



## 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 twelve-months ended December 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.

January 18, 2016

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

**ASSETS**

**CURRENT ASSETS**

Cash	\$	3,308,676
Cash - Capital Projects Funds		105,000
Investments		159,704
Investments - Capital Projects Funds		3,202,942
Promiles-Prepaid/Escrow Overweight Permit Fees		5,680
Accounts Receivable - VR Fees		324,476
Total Current Assets		7,106,477

**RESTRICTED ASSETS**

Investments		11,887,668
Total Restricted Assets		11,887,668

**CAPITAL ASSETS**

Office Equipment, net		33,874
Capital Assets Not Being Depreciated		82,200,762
Total Capital Assets		82,234,635

**TOTAL ASSETS**

\$ 101,228,781

**LIABILITIES AND NET POSITION**

**CURRENT LIABILITIES**

Unearned Revenue - Overweight Permit Escrow	\$	5,680
Accrued Expenses		60,430
Total Current Liabilities		66,110

**RESTRICTED LIABILITIES**

Accrued Interest - Bonds		240,914
Accounts Payable		2,687,189
Current Portion of Long-Term Debt (Net)		76,452
Total Restricted Liabilities		3,004,554

**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		64,591,307

**NET POSITION**

Investment in Capital Assets, Net of Related Debt		29,506,700
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		7,130,774
Total Net Position		36,637,474

**TOTAL LIABILITIES AND NET POSITION**

\$ 101,228,781

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

	Annual Budget	Actual One-Month Ending December 31, 2015	Month Ending Budget December 31, 2015	Variance	Actual Year-to-Date Ending December 31, 2015	Year-to-Date Budget December 31, 2015	Variance
<b>REVENUES:</b>							
Vehicle Registration Fees	\$ 5,766,298	\$ 382,430	\$ 499,275	\$ (116,845)	\$ 5,633,303	\$ 5,766,298	\$ (132,995)
Overweight/Oversized Permit Fees	0	9,549	0	9,549	125,505	0	125,505
Interest Income	0	146	0	146	1,253	0	1,253
Interest Income - TexSTAR	0	25	0	25	139	0	139
<b>Total Revenues</b>	<b>5,766,298</b>	<b>392,150</b>	<b>499,275</b>	<b>(107,125)</b>	<b>5,760,200</b>	<b>5,766,298</b>	<b>(6,098)</b>
<b>EXPENDITURES:</b>							
<b>Personnel Services:</b>							
Wages & Benefits	628,736	53,845	71,145	(17,300)	567,281	628,736	(61,455)
<b>Supplies:</b>							
Office Supplies	10,000	865	833	32	5,311	10,000	(4,689)
<b>Other Services &amp; Charges:</b>							
Administrative	10,000	0	833	(833)	0	10,000	(10,000)
Dues & Subscriptions	25,000	0	2,083	(2,083)	30,825	25,000	5,825
Postage & Delivery	2,000	114	167	(53)	2,217	2,000	217
Temporary Employees	7,000	0	583	(583)	0	7,000	(7,000)
Insurance-E&O	640	0	53	(53)	800	640	160
Insurance- Surety	800	0	67	(67)	569	800	(231)
Meals & Entertainment	0	58	0	58	614	0	614
Advertising	0	0	0	0	7,563	0	7,563
Training	16,000	1,800	1,333	467	2,195	16,000	(13,805)
Travel	17,000	562	1,417	(855)	12,503	17,000	(4,497)
Printing & Publications	1,200	0	100	(100)	6,679	1,200	5,479
Bank Service Charges	0	0	0	0	7,388	0	7,388
Accounting Fees	50,200	3,200	4,183	(983)	42,750	50,200	(7,450)
Legal & Professional	100,000	989	8,333	(7,344)	20,125	100,000	(79,875)
Financial Consulting Fees	60,000	0	5,000	(5,000)	11,306	60,000	(48,694)
Rental - Office	20,000	0	1,667	(1,667)	30,362	20,000	10,362
Rent - Office Equipment	10,900	0	908	(908)	9,959	10,900	(941)
Contractual IT Services	1,800	200	150	50	1,800	1,800	0
Telephone	0	77	0	77	779	0	779
Miscellaneous	0	1,112	0	1,112	16,395	0	16,395
<b>Total Other Services &amp; Charges</b>	<b>322,540</b>	<b>8,112</b>	<b>26,877</b>	<b>(18,765)</b>	<b>204,829</b>	<b>322,540</b>	<b>(117,711)</b>

