



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 five-months ended May 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.

June 16, 2015

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

ASSETS

CURRENT ASSETS

Cash	\$	2,764,422
Cash - Capital Projects Funds		105,000
Investments		159,605
Investments - Capital Projects Funds		3,200,961
Promiles-Prepaid/Escrow Overweight Permit Fees		5,680
Accounts Receivable - VR Fees		449,600
Total Current Assets		6,685,267

RESTRICTED ASSETS

Investments		20,651,832
Total Restricted Assets		20,651,832

CAPITAL ASSETS

Office Equipment, net		25,575
Capital Assets Not Being Depreciated		72,905,397
Total Capital Assets		72,930,972
TOTAL ASSETS	\$	100,268,071

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Unearned Revenue - Overweight Permit Escrow	\$	5,680
Accrued Expenses		50,555
Total Current Liabilities		56,235

RESTRICTED LIABILITIES

Accrued Interest - Bonds		240,914
Accounts Payable		520,422
Current Portion of Long-Term Debt (Net)		1,161,452
Total Restricted Liabilities		1,922,787

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		63,499,665

NET POSITION

Investment in Capital Assets, Net of Related Debt		28,392,244
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		8,376,163
Total Net Position		36,768,407
TOTAL LIABILITIES AND NET POSITION	\$	100,268,071

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE
BUDGET BASIS

For Month and Year-to-Date Ending May 31, 2015

	Annual Budget	Actual One-Month Ending May 31, 2015	Month Ending Budget May 31, 2015	Variance	Actual Year-to-Date Ending May 31, 2015	Year-to-Date Budget May 31, 2015	Variance
REVENUES:							
Vehicle Registration Fees	\$ 5,691,298	\$ 529,974	\$ 474,275	\$ 55,699	\$ 2,593,551	\$ 2,371,374	\$ 222,177
Overweight/Oversized Permit Fees	0	12,348	0	12,348	39,789	0	39,789
Interest Income	0	123	0	123	318	0	318
Interest Income - TexSTAR	0	9	0	9	40	0	40
Total Revenues	5,691,298	542,454	474,275	68,179	2,633,698	2,371,374	262,324
	553,736	39,212	46,145	(6,933)	231,455	230,723	732
EXPENDITURES:							
Personnel Services:							
Wages & Benefits	10,000	116	833	(717)	838	4,167	(3,329)
Supplies:							
Office Supplies	10,000	0	833	(833)	0	4,167	(4,167)
Administrative	25,000	0	2,083	(2,083)	28,625	10,417	18,208
Dues & Subscriptions	2,000	0	167	(167)	0	833	(833)
Postage & Delivery	7,000	0	583	(583)	0	2,917	(2,917)
Temporary Employees	640	0	53	(53)	0	267	(267)
Insurance-E&O	800	0	67	(67)	0	333	(333)
Insurance- Surety	0	0	0	0	35	0	35
Meals & Entertainment	0	4,964	0	4,964	4,964	0	4,964
Advertising	16,000	0	1,333	(1,333)	0	6,667	(6,667)
Training	17,000	694	1,417	(723)	7,595	7,083	512
Travel	1,200	591	100	491	3,001	500	2,501
Printing & Publications	50,200	0	4,183	(4,183)	27,200	20,917	6,283
Accounting Fees	100,000	1,483	8,333	(6,850)	8,357	41,667	(33,310)
Legal & Professional	60,000	1,500	5,000	(3,500)	13,781	25,000	(11,219)
Financial Consulting Fees	20,000	1,970	1,667	303	19,544	8,333	11,211
Rental - Office	10,900	905	908	(3)	4,527	4,542	(15)
Rent - Office Equipment	1,800	150	150	0	750	750	0
Contractual IT Services	0	62	0	62	468	0	468
Telephone	0	1,355	0	1,355	10,635	0	10,635
Miscellaneous	322,540	13,674	26,877	(13,203)	129,482	134,393	(4,911)
Total Other Services & Charges			26,877	(13,203)	129,482	134,393	(4,911)

