



ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Hidalgo County Regional Mobility Authority  
Pharr, TX

We have compiled the accompanying Statement of Net Position of Hidalgo County Regional Mobility Authority (a governmental authority) and the related Statements of Revenues, Expenditures and Net Change in fund balances (budget basis) as of and for the two-months ended February 28, 2015. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

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 designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Authority's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Also, management has not presented the statement of cash flows, management's discussion and analysis information or the budgetary comparison supplementary information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

We are not independent with respect to Hidalgo County Regional Mobility Authority.

*Salinas, Allen & Schmitt, LLP*  
Salinas, Allen & Schmitt, L.L.P.

March 18, 2015

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY  
STATEMENT OF NET POSITION  
FEBRUARY 28, 2015**

**ASSETS**

**CURRENT ASSETS**

Cash	\$	2,473,906
Cash - Capital Projects Funds		105,000
Investments		159,579
Investments - Capital Projects Funds		3,200,437
Promiles-Prepaid/Escrow Overweight Permit Fees		5,680
Accounts Receivable - VR Fees		476,426
Total Current Assets		6,421,027

**RESTRICTED ASSETS**

Investments		22,778,183
Total Restricted Assets		22,778,183

**CAPITAL ASSETS**

Office Equipment, net		25,158
Capital Assets Not Being Depreciated		69,011,101
Total Capital Assets		69,036,259

**TOTAL ASSETS**

\$ 98,235,468

**LIABILITIES AND NET POSITION**

**CURRENT LIABILITIES**

Unearned Revenue - Overweight Permit Escrow	\$	5,680
Accrued Expenses		80,785
Total Current Liabilities		86,465

**RESTRICTED LIABILITIES**

Accrued Interest - Bonds		240,914
Accounts Payable		1,044,931
Current Portion of Long-Term Debt (Net)		1,161,452
Total Restricted Liabilities		2,447,296

**LONG-TERM LIABILITIES**

Accrued Interest - Note Payable to Hidalgo County		5,348
Note Payable to Hidalgo County		162,024
2013 VRF Bonds Payable (Net)		61,520,642
Total Long-Term Liabilities		61,688,014
Total Liabilities		64,221,775

**NET POSITION**

Investment in Capital Assets, Net of Related Debt		27,093,399
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		6,920,294
Total Net Position		34,013,693

**TOTAL LIABILITIES AND NET POSITION**

\$ 98,235,468

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE  
BUDGET BASIS  
For Month and Year-to-Date Ending February 28, 2015**

	Annual Budget	Actual One-Month Ending February 28, 2015	Month Ending Budget February 28, 2015	Variance	Actual Year-to-Date Ending February 28, 2015	Year-to-Date Budget February 28, 2015	Variance
<b>REVENUES:</b>							
Vehicle Registration Fees	\$ 5,691,298	\$ 530,688	\$ 474,275	\$ 56,413	\$ 937,226	\$ 948,550	\$ (11,324)
Overweight/Oversized Permit Fees	0	5,256	0	5,256	7,695	0	7,695
Interest Income - TexSTAR	0	7	0	7	14	0	14
<b>Total Revenues</b>	<u>5,691,298</u>	<u>535,951</u>	<u>474,275</u>	<u>61,676</u>	<u>944,935</u>	<u>948,550</u>	<u>(3,615)</u>
<b>EXPENDITURES:</b>							
<b>Personnel Services:</b>							
Wages & Benefits	553,736	41,915	46,145	(4,230)	83,977	92,289	(8,312)
<b>Supplies:</b>							
Office Supplies	10,000	160	833	(673)	160	1,667	(1,507)
<b>Other Services &amp; Charges:</b>							
Administrative	10,000	0	833	(833)	0	1,667	(1,667)
Dues & Subscriptions	25,000	28,625	2,083	26,542	28,625	4,167	24,458
Postage & Delivery	2,000	0	167	(167)	0	333	(333)
Temporary Employees	7,000	0	583	(583)	0	1,167	(1,167)
Insurance-E&O	640	0	53	(53)	0	107	(107)
Insurance- Surety	800	0	67	(67)	0	133	(133)
Training	16,000	0	1,333	(1,333)	0	2,667	(2,667)
Travel	17,000	801	1,417	(616)	2,128	2,833	(705)
Printing & Publications	1,200	791	100	691	791	200	591
Accounting Fees	50,200	1,000	4,183	(3,183)	1,850	8,367	(6,517)
Legal & Professional	100,000	1,464	8,333	(6,869)	3,364	16,667	(13,303)
Financial Consulting Fees	60,000	1,275	5,000	(3,725)	3,750	10,000	(6,250)
Rental - Office	20,000	1,000	1,667	(667)	2,000	3,333	(1,333)
Rent - Office Equipment	10,900	905	908	(3)	1,811	1,817	(6)
Contractual IT Services	1,800	150	150	0	300	300	0
Telephone	0	0	0	0	150	0	150
Miscellaneous	0	313	0	313	2,456	0	2,456
<b>Total Other Services &amp; Charges</b>	<u>322,540</u>	<u>36,324</u>	<u>26,877</u>	<u>9,447</u>	<u>47,225</u>	<u>53,758</u>	<u>(6,533)</u>
<b>Maintenance:</b>							
Repairs & Maintenance	2,000	0	167	(167)	0	333	(333)

See accountants' compilation report.