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 December 31, 2015**

	Annual Budget	Actual One-Month Ending December 31, 2015	Month Ending Budget December 31, 2015	Variance	Actual Year-to-Date Ending December 31, 2015	Year-to-Date Budget December 31, 2015	Variance
<b>Maintenance:</b>							
Repairs & Maintenance	2,000	0	167	(167)	14,148	2,000	12,148
<b>Capital Outlay</b>	175,000	0	14,583	(14,583)	0	175,000	(175,000)
<b>Debt Related Expense:</b>							
Interest Expense	0	0	0	0	2,624	0	2,624
<b>Total Debt Related Expense</b>	0	0	0	0	2,624	0	2,624
<b>Total Expenditures</b>	1,138,276	62,822	113,605	(50,783)	794,193	1,138,276	(344,083)
<b>NET REVENUES</b>	4,628,023	329,329	385,671	(56,342)	4,966,008	4,628,023	337,985
<b>OTHER FINANCING SOURCES (USES)</b>							
Bond Proceeds	361,587,710	0	30,132,309	30,132,309	0	361,587,710	361,587,710
Transfers Out to Debt Fund	(78,864,421)	(331,330)	(6,572,035)	(6,240,705)	(3,982,443)	(78,864,421)	(74,881,978)
Transfers Out to Capital Proj Fund	(287,351,310)	0	(23,945,943)	(23,945,943)	0	(263,405,366)	(263,405,366)
<b>Total Other Financing Sources (Uses)</b>	(4,628,021)	(331,330)	(385,669)	54,339	(3,982,443)	19,317,923	(23,300,366)
<b>NET CHANGE IN FUND BALANCE</b>	2	(2,001)	2	(2,003)	983,565	23,945,946	(22,962,381)
<b>BEGINNING FUND BALANCE</b>	(21,871,342)	(21,678,982)	0	21,678,982	(21,678,982)	0	21,678,982
<b>ENDING FUND BALANCE</b>	<u>\$ (21,871,340)</u>	<u>\$ (21,680,983)</u>	<u>\$ 2</u>	<u>\$ (21,680,984)</u>	<u>\$ (20,695,417)</u>	<u>\$ 23,945,946</u>	<u>\$ (44,641,363)</u>

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 December 31, 2015**

	Annual Budget	Actual One-Month Ending December 31, 2015	Month Ending Budget December 31, 2015	Variance	Actual Year-to-Date Ending December 31, 2015	Year-to-Date Budget December 31, 2015	Variance
<b>REVENUES:</b>							
Interest Income	\$ 0	\$ 2	\$ 0	\$ (2)	\$ 128	\$ 0	\$ (128)
<b>Total Revenues</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>128</b>	<b>0</b>	<b>128</b>
<b>EXPENDITURES:</b>							
Principal Payments - VRF 13 Bond	1,085,000	0	90,417	(90,417)	0	1,085,000	(1,085,000)
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	1,445,481	240,914	1,204,568	2,890,963	2,890,963	(1)
Interest Expense - TxDOT Bond	9,245,771	0	770,481	(770,481)	0	9,245,771	(9,245,771)
Interest Expense - TIFA Bond	2,264,219	0	188,685	(188,685)	0	2,264,219	(2,264,219)
Fees	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>15,485,953</b>	<b>1,445,481</b>	<b>1,290,496</b>	<b>154,985</b>	<b>2,890,963</b>	<b>15,485,953</b>	<b>(12,594,991)</b>
<b>NET REVENUES</b>	<b>(15,485,953)</b>	<b>(1,445,479)</b>	<b>(1,290,496)</b>	<b>(154,983)</b>	<b>(2,890,835)</b>	<b>(15,485,953)</b>	<b>12,595,118</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	70,888,880	(331,330)	5,907,407	6,238,737	3,982,443	70,888,880	66,906,437
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>(6,238,737)</b>	<b>3,982,443</b>	<b>70,888,880</b>	<b>(66,906,437)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>55,402,927</b>	<b>(1,776,810)</b>	<b>4,616,911</b>	<b>(6,393,720)</b>	<b>1,091,608</b>	<b>55,402,927</b>	<b>(54,311,319)</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>\$ 293,968</b>	<b>\$ 6,687,688</b>	<b>\$ (6,393,720)</b>	<b>\$ 3,162,386</b>	<b>\$ 57,473,704</b>	<b>\$ (54,311,318)</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 December 31, 2015**

