Lower Rio Grande Valley Development Council

Audited Financial Report
Year Ended December 31, 2025

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
AUDITED FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2025

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Lower Rio Grande Valley Development Council
Weslaco, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate blended component unit, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements as listed in the table of contents.

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 blended component unit, each major fund, and the aggregate remaining fund information of the Lower Rio Grande Valley Development Council, as of December 31, 2025, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Lower Rio Grande Valley Development Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lower Rio Grande Valley Development Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lower Rio Grande Valley Development Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lower Rio Grande Valley Development Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4–10 and 31–32 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Rio Grande Valley Development Council's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Texas Grant Management Standards (TxGMS)*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial report. The other information comprises the schedules found in pages 36-150 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2026, on our consideration of the Lower Rio Grande Valley Development Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Lower Rio Grande Valley Development Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lower Rio Grande Valley Development Council's internal control over financial reporting and compliance.

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

Pharr, Texas

August 18, 2026

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MANAGEMENT DISCUSSION AND ANALYSIS

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The Lower Rio Grande Valley Development Council (LRGVDC) discussion and analysis offer readers of LRGVDC's financial statements a narrative overview and analysis of LRGVDC's financial activities for the year ended December 31, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished and the financial statements and notes to the financial statements, which immediately follow this discussion.

Financial Highlights
The assets of LRGVDC exceeded its liabilities as of December 31, 2025, by $20,969,812 (net position). Of this amount $33,917 (unrestricted net position) may be used to meet LRGVDC's ongoing obligations to citizens and creditors in accordance with LRGVDC's fund designation and fiscal policies. LRGVDC's net position increased by $1,732,380 which is principally the net difference between outlays for capital assets and current period depreciation.

As of the close of the 2025 calendar year, LRGVDC's governmental funds reported combined ending fund balances of $33,917. Of this amount, $33,917 is unassigned fund balance available for use in accordance with LRGVDC's fund designation and fiscal policies.

Overview of the Financial Statements
This discussion and analysis are intended to serve as an introduction to LRGVDC's basic financial statements. LRGVDC's basic financial statements comprise three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements
The government-wide financial statements are designed to provide readers with a broad overview of LRGVDC's finances in a manner similar to private-sector business.

The statement of net position presents information on all of LRGVDC's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of LRGVDC is improving or deteriorating.

The statement of activities presents information showing how LRGVDC's net position changed during the most recent calendar year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

Both of the government-wide financial statements are designed to distinguish functions of LRGVDC that are principally supported by grants and regional appropriations (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). However, all of LRGVDC's activities are considered governmental activities and, accordingly, there are no business-type activities.

Fund Financial Statements
A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. LRGVDC, like other similar governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of LRGVDC are classified as governmental funds.

Governmental Funds
Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the calendar year. Such information may be useful in evaluating a government's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of LRGVDC's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and change in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The LRGVDC maintains a general fund that is used to account for all its financial resources. The general fund's financial resources consist primarily of resources that are restricted to expenditures for specified grant purposes. These restricted resources are not accounted for in a special revenue fund because the Council is not legally or contractually required to maintain separate funds and the applicable grant requirements were satisfied through maintaining separate accounts within the general fund. The major federal funds are Department of Health and Human Services and Department of Transportation, and the State major funds are Texas Department of Aging and Disability Services, Texas Department of Transportation, Commission on State Emergency Communications and the Texas Commission on Environmental Quality.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 18-30 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. LRGVDC's assets exceeded liabilities by $20,969,812 at December 31, 2025. The following table reflects the condensed Statement of Position.

(Discussion and Analysis continued on next page.)

Table A-1

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

(In Dollars)

	Governmental Activities		
ASSETS	2025	2024	Increase/ Decrease 2025 - 2024
Current Assets:			
Cash and Cash Equivalents	$ 16,869,017	$ 15,751,491	$ 1,117,526
Cash Restricted	4,480,482	4,921,182	(440,700)
Grant Receivables	7,405,430	8,417,062	(1,011,632)
Prepaid Expenses	155,149	115,584	39,565
Total Current Assets	28,910,078	29,205,319	(295,241)
Noncurrent Assets:			
Capital Assets	47,519,739	43,469,782	4,049,957
Less Accumulated Depreciation	(25,726,926)	(23,186,820)	(2,540,106)
Other Assets	85,916	99,128	(13,212)
Total Noncurrent Assets	21,878,729	20,382,090	1,496,639
Total Assets	50,788,807	49,587,409	1,201,398
DEFERRED OUTFLOWS OF RESOURCES	-	-	-
LIABILITIES			
Current Liabilities:			
Accounts Payable	7,095,433	6,974,203	121,230
Accrued Liabilities	536,495	560,643	(24,148)
Unearned Revenues	21,269,361	21,677,445	(408,084)
Held for Others	60,788	58,239	2,549
Current Portion - Leases	59,385	136,095	(76,710)
Current Portion - Long Term Debt	90,405	86,434	3,971
Total Current Liabilities	29,111,867	29,493,059	(381,192)
Noncurrent Liabilities:			
Long Term Lease Liability	15,560	74,945	(59,385)
Long Term Debt	691,568	781,973	(90,405)
Total Noncurrent Liabilities	707,128	856,918	(149,790)
Total Liabilities	29,818,995	30,349,977	(530,982)
DEFERRED INFLOWS OF RESOURCES	-	-	-
NET POSITION			
Investment in Capital Assets	20,935,895	19,203,515	1,732,380
Unrestricted	33,917	33,917	-
Total Net Position	$ 20,969,812	$ 19,237,432	$ 1,732,380

The portion of LRGVDC's net position, $20,935,895 represents investments in capital assets. The balance of unrestricted net position, $33,917, may be used to meet LRGVDC's ongoing obligations in accordance with LRGVDC's fund designation and fiscal policies. At the end of the current calendar year, LRGVDC is able to report a positive balance in all categories of net position.

Analysis of LRGVDC's Operations

The following table provides a summary of LRGVDC's operations for the year ended December 31, 2025.

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

	Governmental Activities		Increase/ Decrease
	2025	2024	2025-2024
Revenues:			
Program Revenues:			
Charges for Services	$ 3,510,514	$ 3,484,982	$ 25,532
Operating Grants and Contributions	24,820,089	27,786,657	(2,966,568)
Capital Grants and Contributions	4,049,957	1,243,759	2,806,198
General Revenues			
Membership Dues	239,467	248,275	(8,808)
Miscellaneous	480	2,818	(2,338)
Total Revenues	32,620,507	32,766,491	(145,984)
Expenses:			
General Fund	2,221,040	2,156,590	64,450
EDA	122,974	147,111	(24,137)
FTA	8,530,887	9,022,868	(491,981)
GLO	571	2,672	(2,101)
HHSC	7,184,640	9,565,382	(2,380,742)
TxDOT	5,455,790	5,677,860	(222,070)
TCEQ	483,975	309,548	174,427
OOG	656,698	678,273	(21,575)
TDA	11,229	7,139	4,090
CSEC	1,723,052	1,524,946	198,106
TWDB	944,558	1,406,110	(461,552)
HUD	200,790	140,263	60,527
Other	353,967	320,081	33,886
RGV Emergency Comm. District	2,994,584	2,918,626	75,958
Non-Allowable	3,372	42,390	(39,018)
Total Expenses	30,888,127	33,919,859	(3,031,732)
Change in Net Position	1,732,380	(1,153,368)	2,885,748
Net Position - Beginning	19,237,432	20,390,800	(1,153,368)
Net Position - Ending	$ 20,969,812	$ 19,237,432	$ 1,732,380

Financial Analysis of LRGVDC's Funds

Governmental Funds

The focus of LRGVDC's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing LRGVDC's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the calendar year.

At the end of the current calendar year, LRGVDC's governmental funds reported a combined ending fund balance of $33,917. One hundred percent of this total amount, $33,917, constitutes unassigned fund balance.

Capital Assets Administration

LRGVDC's investment in capital assets for its governmental activities as of December 31, 2025, amounts to $21,792,813 (net of accumulated depreciation). This investment in capital assets comprises furniture, land, buildings, buses, vans, right to use assets and equipment. Major changes in capital assets occurring during the current calendar year include the following:

Table A-3
Lower Rio Grande Valley Development Council
(In Dollars)

	Governmental Activities		
	2025	**2024**	**Amount Change**
Land	$ 4,223,811	$ 4,223,811	$ -
Construction in Progress	6,805,932	5,201,940	1,603,992
Buildings	8,061,767	7,868,058	193,709
Buses and Vans	21,258,714	19,269,099	1,989,615
Bus Shelters	532,417	532,417	-
RGV Emergency Comm. District	3,509,636	3,273,900	235,736
Furniture and Equipment	483,787	483,787	-
Interoperability Radio System	690,906	690,906	-
Right to Use Assets	540,903	540,903	-
Transit Equipment	1,411,866	1,384,961	26,905
Total	$ 47,519,739	$ 43,469,782	$ 4,049,957
Less: Accumulated Depreciation	(25,726,926)	(23,186,820)	(2,540,106)
Net Capital Assets	$ 21,792,813	$ 20,282,962	$ 1,509,851

(Discussion and Analysis continued on next page.)

Long Term Debt
At the end of the current fiscal year, the Council had total contractually obligated long-term debt of $781,973. The details of the change in debt from last year are as indicated below:

	2025	2024	Increase/ Decrease 2025-2024
Note Payable - Current Portion	$ 90,405	$ 86,434	$ 3,971
Note Payable - Long-Term Portion	691,568	781,973	(90,405)
	$ 781,973	$ 868,407	$ (86,434)

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

	Budget Amounts		Actual	Final Variance
	Original	Final	Amount	Budget Basis
Revenues:				
Federal Grants	$ 16,444,179	$ 16,444,179	$ 7,410,678	$ (9,033,501)
State Grants	16,505,696	16,505,696	18,150,503	$ 1,644,807
Local Revenues	9,597,450	9,597,450	7,059,326	$ (2,538,124)
Total Revenues	42,547,325	42,547,325	32,620,507	(9,926,818)
Expenditures:				
Direct Salaries	6,876,154	6,876,154	6,633,912	242,242
Indirect Salaries	1,132,566	1,132,566	1,075,644	56,922
Employee Benefits	3,991,127	3,991,127	3,874,751	116,376
Indirect Cost Other than Personnel	681,368	681,368	641,602	39,766
Consultant and Contracted Services	9,414,449	9,414,449	8,576,897	837,552
Travel	238,072	238,072	175,139	62,933
Consumable Supplies	175,385	175,385	231,974	(56,589)
Other Costs	20,038,204	20,038,204	11,407,216	8,630,988
Non-Matching Expenditures	-	-	3,372	(3,372)
Total Expenditures	42,547,325	42,547,325	32,620,507	9,926,818
Net Change in Fund Balance	$ -	$ -	$ -	$ -

Economic Factors

The 3 counties that make up our region all have unique character and appeal, as well as unique economic circumstances. The sections below summarize major components of our regional economy, giving an overview of the local and regional economies. LRGVDC's Board of Directors approved a $45,224,006 budget for the 2026 calendar year.

Overview of the Local Economy

Our region consists of 3 counties. The LRGVDC region has an overall unemployment rate of 5.57%, an average median household income of $53,706 with 24.23% of the population living below the poverty level. The table below gives details of the economies of each county within our region by looking at the major factors affecting the economy, specifically as it relates to the individual citizens of our region.

Table A-5
Major Factors Affecting the Economy

County	Labor Force (1)	Unemployed (1)	Unemployment Rate (1)	Median Household Income (2)	Population Below Poverty Level (2)	Percent Below Poverty Level (2)
Cameron	191,956	13,163	6.90%	$ 52,601	105,449	24.30%
Hidalgo	406,976	25,592	6.30%	$ 54,338	223,015	24.20%
Willacy	9,024	504	5.60%	$ 54,180	4,833	24.20%

(1) Source: 2025 U.S. Bureau of Labor Statistics
(2) Source: Est. 2024 Census

Future Economic Outlook

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

Contacting LRGVDC's Financial Management

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

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BASIC FINANCIAL STATEMENTS

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Net Position
December 31, 2025

	Primary Government	
ASSETS	Governmental Activities	Total
Current Assets:		
Cash and Cash Equivalents	$ 16,869,017	$ 16,869,017
Cash - Restricted	4,480,482	4,480,482
Grant Receivables	7,405,430	7,405,430
Prepaid Expenses	155,149	155,149
Total Current Assets	28,910,078	28,910,078
Noncurrent Assets:		
Capital Assets (Net of Accumulated Depreciation)	21,792,813	21,792,813
Other Assets	85,916	85,916
Total Noncurrent Assets	21,878,729	21,878,729
Total Assets	50,788,807	50,788,807
DEFERRED OUTFLOWS OF RESOURCES		
Aggregated Deferred Outflows	-	-
Total Deferred Outflows of Resources	-	-
LIABILITIES		
Current Liabilities:		
Accounts Payable	7,095,433	7,095,433
Payroll Liabilities	-	-
Accrued Wages Payable	279,395	279,395
Other Accrued Expenses	88,471	88,471
Unearned Revenues	21,269,361	21,269,361
Held for Others	60,788	60,788
Current Portion - Leases	59,385	59,385
Current Portion - Long Term Debt	90,405	90,405
Compensated Absences	168,629	168,629
Total Current Liabilities	29,111,867	29,111,867
Noncurrent Liabilities:		
Long Term Lease Liability	15,560	15,560
Long Term Debt	691,568	691,568
Total Noncurrent Liabilities	707,128	707,128
Total Liabilities	29,818,995	29,818,995
DEFERRED INFLOWS OF RESOURCES		
Aggregated Deferred Inflows	-	-
Total Deferred Inflows of Resources	-	-
NET POSITION		
Investment in Capital Assets	20,935,895	20,935,895
Unrestricted	33,917	33,917
Total Net Position	$ 20,969,812	$ 20,969,812

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Activities
For the Year Ended December 31, 2025

Functions/Programs		Expenses	Indirect Cost Allocation
General Government	$	2,221,040	(2,258,017)
Economic Development Administration		122,974	13,541
Housing and Urban Development		200,790	9,963
Federal Transit Administration		8,530,887	783,694
Texas Health and Human Service Commission		7,184,640	440,398
Texas Department of Transportation		5,455,790	584,473
Texas Commission on Environmental Quality		483,975	28,427
Office of the Governor		656,698	108,744
Texas Department of Agriculture		11,229	480
Commission on State Emergency Communications		1,723,052	49,446
Texas Water Development Board		944,558	21,123
General Land Office		571	30
Rio Grande Valley Emergency Communication District (9-1-1)		2,994,584	214,768
Other Programs		353,967	2,930
Total Governmental Activities:		30,884,755	-
Total Primary Government:	$	30,884,755	$ -

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

Charges for Service	Program Revenue Operating Grants and Contributions	Capital Grants	Net (Expense) Revenue and Change in Net Position Primary Government Governmental Activities
$ -	$ -	$ -	$ 36,977
-	56,260	-	(80,255)
-	203,953	-	(6,800)
488,175	7,610,263	1,428,337	212,194
-	7,516,271	-	(108,767)
76,281	5,146,868	1,275,684	458,570
-	512,393	-	(9)
-	692,318	52,407	(20,717)
-	11,709	-	-
	1,772,498	280,411	280,411
-	965,675	-	(6)
-	601	-	-
2,946,058	4,646	1,013,118	754,470
-	326,634	-	(30,263)
3,510,514	24,820,089	4,049,957	1,495,805
$ 3,510,514	$ 24,820,089	$ 4,049,957	$ 1,495,805

General Revenues:	
Membership Dues	239,467
Miscellaneous	480
Non-Allowable	(3,372)
Total General Revenue	236,575
Change in Net Position	1,732,380
Net Position at Beginning of Year	19,237,432
Net Position at End of Year	$ 20,969,812

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Balance Sheet
Governmental Funds
December 31, 2025

	General Fund	Total Governmental Funds
ASSETS		
Cash and Cash Equivalents	16,869,017	$ 16,869,017
Cash - Restricted	4,480,482	4,480,482
Grant Receivables	7,405,430	7,405,430
Prepaid Expenses	155,149	155,149
Other Assets	85,916	85,916
Total Assets	28,995,994	28,995,994
DEFERRED OUTFLOWS OF RESOURCES		
Aggregated Deferred Outflows	-	-
Total Deferred Outflows of Resources	-	-
Total Assets and Deferred Outflow of Resources	$ 28,995,994	$ 28,995,994
LIABILITIES		
Accounts Payable	7,095,433	$ 7,095,433
Payroll Liabilities	-	-
Accrued Wages Payable	279,395	279,395
Other Accrued Expenses	88,471	88,471
Unearned Revenues	21,269,361	21,269,361
Held for Others	60,788	60,788
Compensated Absences	168,629	168,629
Total Liabilities	28,962,077	28,962,077
DEFERRED INFLOWS OF RESOURCES		
Aggregated Deferred Inflows	-	-
Total Deferred Inflows of Resources	-	-
FUND BALANCE		
Unassigned	33,917	33,917
Total Fund Balance	33,917	33,917
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 28,995,994	$ 28,995,994

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

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
For the Year Ended December 31, 2025

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

Total Fund Balance - Total Governmental Funds		$ 33,917
When capital assets that are to be used in governmental activities are purchased, the cost of those assets are reported as expenditures in governmental funds. However, the statement of net asset includes those capital assets among the assets of the Council as a whole.		
Cost of capital assets	$ 47,519,739	
Accumulated depreciation	(25,726,926)	
		21,792,813
Long-term debt applicable to the Council's governmental activities are not due in the current period and accordingly are not reported as fund liabilities. All debt, both current and long-term, are reported in the statement of net postion.		
Notes -		
Current	$ (90,405)	
Long-Term	(691,568)	
Lease Liability -		
Current	(59,385)	
Long-Term	(15,560)	
		(856,918)
		$ 20,969,812

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

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues, Expenditures and Change in Fund Balance -
Governmental Funds
For the Year Ended December 31, 2025

REVENUES	General Fund	Total Governmental Funds
Federal Grants:		
Federal Transit Administration	$ 7,354,819	$ 7,354,819
Economic Development Administration	55,859	55,859
Total Federal Grants	7,410,678	7,410,678
State Grants:		
Texas Health and Human Services Commission	7,457,937	7,457,937
Commission on State Emergency Communications	2,052,909	2,052,909
Texas Department of Transportation	4,952,113	4,952,113
Texas Commission on Environmental Quality	494,999	494,999
Texas Department of Transportation/MPO	1,472,954	1,472,954
Office of the Governor	611,935	611,935
Texas Water Development Board	910,059	910,059
Texas Department of Agriculture	11,709	11,709
General Land Office	601	601
Housing and Urban Development	185,287	185,287
Other	-	-
Total State Grants	18,150,503	18,150,503
Local Revenues		
RGV Emergency Communication District (9-1-1)	3,963,822	3,963,822
Contributions	2,855,557	2,855,557
Membership Dues	239,467	239,467
Other Revenues	480	480
Total Local Revenues	7,059,326	7,059,326
Total Revenues	$ 32,620,507	$ 32,620,507
EXPENDITURES		
Direct Salaries	$ 6,633,912	$ 6,633,912
Indirect Salaries	1,075,644	1,075,644
Employee Benefits		
Direct Salaries	3,333,980	3,333,980
Indirect Salaries	540,771	540,771
Indirect Costs Other Than Personnel	517,858	517,858
Consultant and Contracted Services	8,576,897	8,576,897
Travel	175,139	175,139
Consumable Supplies	231,974	231,974
Other Costs	11,407,216	11,407,216
Non-Matching Expenditures	3,372	3,372
Debt Service - Principal	86,434	86,434
Debt Service - Interest	37,310	37,310
Total Expenditures	32,620,507	32,620,507
OTHER FINANCING SOURCES	-	-
Net Change in Fund Balance	-	-
Fund Balance - Beginning of Year	33,917	33,917
Fund Balance - End of Year	$ 33,917	$ 33,917

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

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Reconciliation of the Statement of Revenues, Expenditures
and Change in Fund Balance of Governmental
Funds to Statement of Activities
For the Year Ended December 31, 2025

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

Net Change in Fund Balance-Governmental Fund			$ -
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:			
	Capital assets purchases	$ 4,049,957	
	Depreciation expense	(2,540,106)	1,509,851
Debt service and lease payments are reflected as expenditures in the Statement of Revenues but are recorded as reductions of Liabilities in the Statement of Net Position.			222,529
Change in Net Position of Governmental Activities			$ 1,732,380

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

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NOTES TO THE FINANCIAL STATEMENTS

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Lower Rio Grande Valley Development Council (the "Council"), a non-taxpaying entity, was created in 1967, under the authority of Texas Civil Statutes. Its policy-making body is a twenty-five member Board of Directors.