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE  
BUDGET BASIS  
For Month and Year-to-Date Ending February 28, 2015**

	Annual Budget	Actual One-Month Ending February 28, 2015	Month Ending Budget February 28, 2015	Variance	Actual Year-to-Date Ending February 28, 2015	Year-to-Date Budget February 28, 2015	Variance
Capital Outlay	175,000	0	14,583	(14,583)	0	29,167	(29,167)
abst Related Expense:							
Total Expenditures	1,063,276	78,399	88,605	(10,206)	131,362	177,214	(45,852)
NET REVENUES	4,628,022	457,552	385,670	71,882	813,573	771,336	42,237
OTHER FINANCING SOURCES (USES)							
FNB Line of Credit	361,587,710	0	(30,132,309)	(30,132,309)	0	(60,264,618)	(60,264,618)
Transfers Out to Debt Fund	(78,864,421)	(331,330)	(6,572,035)	(6,240,705)	(669,136)	(13,144,070)	(12,474,935)
Transfers Out to Capital Proj Fund	(287,351,312)	0	(23,945,943)	(23,945,943)	0	(47,891,885)	(47,891,885)
Total Other Financing Sources (Uses)	(4,628,023)	(331,330)	(60,650,287)	60,318,957	(669,136)	(121,300,574)	120,631,438
NET CHANGE IN FUND BALANCE	(1)	126,222	(60,264,617)	60,390,839	144,437	(120,529,237)	120,673,675
BEGINNING FUND BALANCE	(21,871,342)	(21,729,809)	0	21,729,809	(21,729,809)	0	21,729,809
ENDING FUND BALANCE	\$ (21,871,343)	\$ (21,603,586)	\$ (60,264,617)	\$ 38,661,031	\$ (21,585,371)	\$ (120,529,237)	\$ 98,943,866

See accountants' compilation report.

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE**  
**BUDGET BASIS**  
**For Month and Year-to-Date Ending February 28, 2015**

	Annual Budget	Actual One-Month Ending February 28, 2015	Month Ending Budget February 28, 2015	Variance	Actual Year-to-Date Ending February 28, 2015	Year-to-Date Budget February 28, 2015	Variance
<b>REVENUES:</b>							
Interest Income	\$ 0	\$ 10	\$ 0	\$ (10)	\$ 10	\$ 0	\$ (10)
<b>Total Revenues</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>10</b>
<b>EXPENDITURES:</b>							
Principal Payments - VRF 13 Bond	1,085,000	0	90,417	(90,417)	0	180,833	(180,833)
Principal Payments - TxDOT Bond	0	0	0	0	0	0	0
Principal Payments - SIB Bond	0	0	0	0	0	0	0
Interest Expense - VRF 13 Bond	2,890,963	0	240,914	(240,914)	0	481,827	(481,827)
Interest Expense - TxDOT Bond	9,245,771	0	770,481	(770,481)	0	1,540,962	(1,540,962)
Interest Expense - TIFA Bond	2,264,219	0	188,685	(188,685)	0	377,370	(377,370)
Fees	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>15,485,953</b>	<b>0</b>	<b>1,290,496</b>	<b>(1,290,496)</b>	<b>0</b>	<b>2,580,992</b>	<b>(2,580,992)</b>
<b>NET REVENUES</b>	<b>(15,485,953)</b>	<b>10</b>	<b>(1,290,496)</b>	<b>1,290,506</b>	<b>10</b>	<b>(2,580,992)</b>	<b>2,581,003</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	70,888,880	331,330	5,907,407	5,576,077	669,136	11,814,813	11,145,678
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>70,888,880</b>	<b>331,330</b>	<b>5,907,407</b>	<b>(5,576,077)</b>	<b>669,136</b>	<b>11,814,813</b>	<b>(11,145,678)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>55,402,927</b>	<b>331,340</b>	<b>4,616,911</b>	<b>(4,285,571)</b>	<b>669,146</b>	<b>9,233,821</b>	<b>(8,564,675)</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,070,777</b>	<b>2,070,777</b>	<b>2,070,777</b>	<b>(0)</b>	<b>2,070,777</b>	<b>2,070,777</b>	<b>(0)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 57,473,704</b>	<b>\$ 2,402,117</b>	<b>\$ 6,687,688</b>	<b>\$ (4,285,571)</b>	<b>\$ 2,739,923</b>	<b>\$ 11,304,598</b>	<b>\$ (8,564,675)</b>

See accountants' compilation report.

