



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 eight-months ended August 31, 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.

September 11, 2015

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY
STATEMENT OF NET POSITION
AUGUST 31, 2015**

ASSETS

CURRENT ASSETS

Cash	\$	3,069,199
Cash - Capital Projects Funds		105,000
Investments		159,635
Investments - Capital Projects Funds		3,201,570
Promiles-Prepaid/Escrow Overweight Permit Fees		5,680
Accounts Receivable - VR Fees		404,345
Total Current Assets		6,945,429

RESTRICTED ASSETS

Investments		18,458,212
Total Restricted Assets		18,458,212

CAPITAL ASSETS

Office Equipment, net		31,767
Capital Assets Not Being Depreciated		74,840,353
Total Capital Assets		74,872,120
TOTAL ASSETS	\$	100,275,761

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Unearned Revenue - Overweight Permit Escrow	\$	5,680
Accrued Expenses		48,520
Total Current Liabilities		54,200

RESTRICTED LIABILITIES

Accrued Interest - Bonds		240,914
Accounts Payable		696,938
Current Portion of Long-Term Debt (Net)		1,161,452
Total Restricted Liabilities		2,099,303

LONG-TERM LIABILITIES

Accrued Interest - Note Payable to Hidalgo County		0
Note Payable to Hidalgo County		0
2013 VRF Bonds Payable (Net)		61,520,642
Total Long-Term Liabilities		61,520,642
Total Liabilities		63,674,145

NET POSITION

Investment in Capital Assets, Net of Related Debt		28,414,720
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		8,186,895
Total Net Position		36,601,615
TOTAL LIABILITIES AND NET POSITION	\$	100,275,761

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE
BUDGET BASIS
For Month and Year-to-Date Ending August 31, 2015

	Annual Budget	Actual One-Month Ending August 31, 2015	Month Ending Budget August 31, 2015	Variance	Actual Year-to-Date Ending August 31, 2015	Year-to-Date Budget August 31, 2015	Variance
REVENUES:							
Vehicle Registration Fees	\$ 5,691,298	\$ 487,670	\$ 474,275	\$ 13,395	\$ 3,952,257	\$ 3,794,199	\$ 158,058
Overweight/Oversized Permit Fees	0	11,133	0	11,133	80,820	0	80,820
Interest Income	0	133	0	133	698	0	698
Interest Income - TexSTAR	0	11	0	11	71	0	71
Total Revenues	5,691,298	498,947	474,275	24,672	4,033,846	3,794,199	239,647
EXPENDITURES:							
Personnel Services:							
Wages & Benefits	553,736	40,567	46,145	(5,578)	356,588	369,157	(12,569)
Supplies:							
Office Supplies	10,000	512	833	(321)	2,386	6,667	(4,281)
Other Services & Charges:							
Administrative	10,000	0	833	(833)	0	6,667	(6,667)
Dues & Subscriptions	25,000	0	2,083	(2,083)	28,625	16,667	11,958
Postage & Delivery	2,000	0	167	(167)	0	1,333	(1,333)
Temporary Employees	7,000	0	583	(583)	0	4,667	(4,667)
Insurance-E&O	640	0	53	(53)	0	427	(427)
Insurance- Surety	800	0	67	(67)	0	533	(533)
Meals & Entertainment	0	0	0	0	35	0	35
Advertising	0	1,411	0	1,411	6,376	0	6,376
Training	16,000	0	1,333	(1,333)	270	10,667	(10,397)
Travel	17,000	1,391	1,417	(26)	10,414	11,333	(919)
Printing & Publications	1,200	0	100	(100)	4,920	800	4,120
Accounting Fees	50,200	800	4,183	(3,383)	36,050	33,467	2,583
Legal & Professional	100,000	2,027	8,333	(6,306)	16,117	66,667	(50,550)
Financial Consulting Fees	60,000	0	5,000	(5,000)	13,781	40,000	(26,219)
Rental - Office	20,000	1,970	1,667	303	25,453	13,333	12,120
Rent - Office Equipment	10,900	905	908	(3)	7,243	7,267	(24)
Contractual IT Services	1,800	150	150	0	1,200	1,200	0
Telephone	0	62	0	62	591	0	591
Miscellaneous	0	(619)	0	(619)	15,957	0	15,957
Total Other Services & Charges	322,540	8,097	26,877	(18,780)	167,032	215,028	(47,996)