	Annual Budget	Actual One Month Ending December 31, 2015	Month Ending Budget December 31, 2015	Variance	Actual Year-to-Date Ending December 31, 2015	Year-to-Date Budget December 31, 2015	Variance
<b>REVENUES:</b>							
Interest Income - TexSTAR	\$ 0	\$ 508	\$ 0	\$ (508)	\$ 2,787	\$ 0	\$ (2,787)
<b>Total Revenues</b>	<u>0</u>	<u>508</u>	<u>0</u>	<u>508</u>	<u>2,787</u>	<u>0</u>	<u>2,787</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	508	0	508	2,787	0	2,787
<b>OTHER FINANCING SOURCES</b>							
<b>(USES)</b>							
Transfers In	652,191	0	54,349	54,349	0	652,191	652,191
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>652,191</u>	<u>(652,191)</u>
<b>NET CHANGE IN FUND BALANCE</b>	652,191	508	54,349	(53,841)	2,787	652,191	(649,404)
<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>\$ 3,200,663</u>	<u>\$ 3,254,504</u>	<u>\$ (53,841)</u>	<u>\$ 3,202,942</u>	<u>\$ 3,852,346</u>	<u>\$ (649,404)</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 December 31, 2015**

	Annual Budget	Actual One Month Ending December 31, 2015	Month Ending Budget December 31, 2015	Variance	Actual Year-to-Date Ending December 31, 2015	Year-to-Date Budget December 31, 2015	Variance
<b>REVENUES:</b>							
Grants	\$ 105,000	\$ 0	\$ 8,750	\$ 8,750	\$ 40,000	\$ 105,000	\$ 65,000
<b>Total Revenues</b>	<u>105,000</u>	<u>0</u>	<u>8,750</u>	<u>(8,750)</u>	<u>40,000</u>	<u>105,000</u>	<u>(65,000)</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)	40,000	105,000	(65,000)
<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)	40,000	105,000	(65,000)
<b>BEGINNING FUND BALANCE</b>	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>	<u>0</u>	<u>105,000</u>	<u>105,000</u>	<u>0</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 210,000</u>	<u>\$ 105,000</u>	<u>\$ 113,750</u>	<u>\$ (8,750)</u>	<u>\$ 145,000</u>	<u>\$ 210,000</u>	<u>\$ (65,000)</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 December 31, 2015