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY  
CAPITAL PROJECTS -VEHICLE REGISTRATION FEES FUND  
STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE  
BUDGET BASIS**

**For Month and Year-to-date Ending February 28, 2015**

	Annual Budget	Actual One Month Ending February 28, 2015	Month Ending Budget February 28, 2015	Variance	Actual Year-to-Date Ending February 28, 2015	Year-to-Date Budget February 28, 2015	Variance
<b>REVENUES:</b>							
Interest Income - TexSTAR	\$ 0	\$ 135	\$ 0	\$ (135)	\$ 282	\$ 0	\$ (282)
<b>Total Revenues</b>	<u>0</u>	<u>135</u>	<u>0</u>	<u>135</u>	<u>282</u>	<u>0</u>	<u>282</u>
<b>EXPENDITURES:</b>							
<b>Administrative</b>							
<b>SH 365</b>							
Environmental	0	0	0	0	0	0	0
Design	0	0	0	0	0	0	0
Acquisition	0	0	0	0	0	0	0
ROW	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0
<b>IBTC Project</b>							
<b>NET REVENUES</b>	0	135	0	135	282	0	282
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	652,191	0	54,349	54,349	0	108,699	108,699
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>652,191</u>	<u>0</u>	<u>54,349</u>	<u>(54,349)</u>	<u>0</u>	<u>108,699</u>	<u>(108,699)</u>
<b>NET CHANGE IN FUND BALANCE</b>	652,191	135	54,349	(54,215)	282	108,699	(108,417)
<b>BEGINNING FUND BALANCE</b>	3,200,155	3,200,155	3,200,155	(0)	3,200,155	3,200,155	(0)
<b>ENDING FUND BALANCE</b>	<u>\$ 3,852,346</u>	<u>\$ 3,200,290</u>	<u>\$ 3,254,504</u>	<u>\$ (54,215)</u>	<u>\$ 3,200,437</u>	<u>\$ 3,308,854</u>	<u>\$ (108,416)</u>

See accountants' compilation report.

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**CAPITAL PROJECTS -CITIES GRANT FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE**  
**BUDGET BASIS**  
**For Month and Year-to-date Ending February 28, 2015**

	Annual Budget	Actual One Month Ending February 28, 2015	Month Ending Budget February 28, 2015	Variance	Actual Year-to-Date Ending February 28, 2015	Year-to-Date Budget February 28, 2015	Variance
<b>REVENUES:</b>							
Grants	\$ 105,000	\$ 0	\$ 8,750	\$ 8,750	\$ 0	\$ 17,500	\$ 17,500
<b>Total Revenues</b>	<u>105,000</u>	<u>0</u>	<u>8,750</u>	<u>(8,750)</u>	<u>0</u>	<u>17,500</u>	<u>(17,500)</u>
<b>EXPENDITURES:</b>							
<b>Administrative</b>							
<b>SH 365</b>							
Environmental	0	0	0	0	0	0	0
Design	0	0	0	0	0	0	0
Acquisition	0	0	0	0	0	0	0
ROW	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0
<b>IBTC Project</b>							
<b>NET REVENUES</b>	105,000	0	8,750	(8,750)	0	17,500	(17,500)
<b>OTHER FINANCING SOURCES</b>							
<b>(USES)</b>							
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing</b>							
<b>NET CHANGE IN FUND BALANCE</b>	105,000	0	8,750	(8,750)	0	17,500	(17,500)
<b>BEGINNING FUND BALANCE</b>	105,000	105,000	105,000	0	105,000	105,000	0
<b>ENDING FUND BALANCE</b>	<u>\$ 210,000</u>	<u>\$ 105,000</u>	<u>\$ 113,750</u>	<u>\$ (8,750)</u>	<u>\$ 105,000</u>	<u>\$ 122,500</u>	<u>\$ (17,500)</u>

See accountants' compilation report.

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY  
CAPITAL PROJECTS - STATE GRANTS FUND  
STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE  
BUDGET BASIS  
For Month and Year-to-date Ending February 28, 2015**

	Annual Budget	Actual One Month Ending February 28, 2015	Month Ending Budget February 28, 2015	Variance	Actual Year-to-Date Ending February 28, 2015	Year-to-Date Budget February 28, 2015	Variance
<b>REVENUES:</b>							
Grants - Category 10	\$ 5,600,000	\$ 0	\$ 466,667	466,667	\$ 0	\$ 933,333	933,333
<b>Total Revenues</b>	<u>5,600,000</u>	<u>0</u>	<u>466,667</u>	<u>(466,667)</u>	<u>0</u>	<u>933,333</u>	<u>(933,333)</u>
<b>EXPENDITURES:</b>							
<b>Administrative</b>							
<b>SH 365</b>							
Environmental	0	0	0	0	0	0	0
Design	0	0	0	0	0	0	0
Acquisition	0	0	0	0	0	0	0
ROW	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0
<b>Total SH 365</b>	<u>5,600,000</u>	<u>0</u>	<u>466,667</u>	<u>(466,667)</u>	<u>0</u>	<u>466,667</u>	<u>(466,667)</u>
<b>IBTC Project</b>							
<b>Total Expenditures</b>	<u>5,600,000</u>	<u>0</u>	<u>466,667</u>	<u>(466,667)</u>	<u>0</u>	<u>466,667</u>	<u>(466,667)</u>
<b>NET REVENUES</b>	0	0	(0)	0	0	466,666	(466,666)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCE</b>	0	0	(0)	0	0	466,666	(466,666)
<b>BEGINNING FUND BALANCE</b>	0	0	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 466,666</u>	<u>\$ (466,666)</u>

See accountants' compilation report.