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 August 31, 2015

	Annual Budget	Actual One-Month Ending August 31, 2015	Month Ending Budget August 31, 2015	Variance	Actual Year-to-Date Ending August 31, 2015	Year-to-Date Budget August 31, 2015	Variance
Maintenance:							
Repairs & Maintenance	2,000	0	167	(167)	14,148	1,333	12,815
Capital Outlay	175,000	0	14,583	(14,583)	0	116,667	(116,667)
Debt Related Expense:							
Interest Expense	0	0	0	0	2,624	0	2,624
Total Debt Related Expense	0	0	0	0	2,624	0	2,624
Total Expenditures	1,063,276	49,176	88,605	(39,429)	542,778	708,852	(166,074)
NET REVENUES	4,628,021	449,770	385,669	64,101	3,491,067	3,085,346	405,721
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	361,587,710	0	30,132,309	30,132,309	0	241,058,473	241,058,473
Transfers Out to Debt Fund	(78,864,421)	331,330	(6,572,035)	(6,903,365)	(1,331,801)	(52,576,281)	(51,244,479)
Transfers Out to Capital Proj Fund	(287,351,312)	0	(23,945,943)	(23,945,943)	0	(191,567,541)	(191,567,541)
Total Other Financing Sources (Uses)	(4,628,023)	331,330	(385,669)	716,999	(1,331,801)	(3,085,349)	1,753,548
NET CHANGE IN FUND BALANCE	(2)	781,100	(0)	781,100	2,159,266	(3)	2,159,266
BEGINNING FUND BALANCE	(21,871,342)	(21,678,982)	0	21,678,982	(21,678,982)	0	21,678,982
ENDING FUND BALANCE	\$(21,871,344)	\$(20,897,881)	\$(0)	\$(20,897,881)	\$(19,519,716)	\$(3)	\$(19,519,713)

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 August 31, 2015

	Annual Budget	Actual One-Month Ending August 31, 2015	Month Ending Budget August 31, 2015	Variance	Actual Year-to-Date Ending August 31, 2015	Year-to-Date Budget August 31, 2015	Variance
REVENUES:							
Interest Income	0	12	0	(12)	72	0	(72)
Total Revenues	0	12	0	12	72	0	72
EXPENDITURES:							
Principal Payments - VRF 13 Bond	1,085,000	0	90,417	(90,417)	0	723,333	(723,333)
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)	1,445,481	1,927,309	(481,827)
Interest Expense - TxDOT Bond	9,245,771	0	770,481	(770,481)	0	6,163,847	(6,163,847)
Interest Expense - TIFA Bond	2,264,219	0	188,685	(188,685)	0	1,509,479	(1,509,479)
Fees	0	0	0	0	0	0	0
Total Expenditures	15,485,953	0	1,290,496	(1,290,496)	1,445,481	10,323,969	(8,878,487)
NET REVENUES	(15,485,953)	12	(1,290,496)	1,290,508	(1,445,409)	(10,323,969)	8,878,560
OTHER FINANCING SOURCES (USES)							
Transfers In	70,888,880	331,330	5,907,407	5,576,076	1,331,801	47,259,253	45,927,452
Transfers Out	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	70,888,880	331,330	5,907,407	(5,576,076)	1,331,801	47,259,253	(45,927,452)
NET CHANGE IN FUND BALANCE BEGINNING FUND BALANCE	55,402,927	331,342	4,616,911	(4,285,568)	(113,608)	36,935,285	(37,048,892)
ENDING FUND BALANCE	2,070,777	2,070,777	2,070,777	(0)	2,070,777	2,070,777	(0)
	\$ 57,473,704	\$ 2,402,119	\$ 6,687,688	\$ (4,285,568)	\$ 1,957,170	\$ 39,006,062	\$ (37,048,892)

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 August 31, 2015

	Annual Budget	Actual One Month Ending August 31, 2015	Month Ending Budget August 31, 2015	Variance	Actual Year-to-Date Ending August 31, 2015	Year-to-Date Budget August 31, 2015	Variance
REVENUES:							
Interest Income - TexSTAR	0	224	0	(224)	1,415	0	(1,415)
Total Revenues	<u>0</u>	<u>224</u>	<u>0</u>	<u>224</u>	<u>1,415</u>	<u>0</u>	<u>1,415</u>
EXPENDITURES:							
Administrative							
SH 365							
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
IBTC Project							
NET REVENUES	0	224	0	224	1,415	0	1,415
OTHER FINANCING SOURCES							
(USES)							
Transfers In	652,191	0	54,349	54,349	0	434,794	434,794
Transfers Out	0	0	0	0	0	0	0
Total Other Financing							
Sources (Uses)	652,191	0	54,349	(54,349)	0	434,794	(434,794)
NET CHANGE IN FUND BALANCE	652,191	224	54,349	(54,126)	1,415	434,794	(433,380)
BEGINNING FUND BALANCE	3,200,155	3,200,155	3,200,155	(0)	3,200,155	3,200,155	(0)
ENDING FUND BALANCE	<u>\$ 3,852,346</u>	<u>\$ 3,200,379</u>	<u>\$ 3,254,504</u>	<u>\$ (54,125)</u>	<u>\$ 3,201,570</u>	<u>\$ 3,634,949</u>	<u>\$ (433,379)</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 August 31, 2015

