



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 one-month ended January 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.

February 17, 2015

...providing support and solutions to problems

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

ASSETS

CURRENT ASSETS

Cash	\$	2,390,321
Cash - Capital Projects Funds		105,000
Investments		159,572
Investments - Capital Projects Funds		3,200,303
Accounts Receivable - VR Fees		406,538
Total Current Assets		6,261,733

RESTRICTED ASSETS

Investments		26,660,627
Total Restricted Assets		26,660,627

CAPITAL ASSETS

Office Equipment, net		27,531
Capital Assets Not Being Depreciated		70,394,161
Total Capital Assets		70,421,692
TOTAL ASSETS	\$	103,344,052

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Accrued Expenses	\$	55,902
Total Current Liabilities		55,902

RESTRICTED LIABILITIES

Accrued Interest - Bonds		481,827
Accounts Payable		4,107,084
Current Portion of Long-Term Debt (Net)		1,161,452
Total Restricted Liabilities		5,750,363

LONG-TERM LIABILITIES

Accrued Interest - Note Payable to Hidalgo County		123,906
2013 VRF Bonds Payable (Net)		61,514,271
Total Long-Term Liabilities		61,638,177
Total Liabilities		67,444,441

NET POSITION

Investment in Capital Assets, Net of Related Debt		29,636,834
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		6,262,777
Total Net Position		35,899,611
TOTAL LIABILITIES AND NET POSITION	\$	103,344,052

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

	Annual Budget	Actual One-Month Ending January 31, 2015	Month Ending Budget January 31, 2015	Variance	Actual Year-to-Date Ending January 31, 2015	Year-to-Date Budget January 31, 2015	Variance
EVENUES:							
Vehicle Registration Fees	\$ 5,691,298	\$ 406,538	\$ 474,275	\$ (67,737)	\$ 406,538	\$ 474,275	\$ (67,737)
Overweight/Oversized Permit Fees	0	2,439	0	2,439	2,439	0	2,439
Interest Income - TexSTAR	0	7	0	7	7	0	7
Total Revenues	5,691,298	408,984	474,275	(65,291)	408,984	474,275	(65,291)
EXPENDITURES:							
Personnel Services:							
Wages & Benefits	553,736	42,063	46,145	(4,082)	42,063	46,145	(4,082)
Supplies:							
Office Supplies	10,000	0	833	(833)	0	833	(833)
Other Services & Charges:							
Administrative	10,000	0	833	(833)	0	833	(833)
Dues & Subscriptions	25,000	0	2,083	(2,083)	0	2,083	(2,083)
Postage & Delivery	2,000	0	167	(167)	0	167	(167)
Temporary Employees	7,000	0	583	(583)	0	583	(583)
Insurance-E&O	640	0	53	(53)	0	53	(53)
Insurance- Surety	800	0	67	(67)	0	67	(67)
Training	16,000	0	1,333	(1,333)	0	1,333	(1,333)
Travel	17,000	1,327	1,417	(90)	1,327	1,417	(90)
Printing & Publications	1,200	0	100	(100)	0	100	(100)
Accounting Fees	50,200	850	4,183	(3,333)	850	4,183	(3,333)
Legal & Professional	100,000	1,900	8,333	(6,433)	1,900	8,333	(6,433)
Financial Consulting Fees	60,000	2,475	5,000	(2,525)	2,475	5,000	(2,525)
Rental - Office	20,000	1,000	1,667	(667)	1,000	1,667	(667)
Rent - Office Equipment	10,900	905	908	(3)	905	908	(3)
Contractual IT Services	1,800	150	150	0	150	150	0
Telephone	0	150	0	150	150	0	150
Miscellaneous	0	2,144	0	2,144	2,144	0	2,144
Total Other Services & Charges	322,540	10,901	26,877	(15,976)	10,901	26,877	(15,976)
Maintenance:							
Repairs & Maintenance	2,000	0	167	(167)	0	167	(167)