The Council is a voluntary association of local governmental units and associate members located within Cameron, Hidalgo, and Willacy counties. The objective of the Council is to encourage and permit local units of government to join and cooperate with one another and with representatives of major economic interests, citizen groups and groups experiencing economic distress to improve the health, safety and general welfare of their citizens and to plan for the future development of the Region.

The basic financial statements of the Council have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

As required by GAAP, these financial statements solely present the Council's financial activities. No other entities are included in the Council's reporting entity because no other entities have significant operational or financial relationships with the Council.

The basic financial statements are the core of general-purpose external financial reporting for state and local governments. The basic financial statements have three components:

• *Government-wide financial statements*. GAAP require that the Council provide a government-wide statement of net position and a government-wide statement of activities that are to include all the Council's governmental activities and business-type activities. These government-wide financial statements are to be presented using the economic resources measurement focus and the accrual basis of accounting, the same measurement focus, and basis of accounting employed by private-sector business enterprises and not-for-profit organizations.

• *Fund financial statements.* The financial statements for governmental funds are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, the governmental fund financial statements must present a summary reconciliation to explain differences between the data reported in the governmental funds and the data reported for the corresponding *governmental activities* in the government-wide financial statements.

• *Notes to the financial statements.* The data displayed on the face of the government-wide and fund financial statements must be accompanied by various disclosures to ensure that a complete picture is presented in the financial statements. This additional disclosure is presented in the form of a single set of notes placed immediately following the government-wide and fund financial statements.

Rio Grande Valley Emergency Communication District

Rio Grande Valley Emergency Communication District ("RGVECD") has been included in the reporting entity as a blended component unit. RGVECD was established in 2021 under Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolution by County Commissioners Court and City Councils within the RGVECD service area. The RGVECD service area consists of Hidalgo and Willacy Counties as well as cities within. The 16-member governing board serves as RGVECD Board of Managers. The RGVECD Board of Managers duties are as follows: (a) name, control, and manage the district, (b) approve, adopt, and amend the annual budget, and (c) adopt orders, rules, bylaws, policies, and procedures governing the operations of the board and the district. RGVECD is responsible for managing revenue collected from state set fees for landline and wireless phones. RGVECD is included in the Council's reporting entity because of the significance of its operational and financial relationship with the Council. Separate financial statements are not prepared.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the non-fiduciary activities of the primary government. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a function and 2) grants and contributions that are restricted to meeting the operational

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and fund financial statements (continued)

requirements of a particular function. Regional appropriations and other items not properly included among program revenues are reported instead as *general revenues*.

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

The fund financial statements provide information about the Council's funding including the blended component unit. Separate statements for each governmental fund category are presented.

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

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

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

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

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

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

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

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

1. Cash and Investments

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

2. Fair Value Measurements

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

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

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

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

Fair Values of assets measured on a recurring basis at December 31, 2025, are as follows:

	Carrying Value	Fair Value	Fair Value Measurement at Reporting Date Using: Level 1	Level 2	Level 3	
Assets:						
Cash and Cash Equivalents	$ 16,869,017	$ 16,869,017	$ 4,902,281	$ 11,966,736	$ -	Level 2 is TexPool amount
Cash - Restricted	4,480,482	4,480,482	-	4,480,482	-	Level 2 is TexPool amount
Grant Receivables	7,405,430	7,405,430	7,405,430	-	-	
Prepaid Expenses	155,149	155,149	155,149	-	-	
Other Assets	85,916	85,916	85,916	-	-	
Liabilities:						
Accounts Payable	$ 7,095,433	$ 7,095,433	$ 7,095,433	$ -	$ -	
Payroll and Accrued Liabilities	21,866,644	21,866,644	21,866,644	-	-	
Current/Long-Term Debt	781,973	781,973	781,973	-	-	

The carrying amounts reflected in the statement of net position for cash, cash equivalents, cash restricted and current portion long-term debt approximate the respective fair values due to the short maturities of those instruments. The fair values for receivables, payables and long-term debt are based primarily on quoted market prices for those or similar instruments.

3. Receivables

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

4. Prepaid Expenses

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

5. Capital Assets

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

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

Buildings	30 Years
Improvements	20 Years
Vans	5-10 Years

6. Compensated Absences

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

7. Unearned Revenue

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

8. Net Position/ Fund Equity

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

- *Invested in Capital Assets, Net of Related Debt*: This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

- *Restricted Net Position*: This category presents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. Currently, the Council has no restricted net position.

- *Unrestricted Net Position*: This category represents the net position of the Council which is not restricted for any project or any other purpose.

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

In the governmental fund financial statements, fund balances are classified as follows:

- *Non-spendable*—Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- *Restricted*—Amounts that can be spent only for specific purposes because of the Council Charter, the Council Code, state or federal laws, or externally imposed conditions by grantors or creditors.
- *Committed*—Amounts that can be used only for specific purposes determined by a formal action by Board of Directors ordinance or resolution.
- *Assigned*—Amounts that are designated upper management for a particular purpose but are not spendable until a budget amendment is passed or there is a majority vote approval (for capital projects or debt service, if any) by the Board of Directors.
- *Unassigned*—All amounts not included in other spendable classifications.

9. Estimates

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Annual budget

The Council prepares an annual operating budget which is approved by the Board of Directors. The budget is prepared from the best information available and is subject to change since the primary funding sources of the Council are federal, state and local grants whose grant periods may or may not coincide with the Council's year end. Also, the grant amounts may change, or additional grants may be added due to grant funding agency requirements; therefore, grant amounts awarded have to be converted to the Council's year-end and grant revenue amounts estimated may change.

B. Budget Basis of Accounting

The Council prepares its annual budget on a basis (budget basis), which differs from generally accepted Principles (GAAP Basis). The budget and all transactions are presented in accordance with the Council's method (budget basis) in the Statement of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual-General Fund to provide a meaningful comparison of actual results with the budget.

C. Excess of General Fund Budget

Expenditures exceeded appropriations in the following line items:

Expenditures	Excess	
Direct Salaries	$	-
Employee Benefits		
Direct Salaries	$	-
Consultant and Contracted Services	$	-
Consumable Supplies	$	56,589
Other Costs	$	-
Non-Matching Expenditures	$	3,372

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

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

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

Violation	Action Taken
None	Not Applicable

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

III. DETAILED NOTES ON FUNDS

A. Deposits and Investments

1. Deposits

As of December 31, 2025, the Council's bank balance of $4,932,155 was fully insured and fully-collateralized by pledged securities and FDIC insurance coverage of $250,000. The council has one depository account: JPMorgan Chase Bank.

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

	2025
Bank Deposits:	
Local Funds	$ 4,902,281
Total Bank Deposits	4,902,281
Cash Equivalents:	
Investment in TexPool	11,966,736
Total Cash Equivalents	11,966,736
Cash Restricted:	
TexPool	4,480,482
Total Cash Restricted	4,480,482
Total Cash and Cash Equivalents	$ 21,349,499

2. Investments

The Council is required by Government Code Chapter 2256, the Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management and include a list if the types of authorized investments in which the investing entity's funds may be invested, and the allowable stated maturity of any individual investment owned by the entity. The Act requires an annual audit of investment practices. Audit procedures in this area are conducted as a part of the audit of the general purposes financial statements disclosed that in the areas of investment practices, management reports and establish appropriate policies. The Council adheres to the requirements of the Act. Additionally, investment practices of the Council are in accordance with local policies. The Act determined the types of investments which are allowable for the Council. These include, with certain restrictions. 1)obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers' acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper. The Council investments on December 31, 2025, are shown below:

Investment or Investment Type	Maturity	Fair Value
TexPool	Less than three months	$ 16,447,218
Total Investment		$ 16,447,218

III. DETAILED NOTES ON FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

The Council use of amortized cost to value portfolio assets and the following guidelines to maintain the portfolio consistent with a stable net asset value per share:

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

The Council's recurring fair value measurement as of December 31, 2025, were related to its investments in TexPool. These investments are valued using significant other observable inputs of the underlying securities and bonds (Level 2 inputs).

<u>Analysis of Specific Deposit and Investment Risks:</u>
GASB Statement No. 40 requires determination as to whether the Council was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

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

2. Investments (Continued)

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

c. <u>Custodial Credit Risk</u>
Risk if deposits and investments are not covered by depository insurance and the deposits and investments are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the Council's name. At year end, the Council was not exposed to custodial credit risk.

d. <u>Concentration of Credit Risk</u>
Risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the Council was not exposed to concentration of credit risk.

e. <u>Foreign Currency Risk</u>
A risk that exchange rates will adversely affect the fair value of an investment. At year end, the Council was not exposed to foreign currency risk.

(Notes continued on next page.)

III. DETAILED NOTES ON FUNDS (CONTINUED)

B. Receivables

Receivables for the Council at December 31, 2025, were as follows:

Type	Source	Amount
Federal	Federal Transit Administration	20,498
Federal	Economic Development Administration	3,899,839
State	Texas Department of Transportation	2,095,254
State	Terxas Department of Agriculture	1,125
State	Texas Health and Human Services Commission	1,054,713
State	Texas Water Development Board	79,699
State	Office of the Governor	127,801
State	TCEQ	104,163
Local	City of Los Fresonos	7,973
Local	Other	14,365
	Total Grant and Other Receivables	$ 7,405,430

(Notes continued on next page.)

III. DETAILED NOTES ON FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

Capital Assets, Not Being Depreciated:	Beginning Balance	Increases	Decreases	Ending Balance
Land	$ 4,223,811	$ -	$ -	$ 4,223,811
Construction in Progress	5,201,940	1,603,992	-	6,805,932
Total Capital Assets, Not Being Depreciated	9,425,751	1,603,992	-	11,029,743
Capital Assets, Being Depreciated				
Buildings	7,868,058	193,709	-	8,061,767
Buses and Vans	19,269,099	1,989,615	-	21,258,714
Bus Shelters	532,417	-	-	532,417
RGV Emergency Comm. District (9-1-1)	3,273,900	235,736	-	3,509,636
Furniture and Equipment	483,787			483,787
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	1,384,961	26,905		1,411,866
Right to Use Assets	540,903	-	-	540,903
Total Capital Assets, Being Depreciated	34,044,031	2,445,965	-	36,489,996
Less Accumulated Depreciation For:				
Building	3,528,480	410,310	-	3,938,790
Buses and Vans	14,243,789	1,563,464	-	15,807,253
Bus Shelters	496,647	-	-	496,647
RGV Emergency Comm. District (9-1-1)	2,658,444	258,648	-	2,917,092
Furniture and Equipment	315,746	48,591	-	364,337
Interoperability Radio System	690,906	-	-	690,906
Transit Equipment	911,933	124,701	-	1,036,634
Right to Use Assets	340,875	134,392	-	475,267
Total Accumulated Depreciation	23,186,820	2,540,106	-	25,726,926
Total Capital Assets, Being Depreciated, Net	10,857,211	(94,141)	-	10,763,070
Total Capital Assets	$ 20,282,962	$ 1,509,851	$ -	$ 21,792,813

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

General Government	$ 215,815
Transit/MPO	1,987,184
RGV Emergency Comm. District (9-1-1)	258,648
Economic Development Administration	56,316
OOG	22,143
Total	$ 2,540,106

III. DETAILED NOTES ON FUNDS (CONTINUED)

D. Construction Commitments

At December 31, 2025, the Lower Rio Grande Valley Development Council had the following construction commitments:

Project Name	Contract Amount	Amount Expended	Remaining Commitment
Edinburg Bus Terminal Part I	$ 2,717,356	$ 2,708,481	$ 8,875
Edinburg Bus Terminal Part II	2,066,194	2,051,467	14,727
Edinburg Bus Terminal Part III	1,000,000	545,267	454,733
RGV 911 Mobile Command Ctr.	1,500,717	1,500,717	-
	$ 7,284,267	$ 6,805,932	$ 478,335

E. Unearned Revenue

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

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

Source	Amount
Local	$ 3,459,365
EDA	228,842
Texas Department of Aging and Disability Services	1,184
General Land Office	135,600
Criminal Justice	279,688
Texas Commission on Enviornmental Quality	28,294
RGV Emergency Communication District (9-1-1)	12,617,128
Texas Water Development Board	4,480,482
Texas Department of Agriculture	5,942
Officer of the Governor	32,836
Total Unearned Revenue	$ 21,269,361

F. Long Term Obligations

a) Compensated Absences

The following schedule summarizes the changes in compensated absences during the year ended December 31, 2025:

	Beginning Balance	Increases	Decreases	Ending Balance
Accrued Compensated Absences	$ 180,465	$ 381,108	$ 392,944	$ 168,629
Total Compensated Absences	$ 180,465	$ 381,108	$ 392,944	$ 168,629

III. DETAILED NOTES ON FUNDS (CONTINUED)

F. Long Term Obligations

b) Note Payable

During the year the Council purchased a building from the Economic Development Corporation of Weslaco and entered into a note payable to cover the costs of the purchase. The loan was set at a 4.5% Monthly interest with a maturity date of May 1, 2033. The summary of the activity of all long-term obligations is summarized below:

	Balance as of 12/31/2024	Additions	Payments	Balance as of 12/31/2025
Loan Payable - Building	$ 868,407	$ -	$ 86,434	$ 781,973
	$ 868,407	$ -	$ 86,434	$ 781,973

Interest paid during year for all long-term debt totaled $37,310.

Debt service requirements of obligations payable on December 31, 2025, are as follows:

	Principal	Interest	Total
2026	90,405	33,339	123,744
2027	94,558	29,186	123,744
2028	98,902	24,842	123,744
2029	103,445	20,299	123,744
2030	108,198	15,546	123,744
2031-2033	286,465	16,601	303,066
	$ 781,973	$ 139,813	$ 921,786

c) Leases

The Council has various leases for buildings, copiers, etc. Commitments under lease agreements have various renewal and expiration dates. Total expenditures for the year include taxes, late fees, and fees/charges for excess copies per contract.

The future minimum lease payments are as follows:

Year Ended December 31,	Principal	Interest	Total Payments
2026	59,385	1,144	60,529
2027	9,918	253	10,171
2028	5,642	68	5,710

IV. OTHER INFORMATION

A. Deferred Compensation Agreement

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

IV. OTHER INFORMATION (CONTINUED)

B. Retirement Plan

The Council (employer) has adopted a 401(a)-retirement plan, LRGVDC Employees' 401(a) Retirement Plan and a 457(b) deferred compensation plan, LRGVDC Employees' 457(b) Retirement Plan, for the benefit of its employees. Under the 401(a) retirement plan employees are permitted to make matching or non-elective contributions. Employees are eligible for the plan on any January 1 or July 1 after the date they have completed at least 6 months of service. For vesting purposes, a year of service is any plan year in which the employee works at least 1,000 hours. An employee is fully vested after 5 years of service. The amount of the employer contribution is discretionary and shall be determined by resolution of the Board of Directors annually. Employer contributions for 2025 were $595,963. There are 231 employees covered by the plan. The plan assets are managed by VOYA Financial. The value of the plan assets, after subtracting liabilities of the plan, was $7,050,213 as of December 31, 2025, compared to $5,902,253 as of December 31, 2024. Under the 457(b) plan employees are permitted to make Deferral and Roth contributions. Employees are eligible for the plan on any January 1 or July 1 after the date they have completed at least 6 months of service. There are 181 employees covered by the plan. The plan assets are managed by VOYA Financial. The value of the plan assets, after subtracting liabilities of the plan, was $1,623,733 as of December 31, 2025, compared to $1,370,994 as of December 31, 2024.

C. Risk Management

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

The TML Intergovernmental Risk Pool was established to formulate, develop, and administer a program of self-insurance funds for political subdivisions of the State of Texas to obtain lower costs for workers' compensation, property and liability coverage. Annual contribution rates are determined by the TML Intergovernmental Risk Pool Board of Directors. The Council pays annual premiums to TML Intergovernmental Risk Pool for workers' compensation, property and liability coverage. TML Intergovernmental Risk Pool will provide coverage to the Council up to the fund's limited liability amounts, $2,000,000 for general liability and errors and omissions, $1,000,000 for automobile liability, actual cash value for auto physical damage, and $26,016,902 for real and personal property. There is no limited liability amount for workers' compensation coverage. The Council had no significant reductions in insurance coverage as compared to its previous fiscal year and no settlement amounts that exceeded insurance coverage for each of its past three fiscal years.