	Annual Budget	Actual One Month Ending August 31, 2015	Month Ending Budget August 31, 2015	Variance	Actual Year-to-Date Ending August 31, 2015	Year-to-Date Budget August 31, 2015	Variance
REVENUES:							
Grants	\$ 105,000	\$ 15,000	\$ 8,750	\$ (6,250)	\$ 40,000	\$ 70,000	\$ 30,000
Total Revenues	<u>105,000</u>	<u>15,000</u>	<u>8,750</u>	<u>6,250</u>	<u>40,000</u>	<u>70,000</u>	<u>(30,000)</u>
EXPENDITURES:							
Administrative							
SH 365							
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
IBTC Project							
NET REVENUES	105,000	15,000	8,750	6,250	40,000	70,000	(30,000)
OTHER FINANCING SOURCES (USES)							
Transfers Out	0	0	0	0	0	0	0
Total Other Financing							
NET CHANGE IN FUND BALANCE	105,000	15,000	8,750	6,250	40,000	70,000	(30,000)
BEGINNING FUND BALANCE	105,000	105,000	105,000	0	105,000	105,000	0
ENDING FUND BALANCE	<u>\$ 210,000</u>	<u>\$ 120,000</u>	<u>\$ 113,750</u>	<u>\$ 6,250</u>	<u>\$ 145,000</u>	<u>\$ 175,000</u>	<u>\$ (30,000)</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 August 31, 2015

	Annual Budget	One Month Ending August 31, 2015 <u>Actual</u>	Month Ending Budget August 31, 2015	Variance	Year-to-Date Ending August 31, 2015 <u>Actual</u>	Year-to-Date Budget August 31, 2015	Variance
REVENUES:							
Interest Income	\$ 0	\$ 14,157	\$ 0	\$ 14,157	\$ 23,012	\$ 0	\$ 23,012
Total Revenues	0	14,157	0	14,157	23,012	0	23,012
EXPENDITURES:							
Administrative							
Legal & Professional	0	20,963	0	20,963	115,254	0	115,254
Total Administrative	0	20,963	0	20,963	115,254	0	115,254
SH 365							
Consulting & Engineering	0	187,870	0	187,870	1,396,950	0	1,396,950
Environmental	0	0	0	0	78,550	0	78,550
Design	0	303,103	0	303,103	652,310	0	652,310
Acquisition	0	36,010	0	36,010	244,249	0	244,249
ROW	0	699	0	699	2,419,495	0	2,419,495
Construction	0	0	0	0	0	0	0
Total SH 365	57,637,000	527,682	4,803,083	(4,275,401)	4,791,553	38,424,664	(33,633,111)
IBTC Project							
Environmental	0	0	0	0	89,402	0	89,402
Design	0	93,737	0	93,737	359,937	0	359,937
Acquisition	0	48,783	0	48,783	1,819,500	0	1,819,500
ROW	0	47,573	0	47,573	3,317,466	0	3,317,466
Total IBTC	62,579,000	190,093	5,214,917	(5,024,824)	5,586,304	41,719,336	(36,133,032)
Total Expenditures	120,216,000	738,738	10,018,000	(9,279,262)	10,493,112	80,144,000	(69,650,888)
NET REVENUES	(120,216,000)	(724,581)	(10,018,000)	9,293,419	(10,470,100)	(80,144,000)	69,673,900
OTHER FINANCING SOURCES							
Bond Proceeds - TXDOT	145,253,196	0	12,104,433	(12,104,433)	0	96,835,464	(96,835,464)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	61,002,997	(61,002,997)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	33,294,286	(33,294,286)
Capitalized Transfers	0	738,738	0	(738,738)	10,493,112	0	(10,493,112)
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	286,699,121	738,738	23,891,594	(23,152,856)	10,493,112	191,132,747	(180,639,635)
Sources (Uses)	166,483,121	14,157	13,873,594	(13,859,437)	23,012	110,988,747	(110,965,735)
NET CHANGE IN FUND BALANCE	50,794,578	50,794,578	50,794,578	(0)	50,794,578	50,794,578	(0)
BEGINNING FUND BALANCE	\$ 217,277,699	\$ 50,808,735	\$ 64,668,172	\$ (13,859,437)	\$ 50,817,590	\$ 161,783,325	\$ (110,965,735)
ENDING FUND BALANCE							

See accountants' compilation report.