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 January 31, 2015**

	Annual Budget	Actual One-Month Ending January 31, 2015	Month Ending Budget January 31, 2015	Variance	Actual Year-to-Date Ending January 31, 2015	Year-to-Date Budget January 31, 2015	Variance
Capital Outlay	175,000	0	14,583	(14,583)	0	14,583	(14,583)
Debt Related Expense:							
Premium Amortization	0	(6,371)	0	(6,371)	(6,371)	0	(6,371)
Total Debt Related Expense	0	(6,371)	0	(6,371)	(6,371)	0	(6,371)
Total Expenditures	1,063,276	46,593	88,605	(42,012)	46,593	88,605	(42,012)
NET REVENUES	4,628,022	362,391	385,670	(23,279)	362,391	385,670	(23,279)
OTHER FINANCING SOURCES (USES)							
FNB Line of Credit	361,587,710	0	(30,132,309)	(30,132,309)	0	(30,132,309)	(30,132,309)
Capitalized Transfers	0	(6,371)	0	6,371	(6,371)	0	6,371
Transfers Out to Debt Fund	(78,864,421)	(337,806)	(6,572,035)	(6,234,229)	(337,806)	(6,572,035)	(6,234,229)
Transfers Out to Capital Proj Fund	(287,351,312)	0	(23,945,943)	(23,945,943)	0	(23,945,943)	(23,945,943)
Total Other Financing Sources (Uses)	(4,628,023)	(344,177)	(60,650,287)	60,306,110	(344,177)	(60,650,287)	60,306,110
NET CHANGE IN FUND BALANCE	(1)	18,214	(60,264,617)	60,282,831	18,214	(60,264,617)	60,282,831
BEGINNING FUND BALANCE	(21,871,342)	(21,871,342)	0	21,871,342	(21,871,342)	0	21,871,342
ENDING FUND BALANCE	\$ (21,871,343)	\$ (21,853,128)	\$ (60,264,617)	\$ 38,411,489	\$ (21,853,128)	\$ (60,264,617)	\$ 38,411,489

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 January 31, 2015

	Annual Budget	Actual One-Month Ending January 31, 2015	Month Ending Budget January 31, 2015	Variance	Actual Year-to-Date Ending January 31, 2015	Year-to-Date Budget January 31, 2015	Variance
REVENUES:							
Interest Income	\$ 0	\$ 1	\$ 0	\$ (1)	\$ 1	\$ 0	\$ (1)
Total Revenues	0	1	0	1	1	0	1
EXPENDITURES:							
Principal Payments - VRF 13 Bond	1,085,000	0	90,417	(90,417)	0	90,417	(90,417)
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	240,914	240,914	(0)	240,914	240,914	(0)
Interest Expense - TxDOT Bond	9,245,771	0	770,481	(770,481)	0	770,481	(770,481)
Interest Expense - TIFA Bond	2,264,219	0	188,685	(188,685)	0	188,685	(188,685)
Fees	0	0	0	0	0	0	0
Total Expenditures	15,485,953	240,914	1,290,496	(1,049,583)	240,914	1,290,496	(1,049,583)
NET REVENUES	(15,485,953)	(240,913)	(1,290,496)	1,049,583	(240,913)	(1,290,496)	1,049,583
OTHER FINANCING SOURCES (USES)							
Capitalized Transfers	0	240,914	0	(240,914)	240,914	0	(240,914)
Transfers In	70,888,880	337,806	5,907,407	5,569,601	337,806	5,907,407	5,569,601
Transfers Out	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	70,888,880	578,719	5,907,407	(5,328,687)	578,719	5,907,407	(5,328,687)
NET CHANGE IN FUND BALANCE	55,402,927	337,806	4,616,911	(4,279,104)	337,806	4,616,911	(4,279,104)
BEGINNING FUND BALANCE	2,070,777	2,070,777	2,070,777	(0)	2,070,777	2,070,777	(0)
ENDING FUND BALANCE	\$ 57,473,704	\$ 2,408,583	\$ 6,687,688	\$ (4,279,104)	\$ 2,408,583	\$ 6,687,688	\$ (4,279,104)

