



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 four-months ended April 30, 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.

May 19, 2015

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY
STATEMENT OF NET POSITION
APRIL 30, 2015**

ASSETS

CURRENT ASSETS

Cash	\$	2,598,538
Cash - Capital Projects Funds		105,000
Investments		159,596
Investments - Capital Projects Funds		3,200,786
Promiles-Prepaid/Escrow Overweight Permit Fees		5,680
Accounts Receivable - VR Fees		468,547
Total Current Assets		6,538,147

RESTRICTED ASSETS

Investments		21,337,330
Total Restricted Assets		21,337,330

CAPITAL ASSETS

Office Equipment, net		25,408
Capital Assets Not Being Depreciated		71,650,953
Total Capital Assets		71,676,361
TOTAL ASSETS	\$	99,551,837

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Unearned Revenue - Overweight Permit Escrow	\$	5,680
Accrued Expenses		60,777
Total Current Liabilities		66,457

RESTRICTED LIABILITIES

Accrued Interest - Bonds		240,914
Accounts Payable		283,988
Current Portion of Long-Term Debt (Net)		1,161,452
Total Restricted Liabilities		1,686,353

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		63,273,452

NET POSITION

Investment in Capital Assets, Net of Related Debt		28,390,909
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		7,887,476
Total Net Position		36,278,385
TOTAL LIABILITIES AND NET POSITION	\$	99,551,837

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE
BUDGET BASIS

For Month and Year-to-Date Ending April 30, 2015

	Annual Budget	Actual One-Month Ending April 30, 2015	Month Ending Budget April 30, 2015	Variance	Actual Year-to-Date Ending April 30, 2015	Year-to-Date Budget April 30, 2015	Variance
REVENUES:							
Vehicle Registration Fees	\$ 5,691,298	\$ 485,193	\$ 474,275	\$ 10,918	\$ 2,063,577	\$ 1,897,099	\$ 166,478
Overweight/Oversized Permit Fees	0	12,897	0	12,897	27,441	0	27,441
Interest Income	0	116	0	116	194	0	194
Interest Income - TexSTAR	0	9	0	9	31	0	31
Total Revenues	5,691,298	498,215	474,275	23,940	2,091,243	1,897,099	194,144
EXPENDITURES:							
Personnel Services:							
Wages & Benefits	553,736	42,735	46,145	(3,410)	192,243	184,579	7,664
Supplies:							
Office Supplies	10,000	123	833	(710)	722	3,333	(2,611)
Other Services & Charges:							
Administrative	10,000	0	833	(833)	0	3,333	(3,333)
Dues & Subscriptions	25,000	0	2,083	(2,083)	28,625	8,333	20,292
Postage & Delivery	2,000	0	167	(167)	0	667	(667)
Temporary Employees	7,000	0	583	(583)	0	2,333	(2,333)
Insurance-E&O	640	0	53	(53)	0	213	(213)
Insurance- Surety	800	0	67	(67)	0	267	(267)
Meals & Entertainment	0	35	0	35	35	0	35
Training	16,000	0	1,333	(1,333)	0	5,333	(5,333)
Travel	17,000	1,679	1,417	262	6,902	5,667	1,235
Printing & Publications	1,200	690	100	590	2,410	400	2,010
Accounting Fees	50,200	5,000	4,183	817	27,200	16,733	10,467
Legal & Professional	100,000	1,025	8,333	(7,308)	6,874	33,333	(26,459)
Financial Consulting Fees	60,000	919	5,000	(4,081)	12,281	20,000	(7,719)
Rental - Office	20,000	1,970	1,667	303	17,574	6,667	10,907
Rent - Office Equipment	10,900	905	908	(3)	3,621	3,633	(12)
Contractual IT Services	1,800	150	150	0	600	600	0
Telephone	0	52	0	52	406	0	406
Miscellaneous	0	5,493	0	5,493	9,281	0	9,281
Total Other Services & Charges	322,540	17,918	26,877	(8,959)	115,809	107,512	8,297
Maintenance:							