D. Commitments

1. Grant Programs

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

2. Litigation

The Council is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the Council's legal counsel and management that resolution of these matters will not have a material adverse effect on net position of the Council on December 31, 2025.

E. Allocation of Personnel Costs and Indirect Costs

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

IV. OTHER INFORMATION (CONTINUED)

F. Contingent Liabilities

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

G. New Accounting Principles

The Governmental Accounting Standards Board (GASB) has issued the following statements that are not yet effective for the calendar year ended December 31, 2025. LRGVDC is currently evaluating the impact of these statements on its financial statements:

- GASB Statement No. 103, Financial Reporting Model Improvements

Issued in April 2025, effective for fiscal years beginning after June 15, 2025. This statement makes significant changes to the financial reporting model for state and local governments, including modifications to the management's discussion and analysis (MD&A), governmental fund financial statements, and certain note disclosures. The Council plans to implement GASB Statement No. 103 as of its required effective date.

- GASB Statement No. 104, Disclosure of Certain Capital Assets

Issued in September 2025, effective for fiscal years beginning after June 15, 2025. This statement requires additional disclosures for certain types of capital assets, including capital assets held for sale. The Council is currently assessing the impact of this statement and will implement it as required.

At this time, the Council has not yet determined the effect that the adoption of these statements will have on its financial position or results of operations. The impact of adoption is not known or reasonably estimable currently.

H. Subsequent Events

For the purpose of reporting subsequent events, management has considered events occurring up to August 18, 2026, the date the report was available to be issued. No material subsequent events are reported.

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REQUIRED SUPPLEMENTARY INFORMATION

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual - General Fund (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2025

REVENUES	Budget Amounts Original	Budget Amounts Final	Actual Budget Basis	Final Variance Budget Basis
Federal Grants				
Federal Transit Administration	$16,374,179	$16,374,179	$ 7,354,819	$(9,019,360)
Economic Development Administration	70,000	70,000	55,859	(14,141)
Total Federal Grants	16,444,179	16,444,179	7,410,678	(9,033,501)
State Grants				
Texas Health and Human Services Commission	8,519,510	8,519,510	7,457,937	(1,061,573)
Commission on State Emergency Communications	2,052,909	2,052,909	2,052,909	-
Texas Department of Transportation	3,135,987	3,135,987	4,952,113	1,816,126
Texas Commission on Environmental Quality	518,822	518,822	494,999	(23,823)
Texas Department of Transportation/MPO	1,936,115	1,936,115	1,472,954	(463,161)
Office of the Governor	617,347	617,347	611,935	(5,412)
Texas Water Development Board	1,777,915	1,777,915	910,059	(867,856)
Texas Department of Agriculture	-	-	11,709	11,709
General Land Office	-	-	601	601
Housing One Urban Development	-	-	185,287	185,287
Other State Programs	-	-	-	-
Total State Grants	18,558,605	18,558,605	18,150,503	(408,102)
Local Revenues				
RGV Emergency Communication District (9-1-1)	4,735,002	4,735,002	3,963,822	(771,180)
Contributions	2,553,298	2,553,298	2,855,557	302,259
Membership Dues	256,241	256,241	239,467	(16,774)
Other Revenues	-	-	480	480
Total Local Revenues	7,544,541	7,544,541	7,059,326	(485,215)
Total Revenues	$42,547,325	$42,547,325	$ 32,620,507	$(9,926,818)

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budget and Actual - General Fund (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2025

	Budget Amounts		Actual Budget	Final Variance
	Original	Final	Basis	Budget Basis
EXPENDITURES				
Direct Salaries	$ 6,876,154	$ 6,876,154	$ 6,633,912	$ 242,242
Indirect Salaries	1,132,566	1,132,566	1,075,644	56,922
Employee Benefits				
Direct Salaries	3,427,076	3,427,076	3,333,980	93,096
Indirect Salaries	564,051	564,051	540,771	23,280
Indirect Costs Other Than Personnel	681,368	681,368	641,602	39,766
Consultant and Contracted Services	9,414,449	9,414,449	8,576,897	837,552
Travel	238,072	238,072	175,139	62,933
Consumable Supplies	175,385	175,385	231,974	(56,589)
Other Costs	20,038,204	20,038,204	11,407,216	8,630,988
Non-Matching Expenditures	-	-	3,372	(3,372)
Total Expenditures	42,547,325	42,547,325	32,620,507	9,926,818
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	33,917	33,917	33,917	-
Fund Balance - End of Year	$ 33,917	$ 33,917	$ 33,917	$ -

OTHER SUPPLEMENTARY INFORMATION

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Comparative Schedules by Source
For the Year Ended December 31, 2025

	2025	2024
Governmental Funds - Capital Assets:		
Land	$ 4,223,811	$ 4,223,811
Construction in Progress	6,805,932	5,201,940
Buildings	8,061,767	7,868,058
Buses and Vans	21,258,714	19,269,099
Bus Shelters	532,417	532,417
RGV Emergency Comm. District (9-1-1)	3,509,636	3,273,900
Furniture and Equipment	483,787	483,787
Interoperability Radio System	690,906	690,906
Right to Use Assets	540,903	540,903
Transit Equipment	1,411,866	1,384,961
Total Capital Assets at Cost	47,519,739	43,469,782
Less: Accumulated Depreciation	(25,726,926)	(23,186,820)
Total Capital Assets Net of Accumulated Depreciation	21,792,813	20,282,962
Invested in Governmental Funds Capital Assets by Source:		
Council Resources	1,176,880	1,392,694
Grant Resources	20,615,933	18,890,268
Total Capital Assets by Source	$ 21,792,813	$ 20,282,962

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function
For the Year Ended December 31, 2025

Function	Land, Building and Shelters	Vans and Buses	Furniture and Equipment	Total
General Government	$ 1,826,867	$ -	$ 855,047	$ 2,681,914
Transit/MPO	14,706,343	21,199,157	1,411,866	37,317,366
RGV Emergency Comm. District (9-1-1)	-	1,694,826	3,315,527	5,010,353
Health and Welfare	-	-	15,232	15,232
Department of Justice	-	-	690,906	690,906
OOG	-	59,557	145,723	205,280
EDA	1,590,001	-	8,687	1,598,688
TCEQ	-	-	-	-
Total Governmental Funds - Capital Assets	18,123,211	22,953,540	6,442,988	47,519,739
Less: Accumulated Depreciation for,				
General Government	671,867	-	733,674	1,405,541
Transit/MPO	3,284,881	15,798,685	1,036,634	20,120,200
RGV Emergency Comm. District (9-1-1)	-	119,374	2,797,717	2,917,091
Health and Welfare	-	-	15,232	15,232
Department of Justice	-	-	690,906	690,906
OOG	-	8,567	82,012	90,579
EDA	478,690	-	8,687	487,377
TCEQ	-	-	-	-
Total Accumulated Depreciation	4,435,438	15,926,626	5,364,862	25,726,926
Total Governmental Funds - Capital Assets (net)	$ 13,687,773	$ 7,026,914	$ 1,078,126	$ 21,792,813

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Capital Assets Used in the Operations of Governmental Funds
Schedule of Changes by Function
For the Year Ended December 31, 2025

Function	General Fixed Assets January 1, 2025	Additions	Deductions	General Fixed Assets December 31, 2025
General Government	$ 2,681,914	$ -	$ -	$ 2,681,914
Transit/MPO	34,613,345	2,704,021	-	37,317,366
RGV Emergency Comm. District (9-1-1)	3,716,823	1,293,529	-	5,010,352
Health and Welfare	15,232	-	-	15,232
Department of Justice	690,906	-	-	690,906
OOG	152,874	52,407	-	205,281
EDA	1,598,688	-	-	1,598,688
TCEQ	-	-	-	-
Total Governmental Funds - Capital Assets	43,469,782	4,049,957	-	47,519,739
Less: Accumulated Depreciation For,				
General Government	1,189,726	215,815	-	1,405,541
Transit/MPO	18,133,015	1,987,185	-	20,120,200
RGV Emergency Comm. District (9-1-1)	2,658,444	258,647	-	2,917,091
Health and Welfare	15,232	-	-	15,232
Department of Justice	690,906	-	-	690,906
OOG	68,436	22,143	-	90,579
EDA	431,061	56,316	-	487,377
TCEQ	-	-	-	-
Total Accumulated Depreciation	23,186,820	2,540,106	-	25,726,926
Total Governmental Funds - Capital Assets (net)	$ 20,282,962	$ 1,509,851	$ -	$ 21,792,813

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC Event Fund
Internal Grant Code 30202
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local Cash	$ 6,885	$ 3,189	$ 1,792	$ 4,981
Total revenues	$ 6,885	$ 3,189	$ 1,792	$ 4,981
Expenditures				
Supplies	$ -	$ 224	$ 522	746
Other	6,885	2,965	1,270	4,235
Total expenditures	$ 6,885	$ 3,189	$ 1,792	$ 4,981

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportation
Hidalgo County Active Mobility Plan
0921-02-430
Internal Grant Code 30320
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 264,000	$ 47,568	$ 197,795	$ 245,363
Local Cash	332,680	11,892	101,708	113,600
Interest Income	2,649	-	-	-
Total revenues	$ 599,329	$ 59,460	$ 299,503	$ 358,963
Expenditures				
Contracted services	$ 264,000	$ 59,460	$ 247,244	306,704
Other	335,329	-	52,259	52,259
Total expenditures	$ 599,329	$ 59,460	$ 299,503	$ 358,963

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
SF-State Criminal Justice Planning (421) Fund
LRGVDC Regional Law Enforcement Training Academy
SF-14-A10-14668-19
Internal Grant Code-30623
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 483,745	$ 165,229	$ 318,516	$ 483,745
Local share	-	-	-	-
Exam Fee	7,125	1,400	5,725	7,125
Tuition Fee	289,185	107,966	181,219	289,185
Local Cash Match	50,953	50,953	-	50,953
United State Treasury	9,618	224	9,394	9,618
Total revenues	$ 840,626	$ 325,772	$ 514,854	840,626
Expenditures				
Salaries	$ 257,854	$ 113,185	$ 144,669	$ 257,854
Fringe benefits	135,516	57,295	78,222	135,517
Total personnel	393,370	170,480	222,891	393,371
Indirect costs	89,217	38,618	50,598	89,216
Contracted services	113,910	28,945	84,965	113,910
Travel	7,066	1,694	5,372	7,066
Supplies	2,232	1,673	558	2,231
Equipment	102,742	52,407	50,335	102,742
Other	132,090	31,955	100,135	132,090
Total expenditures	$ 840,626	$ 325,772	$ 514,854	$ 840,626

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
SF-State Criminal Justice Planning (421) Fund
LRGVDC Regional Law Enforcement Training Academy
SF-14-A10-14668-20
Internal Grant Code-30625
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 483,745	$ 122,337	$ -	$ 122,337
Local share	-	-	-	-
Exam Fee	956	956	-	956
Tuition Fee	22,244	22,244	-	22,244
United State Treasury	-	-	-	-
Total revenues	$ 506,945	$ 145,537	$ -	$ 145,537
Expenditures				
Salaries	$ 253,479	$ 59,950	$ -	$ 59,950
Fringe benefits	126,967	30,346	-	30,346
Total personnel	380,446	90,296	-	90,296
Indirect costs	87,807	20,455	-	20,455
Contracted services	15,911	9,925	-	9,925
Travel	2,170	1,624	-	1,624
Supplies	1,197	397	-	397
Equipment	180	180	-	180
Other	19,235	22,660	-	22,660
Total expenditures	$ 506,945	$ 145,537	$ -	$ 145,537

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Community and Economic Development Assistance Fund
CEDAF21-23
Internal Grant Code 30722
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 8,979	$ 789	$ 8,190	$ 8,979
Local share	-	-	-	-
Total revenues	$ 8,979	$ 789	$ 8,190	$ 8,979
Expenditures				
Salaries	$ 3,800	$ -	$ 2,760	$ 2,760
Fringe benefits	1,876	-	1,362	1,362
Total personnel	5,676	-	4,122	4,122
Indirect costs	1,506	-	1,093	1,093
Travel	575	-	585	585
Supplies	-	188	501	689
Other	1,222	601	1,889	2,490
Total expenditures	$ 8,979	$ 789	$ 8,190	$ 8,979

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Community and Economic Development Assistance Fund
CEDAF21-23
Internal Grant Code 30723
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 8,979	$ 7,065	$ 1,914	$ 8,979
Local share	-	-	-	-
Total revenues	$ 8,979	$ 7,065	$ 1,914	$ 8,979
Expenditures				
Salaries	$ 3,800	$ -	$ 1,002	$ 1,002
Fringe benefits	1,876	-	493	493
Total personnel	5,676	-	1,495	1,495
Indirect costs	1,506	-	392	392
Travel	575	-	17	17
Supplies	-	608	-	608
Other	1,222	6,457	10	6,467
Total expenditures	$ 8,979	$ 7,065	$ 1,904	$ 8,979

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Community and Economic Development Assistance Fund
CEDAF23-23
Internal Grant Code 30724
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 9,681	$ 1,249	$ 7,400	$ 8,649
Local share	-	-	-	-
Total revenues	$ 9,681	$ 1,249	$ 7,400	$ 8,649
Expenditures				
Salaries	$ 4,590	$ -	$ 3,735	$ 3,735
Fringe benefits	2,321	-	2,014	2,014
Total personnel	6,911	-	5,749	5,749
Indirect costs	1,770	-	1,311	1,311
Travel	1,000	-	340	340
Supplies	-	285	-	285
Other	-	964	-	964
Total expenditures	$ 9,681	$ 1,249	$ 7,400	$ 8,649

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Community and Economic Development Assistance Fund
CEDAF24-23
Internal Grant Code 30725
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 7,677	$ 1,480	$ 1,287	$ 2,767
Local share	-	-	-	-
Total revenues	$ 7,677	$ 1,480	$ 1,287	$ 2,767
Expenditures				
Salaries	$ 4,200	$ 796	$ 680	$ 1,476
Fringe benefits	2,100	403	374	777
Total personnel	6,300	1,199	1,054	2,253
Indirect costs	1,377	272	233	505
Travel	-	-	-	-
Supplies	-	-	-	-
Other	-	9	-	9
Total expenditures	$ 7,677	$ 1,480	$ 1,287	$ 2,767

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Community and Economic Development Assistance Fund
CEDAF25-23
Internal Grant Code 30726
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 9,872	$ 1,125	$ -	$ 1,125
Local share	-	-	-	-
Total revenues	$ 9,872	$ 1,125	$ -	$ 1,125
Expenditures				
Salaries	$ 5,218	$ 609	$ -	$ 609
Fringe benefits	2,866	308	-	308
Total personnel	8,084	917	-	917
Indirect costs	1,788	208	-	208
Travel	-	-	-	-
Supplies	-	-	-	-
Other	-	-	-	-
Total expenditures	$ 9,872	$ 1,125	$ -	$ 1,125

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
General Land Office
Disaster Recovery Round 2 (Closing Costs)
12-499-000-6698
Internal Grant Code 30915
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 725,934	$ 601	$ 589,652	$ 590,253
Interst Income		-	6,501	$ 6,501
Total revenues	$ 725,934	$ 601	$ 596,153	$ 596,754
Expenditures				
Salaries	$ 336,452	$ 88	$ 270,155	$ 270,243
Fringe benefits	168,226	44	148,896	148,940
Total personnel	504,678	132	419,051	419,183
Indirect costs	168,226	30	121,821	121,851
Contracted services	22,000	-	21,186	21,186
Travel	3,500	439	3,072	3,511
Supplies	3,000	-	2,127	2,127
Equipment	10,000	-	8,081	8,081
Other	14,530	-	20,815	20,815
Total expenditures	$ 725,934	$ 601	$ 596,153	$ 596,754

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
U.S. Department of Commerce
Explore RGV Mapping Initiative
08-79-05207
Internal Grant Code-31014
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 308,536	$ -	$ 308,536	$ 308,536
Local share	58,000	-	20,965	20,965
Local Cash Match	86,478	-	78,678	78,678
Interest Income	9,907	401	7,900	8,301
Total revenues	$ 462,921	$ 401	$ 416,079	$ 416,480
Expenditures				
Salaries	$ 68,798	$ -	$ 68,798	$ 68,798
Fringe benefits	38,617	-	38,616	38,616
Total personnel	107,415	-	107,414	107,414
Indirect costs	30,871	-	30,871	30,871
Contracted services	292,100	-	249,980	249,980
Travel	5,651	-	2,477	2,477
Supplies	2,500	-	113	113
Equipment	7,359	-	7,358	7,358
Other	17,025	401	17,866	18,267
Total expenditures	$ 462,921	$ 401	$ 416,079	$ 416,480

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
U.S. Department of Commerce
Economic Development Administration
ED24AUS30G0043
Internal Grant Code-31116
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 210,000	$ 55,859	$ 52,139	$ 107,998
Local share	90,000	23,939	22,346	46,285
Total revenues	$ 300,000	$ 79,798	$ 74,485	$ 154,283
Expenditures				
Salaries	$ 139,518	$ 39,937	$ 37,126	$ 77,063
Fringe benefits	70,554	19,837	19,493	39,330
Total personnel	210,072	59,774	56,619	116,393
Indirect costs	53,862	13,541	12,518	26,059
Contracted Services	300	-	-	-
Travel	9,000	734	664	1,398
Supplies	9,579	67	-	67
Equipment	3,000	-	-	-
Other	14,187	5,682	4,684	10,366
Total expenditures	$ 300,000	$ 79,798	$ 74,485	$ 154,283

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
VM Bike Project TX-37-X064
TX-2020-126 and TX-37-X064
Internal Grant Code 31610
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 340,931	$ 12,458	$ 313,007	$ 325,465
Local Share	430,502	13,294	397,451	410,745
Total revenues	$ 771,433	$ 25,752	$ 710,458	$ 736,210
Expenditures				
Salaries	$ 158,922	$ -	$ 151,626	$ 151,626
Fringe benefits	79,752	-	76,905	76,905
Total Personnel	238,674	-	228,531	228,531
Indirect costs	63,084	-	63,083	63,083
Travel	221	-	219	219
Other	469,454	25,752	418,625	444,377
Total expenditures	$ 771,433	$ 25,752	$ 710,458	$ 736,210