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 January 31, 2015**

	Annual Budget	Actual One Month Ending January 31, 2015	Month Ending Budget January 31, 2015	Variance	Actual Year-to-Date Ending January 31, 2015	Year-to-Date Budget January 31, 2015	Variance
REVENUES:							
Interest Income - TexSTAR	\$ 0	\$ 147	\$ 0	\$ (147)	\$ 147	\$ 0	\$ (147)
Total Revenues	<u>0</u>	<u>147</u>	<u>0</u>	<u>147</u>	<u>147</u>	<u>0</u>	<u>147</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	147	0	147	147	0	147
OTHER FINANCING SOURCES (USES)							
Transfers In	652,191	0	54,349	54,349	0	54,349	54,349
Transfers Out	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>652,191</u>	<u>0</u>	<u>54,349</u>	<u>(54,349)</u>	<u>0</u>	<u>54,349</u>	<u>(54,349)</u>
NET CHANGE IN FUND BALANCE	652,191	147	54,349	(54,202)	147	54,349	(54,202)
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>\$ 3,200,303</u>	<u>\$ 3,254,504</u>	<u>\$ (54,202)</u>	<u>\$ 3,200,303</u>	<u>\$ 3,254,504</u>	<u>\$ (54,202)</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 January 31, 2015**

	Annual Budget	Actual One Month Ending January 31, 2015	Month Ending Budget January 31, 2015	Variance	Actual Year-to-Date Ending January 31, 2015	Year-to-Date Budget January 31, 2015	Variance
REVENUES:							
Grants	\$ 105,000	\$ 0	\$ 8,750	\$ 8,750	\$ 0	\$ 8,750	\$ 8,750
Total Revenues	<u>105,000</u>	<u>0</u>	<u>8,750</u>	<u>(8,750)</u>	<u>0</u>	<u>8,750</u>	<u>(8,750)</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	0	8,750	(8,750)	0	8,750	(8,750)
OTHER FINANCING SOURCES (USES)							
Transfers Out	0	0	0	0	0	0	0
Total Other Financing							
NET CHANGE IN FUND BALANCE	105,000	0	8,750	(8,750)	0	8,750	(8,750)
BEGINNING FUND BALANCE	105,000	105,000	105,000	0	105,000	105,000	0
ENDING FUND BALANCE	<u>\$ 210,000</u>	<u>\$ 105,000</u>	<u>\$ 113,750</u>	<u>\$ (8,750)</u>	<u>\$ 105,000</u>	<u>\$ 113,750</u>	<u>\$ (8,750)</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 January 31, 2015

	Annual Budget	Actual One Month Ending January 31, 2015	Month Ending Budget January 31, 2015	Variance	Actual Year-to-Date Ending January 31, 2015	Year-to-Date Budget January 31, 2015	Variance
REVENUES:							
Grants - Category 10	\$ 5,600,000	\$ 0	\$ 466,667	466,667	\$ 0	\$ 466,667	466,667
Total Revenues	<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>
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
Total SH 365	<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>
IBTC Project							
Total Expenditures	<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>
NET REVENUES	0	0	(0)	0	0	(0)	0
OTHER FINANCING SOURCES							
(USES)							
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	0	0	0	0	0	0	0
NET CHANGE IN FUND BALANCE	0	0	(0)	0	0	(0)	0
BEGINNING FUND BALANCE	0	0	0	0	0	0	0
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ 0</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 January 31, 2015