**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**BOND CONSTRUCTION FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE**  
**BUDGET BASIS**

For Month and Year-to-Date Ending February 28, 2015

	Annual Budget	One Month Ending February 28, 2015 <u>Actual</u>	Month Ending Budget February 28, 2015	Variance	Year-to-Date Ending February 28, 2015 <u>Actual</u>	Year-to-Date Budget February 28, 2015	Variance
<b>REVENUES:</b>							
<b>EXPENDITURES:</b>							
<b>Administrative</b>							
Legal & Professional	0	7,200	0	7,200	15,145	0	15,145
<b>Total Administrative</b>	<b>0</b>	<b>7,200</b>	<b>0</b>	<b>7,200</b>	<b>15,145</b>	<b>0</b>	<b>15,145</b>
<b>SH 365</b>							
Consulting & Engineering	0	128,639	0	128,639	316,856	0	316,856
Environmental	0	0	0	0	14,031	0	14,031
Design	0	161,794	0	161,794	162,294	0	162,294
Acquisition	0	51,292	0	51,292	55,133	0	55,133
ROW	0	117,453	0	117,453	2,381,763	0	2,381,763
Construction	0	0	0	0	0	0	0
<b>Total SH 365</b>	<b>57,637,000</b>	<b>459,178</b>	<b>4,803,083</b>	<b>(4,343,905)</b>	<b>2,930,077</b>	<b>9,606,167</b>	<b>(6,676,090)</b>
<b>IBTC Project</b>							
Design	0	108,142	0	108,142	201,284	0	201,284
Acquisition	0	206,341	0	206,341	308,100	0	308,100
ROW	0	370,769	0	370,769	2,500,953	0	2,500,953
<b>Total IBTC</b>	<b>62,579,000</b>	<b>685,253</b>	<b>5,214,917</b>	<b>(4,529,664)</b>	<b>3,010,337</b>	<b>10,429,833</b>	<b>(7,419,496)</b>
<b>Total Expenditures</b>	<b>120,216,000</b>	<b>1,151,631</b>	<b>10,018,000</b>	<b>(8,866,369)</b>	<b>5,955,559</b>	<b>20,036,000</b>	<b>(14,080,441)</b>
<b>NET REVENUES</b>	<b>(120,216,000)</b>	<b>(1,151,631)</b>	<b>(10,018,000)</b>	<b>8,866,369</b>	<b>(5,955,559)</b>	<b>(20,036,000)</b>	<b>14,080,441</b>
<b>OTHER FINANCING SOURCES</b>							
Bond Proceeds - TxDOT	145,253,196	0	12,104,433	(12,104,433)	0	24,208,866	(24,208,866)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	15,250,749	(15,250,749)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	8,323,572	(8,323,572)
Capitalized Transfers	0	1,151,631	0	(1,151,631)	5,955,559	0	(5,955,559)
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing</b>	<b>286,699,121</b>	<b>1,151,631</b>	<b>23,891,594</b>	<b>(22,739,963)</b>	<b>5,955,559</b>	<b>47,783,187</b>	<b>(41,827,628)</b>
<b>Sources (Uses)</b>	<b>166,483,121</b>	<b>0</b>	<b>13,873,594</b>	<b>(13,873,594)</b>	<b>0</b>	<b>27,747,187</b>	<b>(27,747,187)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>49,553,705</b>	<b>49,553,705</b>	<b>49,553,705</b>	<b>(0)</b>	<b>49,553,705</b>	<b>49,553,705</b>	<b>(0)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 216,036,826</b>	<b>\$ 49,553,705</b>	<b>\$ 63,427,299</b>	<b>\$ (13,873,594)</b>	<b>\$ 49,553,705</b>	<b>\$ 77,300,892</b>	<b>\$ (27,747,187)</b>
<b>ENDING FUND BALANCE</b>							

See accountants' compilation report.

