounting*. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into the retained earnings component. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. FUND TYPES AND MAJOR FUNDS

The Council reports the following major governmental funds:

The *General Fund* is the Council's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

The *Texas Workforce Commission Fund* accounts for the Council's workforce funds. Major programs include the Workforce Investment Act and the Child Care and Development Block Grant.

The *Homeland Security Grant Program* is used to account for funds provided to law enforcement and emergency responders to enhance capabilities to detect and respond to potential threats.

The *Texas Commission on State Emergency Communications Fund* accounts for the 911 system implementation, rural addressing, public education, and geographic information systems within the region.

Additionally, the Council reports the following fund types:

Governmental Funds:

The *Special Revenue Funds* accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Proprietary Funds:

The *Internal Service Fund* is used to account for the financing of services provided by the indirect cost fund on a cost reimbursement basis.

Fiduciary Funds:

The *Agency Fund* is used to account for assets held by Middle Rio Grande Development Council as agent for Futuro Communities, Inc. These funds are set aside to assure that the Empowerment Zone & Enterprise Communities funds remaining as of December 31, 2009 will be used by Futuro Communities, Inc. to complete the designated projects.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. OTHER ACCOUNTING POLICIES

1. In-Kind Contributions

These amounts represent personnel, goods and services contributed by subcontractors, local governments and others. They are valued at cost to the contributor and are recorded as revenue when they are received. Offsetting charges of equal amounts are recorded as expenditures by function to the appropriate grant project.

2. Capital Assets

Capital assets are stated at historical cost. Donated capital assets are valued at their estimated fair market value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The Council capitalization threshold for capital assets is \$5,000. The following represents the useful lives for the various capital asset types:

<u>Capital Asset Type</u>	<u>Estimated Useful Life</u>
Audio/video & Sound Equipment	7 years
Computers and Peripheral Equipment	4 years
Furniture, Fixtures and Leasehold Improvements	10 years
Vehicles	5 years

3. Allocation of Indirect Costs

The Council's indirect costs are allocated to grant projects based upon estimated expenditures in accordance with the Office of Management and Budget Circular A-87. Indirect costs necessary to sustain the overall Council operations are allocated as a percentage of total direct salary, plus fringe benefits charged to grant projects. Actual indirect costs are accounted for in an Internal Service Fund. Variances between actual and estimate indirect costs are carried-forward to future years in accordance with the cost allocation plan.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Compensated Absences

Employees accrue vacation, personal leave, and sick leave based on years of service with the Council within certain limitations. Employees with less than 5 years service may accrue up to a maximum of 10 days, while employees with more than 5 years may accrue up to a maximum of 15 vacation days for which payments are made to the employee upon termination of employment. Vacation accruals are reflected on the Government-Wide Financial Statements. The special revenue funds are the primary funds used to liquidate long-term liabilities. Employees are not paid for unused sick or personal days upon termination of employment; accordingly, sick and personal pay is charged to expenditures when taken. No provision has been made in the financial statements for unused sick or personal leave since they do not vest with the employees.

5. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Council considers all highly liquid investments with a maturity of three months or less from the purchase date to be cash equivalents.

6. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that 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 revenue and expenses during the reported period. Actual results could differ from those estimates.

7. Annual Budget

The Council prepares annual operating budgets based on expected revenues from the various state and federal grantor agencies. The grants related to specific programs that contemplate revenues and expenditures over the lives of each program generally have funding periods different from the budget year. The annual budget, which is approved by the Council, is based on estimates of the various programs that will be completed during the fiscal year. The budgets are revised periodically, primarily when anticipated grants are ratified by the various funding agencies. Budget discussions, including revisions, are conducted by the Council's Board of Directors in open meetings. However, as the Council has no taxing or oversight authority, the budgetary process is not one which culminates in an appropriated bill or an ordinance enacted into law. In this respect, the budget for the Council is not an appropriated budget as defined by GASB. As such, a Statement of Revenues and Expenditures-Budgeted and Actual has not been included as part of the financial statements.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Deficit Net Assets

The Texas Department of HHS fund reports a deficit of net assets of \$6,299. As of August 31, 2010, the Council plans to finance the deficit with transfers from the general fund.

2. CASH

Deposits and Investments

As authorized by state law, the Council may invest its funds in Obligations of the United States or its instrumentalities, Direct Obligation of the State of Texas or its agencies, certain obligations which are guaranteed or insured by the State of Texas or the United States and similar governmental investments. The Council had no such investments at year end.

As of August 31, 2010, the Council's deposits had a carrying balance of \$733,277 and the bank balance was \$1,511,680. The Foundation's carrying balance was \$39,352 and the bank balance was \$39,676. It is the Council's policy that no deposits will be held in any institution that is not a member of the Federal Deposit Insurance Corporation, and amounts in excess of \$250,000 will be fully insured. Deposits were adequately insured throughout the year.

3. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2010, was as follows:

	Beginning Balance 9/1/2009	Additions	Deductions	Ending Balance 8/31/2010
Primary Government				
Capital Assets, Being Depreciated:				
Furniture and Equipment	3,397,006	\$ 946,090	\$ (76,140)	4,266,956
Buildings	1,931,291	-	-	1,931,291
Total Capital Assets, Being Depreciated	<u>5,328,297</u>	<u>946,090</u>	<u>(76,140)</u>	<u>6,198,247</u>
Less Accumulated Depreciation For:				
Furniture and Equipment	(1,753,761)	(552,645)	76,140	(2,230,266)
Buildings	(398,236)	(210,851)	-	(609,087)
Total Accumulated Depreciation	<u>(2,151,997)</u>	<u>(763,496)</u>	<u>76,140</u>	<u>(2,839,353)</u>
Total Capital Assets, Net	<u>\$ 3,176,300</u>	<u>\$ 182,594</u>	<u>\$ -</u>	<u>\$ 3,358,894</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

3. CAPITAL ASSETS (Continued)

Depreciation expense for the year ended August 31, 2010 was charged to functions of the primary government as follows:

	<u>Amount</u>
Public Safety	\$ 721,414
General Government	5,198
Economic Development	5,608
Economic Opportunity	<u>31,276</u>
Total Depreciation Expense	<u>\$ 763,496</u>

4. RETIREMENT PLAN

Plan Description

Beginning January 1, 2001 the Council began its participation in the statewide Texas County and District Retirement System (TCDRS). The WSMRG participates along with the Council in the Plan. The Council provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the TCDRS. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 602 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a Comprehensive Annual Financial Report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer (Council), and can be amended, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump-sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act, so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

4. RETIREMENT PLAN (Continued)

Funding Policy

The Council has elected the Annually Determined Contribution Rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The Council contributed using the actuarially determined rate of 15.92% for the fiscal year ended August 31, 2010.

The deposit rate payable by all employee members for the current fiscal year is the rate of 7% as adopted by the governing body of the Council. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. For the year ended August 31, 2010, the annual pension cost and actual contributions were \$462,096 for the Council and \$41,773 for the WSMRG.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations of the plan.