	Annual Budget	One Month Ending January 31, 2015 <u>Actual</u>	Month Ending Budget January 31, 2015	Variance	Year-to-Date Ending January 31, 2015 <u>Actual</u>	Year-to-Date Budget January 31, 2015	Variance
REVENUES:							
EXPENDITURES:							
Administrative							
Legal & Professional	0	7,945	0	7,945	7,945	0	7,945
Total Administrative	0	7,945	0	7,945	7,945	0	7,945
SH 365							
Consulting & Engineering	0	188,218	0	188,218	188,218	0	188,218
Environmental	0	14,031	0	14,031	14,031	0	14,031
Design	0	500	0	500	500	0	500
Acquisition	0	3,840	0	3,840	3,840	0	3,840
ROW	0	2,264,310	0	2,264,310	2,264,310	0	2,264,310
Construction	0	0	0	0	0	0	0
Total SH 365	57,637,000	2,470,899	4,803,083	(2,332,184)	2,470,899	4,803,083	(2,332,184)
IBTC Project							
Design	0	93,142	0	93,142	93,142	0	93,142
Acquisition	0	101,759	0	101,759	101,759	0	101,759
ROW	0	2,130,184	0	2,130,184	2,130,184	0	2,130,184
Total IBTC	62,579,000	2,325,084	5,214,917	(2,889,833)	2,325,084	5,214,917	(2,889,833)
Total Expenditures	120,216,000	4,803,929	10,018,000	(5,214,071)	4,803,929	10,018,000	(5,214,071)
NET REVENUES	(120,216,000)	(4,803,929)	(10,018,000)	5,214,071	(4,803,929)	(10,018,000)	5,214,071
OTHER FINANCING SOURCES							
Bond Proceeds - TxDOT	145,253,196	0	12,104,433	(12,104,433)	0	12,104,433	(12,104,433)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	7,625,375	(7,625,375)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	4,161,786	(4,161,786)
Capitalized Transfers	0	4,803,929	0	(4,803,929)	4,803,929	0	(4,803,929)
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	286,699,121	4,803,929	23,891,594	(19,087,665)	4,803,929	23,891,594	(19,087,665)
Sources (Uses)	286,699,121	4,803,929	23,891,594	(19,087,665)	4,803,929	23,891,594	(19,087,665)
NET CHANGE IN FUND BALANCE	166,483,121	0	13,873,594	(13,873,594)	0	13,873,594	(13,873,594)
BEGINNING FUND BALANCE	52,038,853	52,038,853	52,038,853	(0)	52,038,853	52,038,853	(0)
ENDING FUND BALANCE	\$ 218,521,974	\$ 52,038,853	\$ 65,912,447	\$ (13,873,594)	\$ 52,038,853	\$ 65,912,447	\$ (13,873,594)

See accountants' compilation report.

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance January 2015

General Fund

1 Month Ended
Jan 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
11000.000	A	Consolidated Cash - General	2,390,321.41	0.00
11010.000	A	FNB-General Operating	0.00	0.00
11020.000	A	TexStar General Op	159,572.11	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	406,538.36	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	70,394,160.66	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	18,398.71	0.00
11230.000	A	Accumulated Depreciation	(5,414.60)	0.00
12120.000	L	Accounts Payable	(55,901.57)	0.00
12130.000	L	Retainage Payable	0.00	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 Portion	(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	(2,134,271.26)	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	(123,905.79)	0.00
13000.000	R	Bank Transfers	0.00	0.00
14000.000	L	Fund Balance	21,871,342.40	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	(30,132,309.17)
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	(406,538.36)	(474,274.83)
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	(2,439.00)	0.00
15060.000	R	Interest Income	0.00	0.00
15061.000	R	Interest Income - TexSTAR	(7.34)	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	6,370.96	0.00
16030.000	E	XXPrincipal Pmts - FNB	0.00	0.00
16070.000	E	Contractual Adm/IT Services	0.00	833.33
16100.000	E	Dues & Subscriptions	0.00	2,083.33
16110.000	E	Postage/FedEx/Courier	0.00	166.67
16120.000	E	Temporary Employees	0.00	583.33
16200.000	E	Wages & Benefits	42,062.62	46,144.67
16210.000	E	Insurance-E&O	0.00	53.33
16220.000	E	Insurance- Surety	0.00	66.67
16300.000	E	XXMeals & Entertainment	0.00	0.00
16400.000	E	Advertising	0.00	0.00

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance January 2015

General Fund

1 Month Ended
Jan 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
16500.000	E	Training	0.00	1,333.33
16600.000	E	Travel	1,327.15	1,416.67
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	0.00	100.00
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	(6,370.96)	0.00
17037.000	E	Discount Accretion	0.00	0.00
17050.000	E	Accounting Fees	850.00	4,183.33
17100.000	E	Legal	1,900.00	8,333.33
17110.000	E	XXPayroll administrative fec	0.00	0.00
17120.000	E	Financial Consulting Fees	2,475.00	5,000.00
17140.000	E	Office Supplies	0.00	833.33
17150.000	E	Rent - Office	1,000.00	1,666.67
17151.000	E	Rent - Office Equipment	905.35	908.33
17160.000	E	Contractual Website Services	150.00	150.00
17170.000	E	Repairs & Maintenance	0.00	166.67
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	2,143.66	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	14,583.33
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	E	Transfers Out to Capital Project	0.00	23,945,942.67
19993.000	E	Transfers Out to Debt	337,805.76	6,572,035.08
19994.000	E	Transfer out to VR fund	0.00	0.00
		Total	32,375,720.88	0.07
		 Period Profit/(Loss)	 18,215.16	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance January 2015