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
City of Pharr CDBG
Community Development Block Grant FY 2024-2025
City of Pharr CDBG
Internal Grant Code 31615
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 60,000	$ 41,782	$ 18,218	$ 60,000
Local Share	25,771	18,280	6,756	25,036
Total revenues	$ 85,771	$ 60,062	$ 24,974	$ 85,036
Expenditures				
Salaries	$ 40,522	$ 29,198	$ 11,323	$ 40,521
Fringe benefits	21,000	14,780	6,219	20,999
Total Personnel	61,522	43,978	17,542	61,520
Indirect costs	14,573	9,963	3,878	13,841
Temp Employee Driver	272	271	-	271
Fuel	9,404	5,850	3,554	9,404
Total expenditures	$ 85,771	$ 60,062	$ 24,974	$ 85,036

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
RGVEC District
Internal Grant Code-31621
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Wireless Fees	$ 10,945,291	$ 3,462,389	$ 7,482,901	$ 10,945,290
Wireline Fees	2,382,077	496,219	1,885,858	2,382,077
Local Share	50,861	5,214	4,331	9,545
Interest Income	-	-	-	-
Total revenues	$ 13,378,229	$ 3,963,822	$ 9,373,090	$ 13,336,912
Expenditures				
Salaries	$ 2,538,470	$ 629,452	$ 1,909,018	$ 2,538,470
Fringe benefits	1,295,952	318,630	977,321	1,295,951
Total personnel	3,834,422	948,082	2,886,339	3,834,421
Indirect costs	933,375	214,768	718,607	933,375
Contracted services	12,819	-	12,818	12,818
Travel	174,951	39,691	135,259	174,950
Supplies	13,589	2,440	17,804	20,244
Equipment	100,687	11,639	412,381	424,020
Other	8,308,386	2,747,202	5,189,882	7,937,084
Total expenditures	$ 13,378,229	$ 3,963,822	$ 9,373,090	$ 13,336,912

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
RGVEC District
Commission on State Emergency Communications
Section 30: Next Generation 911 Fund/Proposition 8
Internal Grant Code-31621
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant Source earned	$ 7,395,084	$ 2,052,909	$ 4,322,235	$ 6,375,144
Local Contribution	-	-	-	-
Total revenues	$ 7,395,084	$ 2,052,909	$ 4,322,235	$ 6,375,144
Expenditures				
Salaries	$ 150,000	$ 144,920	$ -	$ 144,920
Fringe benefits	75,855	73,359	-	73,359
Total personnel	225,855	218,279	-	218,279
Indirect costs	57,902	49,446	-	49,446
Contracted services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	400,000	280,411	119,589	400,000
Other	6,635,472	1,504,773	4,202,646	5,707,419
Total expenditures	$ 7,395,084	$ 2,052,909	$ 4,322,235	$ 6,375,144

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Edinburg Transit Terminal
TX-90-Y057
Internal Grant Code 31710
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 2,700,000	$ 466	$ 2,695,097	$ 2,695,563
Local Share	692,356	466	683,114	683,580
Total revenues	$ 3,392,356	$ 932	$ 3,378,211	$ 3,379,143
Expenditures				
Engineering/Design	$ 366,425	$ -	$ 458,031	$ 458,031
Construction	2,991,227	-	2,895,282	2,895,282
Other	34,704	932	24,898	25,830
Total expenditures	$ 3,392,356	$ 932	$ 3,378,211	$ 3,379,143

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Hidalgo ADP Hardware & Software Equipment TX2019042
TX-2019-042
Internal Grant Code 31727
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 166,674	$ 263	$ 166,411	$ 166,674
Local Share	2	-	1	1
Total revenues	$ 166,676	$ 263	$ 166,412	$ 166,675
Expenditures				
ADP Hardware	$ 123,645	$ -	$ 123,644	$ 123,644
ASP Software	43,031	263	42,768	43,031
Total expenditures	$ 166,676	$ 263	$ 166,412	$ 166,675

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
HCDP Shuttle Route 2024-2025
TX-2022-044; TX-2025-029
Internal Grant Code 31738
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 66,434	$ 45,642	$ 20,790	$ 66,432
Local Share	66,434	45,643	20,790	66,433
Total revenues	$ 132,868	$ 91,285	$ 41,580	$ 132,865
Expenditures				
Salaries	$ 63,301	$ 44,516	$ 18,785	$ 63,301
Fringe benefits	32,853	22,534	10,318	32,852
Total Personnel	96,154	67,050	29,103	96,153
Indirect costs	21,624	15,189	6,434	21,623
Travel	-	-	-	-
Other	15,090	9,046	6,043	15,089
Total expenditures	$ 132,868	$ 91,285	$ 41,580	$ 132,865

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
HCDP Shuttle Route 2025-2026
TX-2025-029
Internal Grant Code 31739
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 22,668	$ 22,667	$ -	$ 22,667
Local Share	22,669	22,667	-	22,667
Total revenues	$ 45,337	$ 45,334	$ -	$ 45,334
Expenditures				
Salaries	$ 21,998	$ 21,997	$ -	$ 21,997
Fringe benefits	11,135	11,135	-	11,135
Total Personnel	33,133	33,132	-	33,132
Indirect costs	7,506	7,505	-	7,505
Travel	-	-	-	-
Other	4,698	4,697	-	4,697
Total expenditures	$ 45,337	$ 45,334	$ -	$ 45,334

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportaion
Service Expansion Program 2501
SEP. 2501
Internal Grant Code 31750
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 119,288	$ 114,993	$ 4,109	$ 119,102
Local Share	20,159	16,243	4,098	20,341
Total revenues	$ 139,447	$ 131,236	$ 8,207	$ 139,443
Expenditures				
Salaries	$ 61,381	$ 57,666	$ 3,714	$ 61,380
Fringe benefits	31,231	29,190	2,040	31,230
Total Personnel	92,612	86,856	5,754	92,610
Indirect costs	20,949	19,675	1,272	20,947
Other	25,886	24,705	1,181	25,886
Total expenditures	$ 139,447	$ 131,236	$ 8,207	$ 139,443

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportaion
BBF 2501 Vehicle Overhaul
BBF 2501
Internal Grant Code 31752
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 158,857	$ 157,933	$ -	$ 157,933
Local Share	2	1	-	1
Total revenues	$ 158,859	$ 157,934	$ -	$ 157,934
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total Personnel	-	-	-	-
Indirect costs	-	-	-	-
Vehicle Parts	158,859	157,934	-	157,934
Total expenditures	$ 158,859	$ 157,934	$ -	$ 157,934

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportaion
DIS 2501 Replace Bus
DIS 2501
Internal Grant Code 31753
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 1,073,508	$ 1,001,871	$ -	$ 1,001,871
Local Share	1	1	-	1
Total revenues	$ 1,073,509	$ 1,001,872	$ -	$ 1,001,872
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total Personnel	-	-	-	-
Indirect costs	-	-	-	-
Assets over 5k	1,073,509	1,001,872	-	1,001,872
Total expenditures	$ 1,073,509	$ 1,001,872	$ -	$ 1,001,872

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportation
ED 2402 Expand Bus, PM, Bus Shelter and Fare Collection Equipment
ED 2402
Internal Grant Code 31762
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 285,000	$ 11,404	$ 185,000	$ 196,404
Local Share	8,000	1,840	2,958	4,798
Total revenues	$ 293,000	$ 13,244	$ 187,958	$ 201,202
Expenditures				
Salaries	$ 13,000	$ 5,165	$ -	$ 5,165
Fringe benefits	6,614	2,602	-	2,602
Total Personnel	19,614	7,767	-	7,767
Indirect costs	4,860	$ 1,759.00	$ -	$ 1,759.00
Assets Over $5,000	258,000	-	187,958	187,958
Other	10,526	3,718	-	3,718.00
Total expenditures	$ 293,000	$ 13,244	$ 187,958	$ 201,202

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportation
ED 2405 Preventive Maintenance
ED 2405
Internal Grant Code 31763
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 30,000	$ 12,305	$ 9,787	$ 22,092
Local Share	4,285	2,302	1,983	4,285
Total revenues	$ 34,285	$ 14,607	$ 11,770	$ 26,377
Expenditures				
Salaries	$ 13,888	$ 5,928	$ 5,311	$ 11,239
Fringe benefits	6,956	2,991	2,914	5,905
Total Personnel	20,844	8,919	8,225	17,144
Indirect costs	4,811	$ 2,020	$ 1,819	$ 3,839
Other	8,630	3,668	1,726	$ 5,394
Total expenditures	$ 34,285	$ 14,607	$ 11,770	$ 26,377

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportation
ED 2505
ED 2505
Internal Grant Code 31764
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 260,000	$ 260,000	$ -	$ 260,000
Local Share	7,500	7,422	-	7,422
Total revenues	$ 267,500	$ 267,422	$ -	$ 267,422
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total Personnel	-	-	-	-
Indirect costs	-	$ -	$ -	$ -
Other	267,500	267,422	-	$ 267,422
Total expenditures	$ 267,500	$ 267,422	$ -	$ 267,422

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenue and Expenditures
Federal Transit Administration
5310 Mobility Management TX-2016-080
TX-2016-080
Internal Grant Code 31780
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 252,534	$ 26,948	$ 225,586	$ 252,534
Local Share	66,981	9,141	56,402	65,543
Total revenues	$ 319,515	$ 36,089	$ 281,988	$ 318,077
Expenditures				
Salaries	$ 168,642	$ 19,535	$ 149,106	$ 168,641
Fringe benefits	91,227	9,889	81,336	91,225
Total Personnel	259,869	29,424	230,442	259,866
Indirect costs	59,646	6,665	51,546	58,211
Total expenditures	$ 319,515	$ 36,089	$ 281,988	$ 318,077

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Edinburg Terminal Part 3 TX-2019-005
TX-2019-005
Internal Grant Code 31803
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 800,000	$ 436,213	$ -	$ 436,213
Local Share	200,000	109,054	-	109,054
Total revenues	$ 1,000,000	$ 545,267	$ -	$ 545,267
Expenditures				
		$ -	$ -	$ -
Construction	$ 910,000	$ 545,267	$ -	$ 545,267
Engineering	$ 90,000	$ -	$ -	$ -
		-	-	-
Total expenditures	$ 1,000,000	$ 545,267	$ -	$ 545,267

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Employee Education TX-2019-042
TX-2019-042
Internal Grant Code 32003
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 20,000	$ 2,529	$ 10,329	$ 12,858
Local Share	5,000	632	3,612	4,244
Total revenues	$ 25,000	$ 3,161	$ 13,941	$ 17,102
Expenditures				
Travel	$ 23,880	$ 3,161	$ 12,821	$ 15,982
Training	$ 1,120	$ -	$ 1,120	$ 1,120
		$ -		$ -
		-		-
Total expenditures	$ 25,000	$ 3,161	$ 13,941	$ 17,102

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Bus Replacement and Surveillance/Security Equipment
TX-2020-126
Internal Grant Code 32031
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 1,787,644	$ 29,130	$ 1,620,591	$ 1,649,721
Local Share	6	1	4	5
Total revenues	$ 1,787,650	$ 29,131	$ 1,620,595	$ 1,649,726
Expenditures				
Assets over $5000	$ 1,677,547	$ -	$ 1,540,502	$ 1,540,502
Assets under $5000	$ 52,104	$ 6,049	$ 23,200	$ 29,249
Hardware	$ 4,965	$ -	$ 31,892	$ 31,892
Software	25,001	-	25,001	25,001
Other	$ 4,978	$ 27	$ -	$ 27
Subscriptions	$ 23,055	$ 23,055	$ -	$ 23,055
Total expenditures	$ 1,787,650	$ 29,131	$ 1,620,595	$ 1,649,726

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Bus Replacement and Surveillance/Security Equipment
TX-2020-125
Internal Grant Code 32032
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 787,733	$ 37,241	$ 725,482	$ 762,723
Local Share	15	3	9	12
Total revenues	$ 787,748	$ 37,244	$ 725,491	$ 762,735
Expenditures				
Assets over $5000	$ 691,324	$ 15,416	$ 661,341	$ 676,757
Assets under $5000	40,423	9,225	2,164	11,389
Other	16,000	11,925	22,663	34,588
IT Software	40,001	678	39,323	40,001
Total expenditures	$ 787,748	$ 37,244	$ 725,491	$ 762,735

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Mobility Management TX-2019-114
TX-2019-114-01
Internal Grant Code 32034
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 1,291,277	$ 82,920	$ 811,522	$ 894,442
Local Share	144,306	23,979	76,920	100,899
Total revenues	$ 1,435,583	$ 106,899	$ 888,442	$ 995,341
Expenditures				
Salaries	$ 438,074	$ 5,962	$ 253,553	$ 259,515
Fringe benefits	216,698	3,018	129,191	132,209
Total Personnel	654,772	8,980	382,744	391,724
Indirect costs	172,481	2,034	95,728	97,762
Other Contracted Svc.	164,289	0	163,175	163,175
Other	444,041	95,885	246,795	342,680
Total expenditures	$ 1,435,583	$ 106,899	$ 888,442	$ 995,341

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Farebox System
TX-2021-103
Internal Grant Code 32041
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 1,506,019	$ 500,935	$ 742,809	$ 1,243,744
Local Share	30,501	1	2	3
Total revenues	$ 1,536,520	$ 500,936	$ 742,811	$ 1,243,747
Expenditures				
Assets over $5000	$ 1,536,517	$ 500,936	$ 742,811	$ 1,243,747
Other	-	-	-	-
Total expenditures	$ 1,536,517	$ 500,936	$ 742,811	$ 1,243,747

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Rehab/Renovation VM Weslaco
TX-2020-125; TX-2020-126
Internal Grant Code 32046
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 830,000	$ 193,708	$ 116,597	$ 310,305
Local Share	6	3	1	4
Total revenues	$ 830,006	$ 193,711	$ 116,598	$ 310,309
Expenditures				
Building Renovations	$ 795,006	$ 193,711	$ 116,598	$ 310,309
Assets Under 5000	10,000	-	-	-
Assets Over 5000	25,000	-	-	-
Total expenditures	$ 830,006	$ 193,711	$ 116,598	$ 310,309

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
LRGVDC McAllen
TX-2022-057
Internal Grant Code 32048
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 698,218	$ 801	$ 196,577	$ 197,378
Local Share	20,001	1	2	3
Total revenues	$ 718,219	$ 802	$ 196,579	$ 197,381
Expenditures				
Assets over $5,000	$ 415,298	$ 802	$ 115,267	$ 116,069
ADP Hardware	122,000	-	392	392
ADP Software	80,921		80,920	80,920
Contract Continuing	100,000	-	-	-
Total expenditures	$ 718,219	$ 802	$ 196,579	$ 197,381

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportation
RGV Transit Driver Academy
TAP 2301
Internal Grant Code 32054
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 116,790	$ 2,500	$ 38,000	$ 40,500
Local Share	-	-	-	-
Total revenues	$ 116,790	$ 2,500	$ 38,000	$ 40,500
Expenditures				
Contract-Continuing	$ 116,790	$ 2,500	$ 38,000	$ 40,500
Total expenditures	$ 116,790	$ 2,500	$ 38,000	$ 40,500

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
TX-2022-084 Administration, Mobility Management & Sidewalk Construction
TX-2022-084
Internal Grant Code 32059
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 344,621	$ 246,652	$ 97,969	$ 344,621
Local Share	77,783	56,120	21,661	77,781
Total revenues	$ 422,404	$ 302,772	$ 119,630	$ 422,402
Expenditures				
Salaries	$ 226,995	$ 163,758	$ 63,237	$ 226,995
Fringe benefits	117,628	82,894	34,733	117,627
Total Personnel	344,623	246,652	97,970	344,622
Indirect costs	77,534	55,874	21,660	77,534
Other	247	246	-	246
Total expenditures	$ 422,404	$ 302,772	$ 119,630	$ 422,402

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
TX-2023-053McAllen FY 2021 CRRSAA Operating Costs
TX-2023-053
Internal Grant Code 32062
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 104,552	$ 104,552	$ -	$ 104,552
Local Share	91	88	-	88
Total revenues	$ 104,643	$ 104,640	$ -	$ 104,640
Expenditures				
Salaries	$ 49,787	$ 49,787	$ -	$ 49,787
Fringe benefits	25,203	25,202	-	25,202
Total Personnel	74,990	74,989	-	74,989
Indirect costs	16,988	16,987	-	16,987
Contract Temporary	-	-	-	-
Travel	-	-	-	-
Other	12,665	12,664	-	12,664
Total expenditures	$ 104,643	$ 104,640	$ -	$ 104,640

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
TX-2023-067 Harlingen 5339 FY 20-21 Bus Purchase
TX-2023-067
Internal Grant Code 32063
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 247,598	$ 166,978	$ -	$ 166,978
Match	-	-	-	-
Local Share	1	1	-	1
Total revenues	$ 247,599	$ 166,979	$ -	$ 166,979
Expenditures				
Assets Over $5,000	$ 247,599	$ 166,979	$ -	$ 166,979
Total expenditures	$ 247,599	$ 166,979	$ -	$ 166,979

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
TX-2023-101 McAllen 5339 FY20-21 Bus Purchase & ADA Buses
TX-2023-101
Internal Grant Code 32065
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 1,453,962	$ 10,073	$ -	$ 10,073
Match	-	-	-	-
Local Share	2	1	-	1
Total revenues	$ 1,453,964	$ 10,074	$ -	$ 10,074
Expenditures				
Assets Over $5,000	$ 1,442,962	$ 10,074	$ -	$ 10,074
Other	$ 11,002			
Total expenditures	$ 1,453,964	$ 10,074	$ -	$ 10,074

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
RGV Metro Express
TX-2025-029
Internal Grant Code 32072
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 480,235	$ 480,235	$ -	$ 480,235
Local Share	613,082	613,071	-	613,071
Total revenues	$ 1,093,317	$ 1,093,306	$ -	$ 1,093,306
Expenditures				
Salaries	$ 356,357	$ 356,356	$ -	$ 356,356
Fringe benefits	179,443	179,442	-	179,442
Total Personnel	535,800	535,798	-	535,798
Indirect costs	121,375	121,374	-	121,374
Contract Temporary	3,641	3,640	-	3,640
Travel	4,918	4,917	-	4,917
Other	427,583	427,577	-	427,577
Total expenditures	$ 1,093,317	$ 1,093,306	$ -	$ 1,093,306