Actuarial Methods and Assumptions			
Actuarial Valuation Date	12/31/07	12/31/08	12/31/09
Actuarial Cost Method	Entry Age	Entry Age	Entry Age
Amortization Method	Level percentage of payroll; closed	Level percentage of payroll; closed	Level percentage of payroll; closed
Amortization Period (Years)	15	19.1	20.0
Asset Valuation Method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment Return*	8.0%	8.0%	8.0%
Projected Salary Increases*	5.3%	5.3%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-Living Adjustments	0.0%	0.0%	0.0%

* Includes inflation at the stated rate.

Trend Information of the Retirement Plan For Employees of the Council*				
Fiscal Year Ending	Annual Required Contribution	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
8/31/08	\$ 445,986	\$ 445,986	100%	-0-
8/31/09	479,057	479,057	100%	-0-
8/31/10	503,869	503,869	100%	-0-

* Includes the WSMRG employees.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

5. GRANTS RECEIVABLE

Grants receivable is comprised of the following:

Program	Amounts Receivable
Texas Criminal Justice Division	\$ 94,115
Texas Commission on Environmental Quality	550
Advisory Commission on State Emergency Communcations	343,491
U.S. Department of Commerce	49,428
Office of Rural Community Affairs	
Community Development Block Grant	9,779
U.S. Department of Homeland Security	637,467
Texas Department of Aging	248,271
Texas Department of Health and Human Services	46,914
Total Grant Receivable	<u>\$ 1,430,015</u>

6. DEFERRED REVENUE

Deferred revenue for the year ended August 31, 2010 consists of the following:

Program	Deferred Revenue
Texas Military Family Access	\$ 2,071
Texas Commission on Environmental Quality	26,865
Total Deferred Revenue	<u>\$ 28,936</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

7. DUE TO FUNDING SOURCES

Due to funding sources for the year ended August 31, 2010 consists of the following:

Program	Amount Payable
Advisory Commission on State Emergency Communications	
911 Surcharge and Service Fee	\$ 104
Texas Criminal Justice Division	
CJD Planning Grant	388
Community Development Block Grant	14
U.S. Department of Homeland Security	281,897
Total Due to Funding Sources	\$ 282,403

8. COMPENSATED ABSENCES

Changes in compensated absences for the year ended August 31, 2009 were as follows:

	Balance September 1, 2009	Additions	Reductions	Balance August 31, 2010	Current Portion
Compensated Absences	\$ 137,124	\$ 228,057	\$ 185,893	\$ 179,288	\$ 179,288
Total Compensated Absences	\$ 137,124	\$ 228,057	\$ 185,893	\$ 179,288	\$ 179,288

The general and special revenue funds are utilized to liquidate current and liabilities.

9. OPERATING LEASES

The Council has entered into an operating non-cancelable equipment lease. The total lease expenditures paid during the current year were \$38,628. The future minimum lease payments under the terms of the lease are as follows:

Fiscal Year Ending August 31,	Amount
2011	\$ 9,657

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES TO FINANCIAL STATEMENTS

For The Year Ended August 31, 2010

10. DUE TO/FROM OTHER FUNDS

Due to/from other funds at August 31, 2010 are as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 653,073	\$ -
Texas Workforce Commission	16,513	-
Homeland Security	14,134	324,376
CSEC	1,908	114,884
Other Non-Major Funds	952	247,320
	<u>\$ 686,580</u>	<u>\$ 686,580</u>

Interfund activity results from temporary loans, reimbursements, or transfers between funds.

11. COMMITMENTS AND CONTINGENCIES

The Council receives a substantial amount of funding from federal and state grants. The majority of funds are received from the Texas Workforce Commission, passed through the Middle Rio Grande Workforce Board. A significant reduction in the level of this funding, if this were to occur, may have a significant effect on the Council's programs and activities. The disbursement of funds under these programs generally requires compliance with terms and conditions specified in the agreements, and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability for the Council.

12. RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Council carries commercial insurance. There have been no significant reductions in insurance coverage for these risks of loss since the prior year, and there have been no settlements in excess of the insurance coverage for any of the past three fiscal years.

The Council contracts with the Texas Municipal League (TML) to provide workers' compensation insurance. This multiple-employer account provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by TML. Liability by the Council is generally limited to the contributed amounts.

REQUIRED SUPPLEMENTARY INFORMATION

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

Required Supplementary Information

Pension and Retirement Plan
Schedule of Funding Progress – Last Three Fiscal Years

(Unaudited)

Historical trend information about the Texas County and District Retirement System (TCDRS), a nontraditional defined benefit pension plan, is presented as supplementary information. It is intended to help users assess the plan's funding status on an on-going basis, assess progress made in accumulating assets to pay benefits when due, and make comparisons with other comparable retirement systems.

Middle Rio Grande Development Council			
TCDRS			
Schedule of Actuarial Liabilities and Funding Progress			
Actuarial Valuation Date	<u>12/31/2007</u>	<u>12/31/2008 *</u>	<u>12/31/2009</u>
Actuarial Value of Assets	\$ 5,802,566	\$ 6,373,115	\$ 7,662,188
Actuarial Accrued Liability (AAL)	7,400,915	8,623,325	9,884,443
Unfunded (Overfunded) Actuarial Accrued Liability (UAAL) (OAAL)	1,598,349	2,250,210	2,222,255
Funded Ratio	78.40%	73.91%	77.52%
Annual Covered Payroll	3,111,857	3,305,538	3,243,902
UAAL or (OAAL) as a Percentage of Covered Payroll	51.36%	68.07%	68.51%
* Funding information may differ from prior year compliance data due to plan changes effective 1/1/2010.			

**COMBINING NONMAJOR GOVERNMENTAL FUNDS AND
OTHER SCHEDULES**

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

For The Year Ended August 31, 2010

	Texas Department of Aging	Texas Criminal Justice Division	Office of Rural Community Affairs	Texas Department of Commerce
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Accounts Receivable				
Grantor	248,271	94,115	9,779	49,428
Other	-	-	-	-
Due from MRGWB	-	-	-	-
Due From Other Funds	-	-	-	-
Restricted Assets - Cash	-	-	-	-
Total Assets	<u>\$ 248,271</u>	<u>\$ 94,115</u>	<u>\$ 9,779</u>	<u>\$ 49,428</u>
LIABILITIES & FUND BALANCE				
Liabilities				
Accounts Payable	\$ 198,129	\$ 273	\$ -	\$ 89
Accrued Liabilities	-	-	-	-
Due to Funding Source	-	388	14	-
Due to MRGWB	-	-	-	-
Due To Other Funds	50,142	93,454	9,765	49,339
Deferred Revenue	-	-	-	-
Total Liabilities	<u>248,271</u>	<u>94,115</u>	<u>9,779</u>	<u>49,428</u>
Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 248,271</u>	<u>\$ 94,115</u>	<u>\$ 9,779</u>	<u>\$ 49,428</u>