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 May 31, 2015

	Annual Budget	Actual One-Month Ending May 31, 2015	Month Ending Budget May 31, 2015	Variance	Actual Year-to-Date Ending May 31, 2015	Year-to-Date Budget May 31, 2015	Variance
Maintenance:							
Repairs & Maintenance	2,000	0	167	(167)	0	833	(833)
Capital Outlay	175,000	0	14,583	(14,583)	0	72,917	(72,917)
Debt Related Expense:							
Interest Expense	0	790	0	790	2,624	0	2,624
Total Debt Related Expense	0	790	0	790	2,624	0	2,624
Total Expenditures	1,063,276	53,792	88,605	(34,813)	364,399	443,033	(78,634)
NET REVENUES	4,628,022	488,662	385,670	102,992	2,269,299	1,928,341	340,958
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	361,587,710	0	(30,132,309)	(30,132,309)	0	(150,661,546)	(150,661,546)
Transfers Out to Debt Fund	(78,864,421)	(331,330)	(6,572,035)	(6,240,705)	(1,663,132)	(32,860,175)	(31,197,044)
Transfers Out to Capital Proj Fund	(287,351,312)	0	(23,945,943)	(23,945,943)	0	(119,729,713)	(119,729,713)
Total Other Financing Sources (Uses)	(4,628,023)	(331,330)	(60,650,287)	60,318,957	(1,663,132)	(303,251,435)	301,588,303
NET CHANGE IN FUND BALANCE	(1)	157,332	(60,264,617)	60,421,949	606,167	(301,323,093)	301,929,261
BEGINNING FUND BALANCE	(21,871,342)	(21,678,982)	0	21,678,982	(21,678,982)	0	21,678,982
ENDING FUND BALANCE	<u>\$ (21,871,343)</u>	<u>\$ (21,521,650)</u>	<u>\$ (60,264,617)</u>	<u>\$ 38,742,967</u>	<u>\$ (21,072,814)</u>	<u>\$ (301,323,093)</u>	<u>\$ 280,250,279</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 May 31, 2015

	Annual Budget	Actual One-Month Ending May 31, 2015	Month Ending Budget May 31, 2015	Variance	Actual Year-to-Date Ending May 31, 2015	Year-to-Date Budget May 31, 2015	Variance
REVENUES:							
Interest Income	\$ 0	\$ 15	\$ 0	\$(15)	\$ 47	\$ 0	\$(47)
Total Revenues	0	15	0	15	47	0	47
EXPENDITURES:							
Principal Payments - VRF 13 Bond	1,085,000	0	90,417	(90,417)	0	452,083	(452,083)
Principal Payments - TxDOT Bond	0	0	0	0	0	0	0
Principal Payments - SIB Bond	0	0	0	0	0	0	0
Interest Expense - VRF 13 Bond	2,890,963	0	240,914	(240,914)	0	1,204,568	(1,204,568)
Interest Expense - TxDOT Bond	9,245,771	0	770,481	(770,481)	0	3,852,405	(3,852,405)
Interest Expense - TIFA Bond	2,264,219	0	188,685	(188,685)	0	943,425	(943,425)
Fees	0	0	0	0	0	0	0
Total Expenditures	15,485,953	0	1,290,496	(1,290,496)	0	6,452,480	(6,452,480)
NET REVENUES	(15,485,953)	15	(1,290,496)	1,290,511	47	(6,452,480)	6,452,527
OTHER FINANCING SOURCES (USES)							
Transfers In	70,888,880	331,330	5,907,407	5,576,076	1,663,132	29,537,033	27,873,902
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)	1,663,132	29,537,033	(27,873,902)
NET CHANGE IN FUND BALANCE	55,402,927	331,345	4,616,911	(4,285,565)	1,663,178	23,084,553	(21,421,375)
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	\$ 2,402,122	\$ 6,687,688	\$ (4,285,565)	\$ 3,733,955	\$ 25,155,330	\$ (21,421,374)

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 May 31, 2015

	Annual Budget	Actual One Month Ending May 31, 2015	Month Ending Budget May 31, 2015	Variance	Actual Year-to-Date Ending May 31, 2015	Year-to-Date Budget May 31, 2015	Variance
REVENUES:							
Interest Income - TexSTAR	0	175	0	\$ (175)	805	0	\$ (805)
Total Revenues	<u>0</u>	<u>175</u>	<u>0</u>	<u>175</u>	<u>805</u>	<u>0</u>	<u>805</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	175	0	175	805	0	805
OTHER FINANCING SOURCES							
(USES)							
Transfers In	652,191	0	54,349	54,349	0	271,746	271,746
Transfers Out	0	0	0	0	0	0	0
Total Other Financing							
Sources (Uses)	652,191	0	54,349	(54,349)	0	271,746	(271,746)
NET CHANGE IN FUND BALANCE	652,191	175	54,349	(54,174)	805	271,746	(270,941)
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>\$ 3,200,330</u>	<u>\$ 3,254,504</u>	<u>\$ (54,174)</u>	<u>\$ 3,200,961</u>	<u>\$ 3,471,901</u>	<u>\$ (270,941)</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 May 31, 2015