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
TX-2024-122 LRGVDC McAllen FY 2022 5310
TX-2024-122
Internal Grant Code 32073
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 1,773,347	$ 1,077,566	$ -	$ 1,077,566
Match	-	-	-	-
Local Share	30,001	1	-	1
Total revenues	$ 1,803,348	$ 1,077,567	$ -	$ 1,077,567
Expenditures				
Assets Over $5,000	$ 1,252,333	$ 1,029,593	$ -	$ 1,029,593
ADP Hardware	$ 401,012	$ 47,974		$ 47,974
Contract Continuing	$ 150,003			$ -
Total expenditures	$ 1,803,348	$ 1,077,567	$ -	$ 1,077,567

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
TX-2025-029 LRGVDC McAllen FY2022 Software & Fare Equipment
TX-2025-029
Internal Grant Code 32074
Year Ended December 31, 2025

	Budget		Current Period		Prior Period		Cumulative to Date	
Revenues								
Grant source earned	$	500,000	$	149,387	$	-	$	149,387
Match		-		-		-		-
Local Share		5		3		-		3
Total revenues	$	500,005	$	149,390	$	-	$	149,390
Expenditures								
ADP Software	$	294,000	$	131,374	$	-	$	131,374
Assets Under 5,000	$	5,000	$	3,597			$	3,597
Assets Over 5,000	$	185,005	$	-			$	-
Other		16,000		14,419			$	14,419
Total expenditures	$	500,005	$	149,390	$	-	$	149,390

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportation
URB 2503 City of McAllen
URB 2503
Internal Grant Code 32075
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 306,527	$ 306,527	$ -	$ 306,527
Match	-	-	-	-
Local Share	2	1	-	1
Total revenues	$ 306,529	$ 306,528	$ -	$ 306,528
Expenditures				
Contract Continuing	$ 306,529	$ 306,528	$ -	$ 306,528
Total expenditures	$ 306,529	$ 306,528	$ -	$ 306,528

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportation
URB 2603 City of McAllen
URB 2603
Internal Grant Code 32077
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 292,319	$ 128,878	$ -	$ 128,878
Match	-	-	-	-
Local Share	2	1	-	1
Total revenues	$ 292,321	$ 128,879	$ -	$ 128,879
Expenditures				
Contract Continuing	$ 292,321	$ 128,879	$ -	$ 128,879
Total expenditures	$ 292,321	$ 128,879	$ -	$ 128,879

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
TX-16-X028 Preventive Maintenance
TX-16-X028
Internal Grant Code 32101
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 138,650	$ 44,318	$ 10,289	$ 54,607
Local Share	37,730	18,579	4,960	23,539
Total revenues	$ 176,380	$ 62,897	$ 15,249	$ 78,146
Expenditures				
Salaries	$ 43,018	$ 21,977	6,970	$ 28,947
Fringe benefits	21,754	11,125	3,825	14,950
Total Personnel	64,772	33,101	10,795	43,896
Indirect costs	16,608	7,498	2,387	9,885
Other	95,000	22,297	2,067	24,364
Total expenditures	$ 176,380	$ 62,897	$ 15,249	$ 78,146

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
TX-2017-086 Preventive Maintenance
TX-2017-086
Internal Grant Code 32134
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 199,201	$ 1,727	$ 31,479	$ 33,206
Local Share	49,801	433	12,749	13,182
Total revenues	$ 249,002	$ 2,160	$ 44,228	$ 46,388
Expenditures				
Salaries	$ 65,548	$ -	14,251	$ 14,251
Fringe benefits	33,148	-	7,815	7,815
Total Personnel	98,696	-	22,066	22,066
Indirect costs	25,306	-	4,878	4,878
Other	125,000	2,160	17,284	19,444
Total expenditures	$ 249,002	$ 2,160	$ 44,228	$ 46,388

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
TX-2023-102 5310 ARP Operating
TX-2023-102
Internal Grant Code 32165
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 104,553	$ 64,474	$ 40,079	$ 104,553
Local Share	39	36	1	37
Total revenues	$ 104,592	$ 64,510	$ 40,080	$ 104,590
Expenditures				
Salaries	$ 45,856	$ 30,304	15,551	$ 45,855
Fringe benefits	23,879	15,340	8,539	23,879
Total Personnel	69,735	45,644	24,090	69,734
Indirect costs	15,666	10,340	5,326	15,666
Other	19,191	8,526	10,664	19,190
Total expenditures	$ 104,592	$ 64,510	$ 40,080	$ 104,590

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Valley Metro - Local
Internal Grant Code 32202
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 50,000	$ 11,470	$ 17,043	$ 28,513
Local Share	2,345,592	171,087	431,265	602,352
Total revenues	$ 2,395,592	$ 182,557	$ 448,308	$ 630,865
Expenditures				
Salaries	$ 1,000	$ -	$ 614	$ 614
Fringe benefits	506	-	337	337
Total Personnel	1,506	-	951	951
Indirect costs	211	-	210	210
Other Expenditures	$ 2,393,875	$ 182,557	$ 447,147	$ 629,704
Total expenditures	$ 2,395,592	$ 182,557	$ 448,308	$ 630,865

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
VM TML Insurance
Internal Grant Code 32203
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ -	$ -	$ -	$ -
Local Share	750,000	32,168	202,595	234,763
Total revenues	$ 750,000	$ 32,168	$ 202,595	$ 234,763
Expenditures				
Repairs/Maint./Other	$ 750,000	$ 32,168	$ 202,595	$ 234,763
Total expenditures	$ 750,000	$ 32,168	$ 202,595	$ 234,763

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration and Texas Department of Transportation
VM 2024-2025 Admin and OP Service
TX-2019-042, TX-2019-080, TX-2020-053, TX-2022-044, TX-2023-035, TX-2025-029, RPT2401, URB 2501, URB 2503, RUR 2501, RPT 2501
Internal Grant Code 32228
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 3,463,899	$ 2,036,990	$ 1,426,909	$ 3,463,899
Local Share	1,202,188	1,035,195	166,970	1,202,165
Total revenues	$ 4,666,087	$ 3,072,185	$ 1,593,879	$ 4,666,064
Expenditures				
Salaries	$ 1,892,643	$ 1,265,278	$ 627,363	$ 1,892,641
Fringe benefits	978,339	635,978	342,360	978,338
Total Personnel	2,870,982	1,901,256	969,723	2,870,979
Indirect costs	645,085	430,690	214,395	645,085
Travel	22,642	15,318	7,322	22,640
Supplies	27,836	8,148	19,687	27,835
Other	1,099,542	716,773	382,752	1,099,525
Total expenditures	$ 4,666,087	$ 3,072,185	$ 1,593,879	$ 4,666,064

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration and Texas Department of Transportation
VM 2024-2025 PM Service
TX-2019-080, TX-2020-125, TX-2020-126, TX-2021-097, TX-2025-029 RPT 2401, URB 2501, URB 2503, RUR 2501, RPT 2501
Internal Grant Code 32229
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 2,061,688	$ 1,293,499	$ 768,189	$ 2,061,688
Local Share	61,152	55,853	5,291	61,144
Total revenues	$ 2,122,840	$ 1,349,352	$ 773,480	$ 2,122,832
Expenditures				
Salaries	$ 746,113	$ 491,911	254,201	$ 746,112
Fringe benefits	388,384	248,860	139,523	388,383
Total Personnel	1,134,497	740,771	393,724	1,134,495
Indirect costs	254,854	167,806	87,048	254,854
Travel	-	-	-	-
Supplies	3,613	1,308	862	2,170
Other	729,876	439,467	291,846	731,313
Total expenditures	$ 2,122,840	$ 1,349,352	$ 773,480	$ 2,122,832

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration and Texas Department of Transportation
VM 2025-2026 Admin & OPService

TX-2019-080, TX-2020-125, TX-2025-029, SEP 2501, RUR 2501, RPT 2501, URB 2601, URB 2603, RUR 2601
Internal Grant Code 32230
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 1,456,799	$ 1,439,670	$ -	$ 1,439,670
Local Share	137,055	154,166	-	154,166
Total revenues	$ 1,593,854	$ 1,593,836	$ -	$ 1,593,836
Expenditures				
Salaries	$ 633,087	$ 633,087	-	$ 633,087
Fringe benefits	318,257	318,256	-	318,256
Total Personnel	951,344	951,343	-	951,343
Indirect costs	215,507	215,507	-	215,507
Travel	6,360	6,358	-	6,358
Supplies	7,320	7,319	-	7,319
Other	413,323	413,309	-	413,309
Total expenditures	$ 1,593,854	$ 1,593,836	$ -	$ 1,593,836

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration and Texas Department of Transportation
VM 2025-2026 PM Service

TX-2020-125, TX-2020-126, TX-2025-029, SEP 2501, RUR 2501, RPT 2501, URB 2601, URB 2603
Internal Grant Code 32231
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 548,135	$ 566,274	$ -	$ 566,274
Local Share	28,843	10,697	-	10,697
Total revenues	$ 576,978	$ 576,971	$ -	$ 576,971
Expenditures				
Salaries	$ 209,713	$ 209,713	-	$ 209,713
Fringe benefits	106,111	106,110	-	106,110
Total Personnel	315,824	315,823	-	315,823
Indirect costs	71,544	71,543	-	71,543
Travel	-	-	-	-
Supplies	759	758	-	758
Other	188,851	188,847	-	188,847
Total expenditures	$ 576,978	$ 576,971	$ -	$ 576,971

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportation
PLN 2501
Internal Grant Code 32324
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 40,000	$ 35,468	$ 4,532	$ 40,000
Local Share	4,570	2,910	2	2,912
Total revenues	$ 44,570	$ 38,378	$ 4,534	$ 42,912
Expenditures				
Salaries	$ 18,220	$ 14,868	$ 2,397	$ 17,265
Fringe benefits	9,126	7,526	1,316	8,842
Total Personnel	27,346	22,394	3,713	26,107
Indirect costs	6,311	5,073	821	5,894
Travel	-	-	-	-
Other	10,913	10,911	-	10,911
Total expenditures	$ 44,570	$ 38,378	$ 4,534	$ 42,912

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transportation
PLN 2601
Internal Grant Code 32325
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 30,000	$ 20,477	$ -	$ 20,477
Local Share	5,000	7	-	7
Total revenues	$ 35,000	$ 20,484	$ -	$ 20,484
Expenditures				
Salaries	$ 15,000	$ 10,609	$ -	$ 10,609
Fringe benefits	7,514	5,370	-	5,370
Total Personnel	22,514	15,979	-	15,979
Indirect costs	5,196	3,620	-	3,620
Travel	-	-	-	-
Other	7,290	885	-	885
Total expenditures	$ 35,000	$ 20,484	$ -	$ 20,484

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Administration
2501TXOASS-00, 2501TXOASS-02
Internal Grant Code 32625
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 634,598	$ 361,370	$ 128,503	$ 489,873
Local share	211,533	120,750	42,565	163,315
Total revenues	$ 846,131	$ 482,120	$ 171,068	$ 653,188
Expenditures				
Salaries	$ 400,000	$ 231,887	$ 84,918	$ 316,805
Fringe benefits	200,361	117,382	46,642	164,024
Total personnel	600,361	349,269	131,560	480,829
Indirect costs	138,564	79,119	29,087	108,206
Travel	23,290	10,242	2,286	12,528
Supplies	8,400	125	-	125
Equipment	3,400	-	-	-
Other	72,116	43,365	8,135	51,500
Total expenditures	$ 846,131	$ 482,120	$ 171,068	$ 653,188

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Administration
2601TXOASS
Internal Grant Code 32626
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 552,484	$ 133,781		$ 133,781
Local share	184,156	44,589		44,589
Total revenues	$ 736,640	$ 178,370	$ -	$ 178,370
Expenditures				
Salaries	$ 345,333	$ 77,520		$ 77,520
Fringe benefits	181,645	39,241		39,241
Total personnel	526,978	116,761	-	116,761
Indirect costs	124,740	26,450		26,450
Travel	13,985	1,340		1,340
Supplies	166	-		-
Equipment	-	-		-
Other	70,771	33,819		33,819
Total expenditures	$ 736,640	$ 178,370	$ -	$ 178,370

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title III-B
2501TXOASS-00, 2501TXOASS-02, 2401TXOASS
Internal Grant Code 32725, 33025, 33325
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 2,226,772	$ 1,356,855	$ 863,899	$ 2,220,754
Local share	1,300	774	570	1,344
Total revenues	$ 2,228,072	$ 1,357,629	$ 864,469	$ 2,222,098
Expenditures				
Salaries	$ 571,634	$ 422,609	$ 149,026	$ 571,635
Fringe benefits	293,537	213,925	81,854	295,779
Total personnel	865,171	636,534	230,880	867,414
Indirect costs	197,440	144,193	51,044	195,237
Contracted Services	1,040,699	487,529	547,155	1,034,684
Travel	13,939	6,789	7,150	13,939
Supplies	2,731	2,055	676	2,731
Equipment	-	-	-	-
Other	108,092	80,529	27,564	108,093
Total expenditures	$ 2,228,072	$ 1,357,629	$ 864,469	$ 2,222,098

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title III-B
2601TXOASS
Internal Grant Code 32726, 33026, 33326
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 1,687,492	$ 273,414		$ 273,414
Local share	2,000	-		-
Total revenues	$ 1,689,492	$ 273,414	$ -	$ 273,414
Expenditures				
Salaries	$ 423,430	$ 119,825		$ 119,825
Fringe benefits	202,215	60,656		60,656
Total personnel	625,645	180,481	-	180,481
Indirect costs	134,155	40,884		40,884
Contracted Services	869,692	40,572		40,572
Travel	19,000	2,406		2,406
Supplies	-	-		-
Equipment	-	-		-
Other	41,000	9,071		9,071
Total expenditures	$ 1,689,492	$ 273,414	$ -	$ 273,414

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title III-D
2501TXOAPH-00, 2501TXOAPH-02, 2401TXOAPH
Internal Grant Code 32925
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 117,515	$ 48,254	$ 69,261	$ 117,515
Local funds	-	2	-	2
Total revenues	$ 117,515	$ 48,256	$ 69,261	$ 117,517
Expenditures				
Salaries	$ 55,467	$ 22,679	$ 32,788	$ 55,467
Fringe benefits	29,369	11,480	18,009	29,489
Total personnel	84,836	34,159	50,797	84,956
Indirect costs	19,087	7,738	11,230	18,968
Travel	2,658	708	1,950	2,658
Supplies	1,118	-	1,118	1,118
Equipment	-	-	-	-
Other	9,816	5,651	4,166	9,817
Total expenditures	$ 117,515	$ 48,256	$ 69,261	$ 117,517

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title III-D
2601TXOAOM
Internal Grant Code 32926
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 108,614	$ 29,887		$ 29,887
Local funds	-	-		-
Total revenues	$ 108,614	$ 29,887	$ -	$ 29,887
Expenditures				
Salaries	$ 51,100	$ 15,945		$ 15,945
Fringe benefits	26,878	8,072		8,072
Total personnel	77,978	24,017	-	24,017
Indirect costs	18,457	5,440		5,440
Travel	2,500	430		430
Supplies	593	-		-
Equipment	-	-		-
Other	9,086	-		-
Total expenditures	$ 108,614	$ 29,887	$ -	$ 29,887

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title VII-EAP
2501TXOAEA-00, 2501TXOAEA-02
Internal Grant Code 32925
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 17,391	$ 17,391	$ -	$ 17,391
Local funds	-	2	-	2
Total revenues	$ 17,391	$ 17,393	$ -	$ 17,393
Expenditures				
Salaries	$ 9,002	$ 9,002	$ -	$ 9,002
Fringe benefits	4,509	4,557	-	4,557
Total personnel	13,511	13,559	-	13,559
Indirect costs	3,118	3,071	-	3,071
Travel	762	759	-	759
Other	-	4	-	4
Total expenditures	$ 17,391	$ 17,393	$ -	$ 17,393

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title VII-OM
2501TXOAOM-00, 2501TXOAOM-02
Internal Grant Code 32925
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 47,616	$ 47,616		$ 47,616
Local funds	-	3		3
Total revenues	$ 47,616	$ 47,619	$ -	$ 47,619
Expenditures				
Salaries	$ 25,015	$ 25,015		$ 25,015
Fringe benefits	12,530	12,663		12,663
Total personnel	37,545	37,678	-	37,678
Indirect costs	8,665	8,535		8,535
Travel	1,200	933		933
Supplies	150	192		192
Other	56	281		281
Total expenditures	$ 47,616	$ 47,619	$ -	$ 47,619

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
ARP Title VII-OM STAFF
2201TXLOC6-00
Internal Grant Code 32925
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 6,830	$ 6,830		$ 6,830
Local share	$ -			-
Total revenues	$ 6,830	$ 6,830	$ -	$ 6,830
Expenditures				
Salaries	$ 3,800	$ 3,697		$ 3,697
Fringe benefits	1,900	1,872		1,872
Total personnel	5,700	5,569	-	5,569
Indirect costs	1,130	1,261		1,261
Total expenditures	$ 6,830	$ 6,830	$ -	$ 6,830

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title IIIB
2501TXOASS-00
Internal Grant Code 32925
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 150,000	$ 112,151		$ 112,151
Local share		6	-	6
Total revenues	$ 150,000	$ 112,157	$ -	$ 112,157
Expenditures				
Salaries	$ 65,000	$ 55,062	$ -	$ 55,062
Fringe benefits	32,559	27,873	-	27,873
Total personnel	97,559	82,935	-	82,935
Indirect costs	22,516	18,787	-	18,787
Travel	4,000	3,448	-	3,448
Supplies	3,500	88	-	88
Equipment	800	-		
Other	21,625	6,899		6,899
Total expenditures	$ 150,000	$ 112,157	$ -	$ 112,157

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Ombudsman Assisted Living Facility Services
SGR 2025; HHS000874100016
Internal Grant Code 32925
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 21,492	$ 16,492	$ 5,000	$ 21,492
Local share	$ -	$ 3	$ -	$ 3
Total revenues	$ 21,492	$ 16,495	$ 5,000	$ 21,495
Expenditures				
Salaries	$ -	$ 1,065	$ -	$ 1,065
Fringe benefits	-	538	-	538
Total personnel	-	1,603	-	1,603
Indirect costs	-	364	-	364
Contracted Services	21,492	13,125	5,000	18,125
Travel	-	1,403	-	1,403
Other	-	-	-	-
Total expenditures	$ 21,492	$ 16,495	$ 5,000	$ 21,495