<u>Texas Commission on Environmental Quality</u>	<u>Texas Veterans Commission</u>	<u>Department of Justice</u>	<u>Texas Department of HHS</u>	<u>Texas Military Family Access Project</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 60,131	\$ 2,248	\$ -	\$ -	\$ 5,280	\$ 67,659
550	-	36	46,914	-	449,093
134	-	-	-	-	134
-	-	-	-	-	-
288	-	-	664	-	952
-	-	-	-	-	-
<u>\$ 61,103</u>	<u>\$ 2,248</u>	<u>\$ 36</u>	<u>\$ 47,578</u>	<u>\$ 5,280</u>	<u>\$ 517,838</u>
\$ 34,238	\$ 225	\$ -	\$ 9,293	\$ 669	\$ 242,916
-	-	-	-	-	-
-	-	-	-	-	402
-	2,023	-	-	-	2,023
-	-	36	44,584	-	247,320
<u>26,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,071</u>	<u>28,936</u>
<u>61,103</u>	<u>2,248</u>	<u>36</u>	<u>53,877</u>	<u>2,740</u>	<u>521,597</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,299)</u>	<u>2,540</u>	<u>(3,759)</u>
<u>\$ 61,103</u>	<u>\$ 2,248</u>	<u>\$ 36</u>	<u>\$ 47,578</u>	<u>\$ 5,280</u>	<u>\$ 517,838</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS

For The Year Ended August 31, 2010

	Texas Department of Aging	Texas Criminal Justice Division	Office of Rural Community Affairs	Texas Department of Commerce
Revenues				
Grant Revenue	\$ 1,630,108	\$ 227,815	\$ 5,409	\$ 69,936
Local In-Kind and Match	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>1,630,108</u>	<u>227,815</u>	<u>5,409</u>	<u>69,936</u>
Expenditures				
Economic Opportunity	-	-	-	-
Health and Welfare	1,630,108	-	-	-
Economic Development	-	-	5,409	69,936
Public Safety	-	227,815	-	-
Environmental	-	-	-	-
Total Expenditures	<u>1,630,108</u>	<u>227,815</u>	<u>5,409</u>	<u>69,936</u>
Excess (Deficiency of Revenues Over Expenditures)	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Texas Commission on Environmental Quality	Texas Veterans Commission	Texas Department of HHS	Texas Military Family Access Project	Total Nonmajor Governmental Funds
\$ 143,135	\$ 5,347	\$ 199,189	\$ 329	\$ 2,281,268
-	-	-	2,400	2,400
-	-	168	-	168
<u>143,135</u>	<u>5,347</u>	<u>199,357</u>	<u>2,729</u>	<u>2,283,836</u>
-	5,347	-	-	5,347
-	-	199,357	2,729	1,832,194
-	-	-	-	75,345
-	-	-	-	227,815
<u>143,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,135</u>
<u>143,135</u>	<u>5,347</u>	<u>199,357</u>	<u>2,729</u>	<u>2,283,836</u>
-	-	-	-	-
-	-	(6,299)	2,540	(3,759)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,299)</u>	<u>\$ 2,540</u>	<u>\$ (3,759)</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF INDIRECT COSTS

For The Year Ended August 31, 2010

Indirect Salaries	\$ 157,816	
Release Time and Fringe Benefits	<u>53,736</u>	
Total Indirect Salaries and Fringe Benefits		\$ 211,551
Contractual	1,728	
Travel	54,744	
Space and Facilities	1,848	
Consumable Supplies	5,728	
Printing/Advertising	1,672	
Communications	4,335	
Equipment/Lease/Rent	1,026	
Subscription/Dues	8,663	
Postage/Freight	553	
Insurance/Bonding	518	
Other	-	
Passthru	<u>-</u>	
Total Non-Personal		<u>80,815</u>
Total Indirect Costs (A)		<u>\$ 292,367</u>
Basis for Allocation of Indirect Costs		
Direct Salaries Costs		\$ 3,249,206
Release Time and Fringe Benefits		<u>1,392,715</u>
Total Direct Personnel Costs (B)		<u>\$ 4,641,921</u>
Indirect Cost Rate (A/B)		<u>6.30%</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF FRINGE BENEFITS

For The Year Ended August 31, 2010

FRINGE BENEFITS	
Social Security (FICA) Tax	\$ 115,361
Medicaer Tax	67,246
Group Medical Insurance	531,041
Group Dental Insurance	30,356
Group Vision Insurance	2,461
Group Life Insurance	2,461
Staff Workmen's Compensation	16,353
NACO Def Compensation	84,787
TCDRS Pension	438,253
Unemployment Insurance	23,578
Contractual	1,728
Travel	54,744
Space and Facilities	1,848
Consumable Supplies	5,728
Printing/Advertising	1,672
Communications	4,335
Equipment/Lease/Rent	1,026
Subscription/Dues	8,663
Postage/Freight	553
Insurance/Bonding	518
Total Fringe Benefits (A)	<u>\$ 1,392,715</u>
Gross Salaries (B)	<u>\$ 3,249,206</u>
Fringe Benefit Rate (A/B)	<u>42.86%</u>

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SINGLE AUDIT SECTION

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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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
Middle Rio Grande Development Council
Carrizo Springs, Texas

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Middle Rio Grande Development Council (the Council) as of and for the year ended August 31, 2010, which collectively comprise the Council's basic financial statements and have issued our report thereon dated April 21, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our auditing procedures 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 Council's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over financial reporting.

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.

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Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of 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.

We noted certain matters that we reported to the management of the Council, in a separate letter dated April 21, 2011.

This report is intended solely for the information and use of management, Board of Directors, state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "George / Gonzalez" with a flourish underneath.

April 21, 2011

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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

To the Boards of Directors
Middle Rio Grande Development Council
Carrizo Springs, Texas

Compliance

We have audited Middle Rio Grande Development Council's (the Council) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and *The State of Texas Single Audit Circular* that could have a direct and material effect on each of the Council's major federal and state programs for the year ended August 31, 2010. The Council's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

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 *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and *The State of Texas Single Audit Circular*. Those standards, *OMB Circular A-133* and *The State of Texas Single Audit Circular* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the 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. Our audit does not provide a legal determination on the Council's compliance with those requirements.

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In our opinion, the Council complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended August 31, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular and which are described in the accompanying schedule of findings and questioned costs as items 2010-01 and 2010-02.

Internal Control Over Compliance

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the Council's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133* and *The State of Texas Single Audit Circular*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The Council's responses to the findings identified in our audit are describe in the accompanying schedule of findings and questioned costs. We did not audit the Council's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Board of Directors, management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Handwritten signature in black ink, appearing to read "George Gonzalez" with a stylized flourish below it.