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance August 2015

General Fund

8 Months Ended
Aug 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
11000.000	A	Consolidated Cash - General	3,069,199.48	0.00
11010.000	A	FNB-General Operating	0.00	0.00
11020.000	A	TexStar General Op	159,635.31	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	404,344.53	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	74,840,353.23	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	4,222.44	0.00
11210.000	A	Furniture & Fixtures	15,979.75	0.00
11220.000	A	Computer equipment/software	16,979.13	0.00
11230.000	A	Accumulated Depreciation	(5,414.60)	0.00
12120.000	L	Accounts Payable	(48,520.09)	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	0.00	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	0.00	0.00
13000.000	R	Bank Transfers	0.00	0.00
14000.000	L	Fund Balance	21,678,981.61	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	(241,058,473.36)
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	(3,952,257.45)	(3,794,198.64)
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	(80,820.00)	0.00
15060.000	R	Interest Income	(698.03)	0.00
15061.000	R	Interest Income - TexSTAR	(70.54)	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 Agencie	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	6,666.64
16100.000	E	Dues & Subscriptions	28,625.00	16,666.64
16110.000	E	Postage/FedEx/Courier	0.00	1,333.36
16120.000	E	Temporary Employees	0.00	4,666.64
16200.000	E	Wages & Benefits	356,588.37	369,157.36
16201.000	E	CAPITALIZED Wages & Bene	0.00	0.00
16210.000	E	Insurance-E&O	0.00	426.64

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance August 2015

General Fund

8 Months Ended
Aug 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
16220.000	E	Insurance- Surety	0.00	533.36
16300.000	E	Meals	35.22	0.00
16400.000	E	Advertising	6,375.66	0.00
16500.000	E	Training	270.00	10,666.64
16600.000	E	Travel	10,414.30	11,333.36
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	4,919.79	800.00
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	36,050.00	33,466.64
17100.000	E	Legal	16,116.68	66,666.64
17110.000	E	XXPayroll administrative fee	0.00	0.00
17120.000	E	Financial Consulting Fees	13,781.25	40,000.00
17140.000	E	Office Supplies	2,385.60	6,666.64
17150.000	E	Rent - Office	25,452.80	13,333.36
17151.000	E	Rent - Office Equipment	7,242.80	7,266.64
17160.000	E	Contractual Website Services	1,200.00	1,200.00
17170.000	E	Repairs & Maintenance	14,147.60	1,333.36
17190.000	E	Deprcciation	0.00	0.00
17210.000	E	XXUtilities	0.00	0.00
17220.000	E	XXTelephone	591.06	0.00
17310.000	E	Miscellaneous	15,957.28	0.00
17320.000	E	Interest Expense	2,624.40	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	116,666.64
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	E	Transfers Out to Capital Project	0.00	191,567,541.36
19993.000	E	Transfers Out to Debt	1,331,801.29	52,576,280.64
19994.000	E	Transfer out to VR fund	0.00	0.00
		Total	35,294,400.14	0.56
		Period Profit/(Loss)	2,159,266.92	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance August 2015

Debt Service Fund

8 Months Ended
Aug 31, 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	1,536,579.73	0.00
41140.000	A	Due 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	(72.41)	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	723,333.36
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	1,445,481.25	1,927,308.64
47032.000	E	Interest Expense - TxDOT Bon	0.00	6,163,847.36
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	1,509,479.36
47035.000	E	Interest Expense - Hidalgo Co 1	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	(1,331,801.29)	(47,259,253.36)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		Total	(661,503.43)	(36,935,284.64)
		Period Profit/(Loss)	(113,607.55)	

Capital Projects - VRFs

8 Months Ended
Aug 31, 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	3,201,569.68	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	(1,414.50)	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 Agencie	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	(434,794.00)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		Total	<u>0.00</u>	<u>(434,794.00)</u>
		Period Profit/(Loss)	<u>1,414.50</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance August 2015

Capital Projects - Cities

8 Months Ended
Aug 31, 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	(40,000.00)	(70,000.00)
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
		Total	<u>(40,000.00)</u>	<u>(70,000.00)</u>
		Period Profit/(Loss)	<u>40,000.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance August 2015

Capital Projects - Grants

8 Months Ended
Aug 31, 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	(3,733,333.36)
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 Agencit	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
		Total	<u>0.00</u>	<u>(3,733,333.36)</u>
		Period Profit/(Loss)	<u>0.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance August 2015

