



## 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 six-months ended June 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.

July 20, 2015

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

**ASSETS**

**CURRENT ASSETS**

Cash	\$	2,826,154
Cash - Capital Projects Funds		105,000
Investments		159,614
Investments - Capital Projects Funds		3,201,150
Promiles-Prepaid/Escrow Overweight Permit Fees		5,680
Accounts Receivable - VR Fees		402,229
Total Current Assets		6,699,827

**RESTRICTED ASSETS**

Investments		18,665,885
Total Restricted Assets		18,665,885

**CAPITAL ASSETS**

Office Equipment, net		31,610
Capital Assets Not Being Depreciated		73,615,798
Total Capital Assets		73,647,408
<b>TOTAL ASSETS</b>	\$	99,013,120

**LIABILITIES AND NET POSITION**

**CURRENT LIABILITIES**

Unearned Revenue - Overweight Permit Escrow	\$	5,680
Accrued Expenses		63,052
Total Current Liabilities		68,732

**RESTRICTED LIABILITIES**

Accrued Interest - Bonds		240,914
Accounts Payable		357,977
Current Portion of Long-Term Debt (Net)		1,161,452
Total Restricted Liabilities		1,760,342

**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		63,349,717

**NET POSITION**

Investment in Capital Assets, Net of Related Debt		28,399,323
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		7,264,080
Total Net Position		35,663,403
<b>TOTAL LIABILITIES AND NET POSITION</b>	\$	99,013,120

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**GENERAL FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE**  
**BUDGET BASIS**

**For Month and Year-to-Date Ending June 30, 2015**

	Annual Budget	Actual One-Month Ending June 30, 2015	Month Ending Budget June 30, 2015	Variance	Actual Year-to-Date Ending June 30, 2015	Year-to-Date Budget June 30, 2015	Variance
<b>REVENUES:</b>							
Vehicle Registration Fees	\$ 5,691,298	\$ 402,229	\$ 474,275	\$ (72,046)	\$ 2,995,780	\$ 2,845,649	\$ 150,131
Overweight/Oversized Permit Fees	0	13,248	0	13,248	53,037	0	53,037
Interest Income	0	120	0	120	438	0	438
Interest Income - TexSTAR	0	9	0	9	50	0	50
<b>Total Revenues</b>	<b>5,691,298</b>	<b>415,606</b>	<b>474,275</b>	<b>(58,669)</b>	<b>3,049,305</b>	<b>2,845,649</b>	<b>203,656</b>
	<b>553,736</b>	<b>42,926</b>	<b>46,145</b>	<b>(3,219)</b>	<b>274,381</b>	<b>276,868</b>	<b>(2,487)</b>
	<b>10,000</b>	<b>867</b>	<b>833</b>	<b>34</b>	<b>1,704</b>	<b>5,000</b>	<b>(3,296)</b>
<b>EXPENDITURES:</b>							
<b>Personnel Services:</b>							
Wages & Benefits							
<b>Supplies:</b>							
<b>Other Services &amp; Charges:</b>							
Administrative	10,000	0	833	(833)	0	5,000	(5,000)
Dues & Subscriptions	25,000	0	2,083	(2,083)	28,625	12,500	16,125
Postage & Delivery	2,000	0	167	(167)	0	1,000	(1,000)
Temporary Employees	7,000	0	583	(583)	0	3,500	(3,500)
Insurance-E&O	640	0	53	(53)	0	320	(320)
Insurance- Surety	800	0	67	(67)	0	400	(400)
Meals & Entertainment	0	0	0	0	35	0	35
Advertising	0	0	0	0	4,964	0	4,964
Training	16,000	0	1,333	(1,333)	0	8,000	(8,000)
Travel	17,000	653	1,417	(764)	8,249	8,500	(251)
Printing & Publications	1,200	940	100	840	3,942	600	3,342
Accounting Fees	50,200	8,050	4,183	3,867	35,250	25,100	10,150
Legal & Professional	100,000	1,409	8,333	(6,924)	9,766	50,000	(40,234)
Financial Consulting Fees	60,000	0	5,000	(5,000)	13,781	30,000	(16,219)
Rental - Office	20,000	1,970	1,667	303	21,514	10,000	11,514
Rent - Office Equipment	10,900	905	908	(3)	5,432	5,450	(18)
Contractual IT Services	1,800	150	150	0	900	900	0
Telephone	0	0	0	0	468	0	468
Miscellaneous	0	4,350	0	4,350	14,985	0	14,985
<b>Total Other Services &amp; Charges</b>	<b>322,540</b>	<b>18,427</b>	<b>26,877</b>	<b>(8,450)</b>	<b>147,911</b>	<b>161,270</b>	<b>(13,359)</b>