April 21, 2011

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended August 31, 2010

SECTION I --- SUMMARY OF AUDITORS' RESULTS

Financial Statements			
	Type of auditor's report issued:	Unqualified	
	Internal control over financial reporting: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
	Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal/State Awards			
	Internal control over major programs: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	Significant deficiencies identified not considered to be material weaknesses?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None Reported
	Type of auditor's report issued on compliance for major programs	Unqualified	
	Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section. 510(a) and the State Single Audit Circular?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

(Continued)

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended August 31, 2010

SECTION I --- SUMMARY OF AUDITORS' RESULTS (Continued)

Identification of Major Programs		
	CFDA Numbers(s)	Name of Federal/State Program or Cluster
	98.575	CCDF Cluster Child Care and Development Block Grant
	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
	93.713	ARRA – Child Care and Development Block Grant
	93.044, 93.045 93.053, 93.705 93.707	Area Agency on Aging Cluster
	93.558	TANF Cluster Temporary Assistance for Needy Families (TANF) State Programs
	93.714	ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs
	10.561	SNAP Cluster State Administrative Matching Grants for Supplemental Nutrition Assistance Program
	17.258 17.259 17.260	WIA Cluster (including ARRA) WIA Adult Program WIA Youth Activities WIA Dislocated Workers
	11.555	Public Safety Interoperable Communications Grant
	State State	Child Care and Development Block Grant Texas Commission on State Emergency Communications (911)
Dollar threshold used to distinguish between Type A and Type B programs:		Federal \$444,346 State \$300,000
Auditee qualified as low-risk auditee?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended August 31, 2010

SECTION II --- FINANCIAL STATEMENT FINDINGS

There were no findings required to be reported.

SECTION III --- FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

Finding 2010-01 – Sub-recipient Monitoring- Area Agency on Aging Cluster – (CFDA #(s): 93.044, 93.045, 93.053, 93.705, 93.707)

Criteria: OMB Circular A-133 requires pass-through entities to: 1) monitor the subrecipients use of federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved and, 2) ensure that subrecipients expending \$500,000 or more in federal awards during their fiscal year have met the audit requirements in accordance with OMB Circular A-133.

Condition & Effect: Our testing indicated the council did not perform any subrecipient monitoring visits for any of their nine (9) Area Agency on Aging (AAA) service providers during the year in accordance with the guidance prescribed under OMB Circular A-133. Additionally, the Council did not obtain subrecipient audit reports for seven (7) out of nine (9) AAA subrecipients.

Recommendation: We recommend the Council comply with the subrecipient monitoring compliance requirements as outlined in OMB A-133 and with their established Fiscal Policy #10.09AAA, to provide assurance that the subrecipients are administering Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements.

Planned Corrective Action Response:

The council is now aware of the oversight in its monitoring responsibility. The council will carry out monitoring and review of its subrecipients

Responsible Staff: Finance Department

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended August 31, 2010

**SECTION III --- FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)**

Finding 2010-02 – Cash Management- Workforce Investment Act (WIA) and Supplemental Nutrition Assistance Program (SNAP) – (CFDA #(s): 10.561, 17.258, 17.259, 17.260)

Criteria: OMB Circular A-133 requires that subrecipients must follow procedures to minimize the time elapsing between the transfer of funds and disbursement of funds, and additionally, the Texas Workforce Commission financial management requirements state that grant recipients should request funds based on immediate cash needs expected to be made within 3 days of receipt of funds.

Condition and Effect: Our testing of the June and July 2010 requests for reimbursements for the Workforce Investment Act (WIA) and Supplemental Nutrition Assistance Program (SNAP) indicated cash was drawn in excess of immediate needs totaling \$144,288 for the month of July 2010 for the WIA Program and cash was drawn in excess of immediate needs totaling \$58,740 for the month of June 2010 for the SNAP Program.

Recommendation: We recommend the Council monitor cash needs to ensure compliance with federal cash management requirements (and those of TWC). Cash drawn should only be for immediate cash needs.

Planned Corrective Action Response:

The council will monitor excess cash. If the forecasting overestimates the cash need we will offset the excess cash of the subsequent request for reimbursement. If no request is to be initiated within five working days the funds will be remitted.

Responsible Staff: Finance Officer

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF STATUS OF PRIOR AUDIT FINDINGS

For The Year Ended August 31, 2010

There were no prior year findings.

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Schedule of Expenditures of Federal Awards

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended August 31, 2010

Source and Program Type	Program Year	Federal CFDA Number	Pass-Thru Grantor's Number	Program Expenditures
U.S. Department of Agriculture				
Passed Through Texas Workforce Commission/WSMRG				
Employment & Training	10/1/08-10/31/09	10.561	2709 FSE 000	\$ 14,609
Employment & Training	10/1/09-10/31/10	10.561	2710 FSE 000	154,295
Employment & Training (ABAWD)	10/1/2008 - 10/31/09	10.561	2709 FSA 000	4,148
Employment & Training (ABAWD)	10/1/2009 - 10/31/10	10.561	2710 FSA 000	131,903
Total U.S. Department of Agriculture				304,955
U.S. Department of Commerce				
Economic Development	1/01/08-12/31/10	11.302	08-83-04252	69,936
Total U.S. Department of Commerce				69,936
U.S. Department of Health and Human Services				
Passed Through Texas Workforce Commission/WSMRG				
Child Care Management Service	10/01/08-10/31/09	93.575	2709 CCF 000	303,230
Child Care Management Service	10/01/08-10/31/09	93.596	2709 CCF 000	173,125
Child Care Management Service	10/01/08-10/31/09	93.667	2709 CCF 000	2,788
Child Care Management Service	10/01/09-10/31/10	93.575	2710 CCF 000	1,685,156
Child Care Management Service	10/01/09-10/31/10	93.596	2710 CCF 000	1,135,779
Child Care Management Service	10/01/09-10/31/10	93.667	2710 CCF 000	20,913
Child Care Match	10/01/08-12/31/09	93.596	2709 CCM 000	129,496
Child Care Match	10/01/09-12/31/10	93.596	2710 CCM 000	206,482
ARRA Childcare Provider Service Stimulus	6/1/09-7/31/11	93.713	2709 XCC 000	438,186
ARRA Childcare Provider Service Quality Stimulus	8/18/09-6/30/11	93.713	2709 XCQ 000	243,529
Temporary Assistance for Needy Families	10/01/08-10/31/09	93.558	2709 TAN 000	74,612
Temporary Assistance for Needy Families	10/01/09-10/31/10	93.558	2710 TAN 000	1,019,237
TANF Subsidized Employment	03/01/10 - 01/31/11	93.558	2710 TSE 000	84,509
ARRA Temporary Assistance for Needy Families	02/02/10 - 09/30/10	93.558	2710 XSE 000	113,916
ARRA Temporary Assistance for Needy Families	02/02/10 - 09/30/10	93.714	2710 XSE 000	1,818,715
Total U.S. Department of Health and Human Services				7,449,673
U.S. Department of Health and Human Services				
Passed Through Texas Department of Aging:				
Special Programs for Aging- Title III B	10/1/08-9/30/09	93.044	AA3-2008-015	31,431
Special Programs for Aging- Title III C-1	10/1/08-9/30/09	93.045	CGM-2008-024	26,074
Special Programs for Aging- Title III C-2	10/1/08-9/30/09	93.045	CGM-2008-024	12,688
Special Programs for Aging- Title III D	10/1/08-9/30/09	93.043	HDM-2008-024	1,290
Special Programs for Aging- Title III E	10/1/08-9/30/09	93.052	A3E-2008-015	4,217
Special Programs for Aging- PY Title III B	10/1/08-9/30/09	93.042	A3F-2008-024	629
Special Programs for Aging- CMS Basic	10/1/08-9/30/09	93.779	AA3-2008-024	6,030
Special Programs for Aging- Title III NSIP	10/1/08-9/30/09	93.053	AA3-2008-024	19,721
Special Programs for Aging- PY Title III B	10/1/08-9/30/09	93.044	AA3-2008-015	2,567
Special Programs for Aging- PY Title III D	10/1/08-9/30/09	92.043	HDM-2008-014	6,706
Special Programs for Aging- PY Title III E	10/1/08-9/30/09	93.052	A3E-2008-015	723
Special Programs for Aging- PY Title III NSIP	10/1/08-9/30/09	93.053	AA3-2008-024	2,638
Special Programs for Aging- Title III B	10/1/09-9/30/10	93.044	AA3-2009-015	291,828
Special Programs for Aging- Title III C-1	10/1/09-9/30/10	93.045	CGM-2009-024	416,246
Special Programs for Aging- Title III C-2	10/1/09-9/30/10	93.045	CGM-2009-024	247,840
Special Programs for Aging- Title III D	10/1/09-9/30/10	93.043	HDM-2009-024	13,106
Special Programs for Aging- Title III E	10/1/09-9/30/10	93.052	A3E-2009-015	50,252
ARRA Special Programs for Aging- Title III Cong	10/1/09-9/30/10	93.705	CGM-2009-024	54,392
ARRA Special Programs for Aging- Title III HD	10/1/09-9/30/10	93.707	CGM-2009-024	26,748
Special Programs for Aging- Title VII- EAP	10/1/09-9/30/10	93.041	A3F-2009-024	3,428
Special Programs for Aging- Title VII- OAG	10/1/09-9/30/10	93.042	A3F-2009-024	7,164
Special Programs for Aging- CMS Basic	10/1/09-9/30/10	93.779	AA3-2009-024	38,617
Special Programs for Aging- Title III NSIP	10/1/09-9/30/10	93.053	AA3-2009-024	146,722
Special Programs for Aging- PY Title III D Med	10/1/09-9/30/10	92.043	HDM-2008-014	2,296
Special Programs for Aging- PY Title III B	10/1/09-9/30/10	93.044	AA3-2008-015	28,718
Special Programs for Aging- PY Title III C-1	10/1/09-9/30/10	93.045	CGM-2008-024	2,489
Special Programs for Aging- PY Title III C-2	10/1/09-9/30/10	93.045	CGM-2008-024	810