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance February 2015**

**General Fund**

**2 Months Ended**  
**Feb 28, 2015**

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
11000.000	A	Consolidated Cash - General	2,473,905.72	0.00
11010.000	A	FNB-General Operating	0.00	0.00
11020.000	A	TexStar General Op	159,578.80	0.00
11030.000	A	TexStar - Loop	0.00	0.00
11040.000	A	Plains Cap - Loop	0.00	0.00
11041.000	A	TexStar - Vehicle Registration	0.00	0.00
11042.000	A	Cash - Wilmington Trust Cleari	0.00	0.00
11043.000	A	Plains Capital - VR	0.00	0.00
11044.000	A	Plains Capital - Debt Service	0.00	0.00
11100.000	A	Certificates of Deposit	0.00	0.00
11110.000	A	CD Spread Program-General	0.00	0.00
11111.000	A	Government Securities - Other	0.00	0.00
11120.000	A	Accounts Receivable-Overweig	0.00	0.00
11130.000	A	Accounts Receivable - VR Fees	476,426.03	0.00
11131.000	A	Promiles-Prepaid/Escrow Over	5,680.00	0.00
11140.000	A	Due From (To)	0.00	0.00
11150.000	A	Debt Issuance Cost	0.00	0.00
11170.000	A	Construction in Progress - Tran	0.00	0.00
11180.000	A	Construction in Progress	69,011,100.67	0.00
11190.000	A	Land	0.00	0.00
11191.000	A	Infrastructure	0.00	0.00
11192.000	A	Buildings	0.00	0.00
11193.000	A	Improvement Other Than Build	0.00	0.00
11200.000	A	Equipment	3,625.56	0.00
11210.000	A	Furniture & Fixtures	10,921.56	0.00
11220.000	A	Computer equipment/software	16,025.39	0.00
11230.000	A	Accumulated Depreciation	(5,414.60)	0.00
12120.000	L	Accounts Payable	(80,785.11)	0.00
12130.000	L	Retainage Payable	0.00	0.00
12131.000	L	Unearned Revenue - Overweig	(5,680.00)	0.00
12135.000	L	Due To (From)	0.00	0.00
12139.000	L	Current-Unamortized Premium	(76,451.51)	0.00
12140.000	L	Note Payable-Hidalgo Co	(162,024.00)	0.00
12141.000	L	Bonds Payable - Current Portio	(1,085,000.00)	0.00
12142.000	L	Bonds Payable - Long-Term Po	(59,380,000.00)	0.00
12143.000	L	Unamortized Premium on Bond	(2,140,642.22)	0.00
12144.000	L	Unamortized Discount on Bond	0.00	0.00
12145.000	L	Accrued Expenses	0.00	0.00
12146.000	L	Accrued Interest Pay-Hidalgo C	(5,348.00)	0.00
13000.000	R	Bank Transfers	0.00	0.00
14000.000	L	Fund Balance	21,729,808.61	0.00
15000.000	R	Contributions - Cities	0.00	0.00
15010.000	R	Grants - State	0.00	0.00
15020.000	R	Grants	0.00	0.00
15030.000	R	Bond Proceeds	0.00	(60,264,618.34)
15031.000	R	Bond Proceeds - VRF 13	0.00	0.00
15032.000	R	Bond Proceeds - TxDOT	0.00	0.00
15033.000	R	Bond Proceeds - SIB	0.00	0.00
15034.000	R	Bond Proceeds - TIFA	0.00	0.00
15040.000	R	Vehicle Registration Fees	(937,226.03)	(948,549.66)
15050.000	R	Tolls - SH 365	0.00	0.00
15051.000	R	Tolls - IBTC	0.00	0.00
15055.000	R	Overweight/Oversized Permit F	(7,695.00)	0.00
15060.000	R	Interest Income	0.00	0.00
15061.000	R	Interest Income - TexSTAR	(14.03)	0.00
15062.000	R	Interest Income - CD's	0.00	0.00
15063.000	R	Interest Income - CD Spread Pr	0.00	0.00
15064.000	R	Interest Income - Gov't Agencic	0.00	0.00
15065.000	R	Other Income	0.00	0.00
16020.000	E	Capitalized Transfers	0.00	0.00
16030.000	E	XXPrincipal Pmts - FNB	0.00	0.00
16070.000	E	Contractual Adm/IT Services	0.00	1,666.66
16100.000	E	Dues & Subscriptions	28,625.00	4,166.66
16110.000	E	Postage/FedEx/Courier	0.00	333.34
16120.000	E	Temporary Employees	0.00	1,166.66
16200.000	E	Wages & Benefits	83,977.47	92,289.34
16201.000	E	CAPITALIZED Wages & Bene	0.00	0.00
16210.000	E	Insurance-E&O	0.00	106.66

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance February 2015**

**General Fund**

**2 Months Ended**  
**Feb 28, 2015**

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
16220.000	E	Insurance- Surety	0.00	133.34
16300.000	E	XXMeals & Entertainment	0.00	0.00
16400.000	E	Advertising	0.00	0.00
16500.000	E	Training	0.00	2,666.66
16600.000	E	Travel	2,128.16	2,833.34
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	790.95	200.00
17000.000	E	XXWages	0.00	0.00
17010.000	E	XXEmployee Benefits & Taxes	0.00	0.00
17030.000	E	XXBank Service Charges	0.00	0.00
17036.000	E	Premium Amortization	0.00	0.00
17037.000	E	Discount Accretion	0.00	0.00
17050.000	E	Accounting Fees	1,850.00	8,366.66
17100.000	E	Legal	3,364.30	16,666.66
17110.000	E	XXPayroll administrative fee	0.00	0.00
17120.000	E	Financial Consulting Fees	3,750.00	10,000.00
17140.000	E	Office Supplies	159.75	1,666.66
17150.000	E	Rent - Office	2,000.00	3,333.34
17151.000	E	Rent - Office Equipment	1,810.70	1,816.66
17160.000	E	Contractual Website Services	300.00	300.00
17170.000	E	Repairs & Maintenance	0.00	333.34
17190.000	E	Depreciation	0.00	0.00
17210.000	E	XXUtilities	0.00	0.00
17220.000	E	XXTelephone	150.00	0.00
17310.000	E	Miscellaneous	2,456.23	0.00
17320.000	E	Interest Expense	0.00	0.00
18000.000	E	XXConsulting & Engineering	0.00	0.00
18100.000	E	SH 365 Expense	0.00	0.00
18200.000	E	IBTC Expense	0.00	0.00
18500.000	E	Capital Outlay	0.00	29,166.66
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	E	Transfers Out to Capital Project	0.00	47,891,885.34
19993.000	E	Transfers Out to Debt	669,135.53	13,144,070.16
19994.000	E	Transfer out to VR fund	0.00	0.00
		<b>Total</b>	<b>30,801,289.93</b>	<b>0.14</b>
		<b>Period Profit/(Loss)</b>	<b>144,436.97</b>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance February 2015**