See accountants' compilation report.

HIDALGO CO. REGIONAL MOBILITY AUTHORITY  
GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE  
BUDGET BASIS

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

	Annual Budget	Actual One-Month Ending June 30, 2015	Month Ending Budget June 30, 2015	Variance	Actual Year-to-Date Ending June 30, 2015	Year-to-Date Budget June 30, 2015	Variance
<b>Maintenance:</b>							
Repairs & Maintenance	2,000	14,148	167	13,981	14,148	1,000	13,148
<b>Capital Outlay</b>	175,000	0	14,583	(14,583)	0	87,500	(87,500)
<b>Debt Related Expense:</b>							
Interest Expense	0	0	0	0	2,624	0	2,624
<b>Total Debt Related Expense</b>	0	0	0	0	2,624	0	2,624
<b>Total Expenditures</b>	1,063,276	76,368	88,605	(12,237)	440,768	531,638	(90,870)
<b>NET REVENUES</b>	4,628,022	339,238	385,670	(46,432)	2,608,537	2,314,011	294,526
<b>OTHER FINANCING SOURCES (USES)</b>							
Bond Proceeds	361,587,710	0	(30,132,309)	(30,132,309)	0	(180,793,855)	(180,793,855)
Transfers Out to Debt Fund	(78,864,421)	(331,330)	(6,572,035)	(6,240,705)	(1,994,462)	(39,432,210)	(37,437,749)
Transfers Out to Capital Proj Fund	(287,351,312)	0	(23,945,943)	(23,945,943)	0	(143,675,656)	(143,675,656)
<b>Total Other Financing Sources (Uses)</b>	(4,628,023)	(331,330)	(60,650,287)	60,318,957	(1,994,462)	(363,901,722)	361,907,260
<b>NET CHANGE IN FUND BALANCE</b>	(1)	7,908	(60,264,617)	60,272,525	614,075	(361,587,710)	362,201,786
<b>BEGINNING FUND BALANCE</b>	(21,871,342)	(21,678,982)	0	21,678,982	(21,678,982)	0	21,678,982
<b>ENDING FUND BALANCE</b>	\$ (21,871,343)	\$ (21,671,074)	\$ (60,264,617)	\$ 38,593,543	\$ (21,064,906)	\$ (361,587,710)	\$ 340,522,804