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Ombudsman Assisted Living Facility Services
Ombudsman GR; HHS001603100016
Internal Grant Code 32926
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 21,492	$ 5,750		$ 5,750
Total revenues	$ 21,492	$ 5,750	$ -	$ 5,750
Expenditures				
Salaries	$ -	$ -		$ -
Fringe benefits	-	-		-
Total personnel	-	-	-	-
Indirect costs	-	-		-
Contracted Services	21,492	5,750		5,750
Travel	-	-		-
Other	-	-		-
Total expenditures	$ 21,492	$ 5,750	$ -	$ 5,750

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
SGR HDM; Title III-C1; Title III-C2; Title III-B
HHS000874100016, 2501TXOACM-00, 2501TXOACM-02, 2501TXOAHD-00, 2501TXOAHD-02, 2401TXOAHD, 2501TXOASS-00, 2501TXOASS-02, 2401TXOASS, 2501TXOANS-00, 2501TXOANS-01, 2501TXOANS-02, 2401TXOANS
Internal Grant Code 33125
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 4,095,913	$ 2,927,309	$ 935,528	$ 3,862,837
Local funds	-	-	2	2
Total revenues	$ 4,095,913	$ 2,927,309	$ 935,530	$ 3,862,839
Expenditures				
Contracted services	$ 4,095,913	$ 2,927,309	$ 935,530	$ 3,862,839
Total expenditures	$ 4,095,913	$ 2,927,309	$ 935,530	$ 3,862,839

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title III-C1; Title III-C2; SGR HDM; NSIP; Title III-B
HHS001603100016, 2601TXOACM, 2601TXOAHD, 2601TXOANS-00, 2601TXOASS
Internal Grant Code 33126
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 2,951,444	$ 995,276		$ 995,276
Local funds	$ -	3		3
Total revenues	$ 2,951,444	$ 995,279	$ -	$ 995,279
Expenditures				
Contracted services	$ 2,951,444	$ 995,279		$ 995,279
Total expenditures	$ 2,951,444	$ 995,279	$ -	$ 995,279

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title III-E; SGR
2501TXOAFC-00; 2501TXOAFC-02, 2401TXOAFC, HHS000874100016
Internal Grant Code 33225
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 978,626	$ 650,572	$ 328,049	$ 978,621
Local share	475	334	156	490
Total revenues	$ 979,101	$ 650,906	$ 328,205	$ 979,111
Expenditures				
Salaries	$ 159,716	$ 115,834	$ 43,882	$ 159,716
Fringe benefits	82,123	58,635	24,103	82,738
Total personnel	241,839	174,469	67,985	242,454
Indirect costs	55,157	39,522	15,031	54,553
Contracted Services	646,515	412,730	233,782	646,512
Travel	2,949	1,205	1,745	2,950
Supplies	7,076	3,721	3,355	7,076
Equipment	-	-	-	-
Other	25,565	19,259	6,307	25,566
Total expenditures	$ 979,101	$ 650,906	$ 328,205	$ 979,111

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Title III-E; SGR
2601TXOAFC, HHS001603100016
Internal Grant Code 33226
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 965,571	$ 100,803		$ 100,803
Local share	500	2		2
Total revenues	$ 966,071	$ 100,805	$ -	$ 100,805
Expenditures				
Salaries	$ 213,000	$ 42,816		$ 42,816
Fringe benefits	101,500	21,673		21,673
Total personnel	314,500	64,489	-	64,489
Indirect costs	61,500	14,609		14,609
Contracted Services	583,991	20,625		20,625
Travel	3,280	175		175
Supplies	-	-		-
Equipment	-	-		-
Other	2,800	907		907
Total expenditures	$ 966,071	$ 100,805	$ -	$ 100,805

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Mission
Area Agency on Aging
Internal Grant Code 33425
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 5,000	$ 4,250	$ 750	$ 5,000
Total revenues	$ 5,000	$ 4,250	$ -	$ 4,250
Expenditures				
Contracted services	$ 5,000	$ 4,250	$ 750	$ 5,000
Total expenditures	$ 5,000	$ 4,250	$ 750	$ 5,000

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of McAllen
Area Agency on Aging
132-8050-457-91-05
Internal Grant Code 33425
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 19,000	$ 13,860	$ 5,140	$ 19,000
Total revenues	$ 19,000	$ 13,860	$ 5,140	$ 19,000
Expenditures				
Contracted services	$ 19,000	$ 13,860	$ 5,140	$ 19,000
Total expenditures	$ 19,000	$ 13,860	$ 5,140	$ 19,000

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Pharr
Area Agency on Aging
Internal Grant Code 33425
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 30,000	$ 30,000	$ -	$ 30,000
Total revenues	$ 30,000	$ 30,000	$ -	$ 30,000
Expenditures				
Contracted services	$ 30,000	$ 30,000	$ -	$ 30,000
Total expenditures	$ 30,000	$ 30,000	$ -	$ 30,000

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Harlingen
Area Agency on Aging
101-8050-741-3973
Internal Grant Code 33425
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 17,130	$ 17,130	$ -	$ 17,130
Total revenues	$ 17,130	$ 17,130	$ -	$ 17,130
Expenditures				
Contracted services	$ 17,130	$ 17,130	$ -	$ 17,130
Total expenditures	$ 17,130	$ 17,130	$ -	$ 17,130

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Residential Repair Program HHS000874100016
Internal Grant Code 33525
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 14,475	$ 14,475	$ -	$ 14,475
Total revenues	$ 14,475	$ 14,475	$ -	$ 14,475
Expenditures				
Contracted services	$ 14,475	$ 14,475	$ -	$ 14,475
Total expenditures	$ 14,475	$ 14,475	$ -	$ 14,475

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Medicare Improvements for Patients and Providers Act
ACL MIPPA Priority Area 2 AAAs
2401TXMIAA-00, 2401TXMIAA
Internal Grant Code 33625
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 94,846	$ 75,430	$ 16,658	$ 92,088
Local Cash	-	1	-	1
Total revenues	$ 94,846	$ 75,431	$ 16,658	$ 92,089
Expenditures				
Salaries	$ 28,000	$ 17,001	$ 8,761	$ 25,762
Fringe benefits	14,000	8,606	4,812	13,418
Total personnel	42,000	25,607	13,573	39,180
Indirect costs	10,000	5,801	3,001	8,802
Travel	12,405	7,226	84	7,310
Supplies	-	-	-	-
Other	30,441	36,797	-	36,797
Total expenditures	$ 94,846	$ 75,431	$ 16,658	$ 92,089

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
Medicare Improvements for Patients and Providers Act
ACL MIPPA Priority Area 2 AAAs
2501TXMIAA-00
Internal Grant Code 33626
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 65,788	$ 11,178		$ 11,178
Local Cash	-	-		-
Total revenues	$ 65,788	$ 11,178	$ -	$ 11,178
Expenditures				
Salaries	$ 30,962	$ 5,895		$ 5,895
Fringe benefits	16,286	2,984		2,984
Total personnel	47,248	8,879	-	8,879
Indirect costs	11,183	2,011		2,011
Travel	2,000	288		288
Supplies	1,500	-		-
Other	3,857	-		-
Total expenditures	$ 65,788	$ 11,178	$ -	$ 11,178

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
HICAP - Health Insurance Counseling Advocacy Program
90SAPG0095-05-03, 90SAPG0136-01-00, 90SAPG0136-01-01
Internal Grant Code 33925
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 62,935	$ 7,631	$ 30,900	$ 38,531
Local Cash	$ -	621	1	622
Total revenues	$ 62,935	$ 8,252	$ 30,901	$ 39,153
Expenditures				
Salaries	$ 30,000	$ 4,430	$ 16,081	$ 20,511
Fringe benefits	15,000	2,243	8,833	11,076
Total personnel	45,000	6,673	24,914	31,587
Indirect costs	11,900	1,512	5,508	7,020
Travel	6,035	67	479	546
Total expenditures	$ 62,935	$ 8,252	$ 30,901	$ 39,153

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Health and Human Services Commission
HICAP - Health Insurance Counseling Advocacy Program
90SAPG0095-05-03, 90SAPG0136-01-00, 90SAPG0136-01-01
Internal Grant Code 33926
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 87,996	$ 33,031		$ 33,031
Local Cash	$ -	-		-
Total revenues	$ 87,996	$ 33,031	$ -	$ 33,031
Expenditures				
Salaries	$ 45,000	$ 17,714		$ 17,714
Fringe benefits	23,670	8,967		8,967
Total personnel	68,670	26,681	-	26,681
Indirect costs	16,254	6,044		6,044
Travel	3,072	306		306
Total expenditures	$ 87,996	$ 33,031	$ -	$ 33,031

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
AAA TRAINING
Internal Grant Code 34000
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local source earned	$ 75,418	$ 5,494	$ 42,399	$ 47,893
Total revenues	$ 75,418	$ 5,494	$ 42,399	$ 47,893
Expenditures				
Salaries	$ -	$ 20	$ 137	$ 157
Fringe benefits	-	10	77	87
Total personnel	-	30	214	244
Indirect costs	-	7	62	69
Contracted Services	-	-	1,109	1,109
Travel	-	62	2,409	2,471
Supplies	-	-	567	567
Equipment	-	-	431	431
Other	75,418	5,395	37,607	43,002
Total expenditures	$ 75,418	$ 5,494	$ 42,399	$ 47,893

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Department of Health and Human Services
Aging and Disability Resource Center (ADRC)
1LICMS300151; 2201TXMIDR; 2101TXMIDR;ADRC- Promoting Independence
ADRC SGR; ADRC-Lifespan Respite GR;
Internal Grant Code 34025
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 288,985	$ 200,594	$ 88,219	$ 288,813
Local Cash	-	9	23	32
Total revenues	$ 288,985	$ 200,603	$ 88,242	$ 288,845
Expenditures				
Salaries	$ 126,969	$ 87,775	$ 41,066	$ 128,841
Fringe benefits	64,117	44,432	22,556	66,988
Total personnel	191,086	132,207	63,622	195,829
Indirect costs	48,262	29,948	14,066	44,014
Contracted Services	16,279	11,278	3,202	14,480
Travel	6,305	4,226	2,114	6,340
Supplies	1,413	5,081	-	5,081
Equipment	-	-	-	-
Other	25,640	17,863	5,238	23,101
Total expenditures	$ 288,985	$ 200,603	$ 88,242	$ 288,845

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Department of Health and Human Services
Aging and Disability Resource Center (ADRC)
1LICMS300151; 2501TXMIDR;ADRC- Promoting Independence
ADRC SGR; ADRC-Lifespan Respite GR;
Internal Grant Code 34026
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 227,155	$ 31,847	$ -	$ 31,847
Local Cash	-	2	-	2
Total revenues	$ 227,155	$ 31,849	$ -	$ 31,849
Expenditures				
Salaries	$ 99,791	$ 14,970	$ -	$ 14,970
Fringe benefits	49,985	7,578	-	7,578
Total personnel	149,776	22,548	-	22,548
Indirect costs	34,568	5,108	-	5,108
Contracted Services	14,884	-	-	-
Travel	6,627	457	-	457
Supplies	2,000	-	-	-
Equipment	-	-	-	-
Other	19,300	3,736	-	3,736
Total expenditures	$ 227,155	$ 31,849	$ -	$ 31,849

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Commission on Environmental Quality
Water Quality Management
582-24-50316
Internal Grant Code 34524
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 71,720	$ 21,781	$ 49,939	$ 71,720
Local Cash	-	9	-	9
Total revenues	$ 71,720	$ 21,790	$ 49,939	$ 71,729
Expenditures				
Salaries	$ 33,125	$ 10,332	$ 21,947	$ 32,279
Fringe benefits	16,855	5,230	11,760	16,990
Total personnel	49,980	15,562	33,707	49,269
Indirect costs	12,385	3,525	7,764	11,289
Travel	400	1,514	1,587	3,101
Supplies	300	52	285	337
Equipment	-	-	-	-
Other	8,655	1,137	6,596	7,733
Total expenditures	$ 71,720	$ 21,790	$ 49,939	$ 71,729

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Commission on Environmental Quality
Water Quality Management
582-25-00019
Internal Grant Code 34525
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 71,720	$ 36,531	$ 1,275	$ 37,806
Local Cash	-	-	-	-
Total revenues	$ 71,720	$ 36,531	$ 1,275	$ 37,806
Expenditures				
Salaries	$ 31,700	$ 17,999	$ 478	$ 18,477
Fringe benefits	16,129	7,012	263	7,275
Total personnel	47,829	25,011	741	25,752
Indirect costs	11,852	5,666	164	5,830
Travel	620	606	-	606
Supplies	800	166	-	166
Equipment	-	-	-	-
Other	10,619	5,082	370	5,452
Total expenditures	$ 71,720	$ 36,531	$ 1,275	$ 37,806

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Commission on Environmental Quality
Rider 7 PM2.5 Local Air Quality Planning Grant
582-24-01395
Internal Grant Code 34624
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 192,378	$ 153,301	$ 17,440	$ 170,741
Local Cash	-	-	-	-
Total revenues	$ 192,378	$ 153,301	$ 17,440	$ 170,741
Expenditures				
Salaries	$ 7,100	$ 6,185	$ 1,269	$ 7,454
Fringe benefits	3,556	3,131	697	3,828
Total personnel	10,656	9,316	1,966	11,282
Indirect costs	2,460	2,111	435	2,546
Contracted services	173,141	141,874	11,129	153,003
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	6,121	-	3,910	3,910
Total expenditures	$ 192,378	$ 153,301	$ 17,440	$ 170,741

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Region M/Water Supply Planning
Internal Grant Code 35000
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	$ 127,553	$ 7,055	$ 54,276	$ 61,331
Interest	1,620	3,630	8,888	12,518
Total revenues	$ 129,173	$ 10,685	$ 63,164	$ 73,849
Expenditures				
Salaries	$ 44,100	$ 3,372	$ 29,837	$ 33,209
Fringe benefits	36,250	1,707	15,120	16,827
Total personnel	80,350	5,079	44,957	50,036
Indirect costs	33,123	1,151	11,995	13,146
Contracted Services	10,000	1,200	5,300	6,500
Travel	-	2,566	-	2,566
Supplies	-	-	63	63
Other	5,700	689	849	1,538
Total expenditures	$ 129,173	$ 10,685	$ 63,164	$ 73,849

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Water Development Board
Regional Water Planning - 2148302565
Internal Grant Code 35217
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 963,947	$ 273,386	$ 647,313	$ 920,699
Local share	14,800	14,800	-	14,800
Total revenues	$ 978,747	$ 288,186	$ 647,313	$ 935,499
Salaries	$ 16,200	$ 3,489	$ 4,259	$ 7,748
Fringe benefits	8,243	1,766	2,107	3,873
Total personnel	24,443	5,255	6,366	11,621
Indirect costs	6,057	1,191	1,678	2,869
Contracted Services	903,947	276,387	627,560	903,947
Travel		-	-	-
Other	44,300	5,353	11,709	17,062
Total expenditures	$ 978,747	$ 288,186	$ 647,313	$ 935,499

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Water Development Board
Flood Infrastructure Fund Category - G1001288
Internal Grant Code 35410
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 7,983,000	$ 636,673	$ 3,853,582	$ 4,490,255
Local share	887,000	40,822	220,608	261,430
Total revenues	$ 8,870,000	$ 677,495	$ 4,074,190	$ 4,751,685
Expenditures				
Salaries	$ 191,041	$ 58,417	$ 65,083	$ 123,500
Fringe benefits	98,959	29,571	34,373	63,944
Total personnel	290,000	87,988	99,456	187,444
Indirect costs	92,260	19,932	23,559	43,491
Contracted Services	8,470,000	568,575	3,946,300	4,514,875
Travel	7,740	-	301	301
Equipment	4,500	-	2,873	2,873
Other	5,500	1,000	1,701	2,701
Total expenditures	$ 8,870,000	$ 677,495	$ 4,074,190	$ 4,751,685

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
HS-Homeland Security Grant Program (HSGP)
LRGVDC and Fire Alliance Regional Training Academy
3638107
Internal Grant Code-35724
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 30,000	$ 24,675	$ 3,600	$ 28,275
Local Source	-	-	-	-
Total revenues	$ 30,000	$ 24,675	$ 3,600	$ 28,275
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	28,500	24,675	3,600	28,275
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	1,500	-	-	-
Total expenditures	$ 30,000	$ 24,675	$ 3,600	$ 28,275

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Criminal Justice
State Criminal Justice Planning Fund
Fiscal Year 2025
Internal Grant Code-35825
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 133,717	$ 83,112	$ 50,605	$ 133,717
Local Source	-	-	-	-
Total revenues	$ 133,717	$ 83,112	$ 50,605	$ 133,717
Expenditures				
Salaries	$ 67,121	$ 42,053	$ 25,067	$ 67,120
Fringe benefits	35,056	21,288	13,768	35,056
Total personnel	102,177	63,341	38,835	102,176
Indirect costs	22,935	14,349	8,586	22,935
Contracted services	-	-	-	-
Travel	3,562	2,762	800	3,562
Supplies	153	153	-	153
Equipment	-	-	-	-
Other	4,890	2,507	2,384	4,891
Total expenditures	$ 133,717	$ 83,112	$ 50,605	$ 133,717

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Criminal Justice
State Criminal Justice Planning Fund
Fiscal Year 2026
Internal Grant Code-35826
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 140,281	$ 41,500	$ -	$ 41,500
Local Source	-	-	-	-
Total revenues	$ 140,281	$ 41,500	$ -	$ 41,500
Expenditures				
Salaries	$ 70,000	$ 20,414	$ -	$ 20,414
Fringe benefits	35,063	10,333	-	10,333
Total personnel	105,063	30,747	-	30,747
Indirect costs	24,249	6,965	-	6,965
Contracted services	-	-	-	-
Travel	3,600	1,653	-	1,653
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	7,369	2,135	-	2,135
Total expenditures	$ 140,281	$ 41,500	$ -	$ 41,500