	Annual Budget	Actual One Month Ending May 31, 2015	Month Ending Budget May 31, 2015	Variance	Actual Year-to-Date Ending May 31, 2015	Year-to-Date Budget May 31, 2015	Variance
REVENUES:							
Grants	\$ 105,000	0	\$ 8,750	\$ 8,750	\$ 0	\$ 43,750	\$ 43,750
Total Revenues	<u>105,000</u>	<u>0</u>	<u>8,750</u>	<u>(8,750)</u>	<u>0</u>	<u>43,750</u>	<u>(43,750)</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	43,750	(43,750)
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	43,750	(43,750)
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>\$ 148,750</u>	<u>\$ (43,750)</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 May 31, 2015

	Annual Budget	One Month Ending May 31, 2015 <u>Actual</u>	Month Ending Budget May 31, 2015	Variance	Year-to-Date Ending May 31, 2015 <u>Actual</u>	Year-to-Date Budget May 31, 2015	Variance
REVENUES:							
Interest Income	\$ 0	1,167	\$ 0	\$ 1,167	\$ 6,727	\$ 0	\$ 6,727
Total Revenues:	<u>0</u>	<u>1,167</u>	<u>0</u>	<u>1,167</u>	<u>6,727</u>	<u>0</u>	<u>6,727</u>
EXPENDITURES:							
Administrative							
Legal & Professional	0	12,845	0	12,845	61,615	0	61,615
Total Administrative	<u>0</u>	<u>12,845</u>	<u>0</u>	<u>12,845</u>	<u>61,615</u>	<u>0</u>	<u>61,615</u>
SH 365							
Consulting & Engineering	0	207,649	0	207,649	853,097	0	853,097
Environmental	0	7,659	0	7,659	50,167	0	50,167
Design	0	58,708	0	58,708	278,925	0	278,925
Acquisition	0	5,245	0	5,245	94,312	0	94,312
ROW	0	0	0	0	2,364,006	0	2,364,006
Construction	0	0	0	0	0	0	0
Total SH 365	<u>57,637,000</u>	<u>279,260</u>	<u>4,803,083</u>	<u>(4,523,823)</u>	<u>3,640,506</u>	<u>19,212,333</u>	<u>(15,571,827)</u>
IBTC Project							
Environmental	0	0	0	0	89,402	0	89,402
Design	0	0	0	0	201,177	0	201,177
Acquisition	0	851,652	0	851,652	1,372,348	0	1,372,348
ROW	0	110,688	0	110,688	3,193,108	0	3,193,108
Total IBTC	<u>62,579,000</u>	<u>962,340</u>	<u>5,214,917</u>	<u>(4,252,577)</u>	<u>4,856,035</u>	<u>20,859,667</u>	<u>(16,003,632)</u>
Total Expenditures	<u>120,216,000</u>	<u>1,254,444</u>	<u>10,018,000</u>	<u>(8,763,556)</u>	<u>8,558,156</u>	<u>40,072,000</u>	<u>(31,513,844)</u>
NET REVENUES	<u>(120,216,000)</u>	<u>(1,253,277)</u>	<u>(10,018,000)</u>	<u>8,764,723</u>	<u>(8,551,429)</u>	<u>(40,072,000)</u>	<u>31,520,571</u>
OTHER FINANCING SOURCES							
Bond Proceeds - TXDOT	145,253,196	0	12,104,433	(12,104,433)	0	60,522,165	(60,522,165)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	38,126,873	(38,126,873)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	20,808,929	(20,808,929)
Capitalized Transfers	0	1,254,444	0	(1,254,444)	8,558,156	0	(8,558,156)
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	<u>286,699,121</u>	<u>1,254,444</u>	<u>23,891,594</u>	<u>(22,637,150)</u>	<u>8,558,156</u>	<u>119,457,967</u>	<u>(110,899,811)</u>
Sources (Uses)	<u>166,483,121</u>	<u>1,167</u>	<u>13,873,594</u>	<u>(13,872,427)</u>	<u>6,727</u>	<u>79,385,967</u>	<u>(79,379,240)</u>
NET CHANGE IN FUND BALANCE	<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>
BEGINNING FUND BALANCE	<u>217,277,699</u>	<u>50,795,745</u>	<u>64,668,172</u>	<u>(13,872,427)</u>	<u>50,801,305</u>	<u>130,180,545</u>	<u>(79,379,240)</u>
ENDING FUND BALANCE	<u>\$ 217,277,699</u>	<u>\$ 50,795,745</u>	<u>\$ 64,668,172</u>	<u>\$ (13,872,427)</u>	<u>\$ 50,801,305</u>	<u>\$ 130,180,545</u>	<u>\$ (79,379,240)</u>

See accountants' compilation report.