	Annual Budget	One Month Ending December 31, 2015 <u>Actual</u>	Month Ending Budget December 31, 2015	Variance	Year-to-Date Ending December 31, 2015 <u>Actual</u>	Year-to-Date Budget December 31, 2015	Variance
<b>REVENUES:</b>							
Interest Income	\$ 0	\$ (68)	\$ 0	\$ (68)	\$ 27,985	\$ 0	\$ 27,985
<b>Total Revenues</b>	<u>0</u>	<u>(68)</u>	<u>0</u>	<u>(68)</u>	<u>27,985</u>	<u>0</u>	<u>27,985</u>
<b>EXPENDITURES:</b>							
<b>Administrative</b>							
Legal & Professional	0	27,720	0	27,720	175,510	0	175,510
<b>Total Administrative</b>	<u>0</u>	<u>27,720</u>	<u>0</u>	<u>27,720</u>	<u>175,510</u>	<u>0</u>	<u>175,510</u>
<b>SH 365</b>							
Consulting & Engineering	0	131,555	0	131,555	2,068,940	0	2,068,940
Environmental	0	6,139	0	6,139	104,452	0	104,452
Design	0	31,643	0	31,643	1,224,619	0	1,224,619
Acquisition	0	766,007	0	766,007	3,236,009	0	3,236,009
ROW	0	244,242	0	244,242	4,937,324	0	4,937,324
Construction	0	0	0	0	0	0	0
<b>Total SH 365</b>	<u>57,637,000</u>	<u>1,179,586</u>	<u>4,803,083</u>	<u>(3,623,497)</u>	<u>11,571,344</u>	<u>57,637,000</u>	<u>(46,065,656)</u>
<b>IBTC Project</b>							
Environmental	0	0	0	0	89,402	0	89,402
Design	0	11,644	0	11,644	508,379	0	508,379
Acquisition	0	4,050	0	4,050	1,988,090	0	1,988,090
ROW	0	9,752	0	9,752	3,520,795	0	3,520,795
<b>Total IBTC</b>	<u>62,579,000</u>	<u>25,445</u>	<u>5,214,917</u>	<u>(5,189,472)</u>	<u>6,106,666</u>	<u>62,579,000</u>	<u>(56,472,334)</u>
<b>Total Expenditures</b>	<u>120,216,000</u>	<u>1,232,752</u>	<u>10,018,000</u>	<u>(8,785,248)</u>	<u>17,853,521</u>	<u>120,216,000</u>	<u>(102,362,479)</u>
<b>NET REVENUES</b>	<u>(120,216,000)</u>	<u>(1,232,820)</u>	<u>(10,018,000)</u>	<u>8,785,180</u>	<u>(17,825,536)</u>	<u>(120,216,000)</u>	<u>102,390,464</u>
<b>OTHER FINANCING SOURCES</b>							
Bond Proceeds - TxDOT	145,253,196	0	12,104,433	(12,104,433)	0	145,253,196	(145,253,196)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	91,504,496	(91,504,496)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	49,941,429	(49,941,429)
Capitalized Transfers	0	1,232,752	0	(1,232,752)	17,853,521	0	(17,853,521)
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>286,699,121</u>	<u>1,232,752</u>	<u>23,891,594</u>	<u>(22,658,842)</u>	<u>17,853,521</u>	<u>286,699,121</u>	<u>(268,845,600)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>166,483,121</u>	<u>(68)</u>	<u>13,873,594</u>	<u>(13,873,662)</u>	<u>27,985</u>	<u>166,483,121</u>	<u>(166,455,136)</u>
<b>BEGINNING FUND BALANCE</b>	<u>50,794,578</u>	<u>50,794,578</u>	<u>50,794,578</u>	<u>(0)</u>	<u>50,794,578</u>	<u>50,794,578</u>	<u>(0)</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 217,277,699</u>	<u>\$ 50,794,510</u>	<u>\$ 64,668,172</u>	<u>\$ (13,873,662)</u>	<u>\$ 50,822,564</u>	<u>\$ 217,277,699</u>	<u>\$ (166,455,135)</u>

See accountants' compilation report.