**Debt Service Fund**

**2 Months Ended**  
**Feb 28, 2015**

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
41000.000	A	Consolidated Cash - Debt	0.00	0.00
41040.000	A	FNB- Debt Service Account	0.00	0.00
41050.000	A	Wilmington - Debt Service Tru	994,017.83	0.00
41140.000	A	Duc From (To)	0.00	0.00
42135.000	L	Due To (From)	0.00	0.00
42145.000	L	Accrued Expenses	0.00	0.00
42146.000	L	Accrued Interest pay-2013 Deb	(240,913.54)	0.00
43000.000	R	XXBank Transfers	0.00	0.00
44000.000	L	Fund Balance	(2,070,777.17)	0.00
45060.000	R	Interest Income	(10.37)	0.00
46020.000	E	Capitalized Transfers	0.00	0.00
46030.000	E	Prin Pmts - FNB	0.00	0.00
46031.000	E	Prin Pmts - VRF 13 Bond	0.00	180,833.34
46032.000	E	Prin Pmts - TxDOT Bond	0.00	0.00
46033.000	E	Prin Pmts - SIB Bond	0.00	0.00
46034.000	E	Prin Pmts. - TIFA Bond	0.00	0.00
46035.000	E	Prin Pmts - Hidalgo County No	0.00	0.00
47030.000	E	Interest Expense - FNB	0.00	0.00
47031.000	E	Interest Expense - VRF 13 Bon	0.00	481,827.16
47032.000	E	Interest Expense - TxDOT Bon	0.00	1,540,961.84
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	377,369.84
47035.000	E	Interest Expense - Hidalgo Co }	0.00	0.00
47036.000	E	Premium Amortization	0.00	0.00
47037.000	E	Discount Accretion	0.00	0.00
47270.000	E	Fees	0.00	0.00
47320.000	E	Interest Expense	0.00	0.00
49990.000	R	Transfers In -To Debt Service F	(669,135.53)	(11,814,813.34)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		<b>Total</b>	<b>(1,986,818.78)</b>	<b>(9,233,821.16)</b>
		<b>Period Profit/(Loss)</b>	<b>669,145.90</b>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance February 2015**

**Capital Projects - VRFs**

**2 Months Ended**  
**Feb 28, 2015**

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
51000.000	A	Consolidated Cash - CP-VRFs	0.00	0.00
51020.000	A	TexSTAR - VRFs	3,200,437.10	0.00
51100.000	A	Certificates of Deposit - VRFs	0.00	0.00
51110.000	A	CD Spread Program - VRFs	0.00	0.00
51111.000	A	Government Securities-VRFs	0.00	0.00
51120.000	A	Accounts Receivable - Other	0.00	0.00
51130.000	A	Accrued Interest Income	0.00	0.00
51140.000	A	Due From (To)	0.00	0.00
52120.000	L	Accounts Payable	0.00	0.00
52130.000	L	Retainage Payable	0.00	0.00
52135.000	L	Due To (From)	0.00	0.00
52145.000	L	Accrued Expenses	0.00	0.00
52146.000	L	Accrued Interest Expense	0.00	0.00
54000.000	L	Fund Balance	(3,200,155.18)	0.00
55060.000	R	Interest Income	0.00	0.00
55061.000	R	Interest Income - TexSTAR	(281.92)	0.00
55062.000	R	Interest Income - CD's	0.00	0.00
55063.000	R	Interest Income - CD Spread Pr	0.00	0.00
55064.000	R	Interest Income - Gov't Agencic	0.00	0.00
56020.000	E	Capitalized Transfers	0.00	0.00
58100.000	E	SH 365 - Environmental	0.00	0.00
58101.000	E	SH 365 - Design	0.00	0.00
58102.000	E	SH 365 - Acquisition	0.00	0.00
58103.000	E	SH 365 - ROW	0.00	0.00
58104.000	E	SH 365 - Construction	0.00	0.00
58200.000	E	IBTC - Environmental	0.00	0.00
58201.000	E	IBTC - Design	0.00	0.00
58202.000	E	IBTC - Acquisition	0.00	0.00
58203.000	E	IBTC - ROW	0.00	0.00
58204.000	E	IBTC - Construction	0.00	0.00
58300.000	E	I 68 Proj - Environmental	0.00	0.00
58301.000	E	I 68 Proj - Design	0.00	0.00
58302.000	E	I 68 Proj - Acquisition	0.00	0.00
58303.000	E	I 68 Proj - ROW	0.00	0.00
58304.000	E	I 68 Proj. - Construction	0.00	0.00
59990.000	R	Transfers In - To Cap Proj - VR	0.00	(108,698.50)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		<b>Total</b>	<u>0.00</u>	<u>(108,698.50)</u>
		<b>Period Profit/(Loss)</b>	<u>281.92</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance February 2015**