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
U.S. Department of Transportation Federal Highway Administration Office of Safetey
Safe Streets & Roads for All (SS4A)
Fiscal Year 2025
Internal Grant Code-35910
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 200,000	$ 102,569	$ 97,080	$ 199,649
Local Source	50,000	25,642	24,270	49,912
Total revenues	$ 250,000	$ 128,211	$ 121,350	$ 249,561
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	250,000	128,211	121,350	249,561
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Total expenditures	$ 250,000	$ 128,211	$ 121,350	$ 249,561

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC Police Academy
Special Fund
Internal Grant Code-36000
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Local share	$ 27,634	$ 2,915	$ 21,657	$ 24,572
			-	-
Total revenues	$ 27,634	$ 2,915	$ 21,657	$ 24,572
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted services	-	-	-	-
Travel	1,471	-	1,471	1,471
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	26,163	2,915	20,186	23,101
Total expenditures	$ 27,634	$ 2,915	$ 21,657	$ 24,572

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Regional Communication Project
Internal Grant Code-36007
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ -	$ -	$ -	$ -
Local share	299,596	59,978	165,610	225,588
Total revenues	$ 299,596	$ 59,978	$ 165,610	$ 225,588
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	299,596	59,978	165,610	225,588
Total expenditures	$ 299,596	$ 59,978	$ 165,610	$ 225,588

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
PA K9 Competion
Internal Grant Code-36024
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ -	$ -	$ -	$ -
Local share	3,250	840	1,932	2,772
Total revenues	$ 3,250	$ 840	$ 1,932	$ 2,772
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	3,250	840	1,932	2,772
Total expenditures	$ 3,250	$ 840	$ 1,932	$ 2,772

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Office Of The Governor-HS-Homeland Security Grant Program (HSGP)
LRGVDC Regional Planning Staff and Related Costs
2968010
Internal Grant Code-36125
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 175,461	$ 121,875	$ 53,586	$ 175,461
Local share	28	28	-	28
Total revenues	$ 175,489	$ 121,903	$ 53,586	$ 175,489
Expenditures				
Salaries	$ 81,179	$ 56,411	$ 24,767	$ 81,178
Fringe benefits	42,159	28,556	13,604	42,160
Total personnel	123,338	84,967	38,371	123,338
Indirect costs	27,731	19,248	8,483	27,731
Contracted Services	-	-	-	-
Travel	5,244	3,260	1,984	5,244
Supplies	406	406	-	406
Equipment	-	-	-	-
Other	18,770	14,022	4,748	18,770
Total expenditures	$ 175,489	$ 121,903	$ 53,586	$ 175,489

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Office Of The Governor-HS-Homeland Security Grant Program (HSGP)
LRGVDC Regional Planning Staff and Related Costs
2968011
Internal Grant Code-36126
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 175,461	$ 19,869	$ -	$ 19,869
Local share	-	-	-	-
Total revenues	$ 175,461	$ 19,869	$ -	$ 19,869
Expenditures				
Salaries	$ 80,811	$ 8,652	$ -	$ 8,652
Fringe benefits	40,478	4,379	-	4,379
Total personnel	121,289	13,031	-	13,031
Indirect costs	27,994	2,952	-	2,952
Contracted Services	-	-	-	-
Travel	11,877	1,570	-	1,570
Supplies	1,000	-	-	-
Equipment	3,600	-	-	-
Other	9,701	2,316	-	2,316
Total expenditures	$ 175,461	$ 19,869	$ -	$ 19,869

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Commission on Environmental Quality
Regional Solid Waste Management
582-24-50090
Internal Grant Code 36324
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 423,630	$ 247,062	$ 176,568	$ 423,630
Local Cash				
Interest Income	-	912	11,468	12,380
Total revenues	$ 423,630	$ 247,974	$ 188,036	$ 436,010
Expenditures				
Salaries	$ 123,602	$ 40,329	$ 65,208	$ 105,537
Fringe benefits	38,254	12,989	22,085	35,074
Total personnel	161,856	53,318	87,293	140,611
Indirect costs	40,108	12,078	20,213	32,291
Contracted Services	195,000	166,546	60,000	226,546
Travel	5,000	1,801	1,484	3,285
Supplies	1,000	1,018	559	1,577
Other	20,666	13,213	18,487	31,700
Total expenditures	$ 423,630	$ 247,974	$ 188,036	$ 436,010

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Commission on Environmental Quality
Regional Solid Waste Management
582-26-00082
Internal Grant Code 36326
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 415,464	$ 23,639	$ -	$ 23,639
Local Cash				
Interest Income	-	$ 16,482	-	16,482
Total revenues	$ 415,464	$ 40,121	$ -	$ 40,121
Expenditures				
Salaries	$ 112,823	$ 17,610	$ -	$ 17,610
Fringe benefits	35,235	4,672	-	4,672
Total personnel	148,058	22,282	-	22,282
Indirect costs	34,172	5,047	-	5,047
Contracted Services	195,000	-	-	-
Travel	5,345	1,048	-	1,048
Supplies	2,000	75	-	75
Other	30,889	11,669	-	11,669
Total expenditures	$ 415,464	$ 40,121	$ -	$ 40,121

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Small Cities Coalition
Internal Grant Code 36414
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ -	$ -	$ -	$ -
Local Cash	2050	568	1142	$ 1,710
Interest Income	-	-	-	-
Total revenues	$ 2,050	$ 568	$ 1,142	$ 1,710
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Other	2,050	568	1,142	1,710
Total expenditures	$ 2,050	$ 568	$ 1,142	$ 1,710

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Property-Assessed Clean Engergy (PACE)
Internal Grant Code 36415
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ -	$ -	$ -	$ -
Local Cash	31640	225	29082	$ 29,307
Interest Income	-	-	-	-
Total revenues	$ 31,640	$ 225	$ 29,082	$ 29,307
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	6,817	-	5,845	5,845
Supplies	409	-	408	408
Other	24,414	225	22,829	23,054
Total expenditures	$ 31,640	$ 225	$ 29,082	$ 29,307

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Kari's Law
Internal Grant Code 36419
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ -	$ -	$ -	$ -
Local Cash	214370	10041	158247	$ 168,288
Interest Income	-	-	-	-
Total revenues	$ 214,370	$ 10,041	$ 158,247	$ 168,288
Expenditures				
Salaries	$ 95,800	$ 6,582	$ 70,728	$ 77,310
Fringe benefits	52,211	1,243	39,991	41,234
Total personnel	148,011	7,825	110,719	118,544
Indirect costs	44,847	1,772	31,749	33,521
Contracted Services	-	-	-	-
Travel	3,360	342	2,155	2,497
Supplies	600	-	536	536
Other	17,552	102	13,088	13,190
Total expenditures	$ 214,370	$ 10,041	$ 158,247	$ 168,288

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Office of The Governor
FY 2024-2025 HomeLand Security Contract
Homeland Security COG Contract for FY25
Internal Grant Code-36427
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 23,451	$ 9,039	$ 14,412	$ 23,451
Local share	-	-	-	-
Total revenues	$ 23,451	$ 9,039	$ 14,412	$ 23,451
Expenditures				
Salaries	$ 12,690	$ 4,893	$ 7,618	$ 12,511
Fringe benefits	6,357	2,477	4,184	6,661
Total personnel	19,047	7,370	11,802	19,172
Indirect costs	4,396	1,669	2,610	4,279
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	8	-	-	-
Total expenditures	$ 23,451	$ 9,039	$ 14,412	$ 23,451

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Office of The Governor
FY 2025-2026 HomeLand Security Contract
Homeland Security COG Contract for FY26
Internal Grant Code-36428
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 29,733	$ 24,299	$ -	$ 24,299
Local share	-	-	-	-
Total revenues	$ 29,733	$ 24,299	$ -	$ 24,299
Expenditures				
Salaries	$ 16,000	$ 13,153	$ -	$ 13,153
Fringe benefits	8,014	6,658	-	6,658
Total personnel	24,014	19,811	-	19,811
Indirect costs	5,542	4,488	-	4,488
Contracted Services	-	-	-	-
Travel	177	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Total expenditures	$ 29,733	$ 24,299	$ -	$ 24,299

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Emergency Planning-Local
Internal Grant Code-36607
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ -	$ -	$ -	$ -
Local share	278,115	3,572	112,414	115,986
Total revenues	$ 278,115	$ 3,572	$ 112,414	$ 115,986
Expenditures				
Salaries	$ 1,523	$ -	$ 1,523	$ 1,523
Fringe benefits	753	-	752	752
Total personnel	2,276	-	2,275	2,275
Indirect costs	604	-	604	604
Contracted Services	1,702	-	1,702	1,702
Travel	15,000	-	10,949	10,949
Supplies	6,000	-	5,893	5,893
Equipment	28,001	-	16,008	16,008
Other	224,532	3,572	74,983	78,555
Total expenditures	$ 278,115	$ 3,572	$ 112,414	$ 115,986

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Hidalgo CDBG FY 2024-2025
Internal Grant Code 37124
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 57,500	$ 57,500	$ -	$ 57,500
Local Share	3,000	386	-	386
Total revenues	$ 60,500	$ 57,886	$ -	$ 57,886
Expenditures				
Fuel- Transit Operations	$ 60,500	$ 57,886	$ -	$ 57,886
Total expenditures	$ 60,500	$ 57,886	$ -	$ 57,886

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Harlingen
Aging and Disability Resource Center (ADRC)
Internal Grant Code 37225
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 8,565	$ 8,565	$ -	$ 8,565
Total revenues	$ 8,565	$ 8,565	$ -	$ 8,565
Expenditures				
Contracted services	$ 8,565	$ 8,565	$ -	$ 8,565
Total expenditures	$ 8,565	$ 8,565	$ -	$ 8,565

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
City of Pharr
Aging and Disability Resource Center (ADRC)
Internal Grant Code 37225
Year Ended December 31, 2025

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

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
LRGVDC
Urban County
Aging and Disability Resource Center (ADRC)
Internal Grant Code 37225
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 14,000	$ 7,200	$ -	$ 7,200
Local Share	-	6,800	-	6,800
Total revenues	$ 14,000	$ 14,000	$ -	$ 14,000
Expenditures				
Contracted services	$ 14,000	$ 14,000	$ -	$ 14,000
Total expenditures	$ 14,000	$ 14,000	$ -	$ 14,000

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
Hidalgo Mobility Management TX-16-X028
Internal Grant Code 37713
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 212,488	$ 77,227	$ 135,261	$ 212,488
Local Share	76,708	42,888	33,817	76,705
Total revenues	$ 289,196	$ 120,115	$ 169,078	$ 289,193
Expenditures				
Salaries	$ 65,019	$ 65,018	$ -	$ 65,018
Fringe benefits	32,913	32,913	-	32,913
Total Personnel	97,932	97,931	-	97,931
Indirect costs	22,185	22,184	-	22,184
IT Software	169,079	-	169,078	169,078
Total expenditures	$ 289,196	$ 120,115	$ 169,078	$ 289,193

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
STC Yellow/ Park & Ride-38726
TX-2025-029
Internal Grant Code 38726
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 150,821	$ 100,635	$ 50,185	$ 150,820
Local Share	3	2	1	3
Match	123,097	81,330	41,767	123,097
Total revenues	$ 273,921	$ 181,967	$ 91,953	$ 273,920
Expenditures				
Contract Continuing	$ 150,824	$ 100,637	$ 50,186	$ 150,823
Contract - Match	123,097	81,330	41,767	123,097
Total expenditures	$ 273,921	$ 181,967	$ 91,953	$ 273,920

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
STC Yellow/ Park & Ride-38727
TX-2025-029
Internal Grant Code 38727
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 150,851	$ 46,723	$ -	$ 46,723
Local Share	1	1	-	1
Match	115,362	37,423	-	37,423
Total revenues	$ 266,214	$ 84,147	$ -	$ 84,147
Expenditures				
Contract Continuing	$ 150,851	$ 46,724	$ -	$ 46,724
Contract - Match	115,363	37,423	-	37,423
Total expenditures	$ 266,214	$ 84,147	$ -	$ 84,147

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
CJD/HLS
2025 HLS Conference
Local Funds
Internal Grant Code-39123
Year Ended December 31, 2025

	Revised Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ -	$ -	$ -	$ -
Local share	45,753	14,402	15,604	30,006
Total revenues	$ 45,753	$ 14,402	$ 15,604	$ 30,006
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Equipment	1,000	649	-	649
Other	44,753	13,753	15,604	29,357
Total expenditures	$ 45,753	$ 14,402	$ 15,604	$ 30,006

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Commission on Environmental Quality
Solid Waste Infrastructure for Recycling Grant
582-25-00036
Internal Grant Code 39424
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 90,550	$ 12,685	$ 69,528	$ 82,213
Local Cash	-		-	-
Total revenues	$ 90,550	$ 12,685	$ 69,528	$ 82,213
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Total personnel	-	-	-	-
Indirect costs	-	-	-	-
Contracted Services	90,550	12,685	69,528	82,213
Other	-	-	-	-
Total expenditures	$ 90,550	$ 12,685	$ 69,528	$ 82,213

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transporation
RGV MPO
50-25XF0026
Internal Grant Code-39525
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 1,828,271	$ 1,148,486	$ 473,036	$ 1,621,522
Local share	45,972	22,982	23,028	46,010
Total revenues	$ 1,874,243	$ 1,171,468	$ 496,064	$ 1,667,532
Expenditures				
Salaries	$ 665,144	$ 420,632	$ 152,032	$ 572,664
Fringe benefits	324,139	212,925	83,505	296,430
Total personnel	989,283	633,557	235,537	869,094
Indirect costs	267,888	143,519	52,074	195,593
Contracted Services	310,972	160,689	144,942	305,631
Travel	50,000	36,548	7,857	44,405
Supplies	4,000	1,716	929	2,645
Equipment	13,500	6,390	2,461	8,851
Other	238,600	189,049	52,264	241,313
Total expenditures	$ 1,874,243	$ 1,171,468	$ 496,064	$ 1,667,532

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Texas Department of Transporation
RGV MPO
50-26XF0027
Internal Grant Code-39526
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 5,603,196	$ 324,468	$ -	$ 324,468
Local share	15,000	-	-	-
Total revenues	$ 5,618,196	$ 324,468	$ -	$ 324,468
Expenditures				
Salaries	$ 1,245,404	$ 121,058	$ -	$ 121,058
Fringe benefits	635,032	61,279	-	61,279
Total personnel	1,880,436	182,337	-	182,337
Indirect costs	287,439	41,305	-	41,305
Contracted Services	3,170,000	48,005	-	48,005
Travel	16,500	5,064	-	5,064
Supplies	2,000	-	-	-
Equipment	5,000	-	-	-
Other	256,821	47,757	-	47,757
Total expenditures	$ 5,618,196	$ 324,468	$ -	$ 324,468

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
UTRGV OP-PM 2024-2025
TX-2025-029
Internal Grant Code 39624
Year Ended December 31, 2025

	Budget		Current Period	Prior Period	Cumulative to Date
Revenues					
Grant source earned	$ 801,737		$ 81,907	$ 719,830	$ 801,737
Local Share	2		-	1	1
Match	739,256	-	73,681	665,574	739,255
Total revenues	$ 1,540,995		$ 155,588	$ 1,385,405	$ 1,540,993
Expenditures					
Contract Continuing	$ 801,739		$ 81,907	$ 719,831	$ 801,738
Contract - Match	739,256		73,681	665,574	739,255
Total expenditures	$ 1,540,995		$ 155,588	$ 1,385,405	$ 1,540,993

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Statement of Revenues and Expenditures
Federal Transit Administration
UTRGV OP-PM 2025-2026
TX-2025-029
Internal Grant Code 39625
Year Ended December 31, 2025

	Budget	Current Period	Prior Period	Cumulative to Date
Revenues				
Grant source earned	$ 801,738	$ 712,161	$ -	$ 712,161
Local Share	-	-	-	-
Match	741,738	686,730	-	686,730
Total revenues	$ 1,543,476	$ 1,398,891	$ -	$ 1,398,891
Expenditures				
Contract Continuing	$ 801,738	$ 712,161	$ -	$ 712,161
Contract - Match	741,738	686,730	-	686,730
Total expenditures	$ 1,543,476	$ 1,398,891	$ -	$ 1,398,891

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Indirect Costs and Rate
Year Ended December 31, 2025

Indirect salaries	$	1,075,644
Employee benefits		540,771
Total personnel		1,616,415
Office space		220,516
Communications		37,673
Travel		33,815
Consumable supplies		22,628
Equipment repair and maintenance		131,193
Dues		15,507
Printing and publications		20,912
Computer costs		-
Insurance		59,423
Contracted services		-
Postage		9,803
Professional fees		59,446
Training		5,629
Equipment		21,458
Bank charges		2,445
Other		1,154
Total other expenses		641,602
Total indirect costs (A)	$	2,258,017
Basis for allocation of indirect costs:		
Direct salary costs	$	6,633,912
Employee benefit program		3,333,980
Total direct personnel costs (B)	$	9,967,892
Indirect cost rate (A/B)		22.65%

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Employee Benefits and Basis of Allocation
Year Ended December 31, 2025

All employees except class 2		
Released time:		
Leave	$	395,838
Holidays		368,635
Sick leave		302,526
Total benefits (A)	$	1,066,999
Benefit program:		
Hospitalization insurance	$	1,352,284
Payroll taxes		662,920
Workmen's compensation		173,616
Retirement		602,375
Total released time (B)	$	2,791,195
Basis for allocation of benefits:		
Gross salaries	$	8,688,840
Less released time		(1,066,999)
Chargeable time (C)	$	7,621,841
Rates for all employees:		
Release time rate A/C		14.00%
Fringe benefit rate B/C		36.62%
Total fringe benefit rate except for class 2		50.62%
Class 2 employees		
Benefit program:		
Payroll taxes	$	7,629
Workmen's compensation		1,998
Retirement		6,932
Total benefits (D)	$	16,559
Basis for allocation of benefits:		
Gross salaries (E)	$	87,715
Employee benefit rate for class 2 employees (D/E)		18.88%

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SINGLE AUDIT SECTION

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

To the Board of Directors of
Lower Rio Grande Valley Development Council
Weslaco, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate blended component unit, each major fund, and the aggregate remaining fund information of Lower Rio Grande Valley Development Council, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Lower Rio Grande Valley Development Council's basic financial statements, and have issued our report thereon dated August 18, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Oscar R Gonzalez CPA & Associates PLLC