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance May 2015

General Fund

5 Months Ended
May 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
11000.000	A	Consolidated Cash - General	2,764,421.65	0.00
11010.000	A	FNB-General Operating	0.00	0.00
11020.000	A	TexStar General Op	159,604.89	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	449,600.00	0.00
11131.000	A	Promiles-Prepaid/Escrow Over	5,680.00	0.00
11140.000	A	Due From (To)	0.00	0.00
11150.000	A	Debt Issuance Cost	0.00	0.00
11170.000	A	Construction in Progress - Tran	0.00	0.00
11180.000	A	Construction in Progress	72,905,397.01	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	16,192.78	0.00
11230.000	A	Accumulated Depreciation	(5,414.60)	0.00
12120.000	L	Accounts Payable	(50,555.30)	0.00
12130.000	L	Retainage Payable	0.00	0.00
12131.000	L	Unearned Revenue - Overweig	(5,680.00)	0.00
12135.000	L	Due To (From)	0.00	0.00
12139.000	L	Current-Unamortized Premium	(76,451.51)	0.00
12140.000	L	Note Payable-Hidalgo Co	0.00	0.00
12141.000	L	Bonds Payable - Current Portio	(1,085,000.00)	0.00
12142.000	L	Bonds Payable - Long-Term Po	(59,380,000.00)	0.00
12143.000	L	Unamortized Premium on Bond	(2,140,642.22)	0.00
12144.000	L	Unamortized Discount on Bond	0.00	0.00
12145.000	L	Accrued Expenses	0.00	0.00
12146.000	L	Accrued Interest Pay-Hidalgo C	0.00	0.00
13000.000	R	Bank Transfers	0.00	0.00
14000.000	L	Fund Balance	21,678,981.61	0.00
15000.000	R	Contributions - Cities	0.00	0.00
15010.000	R	Grants - State	0.00	0.00
15020.000	R	Grants	0.00	0.00
15030.000	R	Bond Proceeds	0.00	(150,661,545.85)
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	(2,593,551.35)	(2,371,374.15)
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	(39,789.00)	0.00
15060.000	R	Interest Income	(317.89)	0.00
15061.000	R	Interest Income - TexSTAR	(40.12)	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	4,166.65
16100.000	E	Dues & Subscriptions	28,625.00	10,416.65
16110.000	E	Postage/FedEx/Courier	0.00	833.35
16120.000	E	Temporary Employees	0.00	2,916.65
16200.000	E	Wages & Benefits	231,455.07	230,723.35
16201.000	E	CAPITALIZED Wages & Bene	0.00	0.00
16210.000	E	Insurance-E&O	0.00	266.65

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance May 2015

General Fund

5 Months Ended
May 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
16220.000	E	Insurance- Surety	0.00	333.35
16300.000	E	Meals	35.22	0.00
16400.000	E	Advertising	4,964.40	0.00
16500.000	E	Training	0.00	6,666.65
16600.000	E	Travel	7,595.18	7,083.35
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	3,001.49	500.00
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	20,916.65
17100.000	E	Legal	8,356.80	41,666.65
17110.000	E	XXPayroll administrative fee	0.00	0.00
17120.000	E	Financial Consulting Fees	13,781.25	25,000.00
17140.000	E	Office Supplies	837.56	4,166.65
17150.000	E	Rent - Office	19,544.00	8,333.35
17151.000	E	Rent - Office Equipment	4,526.75	4,541.65
17160.000	E	Contractual Website Services	750.00	750.00
17170.000	E	Repairs & Maintenance	0.00	833.35
17190.000	E	Depreciation	0.00	0.00
17210.000	E	XXUtilities	0.00	0.00
17220.000	E	XXTelephone	467.90	0.00
17310.000	E	Miscellaneous	10,635.03	0.00
17320.000	E	Interest Expense	2,624.40	0.00
18000.000	E	XXConsulting & Engineering	0.00	0.00
18100.000	E	SH 365 Expense	0.00	0.00
18200.000	E	IBTC Expense	0.00	0.00
18500.000	E	Capital Outlay	0.00	72,916.65
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	E	Transfers Out to Capital Project	0.00	119,729,713.35
19993.000	E	Transfers Out to Debt	1,663,131.65	32,860,175.40
19994.000	E	Transfer out to VR fund	0.00	0.00
		Total	34,644,764.76	0.35
		Period Profit/(Loss)	606,166.66	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance May 2015