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MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended August 31, 2010

Source and Program Type	Program Year	Federal CFDA Number	Pass-Thru Grantor's Number	Program Expenditures
Special Programs for Aging- PY Title III D	10/1/09-9/30/10	92.043	HDM-2008-014	365
Special Programs for Aging- PY Title III E	10/1/09-9/30/10	93.052	A3F-2008-015	45,603
Special Programs for Aging- PY Title III D Med	10/1/09-9/30/10	92.043	HDM-2008-014	1,954
Special Programs for Aging- PY CMS Basic	10/1/09-9/30/10	93.779	AA3-2008-024	34,363
Special Programs for Aging- PY Title III NSIP	10/1/09-9/30/10	93.053	AA3-2008-024	605
Total U.S. Department of Health and Human Services				1,528,259
U.S. Department of Homeland Security				
Passed Through Governor's Division of Emergency Management				
Homeland Security Grant Program	9/27/05 - 2/19/10	97.073	2005-GE-T5-4025	85,983
Homeland Security Grant Program	10/12/07 - 2/28/10	97.073	2007-GE-T7-0024	5,113
Homeland Security Grant Program	9/16/08-4/30/11	97.073	2008-GE-T8-0034	708,932
Homeland Security Grant Program	8/1/09-4/15/12	97.073	2009-SS-T9-0064	708,740
Interoperable Communications Grant	9/16/2008-9/30/10	97.001	2008-IO-T8-0040	13,037
Interoperable Communications Grant	6/1/2009-1/31/11	97.001	2009-IP-T9-0014	32,285
Public Safety Interoperable Communications Grant	10/7/2007-6/30-2010	11.555	2007-GS-H7-0044	872,416
Total U.S. Department of Homeland Security				2,426,506
U.S. Department of Housing and Urban Development				
Passed Through Office of Rural Community Affairs				
Community & Economic Development Assistance	9/1/09 - 8/31/10	14.228	C79216	5,409
Total U.S. Department of Housing and Urban Development				5,409
U.S. Department of Labor				
Passed Through Texas Workforce Commission/WSMRG				
WIA - Adult Funds	7/01/08-6/30/10	17.258	2708 WIA 000	1,705
WIA - Adult Funds	7/01/09-6/30/11	17.258	2709 WIA 000	732,314
WIA - Adult Funds	7/01/10-6/30/12	17.258	2710 WIA 000	102,771
ARRA WIA - Adult Funds	2/17/09-12/31/10	17.258	2709 XWA 000	491,148
WIA - Youth Fund	7/01/08-6/30/10	17.259	2708 WIY 000	6,583
WIA - Youth Fund	7/01/09-6/30/11	17.259	2709 WIY 000	553,424
WIA - Youth Fund	7/01/10-6/30/12	17.259	2710 WIY 000	43,121
ARRA WIA - Youth Funds	2/17/09-12/31/10	17.259	2709 XWY 000	441,236
WIA - Dislocated Worker Funds	7/01/09-6/30/11	17.260	2709 WID 000	195,056
WIA - Dislocated Worker Funds	7/01/10-6/30/12	17.278	2710 WID 000	9,790
ARRA WIA - Dislocated Worker Funds	2/17/09-12/31/10	17.260	2709 XDW 000	292,848
WIA - Incentive - Statewide Alternative Funding	10/01/08 - 12/31/09	17.258	2709 WSA 000	3,800
WIA - Incentive - Statewide Alternative Funding	10/01/08 - 12/31/09	17.259	2709 WSA 000	2,314
WIA - Incentive - Statewide Alternative Funding	10/01/09 - 12/31/10	17.258	2710 WSA 000	60
WIA - Incentive - Statewide Alternative Funding	10/01/09 - 12/31/10	17.259	2710 WSA 000	25
WIA - Incentive - Statewide Alternative Funding	10/01/09 - 12/31/10	17.260	2710 WSA 000	223
Trade Act Services	10/01/08-10/31/09	17.245	2709 TRA 001	1,747
Trade Act Services	10/01/09-10/31/10	17.245	2710 TRA 000	9,774
Wagner-Peyser - Employment Services	10/1/08-12/31/09	17.207	2709 WPA 000	2,437
Wagner-Peyser - Employment Services	10/1/09-09/30/11	17.207	2710 WPA 000	8,272
ARRA Wagner - Peyser Employment Services	02/17/09-09/30/10	17.207	2709 XES 000	13,945
ARRA Act Wagner - Peyser Re-employment Services	02/17/09-09/30/10	17.207	2709 XRE 000	23,198
Migrant and Seasonal Farm Workers	10/01/09 - 9/30/10	17.207	2710 MSW 000	29,529
Disability Program Navigator	9/01/09-10/31/10	17.259	2710 DPN 000	472
Disability Program Navigator	9/01/09-10/31/10	17.260	2710 DPN 000	15,933
Disability Program Navigator	9/01/09-10/31/10	93.558	2710 DPN 000	16,405
Science, Technology, Engineering & Mathematics Project	2/1/09-12/31/09	17.268	09 OPSP 005	28,678
Total U.S. Department of Labor				3,026,808
Total Federal Assistance				\$ 14,811,546