Debt Service Fund

1 Month Ended
Jan 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	662,678.23	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	(481,827.08)	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	(0.54)	0.00
46020.000	E	Capitalized Transfers	(240,913.54)	0.00
46030.000	E	Prin Pmts - FNB	0.00	0.00
46031.000	E	Prin Pmts - VRF 13 Bond	0.00	90,416.67
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	240,913.54	240,913.58
47032.000	E	Interest Expense - TxDOT Bon	0.00	770,480.92
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	188,684.92
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	(337,805.76)	(5,907,406.67)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		Total	(2,227,732.32)	(4,616,910.58)
		Period Profit/(Loss)	337,806.30	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance January 2015

Capital Projects - VRFs

1 Month Ended
Jan 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	3,200,302.60	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	(147.42)	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	(54,349.25)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		Total	<u>0.00</u>	<u>(54,349.25)</u>
		Period Profit/(Loss)	<u>147.42</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance January 2015

Capital Projects - Cities

1 Month Ended
Jan 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	0.00	(8,750.00)
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>0.00</u>	<u>(8,750.00)</u>
		Period Profit/(Loss)	<u>0.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance January 2015

Capital Projects - Grants

1 Month Ended
Jan 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	(466,666.67)
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 Agencies	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 - Grants	0.00	0.00
79992.000	E	Transfers Out of Cap Proj - Grants	0.00	0.00
		Total	<u>0.00</u>	<u>(466,666.67)</u>
		Period Profit/(Loss)	<u>0.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance January 2015

Bond Construction - 2013 VRF Bonds

1 Month Ended
Jan 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 Cons	0.00	0.00
81020.000	A	Wilmington - Bond Constructio	25,997,848.50	0.00
81100.000	A	Certificates of Deposit - Bond C	0.00	0.00
81110.000	A	CD Spread Program-Bond Cons	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	Duc From (To)	0.00	0.00
81170.000	A	Construction in Progress - Tran	0.00	0.00
82120.000	L	Accounts Payable	(4,107,083.82)	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
85031.000	R	Bond Proceeds - VRF 13	0.00	0.00
85032.000	R	Bond Proceeds -TxDOT 2015 (0.00	(12,104,433.00)
85033.000	R	Bond Proceeds - TxDOT 2015	0.00	(7,625,374.67)
85034.000	R	Bond Proceeds - 2015 Toll Rev	0.00	(4,161,785.75)
85060.000	R	Interest Income	0.00	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 Agencic	0.00	0.00
86020.000	E	Capitalized Transfers	(4,803,928.56)	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	7,945.00	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	188,217.68	0.00
88100.000	E	SH 365 - Environmental	14,031.00	0.00
88101.000	E	SH 365 - Design	500.00	0.00
88102.000	E	SH 365 - Acquisition	3,840.40	0.00
88103.000	E	SH 365 - ROW	2,264,310.00	0.00
88104.000	E	SH 365 - Construction	0.00	0.00
88200.000	E	IBTC - Environmental	0.00	0.00
88201.000	E	IBTC - Design	93,141.62	0.00
88202.000	E	IBTC - Acquisition	101,758.76	0.00
88203.000	E	IBTC - ROW	2,130,184.10	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 Bo	0.00	0.00
		Total	(30,147,988.56)	(23,891,593.42)
		Period Profit/(Loss)	0.00	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance January 2015

Consolidated Cash

1 Month Ended
Jan 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	2,495,321.41	0.00
91010.000	A	Consolidated Cash - Contra	(2,495,321.41)	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
		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