Debt Service Fund

5 Months Ended
May 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
41000.000	A	Consolidated Cash - Debt	0.00	0.00
41040.000	A	FNB- Debt Service Account	0.00	0.00
41050.000	A	Wilmington - Debt Service Tru	1,988,044.73	0.00
41140.000	A	Due From (To)	0.00	0.00
42135.000	L	Due To (From)	0.00	0.00
42145.000	L	Accrued Expenses	0.00	0.00
42146.000	L	Accrued Interest pay-2013 Deb	(240,913.54)	0.00
43000.000	R	XXBank Transfers	0.00	0.00
44000.000	L	Fund Balance	(2,070,777.17)	0.00
45060.000	R	Interest Income	(46.64)	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	452,083.35
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	1,204,567.90
47032.000	E	Interest Expense - TxDOT Bon	0.00	3,852,404.60
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	943,424.60
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	(1,663,131.65)	(29,537,033.35)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		Total	<u>(1,986,824.27)</u>	<u>(23,084,552.90)</u>
		Period Profit/(Loss)	<u>1,663,178.29</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance May 2015

Capital Projects - VRFs

5 Months Ended
May 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	3,200,960.59	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	(805.41)	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	(271,746.25)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		Total	<u>0.00</u>	<u>(271,746.25)</u>
		Period Profit/(Loss)	<u>805.41</u>	

Capital Projects - Cities

5 Months Ended
May 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	(43,750.00)
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 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>(43,750.00)</u>
		Period Profit/(Loss)	<u>0.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance May 2015

Capital Projects - Grants

5 Months Ended
May 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	(2,333,333.35)
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 Agencic	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>(2,333,333.35)</u>
		Period Profit/(Loss)	<u>0.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance May 2015

Bond Construction - 2013 VRF Bonds

5 Months Ended
May 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	18,663,687.29	0.00
81100.000	A	Certificates of Deposit - Bond C	0.00	0.00
81110.000	A	CD Spread Program-Bond Con	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	(520,422.35)	0.00
82130.000	L	Retainage Payable	0.00	0.00
82135.000	L	Due To (From)	0.00	0.00
82141.000	L	Bonds Payable - Current Portion	0.00	0.00
82142.000	L	Bonds Payable - Long Term Po	0.00	0.00
82143.000	L	Unamortized Premium on Bond	0.00	0.00
82144.000	L	Unamortized Discount on Bond	0.00	0.00
82145.000	L	Accrued Expenses	0.00	0.00
83000.000	R	XXBank Transfers	0.00	0.00
84000.000	L	Fund Balance	(52,038,853.24)	0.00
84001.000	L	Fund Balance - Prior Period Ad	1,244,275.00	0.00
85031.000	R	Bond Proceeds - VRF 13	0.00	0.00
85032.000	R	Bond Proceeds -TxDOT 2015 (0.00	(60,522,165.00)
85033.000	R	Bond Proceeds - TxDOT 2015	0.00	(38,126,873.35)
85034.000	R	Bond Proceeds - 2015 Toll Rev	0.00	(20,808,928.75)
85060.000	R	Interest Income	(6,727.19)	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	(8,558,155.49)	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	61,614.70	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	853,096.72	0.00
88100.000	E	SH 365 - Environmental	50,166.79	0.00
88101.000	E	SH 365 - Design	278,925.39	0.00
88102.000	E	SH 365 - Acquisition	94,311.52	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	1,372,348.15	0.00
88203.000	E	IBTC - ROW	3,193,107.59	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	<u>(32,657,940.49)</u>	<u>(119,457,967.10)</u>
		Period Profit/(Loss)	<u>6,727.19</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance May 2015

Consolidated Cash

5 Months Ended
May 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	2,869,421.65	0.00
91010.000	A	Consolidated Cash - Contra	(2,869,421.65)	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