The notes to the Schedule of Expenditures of Federal Awards form an integral part of this schedule.

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Schedule of Expenditures of State Awards

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For The Year Ended August 31, 2010

Source and Program Description	Program Year	Grantor's Number	Program Expenditures
U.S. Department of Agriculture			
Passed Through Texas Workforce Commission/WSMRG			
Supplemental Nutrition Assistance Program			
Employment & Training	10/01/08-10/31/09	2709 FSE 000	\$ 3,317
Employment & Training	10/01/09-10/31/10	2710 FSE 000	79,644
Total U.S. Department of Agriculture			<u>82,961</u>
Criminal Justice Division:			
State Planning Grant	9/01/09-8/31/10	2063703	60,988
Total Criminal Justice Division			<u>60,988</u>
Texas Commission on Environmental Quality			
Regional Solid Waste Grants Program	9/1/09-8/31/11	582-10-91889	<u>143,135</u>
U.S. Department of Labor			
Passed Through Texas Workforce Commission/WSMRG			
Migrant and Seasonal Farm Workers	10/01/08 - 9/30/09	2709 MSW 000	1,379
Project Reintegration of Ex-Offenders (RIO)	10/01/08-9/30/09	2709 RIO 000	640
Project Reintegration of Ex-Offenders (RIO)	10/01/09-9/30/10	2710 RIO 000	28,355
Texas Back to Work Initiative	12/18/09-8/31/11	2710 BTW 000	22,750
Total U.S. Department of Labor			<u>53,124</u>
U.S. Department of Health and Human Services			
Passed Through Texas Workforce Commission/WSMRG			
Child Care Management Service	10/01/09-10/31/10	2710 CCF 000	701,921
Child Care Management Service - PRS	9/01/09-8/31/10	2710 CCP 000	81,695
ARRA Child Care Management Service - PRS	2/01/10-8/31/10	2710 XCF 000	44,149
			<u>827,765</u>
Passed Through Texas Department of Aging:			
Special Programs for Aging - Title III E Match	10/1/09-9/30/10	A3E-2007-015	53,964
Special Programs for Aging - Title III E Other	10/1/09-9/30/10	A3E-2007-015	44,091
Special Programs for Aging - Title III E Additional	10/1/09-9/30/10	AA3-2007-015	3,794
			<u>101,848</u>
Total U.S. Department of Health and Human Services			<u>929,613</u>
Advisory Commission on State Emergency Communications:			
911 Surcharge and Service Fee	9/01/06-8/31/07	911 PY2007	183,250
911 Surcharge and Service Fee	9/01/08-8/31/09	911 PY2009	188,938
911 Surcharge and Service Fee	9/01/09-8/31/10	911 PY2010	996,933
Total Advisory Commission on State Emergency Communications			<u>1,369,121</u>
Texas Veterans Commission			
Veterans Services - DVOP/LVER	10/01/07-9/30/10	2708 VET 000	5,347
			<u>5,347</u>
Total State Assistance			<u>\$ 2,644,289</u>

See the notes to the Schedule of Expenditures of Federal and State Awards.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

NOTES ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For The Year Ended August 31, 2010

1. The Council utilizes special revenue funds to account for its federal and state awards.

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a special revenue fund. Generally, unused balances are returned to the grantor at the close of the specified project periods.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources focus. All federal and state grant funds were accounted for in the Special Revenue Fund, a component of the Governmental Fund type. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for the Governmental Fund types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable.

Federal and state grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

3. The expenditures corresponding to the 211 Program totaling \$199,357 and the Texas Military Family Access Program totaling \$2,729 are not considered federal expenditures and are not included in the schedule of expenditures of federal awards. Similarly, the Council expended \$166,827 in program funds granted by the Criminal Justice Division that are not considered federal expenditures and are also not included in the schedule of expenditures of federal awards. These grants are administered through inter-local agreements.

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GRANT SCHEDULES BY GRANTOR AGENCY

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MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

STATE OF TEXAS
COMMISSION ON STATE EMERGENCY COMMUNICATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES
AND RECONCILIATION TO FINANCIAL STATUS REPORT

For The Year Ended August 31, 2010

	<u>TOTAL</u>
RECEIPTS	
Grant and Surcharge Revenue	\$ 1,368,960
Interest Income	160
Total Revenues	<u>1,369,121</u>
EXPENDITURES	
Personnel	\$ 228,909
Fringe Benefits	89,286
Indirect Costs	51,150
Contractual	149,712
Space & Utilities	12,528
Travel	20,013
Printing	355
Supplies	338,130
Communication	279,682
Other	7,622
Program Costs	191,735
Total Expenditures	<u>1,369,121</u>
Less: 911 PY 2009 & PY 2007 Expenditures	<u>(372,188)</u>
Program Year 2008 Expenditures	996,933
Expenditures as reported on FY 2009 Financial Status Report:	<u>737,766</u>
Difference	259,166

(1) Difference was included in amended report.

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

DEPARTMENT OF HOMELAND SECURITY
SCHEDULE OF EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	Homeland Security Program 2005-GE-T5-4025	Homeland Security Program 2007-GE-T7-0024	Homeland Security Program 2008-GE-T8-0034	Homeland Security Program 2009-SS-T9-0064
EXPENDITURES				
Salaries	\$ -	\$ -	\$ 33,876	\$ 20,829
Fringe Benefits	-	-	11,947	6,921
Indirect Costs	-	-	3,570	2,521
Contractual	84	112	24,448	73,852
Space & Utilities	-	414	1,951	2,091
Travel	-	3,320	3,723	6,224
Printing	-	-	-	1,252
Supplies	85,899	80	-	-
Equipment	-	-	404,316	54,554
Communications	-	683	130,970	92,108
Other	-	503	3,530	2,420
Program Costs	-	-	90,600	445,968
Total Expenditures	<u>\$ 85,983</u>	<u>\$ 5,113</u>	<u>\$ 708,932</u>	<u>\$ 708,741</u>