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 April 30, 2015

	Annual Budget	Actual One-Month Ending April 30, 2015	Month Ending Budget April 30, 2015	Variance	Actual Year-to-Date Ending April 30, 2015	Year-to-Date Budget April 30, 2015	Variance
Repairs & Maintenance	2,000	0	167	(167)	0	667	(667)
Capital Outlay	175,000	0	14,583	(14,583)	0	58,333	(58,333)
Debt Related Expense:							
Interest Expense	0	0	0	0	1,835	0	1,835
Total Debt Related Expense	0	0	0	0	1,835	0	1,835
Total Expenditures	1,063,276	60,776	88,605	(27,829)	310,609	354,424	(43,815)
NET REVENUES	4,628,022	437,439	385,670	51,769	1,780,634	1,542,675	237,959
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	361,587,710	0	(30,132,309)	(30,132,309)	0	(120,529,237)	(120,529,237)
Transfers Out to Debt Fund	(78,864,421)	(331,330)	(6,572,035)	(6,240,705)	(1,331,801)	(26,288,140)	(24,956,339)
Transfers Out to Capital Proj Fund	(287,351,312)	0	(23,945,943)	(23,945,943)	0	(95,783,771)	(95,783,771)
Total Other Financing Sources (Uses)	(4,628,023)	(331,330)	(60,650,287)	60,318,957	(1,331,801)	(242,601,148)	241,269,347
NET CHANGE IN FUND BALANCE	(1)	106,109	(60,264,617)	60,370,726	448,833	(241,058,473)	241,507,306
BEGINNING FUND BALANCE	(21,871,342)	(21,678,982)	0	21,678,982	(21,678,982)	0	21,678,982
ENDING FUND BALANCE	\$ (21,871,343)	\$ (21,572,873)	\$ (60,264,617)	\$ 38,691,744	\$ (21,230,149)	\$ (241,058,473)	\$ 219,828,324

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 April 30, 2015

	Annual Budget	Actual One-Month Ending April 30, 2015	Month Ending Budget April 30, 2015	Variance	Actual Year-to-Date Ending April 30, 2015	Year-to-Date Budget April 30, 2015	Variance
REVENUES:							
Interest Income	\$ 0	\$ 12	\$ 0	\$ (12)	\$ 32	\$ 0	\$ (32)
Total Revenues	0	12	0	12	32	0	32
EXPENDITURES:							
Principal Payments - VRF 13 Bond	1,085,000		90,417	(90,417)	0	361,667	(361,667)
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	963,654	(963,654)
Interest Expense - TxDOT Bond	9,245,771		770,481	(770,481)	0	3,081,924	(3,081,924)
Interest Expense - TIFA Bond	2,264,219		188,685	(188,685)	0	754,740	(754,740)
Fees	0	0	0	0	0	0	0
Total Expenditures	15,485,953		1,290,496	(1,290,496)	0	5,161,984	(5,161,984)
NET REVENUES	(15,485,953)	12	(1,290,496)	1,290,508	32	(5,161,984)	5,162,016
OTHER FINANCING SOURCES (USES)							
Transfers In	70,888,880	331,330	5,907,407	5,576,076	1,331,801	23,629,627	22,297,825
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	23,629,627	(22,297,825)
NET CHANGE IN FUND BALANCE	55,402,927	331,342	4,616,911	(4,285,569)	1,331,833	18,467,642	(17,135,809)
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	\$ 2,402,119	\$ 6,687,688	\$ (4,285,568)	\$ 3,402,610	\$ 20,538,419	\$ (17,135,809)

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 April 30, 2015

	Annual Budget	Actual One Month Ending April 30, 2015	Month Ending Budget April 30, 2015	Variance	Actual Year-to-Date Ending April 30, 2015	Year-to-Date Budget April 30, 2015	Variance
REVENUES:							
Interest Income - TexSTAR	\$ 0	184	\$ 0	(184)	\$ 631	\$ 0	(631)
Total Revenues	0	184	0	184	631	0	631
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	184	0	184	631	0	631
OTHER FINANCING SOURCES							
(USES)							
Transfers In	652,191	0	54,349	54,349	0	217,397	217,397
Transfers Out	0	0	0	0	0	0	0
Total Other Financing							
Sources (Uses)	652,191	0	54,349	(54,349)	0	217,397	(217,397)
NET CHANGE IN FUND BALANCE	652,191	184	54,349	(54,165)	631	217,397	(216,766)
BEGINNING FUND BALANCE	3,200,155	3,200,155	3,200,155	(0)	3,200,155	3,200,155	(0)
ENDING FUND BALANCE	\$ 3,852,346	\$ 3,200,340	\$ 3,254,504	\$ (54,165)	\$ 3,200,786	\$ 3,417,552	\$ (216,766)

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 April 30, 2015

	Annual Budget	Actual One Month Ending April 30, 2015	Month Ending Budget April 30, 2015	Variance	Actual Year-to-Date Ending April 30, 2015	Year-to-Date Budget April 30, 2015	Variance
REVENUES:							
Grants	\$ 105,000	0	\$ 8,750	\$ 8,750	0	\$ 35,000	\$ 35,000
Total Revenues	<u>105,000</u>	<u>0</u>	<u>8,750</u>	<u>(8,750)</u>	<u>0</u>	<u>35,000</u>	<u>(35,000)</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	<u>105,000</u>	<u>0</u>	<u>8,750</u>	<u>(8,750)</u>	<u>0</u>	<u>35,000</u>	<u>(35,000)</u>
OTHER FINANCING SOURCES (USES)							
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>105,000</u>	<u>0</u>	<u>8,750</u>	<u>(8,750)</u>	<u>0</u>	<u>35,000</u>	<u>(35,000)</u>
BEGINNING FUND BALANCE	<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>
ENDING FUND BALANCE	<u>\$ 210,000</u>	<u>\$ 105,000</u>	<u>\$ 113,750</u>	<u>\$ (8,750)</u>	<u>\$ 105,000</u>	<u>\$ 140,000</u>	<u>\$ (35,000)</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 April 30, 2015