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

Pharr, Texas
August 18, 2026

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

To the Board of Directors
Lower Rio Grande Valley Development Council

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Lower Rio Grande Valley Development Council's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement and the Texas Grant Management Standards* that could have a direct and material effect on each of Lower Rio Grande Valley Development Council's major federal and state programs for the year ended December 31, 2025. Lower Rio Grande Valley Development Council's major federal and programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lower Rio Grande Valley Development Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal and State Program

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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *Texas Grant Management Standards* (TxGMS). Our responsibilities under those standards, the Uniform Guidance, and the TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lower Rio Grande Valley Development Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Lower Rio Grande Valley Development Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lower Rio Grande Valley Development Council's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lower Rio Grande Valley Development Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Lower Rio Grande Valley Development Council's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lower Rio Grande Valley Development Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lower Rio Grande Valley Development Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the TxGMS, but not for the purpose of expressing an opinion on the effectiveness of Lower Rio Grande Valley Development Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

Pharr, Texas
August 18, 2026

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

A. Summary of Auditor's Results

1 Financial Statements

Type of Report Issued:	UNMODIFIED			
Internal control over financial reporting:				
One or more material weaknesses identified?		YES	X	NONE REPORTED
One or more significant deficiencies identified that are not considered to be material weaknesses		YES	X	NONE REPORTED
Noncompliance material to financial statements notes?		YES	X	NONE REPORTED

2 Federal and State Awards

Internal control over major programs:				
One or more material weaknesses identified?		YES	X	NONE REPORTED
One or more significant deficiencies identified that are not considered to be material weaknesses?		YES	X	NONE REPORTED
Type of auditor's report issued on compliance for major programs:	UNMODIFIED			
Any audit findings disclosed that are required to be reported in accordance with Section 200.516 (B) of Uniform Guidance?		YES	X	NO

Identification of major programs:

CFDA	Name of Federal and State Program or Cluster
93.044, 93.045, 93.053	Aging Cluster
20.205, 20.505	Highway Planning and Construction Cluster
State	Rider 7 PM2.5 Local Air Quality Planning
State	Rgeional Solid Waste Management
State	Section 5307 (State)
State	Training Reimbursements

	Federal		State	
Dollar threshold used to distinguish between type A and type B programs:	$1,000,000		$1,000,000	
Auditee qualified as low-risk auditee?	X	YES	X	YES

B. Financial Statement Findings

None

C. Federal and State Award Findings

None

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2025

NONE

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NOT APPLICABLE

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Aging Cluster				
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers				
Title IIIB - Administration	93.044	FY24/25 HHS000874100016	51,467	-
Title IIIB - Administration	93.044	FY25/26 HHS001603100016	108,418	-
Title IIIB	93.044	FY24/25 HHS000874100016	1,541,302	230,192
Title IIIB	93.044	FY25/26 HHS001603100016	303,747	70,905
Total Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers			2,004,934	301,097
Special Programs for the Aging Title III, Part C, Nutrition Services				
Title IIIC1 - Administration	93.045	FY24/25 HHS000874100016	131,636	-
Title IIIC1 - Administration	93.045	FY25/26 HHS001603100016	-	-
Nutrition - C1 Congregate Meal	93.045	FY24/25 HHS000874100016	1,320,624	1,320,624
Nutrition - C1 Congregate Meal	93.045	FY25/26 HHS001603100016	547,247	547,247
Title IIIC2 - Administration	93.045	FY24/25 HHS000874100016	121,085	-
Title IIIC2 - Administration	93.045	FY25/26 HHS001603100016	-	-
Nutrition - C-2 Home-Delivered Meal	93.045	FY24/25 HHS000874100016	1,074,261	1,074,261
Nutrition - C-2 Home-Delivered Meal	93.045	FY25/26 HHS001603100016	290,601	290,601
Total Special Programs for the Aging Title III, Part C, Nutrition Services			3,485,454	3,232,733
Nutrition Services Incentive Program				
NSIP	93.053	FY24/25 HHS000874100016	386,127	386,127
NSIP	93.053	FY25/26 HHS001603100016	104,549	104,549
Total Nutrition Service Incentive Program			490,676	490,676
Total Aging Cluster			5,981,064	4,024,506
CDBG - Entitlement Grants Cluster				
Department of Housing and Urban Development				
Pass through - City of Mcallen				
CDBG/Entitlement Grants (Area Agency on Aging)	14.218	132-8050-457-91-05-ZA5055	13,860	-
			13,860	-
Pass through - City of Mission				
CDBG/Entitlement Grants (Area Agency on Aging)	14.218	FY 24-25	4,250	-
			4,250	-
Pass through - City of Harlingen				
CDBG/Entitlement Grants (Area Agency on Aging)	14.218	101-8050-741-3973	17,130	-
CDBG/Entitlement Grants (Area Agency on Aging)	14.218	FY 24-25	8,565	
			25,695	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ **State Grantor/Program Title**	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
CDBG - Entitlement Grants Cluster				
Department of Housing and Urban Development				
Pass through - City of Pharr				
CDBG/Entitlement Grants (Area Agency on Aging)	14.218	FY 24-25	30,000	-
CDBG/Entitlement Grants (Transit Program)	14.218	FY 24-25	41,782	-
CDBG/Entitlement Grants (Aging and Disability Resource C	14.218	FY 24-25	5,000	
			76,782	-
Pass through - Urban County - Precinct 1				
CDBG/Entitlement Grants (Transit Program)	14.218	5024-91-0505-5600-8997-01	15,000	-
Pass through - Urban County - Precinct 2				
CDBG/Entitlement Grants (Transit Program)	14.218	5024-92-0505-5600-9007-01	15,000	-
Pass through - Urban County - Precinct 3				
CDBG/Entitlement Grants (Transit Program)	14.218	5024-93-0505-5600-9018-01	2,500	-
Pass through - Urban County - Precinct 4				
CDBG/Entitlement Grants (Transit Program)	14.218	5024-94-0505-5600-9036-01	11,000	-
Pass through - Urban County - Elsa				
CDBG/Entitlement Grants (Transit Program)	14.218	5024-25-0505-5600-8977-01	9,000	
CDBG/Entitlement Grants (Aging and Disability Resource C	14.218	FY 24-25	4,000	-
			13,000	
Pass through - Urban County - Donna				
CDBG/Entitlement Grants (Aging and Disability Resource C	14.218	FY 24-25	3,200	-
Pass through - City of La Villa				
CDBG/Entitlement Grants (Transit Program)	14.218	5024-45-0505-5600-8996-01	5,000	-
Total CDBG - Entitlement Grants Cluster			185,287	-
Community Economic Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii				
Pass through - Texas Department of Agriculture				
Community Economic Development Assistance	14.228	CEDAF21-23	790	-
Community Economic Development Assistance	14.228	CEDAF21-23	7,065	-
Community Economic Development Assistance	14.228	CEDAF23-23	1,249	
Community Economic Development Assistance	14.228	CEDAF24-23	1,480	
Community Economic Development Assistance	14.228	CEDAF25-23	1,125	-
			11,709	-
Department of Housing and Urban Development				
Pass through - General Land Office				
Disaster Recovery Program	14.228	12-499-000-6698	601	-
Total CDBG - State Administered CDBG Cluster			12,310	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Federal Transit Cluster				
Federal Transit Formula Grants				
Department of Transportation				
Direct Programs				
Federal Transit Administration Section 5307-2	20.507	TX-90-Y057	466	-
Federal Transit Administration Section 5307-2A	20.507	TX-2022-057	801	-
Federal Transit Administration Section 5307-2A	20.507	TX-2019-042	2,792	-
Federal Transit Administration Section 5307-2A	20.507	TX-2019-080	618,613	-
Federal Transit Administration Section 5307-2A	20.507	TX-2021-097	48,923	-
Federal Transit Administration Section 5307-2A	20.507	TX-2019-005	436,213	436,213
Federal Transit Administration Section 5307-2A	20.507	TX-2025-029	2,757,593	941,426
Federal Transit Administration Section 5307-2A	20.507	TX-2026-115	97,676	-
Federal Transit Administration Section 5307-6 (CARES)	20.507	TX-2020-125	438,327	-
Federal Transit Administration Section 5307-6 (CARES)	20.507	TX-2020-126	536,587	-
			4,937,991	1,377,639
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (Bus Programs)				
Department of Transportation				
Direct Programs				
Federal Transit Administration Section 5339	20.526	TX-2021-103	500,935	-
Federal Transit Administration Section 5339-1	20.526	TX-2023-101	10,073	-
Federal Transit Administration Section 5339-1	20.526	TX-2023-067	166,978	-
			677,986	-
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (Bus Programs)				
Pass through - Texas Department of Transportation				
Federal Transit Program (Public Transportation)	20.526	51003F12925	1,001,871	-
Federal Transit Program (Public Transportation)	20.526	51003012925	157,933	-
			1,159,804	-
Total Federal Transit Cluster			6,775,781	1,377,639

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Highway Planning and Construction Cluster				
Department of Transportation				
Pass through - Texas Department of Transportation				
Highway Planning and Construction - Hidalgo County Active Mobility Plan	20.205	0921-02-430	47,568	-
Highway Planning and Construction	20.205	50-125112870	910,518	137,707
Metropolitan Transportation Planning & State & Non-Metropolitan Planning and Research	20.505	50-125112870	237,968	-
Metropolitan Transportation Planning & State & Non-Metropolitan Planning and Research	20.505	50-126112870	324,468	48,005
Public Transportation	20.505	51008012926	20,477	
Public Transportation	20.505	51008012925	35,468	-
Total Highway Planning and Construction Cluster			1,576,467	185,712
Transit Services Programs Cluster				
Department of Transportation				
Direct Programs				
Enhanced Mobility of Seniors & Individuals with Disabilities Section 5310 - 1A	20.513	TX-16-X028	121,545	-
Enhanced Mobility of Seniors & Individuals with Disabilities Section 5310 - 1A	20.513	TX-2016-080	26,948	
Enhanced Mobility of Seniors & Individuals with Disabilities Section 5310 - 1A	20.513	TX-2017-086	1,727	
Enhanced Mobility of Seniors & Individuals with Disabilities Section 5310 - 1A	20.513	TX-2022-084	246,652	
Enhanced Mobility of Seniors & Individuals with Disabilities Section 5310 - 1A	20.513	TX-2019-114	82,920	
Enhanced Mobility of Seniors & Individuals with Disabilities Section 5310 - 1A	20.513	TX-2024-122	1,077,566	1,029,592
Enhanced Mobility of Seniors & Individuals with Disabilities Section 5310 - 1B	20.513	TX-2023-053	104,552	
Enhanced Mobility of Seniors & Individuals with Disabilities Section 5310 - 5	20.513	TX-2023-102	64,474	
			1,726,384	1,029,592
Enhanced Mobility of Seniors & Individuals with Disabilitie	20.513	51016022924	11,404	-
Enhanced Mobility of Seniors & Individuals with Disabilitie	20.513	51016052925	260,000	
Enhanced Mobility of Seniors & Individuals with Disabilitie	20.513	51016052924	12,305	-
			283,709	-
Job Access and Reverse Commute Program Section 5316	20.516	TX-37-X064	12,458	-
Total Transit Services Programs Cluster			2,022,551	1,029,592

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Other Programs				
Department of Commerce				
Direct Programs				
Planning Assist:EDD Partnership Planning	11.302	ED24AUS30G0043	55,859	-
			55,859	-
Pass through - Texas Department of Transportation				
Public Transportation for Non-urbanized Areas	20.509	51018012924	322,665	
Public Transportation for Non-urbanized Areas	20.509	51018022925	848,938	-
Public Transportation for Non-urbanized Areas	20.509	51R18012923	2,500	-
			1,174,103	-
U.S. Department of Transportation				
Pass through - Federal Highway Administration - TX Division				
Safe Streets and Roads for All	20.939	693JJ32340206	102,569	102,569
Environmental Protection Agency				
Pass through - Texas Commission on Environmental Quality				
Water Quality Management	66.454	582-24-50316	21,781	-
Water Quality Management	66.454	582-25-00019	36,531	-
			58,312	-
Solid Waste Infrastructure for Recycling	66.920	582-25-00036	12,685	-
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
Programs for Prevention of Abuse, Neglect, and Exploitation - Title VII	93.041	FY24/25 HHS000874100016	17,391	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII	93.042	FY24/25 HHS000874100016	47,616	-
Title IIID	93.043	FY24/25 HHS000874100016	48,254	-
Title IIID	93.043	FY25/26 HHS001603100016	29,887	-
			78,141	-
Title III E - Administration	93.052	FY24/25 HHS000874100016	57,182	-
Title IIIE	93.052	FY24/25 HHS000874100016	501,581	70,155
Title III E - Administration	93.052	FY25/26 HHS001603100016	25,363	-
Title IIIE	93.052	FY25/26 HHS001603100016	80,720	20,625
			664,846	90,780

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Federal Awards				
Department of Health and Human Services				
Pass through - Texas Health and Human Services Commission				
ACA MIPPA Priority 2	93.071	FY24/25 HHS000874100016	75,430	-
ACA MIPPA Priority 2	93.071	FY25/26 HHS001603100016	11,178	-
ACA MIPPA Priority 3	93.071	FY24/25 HHS001450700006	22,078	-
ACA MIPPA Priority 3	93.071	FY25/26 HHS001450700006	560	
			109,246	-
HICAP	93.324	FY24/25 HHS000874100016	7,631	-
HICAP	93.324	FY25/26 HHS001603100016	33,031	-
			40,662	-
Long-Term Care Ombudsman Services for Older Individuals - Title VII - ARP STAFF	93.747	FY24/25 HHS000874100016	6,830	
ADRC - Local Contact Agency	93.791	FY24/25 HHS001450700006	8,789	-
ADRC - Local Contact Agency	93.791	FY25/26 HHS001450700006	4,381	-
ADRC Housing Navigator	93.791	FY24/25 HHS001450700006	27,242	-
ADRC Housing Navigator	93.791	FY25/26 HHS001450700006	13,609	-
			54,021	-
U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA)				
Pass through - Texas Office of the Governor				
HSGD	97.067	2968010	121,875	-
HSGD	97.067	2968011	19,869	
HSGD	97.067	3638107	24,675	-
			166,419	-
Total Other Programs			2,588,700	193,349
		Total Federal Awards	**19,142,160**	**6,810,798**

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
STATE				
Texas Health and Human Services Commission				
Title IIIE - SGR	N/A	FY24/25 HHS000874100016	148,991	12,945
Title IIIE - SGR	N/A	FY25/26 HHS001603100016	20,083	
Assisted Living Facility Long-Term Care Omb.	N/A	FY24/25 HHS000874100016	16,492	
Assisted Living Facility Long-Term Care Omb.	N/A	FY25/26 HHS001603100016	5,750	
C-2 SGR HDM	N/A	FY24/25 HHS000874100016	74,001	74,001
C-2 SGR HDM	N/A	FY25/26 HHS001603100016	22,546	22,546
Residential Repair Program	N/A	FY24/25 HHS000874100016	14,475	14,475
PC ADRC SGR	N/A	FY24/25 HHS001450700006	116,567	
PC ADRC SGR	N/A	FY25/26 HHS001450700006	11,595	
Respite	N/A	FY24/25 HHS001450700006	13,063	
Promoting Independence	N/A	FY24/25 HHS001450700006	12,855	
Promoting Independence	N/A	FY25/26 HHS001450700006	1,702	
Total Health and Human Services Commission			458,120	123,967
Texas Criminal Justice Council				
State Criminal Justice Planning Fund	N/A	SF-16I95-14933-25	83,112	-
State Criminal Justice Planning Fund	N/A	SF-16I95-14933-26	41,500	-
Regional Police Academy	N/A	SF-13-A10-14668-19	165,229	-
Regional Police Academy	N/A	SF-13-A10-14668-20	122,337	-
Total Texas Criminal Justice Council			412,178	-
Office of the Governor				
Homeland Security COG Contract for FY25	N/A	25-00038	9,039	-
Homeland Security COG Contract for FY26	N/A	26-00063	24,299	-
Total Office of the Governor			33,338	-
Texas Water Development Board				
Regional Water Planning	N/A	2148302565	273,386	-
Flood Infrastructure Fund Category	N/A	G1001288	636,673	-
Total Texas Water Development Board			910,059	-
Texas Commission on Environmental Quality				
Rider 7 PM2.5 Local Air Quality Planning	N/A	582-24-01395	153,301	141,874
Regional Solid Waste Management	N/A	582-24-50090	247,062	166,546
Regional Solid Waste Management	N/A	582-26-00082	23,639	
Total Texas Commission on Environmental Quality			424,002	308,420
Commission on State Emergency Communication				
Proposition 8 - Broadband Infrastructure Fund	N/A	NG9-1-1	2,052,909	-
Total Commission on State Emergency Communications			2,052,909	-

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Schedule of Expenditures of Federal/State Awards
Year Ended December 31, 2025

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	CFDA Number	Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
STATE				
Texas Department of Transportation				
Section 5307 (State)	N/A	URB 2501(29)	139,411	-
Section 5307 (State)	N/A	URB 2503(29)	326,527	306,527
Section 5307 (State)	N/A	URB 2601(29)	153,045	
Section 5307 (State)	N/A	URB 2603(29)	392,278	128,878
Section 5307 (State)	N/A	RUR 2601(29)	139,922	-
Section 5307 (State)	N/A	RUR 2501(29)	822,947	-
Section 5307 (State)	N/A	SEP 2501(29)	142,815	
Training Reimbursements	N/A	Training Reimbursements	11,470	-
Total Texas Department of Transportation			2,128,415	435,405
		Total State Awards	**6,419,021**	**867,792**
Total Federal/State Awards			**$ 25,561,181**	**$ 7,678,590**

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LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
Notes to Schedule of Expenditures of Federal/State Awards
For the Year Ended December 31, 2025

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

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

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

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

Total governmental fund expenditures	$32,620,507
Less: Governmental fund non-grant general government expenditures	(6,819,379)
Grant expenditures funded with Council resources	(239,947)
Grant expenditures per Schedule	$ 25,561,181

4. Relationship to Federal Financial Status Reports – Amounts reported on the Schedule may not agree with the amounts reported in the related Federal/State financial status reports filed with grantor agencies, because of the effect of accruals made in the Schedule.

5. Loan Programs – The following are the loan balances that are still under compliance requirements for the Department of Housing & Urban Development – Disaster Recovery Program at the end of December 31, 2025:

HAP	$	0
HOP	$	0
Rapid	$	0
Multi-Family Construction	$	1,036,617
Single-Family Construction	$	0