Interoperable Emergency Communications Grant Program 2008-IO-T8-0040	Public Safety Interoperable Communications Grant 2007-GS-H7-0044	Public Safety Interoperable Communications Grant 2009-IP-T9-0014	Total
\$ 9,059	\$ -	\$ 24,502	\$ 88,267
3,669	-	7,524	30,061
-	-	82	6,173
-	-	-	98,497
-	-	-	4,456
88	-	177	13,532
-	-	-	1,252
220	-	-	86,200
-	857,836	-	1,316,707
-	-	-	223,762
-	7,700	-	14,154
-	6,880	-	543,448
<u>\$ 13,037</u>	<u>\$ 872,416</u>	<u>\$ 32,285</u>	<u>\$ 2,426,507</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

TEXAS DEPARTMENT ON AGING
SCHEDULE OF EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	AA3-20098-024 CMS Basic	AA3-2009-024 Title III NSIP	AA3-2009-015 Title III B	CGM-2009-024 Title III C-1	CGM-2009-024 Title III C-2	HDM-2009-024 Title III D
EXPENDITURES						
Administration	\$ -	\$ -	\$ 41,401	\$ -	\$ -	\$ -
Ombudsman	-	-	28,334	-	-	-
Information/Referral	173	-	21,586	-	-	-
Care Coordination	-	-	39,918	-	-	-
Legal Asst'nce 60 & over	34,149	-	-	-	-	-
Legal Awareness	4,029	-	-	-	-	-
Caregiver Supp Coord.	-	-	-	-	-	-
Congregate Meals	-	10,248	-	38,953	16,747	-
Home Delivered Meals	-	136,474	-	377,293	-	-
Transportation	-	-	90,010	-	10,182	-
Residential Repair	-	-	-	-	-	-
Homemaker	-	-	18,686	-	-	-
Personal Assistance	-	-	9,486	-	-	-
Health Maintenance	-	-	-	-	-	13,106
Caregiver Respite In-Home	-	-	-	-	-	-
Instruction and Training	-	-	-	-	-	-
Participant Assessment	-	-	-	-	220,911	-
Income Support	-	-	-	-	-	-
Data Management	-	-	17,114	-	-	-
Legal Asst'nce Under 60	265	-	-	-	-	-
Caregiver Infor Services	-	-	-	-	-	-
Total Expenditures	\$ 38,617	\$ 146,722	\$ 266,536	\$ 416,246	\$ 247,840	\$ 13,106

<u>HDM-2009-024</u> <u>Title III D - MED</u>	<u>A3E-2009-015</u> <u>Title III E</u>	<u>A3E-2009-015</u> <u>Title III E - Match</u>	<u>A3E-2009-015</u> <u>Title III E - Other</u>	<u>A3F-2009-024</u> <u>Title VII - EAP</u>	<u>A3F-2009-024</u> <u>Title VII - OAG</u>
\$ -	\$ 15,420	\$ -	\$ 15,000	\$ -	\$ -
-	-	-	-	3,428	7,164
-	13,549	209	-	-	-
-	-	-	381	-	-
-	-	-	1,429	-	-
-	-	-	-	-	-
-	16,001	574	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	17,500	-	-	-
-	-	15,338	-	-	-
-	-	8,073	-	-	-
-	-	697	-	-	-
-	-	9,992	-	-	-
2,296	-	-	-	-	-
-	-	-	-	-	-
-	-	1,581	21,790	-	-
-	-	-	5,491	-	-
-	-	-	-	-	-
-	5,282	-	-	-	-
<u>\$ 2,296</u>	<u>\$ 50,252</u>	<u>\$ 53,964</u>	<u>\$ 44,091</u>	<u>\$ 3,428</u>	<u>\$ 7,164</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

TEXAS DEPARTMENT ON AGING
SCHEDULE OF EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	<u>A3E-2009-015</u> <u>Title III E - Addit</u>	<u>AA3-2008-015</u> <u>PY Title III B</u>	<u>CGM-2008-024</u> <u>PY Title III C-1</u>	<u>CGM-2008-024</u> <u>PY Title III C-2</u>	<u>HDM-2008-014</u> <u>PY Title III D</u>	<u>A3F-2008-024</u> <u>PY Title III E</u>
EXPENDITURES						
Administration	\$ -	\$ 307	\$ 332	\$ 111	\$ -	\$ 76
Ombudsman	-	3,573	-	-	-	-
Information/Referral	-	-	-	-	-	-
Care Coordination	3,794	-	-	-	-	-
Legal Asst'nce 60 & over	-	-	-	-	-	-
Legal Awareness	-	-	-	-	-	-
Caregiver Supp Coord.	-	-	-	-	-	480
Congregate Meals	-	-	2,157	-	-	-
Home Delivered Meals	-	-	-	699	-	-
Transportation	-	-	-	-	-	-
Residential Repair	-	21,000	-	-	-	17,500
Homemaker	-	-	-	-	-	-
Personal Assistance	-	-	-	-	-	6,789
Health Maintenance	-	1,004	-	-	365	16,825
Caregiver Respite In-Home	-	-	-	-	-	-
Instruction and Training	-	-	-	-	-	-
Participant Assessment	-	-	-	-	-	-
Income Support	-	-	-	-	-	-
Data Management	-	2,834	-	-	-	-
Legal Asst'nce Under 60	-	-	-	-	-	-
Caregiver Infor Services	-	-	-	-	-	3,934
Total Expenditures	<u>\$ 3,794</u>	<u>\$ 28,718</u>	<u>\$ 2,489</u>	<u>\$ 810</u>	<u>\$ 365</u>	<u>\$ 45,603</u>

<u>CGM-2009-024</u> <u>ARRA Cong</u>	<u>CGM-2009-024</u> <u>ARRA HD</u>	<u>HDM-2008-024</u> <u>PY Title III D - MED</u>	<u>AA3-2008-024</u> <u>PY Title III NSIP</u>	<u>AA3-2008-024</u> <u>CMS Supplemental</u>	<u>AA3-2008-024</u> <u>PY CMS Basic</u>	<u>TOTAL</u>
\$ 2,319.61	\$ 1,113	\$ -	\$ -	\$ -	\$ -	\$ 76,080
-	-	-	-	-	-	42,499
-	-	-	-	-	-	35,517
-	-	-	-	-	-	44,094
-	-	-	-	-	32,080	67,658
-	-	-	-	-	2,201	6,230
-	-	-	-	-	-	17,055
52,072	-	-	-	-	-	120,177
-	25,635	-	605	-	-	540,706
-	-	-	-	-	-	100,192
-	-	-	-	-	-	56,000
-	-	-	-	-	-	34,025
-	-	-	-	-	-	24,348
-	-	-	-	-	-	31,997
-	-	-	-	-	-	9,992
-	-	1,954	-	-	-	4,250
-	-	-	-	-	-	220,911
-	-	-	-	-	-	23,370
-	-	-	-	-	-	25,439
-	-	-	-	-	83	348
-	-	-	-	-	-	9,216
<u>\$ 54,392</u>	<u>\$ 26,748</u>	<u>\$ 1,954</u>	<u>\$ 605</u>	<u>\$ -</u>	<u>\$ 34,363</u>	<u>\$ 1,490,102</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