**Capital Projects - Cities**

**2 Months Ended**  
**Feb 28, 2015**

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
61000.000	A	Consolidated Cash - CP Cities	105,000.00	0.00
61020.000	A	TexSTAR - Cities	0.00	0.00
61100.000	A	Certificates of Deposit - Cities	0.00	0.00
61110.000	A	CD Spread Program	0.00	0.00
61111.000	A	Government Securities - Cities	0.00	0.00
61120.000	A	Accounts Receivable - Other	0.00	0.00
61130.000	A	Accrued Interest Income	0.00	0.00
61140.000	A	Due From (To)	0.00	0.00
62120.000	L	Accounts Payable	0.00	0.00
62130.000	L	Retainage Payable	0.00	0.00
62135.000	L	Due To (From)	0.00	0.00
62145.000	L	Accrued Expenses	0.00	0.00
64000.000	L	Fund Balance	(105,000.00)	0.00
65000.000	R	Contributions - Cities	0.00	(17,500.00)
65030.000	R	Loan Proceeds	0.00	0.00
65060.000	R	Interest Income	0.00	0.00
65061.000	R	Interest Income - TexSTAR	0.00	0.00
65062.000	R	Interest Income - CD's	0.00	0.00
65063.000	R	Interest Income - CD Spread Pr	0.00	0.00
65064.000	R	Interest Income - Gov't Agencie	0.00	0.00
66020.000	E	Capitalized Transfers	0.00	0.00
68100.000	E	SH 365 - Environmental	0.00	0.00
68101.000	E	SH 365 - Design	0.00	0.00
68102.000	E	SH 365 - Acquisition	0.00	0.00
68103.000	E	SH 365 - ROW	0.00	0.00
68104.000	E	SH 365 - Construction	0.00	0.00
68200.000	E	IBTC - Environmental	0.00	0.00
68201.000	E	IBTC - Design	0.00	0.00
68202.000	E	IBTC - Acquisition	0.00	0.00
68203.000	E	IBTC - ROW	0.00	0.00
68204.000	E	IBTC - Construction	0.00	0.00
68300.000	E	I 68 Proj - Environmental	0.00	0.00
68301.000	E	I 68 Proj - Design	0.00	0.00
68302.000	E	I 68 Proj - Acquisition	0.00	0.00
68303.000	E	I 68 Proj - ROW	0.00	0.00
68304.000	E	I 68 Proj - Construction	0.00	0.00
69990.000	R	Transfers In -To Cap Proj - Citi	0.00	0.00
69992.000	E	Transfers Out of Cap Proj - Citi	0.00	0.00
		<b>Total</b>	<u>0.00</u>	<u>(17,500.00)</u>
		<b>Period Profit/(Loss)</b>	<u>0.00</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance February 2015**

**Capital Projects - Grants**

**2 Months Ended**  
**Feb 28, 2015**

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
71000.000	A	Consolidated Cash - CP Grants	0.00	0.00
71020.000	A	TexSTAR - Grants	0.00	0.00
71100.000	A	Certificates of Deposit - Grants	0.00	0.00
71110.000	A	CD Spread Program-Grants	0.00	0.00
71111.000	A	Government Securities - Grants	0.00	0.00
71120.000	A	Accounts Receivable - Other	0.00	0.00
71130.000	A	Accrued Interest Income	0.00	0.00
71140.000	A	Due From (To)	0.00	0.00
72120.000	L	Accounts Payable	0.00	0.00
72130.000	L	Retainage Payable	0.00	0.00
72135.000	L	Due To (From)	0.00	0.00
72145.000	L	Accrued Expenses	0.00	0.00
74000.000	L	Fund Balance	0.00	0.00
75010.000	R	Grants - State	0.00	0.00
75020.000	R	Grants - Category 10	0.00	(933,333.34)
75030.000	R	Loan Proceeds	0.00	0.00
75060.000	R	Interest Income	0.00	0.00
75061.000	R	Interest Income - TexSTAR	0.00	0.00
75062.000	R	Interest Income - CD's	0.00	0.00
75063.000	R	Interest Income - CD Spread Pr	0.00	0.00
75064.000	R	Interest Income - Gov't Agencie	0.00	0.00
76020.000	E	Capitalized Transfers	0.00	0.00
78100.000	E	SH 365 - Environmental	0.00	0.00
78101.000	E	SH 365 - Design	0.00	0.00
78102.000	E	SH 365 - Acquisition	0.00	0.00
78103.000	E	SH 365 - ROW	0.00	0.00
78104.000	E	SH 365 - Construction	0.00	0.00
78200.000	E	IBTC - Environmental	0.00	0.00
78201.000	E	IBTC - Design	0.00	0.00
78202.000	E	IBTC - Acquisition	0.00	0.00
78203.000	E	IBTC - ROW	0.00	0.00
78204.000	E	IBTC - Construction	0.00	0.00
78300.000	E	I 68 Project - Environmental	0.00	0.00
78301.000	E	I 68 Proj - Design	0.00	0.00
78302.000	E	I 68 Proj - Acquisition	0.00	0.00
78303.000	E	I 68 Proj - ROW	0.00	0.00
78304.000	E	I-68 Proj - Construction	0.00	0.00
79990.000	R	Transfers In - To Cap Proj - Gr	0.00	0.00
79992.000	E	Transfers Out of Cap Proj - Gra	0.00	0.00
		<b>Total</b>	<b>0.00</b>	<b>(933,333.34)</b>
		<b>Period Profit/(Loss)</b>	<b>0.00</b>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance February 2015**