Bond Construction - 2013 VRF Bonds

8 Months Ended
Aug 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
81000.000	A	Plains -VRF Bond Construction	100.00	0.00
81001.000	A	Consolidated Cash - Bond Const	0.00	0.00
81020.000	A	Wilmington - Bond Constructio	16,921,532.43	0.00
81100.000	A	Certificates of Deposit - Bond C	0.00	0.00
81110.000	A	CD Spread Program-Bond Const	0.00	0.00
81111.000	A	Government Securities - Bond C	0.00	0.00
81120.000	A	Accounts Receivable - Other	0.00	0.00
81130.000	A	Accrued Interest Income	0.00	0.00
81140.000	A	Due From (To)	0.00	0.00
81170.000	A	Construction in Progress - Tran	0.00	0.00
82120.000	L	Accounts Payable	(696,938.43)	0.00
82130.000	L	Retainage Payable	0.00	0.00
82135.000	L	Due To (From)	0.00	0.00
82141.000	L	Bonds Payable - Current Portion	0.00	0.00
82142.000	L	Bonds Payable - Long Term Po	0.00	0.00
82143.000	L	Unamortized Premium on Bond	0.00	0.00
82144.000	L	Unamortized Discount on Bond	0.00	0.00
82145.000	L	Accrued Expenses	0.00	0.00
83000.000	R	XXBank Transfers	0.00	0.00
84000.000	L	Fund Balance	(52,038,853.24)	0.00
84001.000	L	Fund Balance - Prior Period Ad	1,244,275.00	0.00
85031.000	R	Bond Proceeds - VRF 13	0.00	0.00
85032.000	R	Bond Proceeds -TxDOT 2015 (0.00	(96,835,464.00)
85033.000	R	Bond Proceeds - TxDOT 2015	0.00	(61,002,997.36)
85034.000	R	Bond Proceeds - 2015 Toll Rev	0.00	(33,294,286.00)
85060.000	R	Interest Income	(23,012.47)	0.00
85061.000	R	Interest Income - TexSTAR	0.00	0.00
85062.000	R	Interest Income - CD's	0.00	0.00
85063.000	R	Interest Income - CD Spread Pr	0.00	0.00
85064.000	R	Interest Income - Gov't Agencie	0.00	0.00
86020.000	E	Capitalized Transfers	(10,493,111.71)	0.00
86220.000	E	Insurance Expense - Surety	0.00	0.00
87036.000	E	Premium Amortization	0.00	0.00
87037.000	E	Discount Accretion	0.00	0.00
87100.000	E	Legal & Professional	115,254.06	0.00
87135.000	E	Bond Issuance Costs	0.00	0.00
87270.000	E	Fees	0.00	0.00
88000.000	E	Consulting & Engineering	1,396,949.79	0.00
88100.000	E	SH 365 - Environmental	78,549.51	0.00
88101.000	E	SH 365 - Design	652,310.13	0.00
88102.000	E	SH 365 - Acquisition	244,248.92	0.00
88103.000	E	SH 365 - ROW	2,419,494.87	0.00
88104.000	E	SH 365 - Construction	0.00	0.00
88200.000	E	IBTC - Environmental	89,401.93	0.00
88201.000	E	IBTC - Design	359,936.87	0.00
88202.000	E	IBTC - Acquisition	1,819,499.91	0.00
88203.000	E	IBTC - ROW	3,317,465.72	0.00
88204.000	E	IBTC - Construction	0.00	0.00
88300.000	E	I 68 Proj - Environmental	0.00	0.00
88301.000	E	I 68 Proj - Design	0.00	0.00
88302.000	E	I 68 Proj - Acquisition	0.00	0.00
88303.000	E	I 68 Proj - ROW	0.00	0.00
88304.000	E	I 68 Proj - Construction	0.00	0.00
89990.000	R	Transfers In - 2013 VRF from C	0.00	0.00
89992.000	E	Transfers Out of 2013 VRF Boi	0.00	0.00
		Total	(34,592,896.71)	(191,132,747.36)
		Period Profit/(Loss)	23,012.47	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance August 2015

Consolidated Cash

8 Months Ended
Aug 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	3,174,199.48	0.00
91010.000	A	Consolidated Cash - Contra	(3,174,199.48)	0.00
94000.000	L	Fund Balance	0.00	0.00
99990.000	R	Transfers In to Consolidated Ca	(14,123.12)	0.00
99992.000	E	Transfers Out of Consolidated C	14,123.12	0.00
		Total	0.00	0.00
		Period Profit/(Loss)	0.00	

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