TEXAS DEPARTMENT ON AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	AA3-20088-024 CMS Basic	AA3-2008-024 Title III NSIP	AA3-2008-015 Title III B	CGM-2008-024 Title III C-1	CGM-2008-024 Title III C-2	HDM-2008-024 Title III D
EXPENDITURES						
Administration	\$ -	\$ -	\$ 4,008	\$ 3,087	\$ 2,608	\$ -
Ombudsman	-	-	2,552	-	-	-
Information/Referral	20	-	2,859	-	-	-
Care Coordination	-	-	5,534	-	-	-
Legal Asst'nce 60 & over	6,006	-	1,324	-	-	-
Legal Awareness	-	-	3	-	-	-
Caregiver Supp Coord.	-	-	-	-	-	-
Congregate Meals	-	-	-	22,987	-	-
Home Delivered Meals	-	19,721	-	-	7,891	-
Transportation	-	-	5,272	-	-	-
Homemaker	-	-	5,848	-	-	-
Personal Assistance	-	-	1,990	-	-	-
Health Maintenance	-	-	-	-	-	1,290
Caregiver Respite In-Home	-	-	-	-	-	-
Instruction and Training	-	-	-	-	-	-
Participant Assessment	-	-	-	-	2,189	-
Income Support	-	-	-	-	-	-
Data Management	-	-	2,041	-	-	-
Legal Asst'nce Under 60	4	-	-	-	-	-
Caregiver Infor Services	-	-	-	-	-	-
Total Expenditures	\$ 6,030	\$ 19,721	\$ 31,431	\$ 26,074	\$ 12,688	\$ 1,290

<u>A3E-2008-015</u> <u>Title III E</u>	<u>A3F-2008-024</u> <u>Title VII - OAG</u>	<u>HDM-2008-014</u> <u>PY Title III B</u>	<u>A3F-2008-015</u> <u>PY Title III E</u>	<u>HDM-2008-024</u> <u>PY Title III D - MED</u>	<u>AA3-2008-024</u> <u>PY Title III NSIP</u>	<u>TOTAL</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,703
-	629	-	-	-	-	3,181
444	-	-	1,976	-	-	5,299
-	-	-	-	-	-	5,534
-	-	-	-	-	-	7,330
-	-	-	-	-	-	3
1,443	-	-	-	-	-	1,443
-	-	-	-	-	-	22,987
-	-	-	-	-	2,638	30,250
-	-	-	-	-	-	5,272
119	-	-	1,089	-	-	7,056
-	-	1,973	-	-	-	3,964
-	-	-	1,045	-	-	2,335
-	-	-	2,597	-	-	2,597
-	-	-	-	723	-	723
-	-	-	-	-	-	2,189
294	-	594	-	-	-	888
-	-	-	-	-	-	2,041
-	-	-	-	-	-	4
1,917	-	-	-	-	-	1,917
<u>\$ 4,217</u>	<u>\$ 629</u>	<u>\$ 2,567</u>	<u>\$ 6,706</u>	<u>\$ 723</u>	<u>\$ 2,638</u>	<u>\$ 114,714</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION
SCHEDULE OF EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	<u>CJD</u> <u>2063703</u>	<u>TOTAL</u>
EXPENDITURES		
Personnel	\$ 40,929	\$ 40,929
Fringe Benefits	15,481	15,481
Indirect Costs	2,899	2,899
Contractual	1,671	1,671
Space & Utilities	-	-
Travel	-	-
Printing	-	-
Supplies	-	-
Equipment	-	-
Communications	-	-
Other	-	-
Program Costs	-	-
	<u>\$ 60,981</u>	<u>\$ 60,981</u>
Total Expenditures	<u>\$ 60,981</u>	<u>\$ 60,981</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

OFFICE OF RURAL COMMUNITY AFFAIRS
COMMUNITY AND ECONOMIC DEVELOPMENT AND ASSISTANCE
SCHEDULE OF EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	<u>CEDA</u> <u>C78216</u>
EXPENDITURES	
Salaries	\$ 3,498
Fringe Benefits	1,472
Indirect Costs	-
Contractual	151
Space & Utilities	74
Travel	139
Printing	-
Supplies	12
Equipment	-
Communications	38
Other	24
Program Costs	-
Total Expenditures	<u>\$ 5,408</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

UNITED STATES DEPARTMENT OF COMMERCE
ECONOMIC DEVELOPMENT ADMINISTRATION
SCHEDULE OF EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	EDA 08-83-04252	TOTAL
EXPENDITURES		
Personnel	\$ 31,358	\$ 31,358
Fringe Benefits	11,510	11,510
Indirect Costs	4,985	4,985
Contractual	8,801	8,801
Space & Utilities	1,602	1,602
Travel	9,510	9,510
Printing	70	70
Supplies	712	712
Equipment	-	-
Communications	753	753
Other	634	634
Program Costs	-	-
Total Expenditures	<u>\$ 69,936</u>	<u>\$ 69,936</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
SCHEDULE OF EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	<u>Regional Solid Waste Grants Program 582-8-86693</u>	
EXPENDITURES		
Personnel	\$	35,766
Fringe Benefits		15,470
Indirect Costs		6,191
Contractual		8,231
Space & Utilities		1,563
Travel		2,833
Printing		908
Supplies		1,290
Equipment		-
Communication		742
Other		632
Implementation Projects		<u>69,509</u>
Total Expenditures	\$	<u>143,135</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

HEALTH AND HUMAN SERVICES COMMISSION
SCHEDULE OF EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	<u>211</u> <u>529-06-0004-00011D</u>	<u>211</u> <u>529-07-0105-00012B</u>	<u>TOTAL</u>
EXPENDITURES			
Personnel	\$ -	\$ 82,578	\$ 82,578
Fringe Benefits	-	32,171	32,171
Indirect Costs	-	16,404	16,404
Contractual	-	25,635	25,635
Space & Utilities	-	3,294	3,294
Travel	-	11,125	11,125
Printing	5,312	5,588	10,899
Equipment	4,611	5,119	9,730
Communication	580	2,842	3,422
Other	346	3,753	4,099
Total Expenditures	<u>\$ 10,849</u>	<u>\$ 188,508</u>	<u>\$ 199,357</u>

MIDDLE RIO GRANDE DEVELOPMENT COUNCIL
Carrizo Springs, Texas

UNITED WAY
SCHEDULE OF EXPENDITURES BY GRANT

For The Year Ended August 31, 2010

	<u>Texas Military Family Access Project 529-07-0105-00012B</u>	
EXPENDITURES		
Personnel	\$	-
Fringe Benefits		-
Indirect Costs		-
Contractual		-
Space & Utilities		-
Travel		-
Printing		1,539
Supplies		1,077
Equipment		113
Communication		-
Other		-
Total Expenditures	\$	<u>2,729</u>

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