**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance - December 31, 2015**

General Fund		12 Months Ended Dec 31, 2015	
Account	T	Account Description	Budget
11000.000	A	Consolidated Cash - General	3,308,675.60
11010.000	A	FNB-General Operating	0.00
11020.000	A	TexStar General Op	159,703.72
11030.000	A	TexStar - Loop	0.00
11040.000	A	Plains Cap - Loop	0.00
11041.000	A	TexStar - Vehicle Registration	0.00
11042.000	A	Cash - Wilmington Trust Cleari	0.00
11043.000	A	Plains Capital - VR	0.00
11044.000	A	Plains Capital - Debt Service	0.00
11100.000	A	Certificates of Deposit	0.00
11110.000	A	CD Spread Program-General	0.00
11111.000	A	Government Securities - Other	0.00
11120.000	A	Accounts Receivable-Overweig	0.00
11130.000	A	Accounts Rccivable - VR Fees	324,475.82
11131.000	A	Promiles-Prepaid/Escrow Over	5,680.00
11140.000	A	Due From (To)	0.00
11150.000	A	Debt Issuance Cost	0.00
11170.000	A	Construction in Progress - Tran	0.00
11180.000	A	Construction in Progress	82,200,761.90
11190.000	A	Land	0.00
11191.000	A	Infrastructure	0.00
11192.000	A	Buildings	0.00
11193.000	A	Improvement Other Than Build	0.00
11200.000	A	Equipment	4,222.44
11210.000	A	Furniture & Fixtures	15,979.75
11220.000	A	Computer equipment/software	19,085.98
11230.000	A	Accumulated Depreciation	(5,414.60)
12120.000	L	Accounts Payable	(60,430.48)
12130.000	L	Retainage Payable	0.00
12131.000	L	Unearned Revenue - Overweig	(5,680.00)
12135.000	L	Due To (From)	0.00
12139.000	L	Current-Unamortized Premium	(76,451.51)
12140.000	L	Note Payable-Hidalgo Co	0.00
12141.000	L	Bonds Payable - Current Portio	0.00
12142.000	L	Bonds Payable - Long-Term Po	(59,380,000.00)
12143.000	L	Unamortized Premium on Bond	(2,140,642.22)
12144.000	L	Unamortized Discount on Bond	0.00
12145.000	L	Accrued Expenses	0.00
12146.000	L	Accrued Interest Pay-Hidalgo C	0.00
13000.000	R	Bank Transfers	0.00
14000.000	L	Fund Balance	21,678,981.61
15000.000	R	Contributions - Cities	0.00
15010.000	R	Grants - State	0.00
15020.000	R	Grants	0.00
15030.000	R	Bond Proceeds	(361,587,710.00)
15031.000	R	Bond Proceeds - VRF 13	0.00
15032.000	R	Bond Proceeds - TxDOT	0.00
15033.000	R	Bond Proceeds - SIB	0.00
15034.000	R	Bond Proceeds - TIFA	0.00
15040.000	R	Vehicle Registration Fees	(5,633,302.74)
15050.000	R	Tolls - SH 365	0.00
15051.000	R	Tolls - IBTC	0.00
15055.000	R	Overweight/Oversized Permit F	(125,505.00)
15060.000	R	Interest Income	(1,252.99)
15061.000	R	Interest Income - TexSTAR	(138.95)
15062.000	R	Interest Income - CD's	0.00
15063.000	R	Interest Income - CD Spread Pr	0.00
15064.000	R	Interest Income - Gov't Agencie	0.00
15065.000	R	Other Income	0.00
16020.000	E	Capitalized Transfers	0.00
16030.000	E	XXPrincipal Pmts - FNB	0.00
16070.000	E	Contractual Adm/IT Services	10,000.00
16100.000	E	Dues & Subscriptions	25,000.00
16110.000	E	Postage/FedEx/Courier	2,000.00
16120.000	E	Temporary Employees	7,000.00
16200.000	E	Wages & Benefits	628,736.04
16201.000	E	CAPITALIZED Wages & Benc	0.00
16210.000	E	Insurance-E&O	640.00

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance - December 31, 2015**

**General Fund**

**12 Months Ended**  
**Dec 31, 2015**

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
16220.000	E	Insurance- Surety	568.76	800.00
16230.000	E	Insurance - LOC	0.00	0.00
16300.000	E	Meals	614.42	0.00
16400.000	E	Advertising	7,562.66	0.00
16500.000	E	Training	2,195.00	16,000.00
16600.000	E	Travel	12,503.23	17,000.00
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	6,679.42	1,200.00
17000.000	E	XXWages	0.00	0.00
17010.000	E	XXEmployee Benefits & Taxes	0.00	0.00
17030.000	E	XXBank Service Charges	7,387.67	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	42,750.00	50,200.00
17100.000	E	Legal	20,125.28	100,000.00
17110.000	E	XXPayroll administrative fee	0.00	0.00
17120.000	E	Financial Consulting Fees	11,306.25	60,000.00
17140.000	E	Office Supplies	5,310.66	10,000.00
17150.000	E	Rent - Office	30,361.60	20,000.00
17151.000	E	Rent - Office Equipment	9,958.85	10,900.00
17152.000	E	Rent - Other	0.00	0.00
17160.000	E	Contractual Website Services	1,800.00	1,800.00
17170.000	E	Repairs & Maintenance	14,147.60	2,000.00
17190.000	E	Depreciation	0.00	0.00
17210.000	E	XXUtilities	0.00	0.00
17220.000	E	XXTelephone	778.74	0.00
17310.000	E	Miscellaneous	16,394.72	0.00
17320.000	E	Penalties and Interest	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	175,000.00
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	R	Transfers Out to Capital Project	0.00	287,351,312.00
19993.000	E	Transfers Out to Debt	3,982,443.10	78,864,421.00
19994.000	E	Transfer out to VR fund	0.00	0.00
		<b>Total</b>	<u><u>45,065,383.46</u></u>	<u><u>1.17</u></u>
		<b>Period Profit/(Loss)</b>	<u><u>983,564.55</u></u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance - December 31, 2015**