Bond Construction - 2013 VRF Bonds		2 Months Ended Feb 28, 2015	
Account	T	Account Description	Budget
81000.000	A	Plains -VRF Bond Construction	100.00
81001.000	A	Consolidated Cash - Bond Cons	0.00
81020.000	A	Wilmington - Bond Constructio	21,784,065.57
81100.000	A	Certificates of Deposit - Bond C	0.00
81110.000	A	CD Spread Program-Bond Con:	0.00
81111.000	A	Government Securities - Bond C	0.00
81120.000	A	Accounts Receivable - Other	0.00
81130.000	A	Accrued Interest Income	0.00
81140.000	A	Due From (To)	0.00
81170.000	A	Construction in Progress - Tran	0.00
82120.000	L	Accounts Payable	(1,044,931.48)
82130.000	L	Retainage Payable	0.00
82135.000	L	Due To (From)	0.00
82141.000	L	Bonds Payable - Current Portion	0.00
82142.000	L	Bonds Payable - Long Term Po	0.00
82143.000	L	Unamortized Premium on Bond	0.00
82144.000	L	Unamortized Discount on Bond	0.00
82145.000	L	Accrued Expenses	0.00
83000.000	R	XXBank Transfers	0.00
84000.000	L	Fund Balance	(52,038,853.24)
84001.000	L	Fund Balance - Prior Period Ad	2,485,148.00
85031.000	R	Bond Proceeds - VRF 13	0.00
85032.000	R	Bond Proceeds -TxDOT 2015 (	(24,208,866.00)
85033.000	R	Bond Proceeds - TxDOT 2015	(15,250,749.34)
85034.000	R	Bond Proceeds - 2015 Toll Rev	(8,323,571.50)
85060.000	R	Interest Income	0.00
85061.000	R	Interest Income - TexSTAR	0.00
85062.000	R	Interest Income - CD's	0.00
85063.000	R	Interest Income - CD Spread Pr	0.00
85064.000	R	Interest Income - Gov't Agencie	0.00
86020.000	E	Capitalized Transfers	(5,955,559.15)
86220.000	E	Insurance Expense - Surety	0.00
87036.000	E	Premium Amortization	0.00
87037.000	E	Discount Accretion	0.00
87100.000	E	Legal & Professional	15,145.00
87135.000	E	Bond Issuance Costs	0.00
87270.000	E	Fees	0.00
88000.000	E	Consulting & Engineering	316,856.20
88100.000	E	SH 365 - Environmental	14,031.00
88101.000	E	SH 365 - Design	162,293.94
88102.000	E	SH 365 - Acquisition	55,132.80
88103.000	E	SH 365 - ROW	2,381,763.00
88104.000	E	SH 365 - Construction	0.00
88200.000	E	IBTC - Environmental	0.00
88201.000	E	IBTC - Design	201,283.78
88202.000	E	IBTC - Acquisition	308,099.95
88203.000	E	IBTC - ROW	2,500,953.48
88204.000	E	IBTC - Construction	0.00
88300.000	E	I 68 Proj - Environmental	0.00
88301.000	E	I 68 Proj - Design	0.00
88302.000	E	I 68 Proj - Acquisition	0.00
88303.000	E	I 68 Proj - ROW	0.00
88304.000	E	I 68 Proj - Construction	0.00
89990.000	R	Transfers In - 2013 VRF from C	0.00
89992.000	E	Transfers Out of 2013 VRF Boi	0.00
		Total	(28,814,471.15)
		Period Profit/(Loss)	0.00



**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance February 2015**

**Consolidated Cash**

**2 Months Ended**  
**Feb 28, 2015**

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	2,578,905.72	0.00
91010.000	A	Consolidated Cash - Contra	(2,578,905.72)	0.00
94000.000	L	Fund Balance	0.00	0.00
99990.000	R	Transfers In to Consolidated Ca	0.00	0.00
99992.000	E	Transfers Out of Consolidated C	0.00	0.00
		<b>Total</b>	<u>0.00</u>	<u>0.00</u>
		 Period Profit/(Loss)	 <u>0.00</u>	

**Selected Location/Department**

- 1 General Fund
- 4 Debt Service Fund
- 5 Capital Projects - VRFs
- 6 Capital Projects - Cities
- 7 Capital Projects - Grants
- 8 Bond Construction - 2013 VRF Bonds
- 9 Consolidated Cash