	Annual Budget	One Month Ending April 30, 2015 <u>Actual</u>	Month Ending Budget April 30, 2015	Variance	Year-to-Date Ending April 30, 2015 <u>Actual</u>	Year-to-Date Budget April 30, 2015	Variance
REVENUES:							
Interest Income	\$ 0	\$ 1,089	\$ 0	\$ 1,089	\$ 5,560	\$ 0	\$ 5,560
Total Revenues	0	1,089	0	1,089	5,560	0	5,560
EXPENDITURES:							
Administrative							
Legal & Professional	0	19,642	0	19,642	48,770	0	48,770
Total Administrative	0	19,642	0	19,642	48,770	0	48,770
SH 365							
Consulting & Engineering	0	196,999	0	196,999	645,448	0	645,448
Environmental	0	10,342	0	10,342	42,508	0	42,508
Design	0	7,050	0	7,050	220,218	0	220,218
Acquisition	0	33,934	0	33,934	89,067	0	89,067
ROW	0	25,384	0	25,384	2,364,006	0	2,364,006
Construction	0	0	0	0	0	0	0
Total SH 365	57,637,000	273,709	4,803,083	(4,529,374)	3,361,246	19,212,333	(15,851,087)
IBTC Project							
Environmental	0	0	0	0	89,402	0	89,402
Design	0	925	0	925	201,177	0	201,177
Acquisition	0	15,095	0	15,095	520,696	0	520,696
ROW	0	108,061	0	108,061	3,082,420	0	3,082,420
Total IBTC	62,579,000	124,082	5,214,917	(5,090,835)	3,893,695	20,859,667	(16,965,972)
Total Expenditures	120,216,000	417,433	10,018,000	(9,600,567)	7,303,711	40,072,000	(32,768,289)
NET REVENUES							
OTHER FINANCING SOURCES							
Bond Proceeds - TXDOT	145,253,196	0	12,104,433	(12,104,433)	0	48,417,732	(48,417,732)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	30,501,499	(30,501,499)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	16,647,143	(16,647,143)
Capitalized Transfers	0	417,433	0	(417,433)	7,303,711	0	(7,303,711)
Transfers Out	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	286,699,121	417,433	23,891,594	(23,474,161)	7,303,711	95,566,374	(88,262,663)
NET CHANGE IN FUND BALANCE	166,483,121	1,089	13,873,594	(13,872,505)	5,560	55,494,374	(55,488,814)
BEGINNING FUND BALANCE	50,794,578	50,794,578	50,794,578	(0)	50,794,578	50,794,578	(0)
ENDING FUND BALANCE	\$ 217,277,699	\$ 50,795,667	\$ 64,668,172	\$ (13,872,505)	\$ 50,800,138	\$ 106,288,952	\$ (55,488,814)

See accountants' compilation report.

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance April 2015

General Fund

4 Months Ended
Apr 30, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
11000.000	A	Consolidated Cash - General	2,598,537.91	0.00
11010.000	A	FNB-General Operating	0.00	0.00
11020.000	A	TexStar General Op	159,596.18	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	468,547.14	0.00
11131.000	A	Promiles-Prepaid/Escrow Overv	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	71,650,952.70	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	11,171.55	0.00
11220.000	A	Computer equipment/software	16,025.39	0.00
11230.000	A	Accumulated Depreciation	(5,414.60)	0.00
12120.000	L	Accounts Payable	(60,776.67)	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 - Currcnt 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	(120,529,236.68)
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	(2,063,577.14)	(1,897,099.32)
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	(27,441.00)	0.00
15060.000	R	Interest Income	(194.46)	0.00
15061.000	R	Interest Income - TexSTAR	(31.41)	0.00
15062.000	R	Interest Income - CD's	0.00	0.00
15063.000	R	Interest Income - CD Spread Pr	0.00	0.00
15064.000	R	Interest Income - Gov't Agencic	0.00	0.00
15065.000	R	Other Income	0.00	0.00
16020.000	E	Capitalized Transfers	0.00	0.00
16030.000	E	XXPrincipal Pmts - FNB	0.00	0.00
16070.000	E	Contractual Adm/IT Services	0.00	3,333.32
16100.000	E	Dues & Subscriptions	28,625.00	8,333.32
16110.000	E	Postage/FcdEx/Courier	0.00	666.68
16120.000	E	Temporary Employees	0.00	2,333.32
16200.000	E	Wages & Benefits	192,243.40	184,578.68
16201.000	E	CAPITALIZED Wages & Benc	0.00	0.00
16210.000	E	Insurance-E&O	0.00	213.32