**Debt Service Fund**

12 Months Ended  
 Dec 31, 2015

Account	T	Account Description	Balance	Budget
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	331,321.12	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	(127.89)	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	1,085,000.00
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	2,890,962.50	2,890,963.00
47032.000	E	Interest Expense - TxDOT Bon	0.00	9,245,771.00
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	2,264,219.00
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	(3,982,443.10)	(70,888,880.00)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		<b>Total</b>	<u>(3,071,978.08)</u>	<u>(55,402,927.00)</u>
		Period Profit/(Loss)	<u>1,091,608.49</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance - December 31, 2015**

**Capital Projects - VRFs**

12 Months Ended  
 Dec 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	3,202,942.15	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	(2,786.97)	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	(652,191.00)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		<b>Total</b>	<u>0.00</u>	<u>(652,191.00)</u>
		<b>Period Profit/(Loss)</b>	<u>2,786.97</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance - December 31, 2015**

**Capital Projects - Cities**

**12 Months Ended**  
**Dec 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)	(105,000.00)
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>(105,000.00)</u>
		Period Profit/(Loss)	<u>40,000.00</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance - December 31, 2015**

**Capital Projects - Grants**

12 Months Ended  
 Dec 31, 2015

Account	T	Account Description	Balance	Budget
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	(5,600,000.00)
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
		Total	<u>0.00</u>	<u>(5,600,000.00)</u>
		Period Profit/(Loss)	<u>0.00</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance - December 31, 2015**

**Bond Construction - 2013 VRF Bonds**

**12 Months Ended**  
**Dec 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	0.00	0.00
81001.000	A	Consolidated Cash - Bond Const	0.00	0.00
81020.000	A	Wilmington - Bond Constructio	11,556,347.20	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	(2,687,188.87)	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 Portio	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	(145,253,196.00)
85033.000	R	Bond Proceeds - TxDOT 2015	0.00	(91,504,496.00)
85034.000	R	Bond Proceeds - 2015 Toll Rev	0.00	(49,941,429.00)
85060.000	R	Interest Income	(27,985.47)	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	(17,853,520.38)	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	175,509.66	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	2,068,939.70	0.00
88100.000	E	SH 365 - Environmental	104,452.40	0.00
88101.000	E	SH 365 - Design	1,224,619.20	0.00
88102.000	E	SH 365 - Acquisition	3,236,009.47	0.00
88103.000	E	SH 365 - ROW	4,937,323.53	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	508,379.42	0.00
88202.000	E	IBTC - Acquisition	1,988,090.10	0.00
88203.000	E	IBTC - ROW	3,520,794.97	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	<u>(41,953,405.38)</u>	<u>(286,699,121.00)</u>
		Period Profit/(Loss)	<u>27,985.47</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance - December 31, 2015**

**Consolidated Cash**

12 Months Ended  
 Dec 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	3,413,675.60	0.00
91010.000	A	Consolidated Cash - Contra	(3,413,675.60)	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
		<b>Total</b>	<b>0.00</b>	<b>0.00</b>
		<b>Period Profit/(Loss)</b>	<b>0.00</b>	

Selected Location/Department

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