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance April 2015

General Fund

4 Months Ended
Apr 30, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
16220.000	E	Insurance- Surety	0.00	266.68
16300.000	E	Meals	35.22	0.00
16400.000	E	Advertising	0.00	0.00
16500.000	E	Training	0.00	5,333.32
16600.000	E	Travel	6,901.62	5,666.68
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	2,410.23	400.00
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	27,200.00	16,733.32
17100.000	E	Legal	6,874.30	33,333.32
17110.000	E	XXPayroll administrative fee	0.00	0.00
17120.000	E	Financial Consulting Fees	12,281.25	20,000.00
17140.000	E	Office Supplies	721.67	3,333.32
17150.000	E	Rent - Office	17,574.40	6,666.68
17151.000	E	Rent - Office Equipment	3,621.40	3,633.32
17160.000	E	Contractual Website Services	600.00	600.00
17170.000	E	Repairs & Maintenance	0.00	666.68
17190.000	E	Depreciation	0.00	0.00
17210.000	E	XXUtilities	0.00	0.00
17220.000	E	XXTelephone	406.32	0.00
17310.000	E	Miscellaneous	9,280.53	0.00
17320.000	E	Interest Expense	1,834.64	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	58,333.32
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	E	Transfers Out to Capital Project	0.00	95,783,770.68
19993.000	E	Transfers Out to Debt	1,331,801.44	26,288,140.32
19994.000	E	Transfer out to VR fund	0.00	0.00
		Total	33,390,320.45	0.28
		Period Profit/(Loss)	448,832.59	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance April 2015

Debt Service Fund

4 Months Ended
Apr 30, 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	1,656,699.49	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	(31.61)	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	361,666.68
46032.000	E	Prin Pmts - TxDOT Bond	0.00	0.00
46033.000	E	Prin Pmts - SIB Bond	0.00	0.00
46034.000	E	Prin Pmts. - TIFA Bond	0.00	0.00
46035.000	E	Prin Pmts - Hidalgo County No	0.00	0.00
47030.000	E	Interest Expense - FNB	0.00	0.00
47031.000	E	Interest Expense - VRF 13 Bon	0.00	963,654.32
47032.000	E	Interest Expense - TxDOT Bon	0.00	3,081,923.68
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	754,739.68
47035.000	E	Interest Expense - Hidalgo Co l	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	(1,331,801.44)	(23,629,626.68)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		Total	<u>(1,986,824.27)</u>	<u>(18,467,642.32)</u>
		Period Profit/(Loss)	<u>1,331,833.05</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance April 2015

Capital Projects - VRFs

4 Months Ended
Apr 30, 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	3,200,785.79	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	(630.61)	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 Agencit	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	(217,397.00)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		Total	<u>0.00</u>	<u>(217,397.00)</u>
		Period Profit/(Loss)	<u>630.61</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance April 2015

Capital Projects - Cities

4 Months Ended
Apr 30, 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	(35,000.00)
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 Agencies	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>(35,000.00)</u>
		Period Profit/(Loss)	<u>0.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance April 2015

Capital Projects - Grants

4 Months Ended
Apr 30, 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	(1,866,666.68)
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>(1,866,666.68)</u>
		Period Profit/(Loss)	<u>0.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance April 2015

Bond Construction - 2013 VRF Bonds

4 Months Ended
Apr 30, 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	19,680,530.14	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	(283,987.84)	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	(48,417,732.00)
85033.000	R	Bond Proceeds - TxDOT 2015	0.00	(30,501,498.68)
85034.000	R	Bond Proceeds - 2015 Toll Rev	0.00	(16,647,143.00)
85060.000	R	Interest Income	(5,560.24)	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	(7,303,711.18)	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	48,769.70	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	645,448.22	0.00
88100.000	E	SH 365 - Environmental	42,507.94	0.00
88101.000	E	SH 365 - Design	220,217.79	0.00
88102.000	E	SH 365 - Acquisition	89,066.69	0.00
88103.000	E	SH 365 - ROW	2,364,005.75	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	201,176.95	0.00
88202.000	E	IBTC - Acquisition	520,696.38	0.00
88203.000	E	IBTC - ROW	3,082,419.83	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	(31,403,496.18)	(95,566,373.68)
		Period Profit/(Loss)	5,560.24	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance April 2015

Consolidated Cash

4 Months Ended
Apr 30, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	2,703,537.91	0.00
91010.000	A	Consolidated Cash - Contra	(2,703,537.91)	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 (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