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 June 30, 2015

	Annual Budget	Actual One-Month Ending June 30, 2015	Month Ending Budget June 30, 2015	Variance	Actual Year-to-Date Ending June 30, 2015	Year-to-Date Budget June 30, 2015	Variance
<b>REVENUES:</b>							
Interest Income	\$ 0	\$ 5	\$ 0	\$ (5)	\$ 52	\$ 0	\$ (52)
<b>Total Revenues</b>	0	5	0	5	52	0	52
<b>EXPENDITURES:</b>							
Principal Payments - VRF 13 Bond	1,085,000	0	90,417	(90,417)	0	542,500	(542,500)
Principal Payments - TxDOT Bond	0	0	0	0	0	0	0
Principal Payments - SIB Bond	0	0	0	0	0	0	0
Interest Expense - VRF 13 Bond	2,890,963	1,445,481	240,914	1,204,568	1,445,481	1,445,481	(0)
Interest Expense - TxDOT Bond	9,245,771	0	770,481	(770,481)	0	4,622,886	(4,622,886)
Interest Expense - TIFA Bond	2,264,219	0	188,685	(188,685)	0	1,132,110	(1,132,110)
Fees	0	0	0	0	0	0	0
<b>Total Expenditures</b>	15,485,953	1,445,481	1,290,496	154,985	1,445,481	7,742,977	(6,297,495)
<b>NET REVENUES</b>	(15,485,953)	(1,445,476)	(1,290,496)	(154,980)	(1,445,429)	(7,742,977)	6,297,547
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	70,888,880	331,330	5,907,407	5,576,077	1,994,462	35,444,440	33,449,978
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	70,888,880	331,330	5,907,407	(5,576,077)	1,994,462	35,444,440	(33,449,978)
<b>NET CHANGE IN FUND BALANCE BEGINNING FUND BALANCE</b>	55,402,927	(1,114,146)	4,616,911	(5,731,056)	549,033	27,701,463	(27,152,431)
<b>ENDING FUND BALANCE</b>	2,070,777	2,070,777	2,070,777	(0)	2,070,777	2,070,777	(0)
	\$ 57,473,704	\$ 956,631	\$ 6,687,688	\$ (5,731,056)	\$ 2,619,810	\$ 29,772,240	\$ (27,152,431)

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 June 30, 2015**

	Annual Budget	Actual One Month Ending June 30, 2015	Month Ending Budget June 30, 2015	Variance	Actual Year-to-Date Ending June 30, 2015	Year-to-Date Budget June 30, 2015	Variance
<b>REVENUES:</b>							
Interest Income - TexSTAR	\$ 0	189	\$ 0	(189)	\$ 995	\$ 0	(995)
<b>Total Revenues</b>	<b>0</b>	<b>189</b>	<b>0</b>	<b>189</b>	<b>995</b>	<b>0</b>	<b>995</b>
<b>EXPENDITURES:</b>							
<b>Administrative</b>							
<b>SH 365</b>							
Environmental	0	0	0	0	0	0	0
Design	0	0	0	0	0	0	0
Acquisition	0	0	0	0	0	0	0
ROW	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0
<b>IBTC Project</b>							
<b>NET REVENUES</b>	<b>0</b>	<b>189</b>	<b>0</b>	<b>189</b>	<b>995</b>	<b>0</b>	<b>995</b>
<b>OTHER FINANCING SOURCES</b>							
<b>(USES)</b>							
Transfers In	652,191	0	54,349	54,349	0	326,096	326,096
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing</b>							
<b>Sources (Uses)</b>	<b>652,191</b>	<b>0</b>	<b>54,349</b>	<b>(54,349)</b>	<b>0</b>	<b>326,096</b>	<b>(326,096)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>652,191</b>	<b>189</b>	<b>54,349</b>	<b>(54,160)</b>	<b>995</b>	<b>326,096</b>	<b>(325,101)</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,200,155</b>	<b>3,200,155</b>	<b>3,200,155</b>	<b>(0)</b>	<b>3,200,155</b>	<b>3,200,155</b>	<b>(0)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,852,346</b>	<b>\$ 3,200,344</b>	<b>\$ 3,254,504</b>	<b>\$ (54,160)</b>	<b>\$ 3,201,150</b>	<b>\$ 3,526,251</b>	<b>\$ (325,101)</b>

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 June 30, 2015**

	Annual Budget	Actual One Month Ending June 30, 2015	Month Ending Budget June 30, 2015	Variance	Actual Year-to-Date Ending June 30, 2015	Year-to-Date Budget June 30, 2015	Variance
<b>REVENUES:</b>							
Grants	\$ 105,000	0	\$ 8,750	\$ 8,750	0	\$ 52,500	\$ 52,500
<b>Total Revenues</b>	<b>105,000</b>	<b>0</b>	<b>8,750</b>	<b>(8,750)</b>	<b>0</b>	<b>52,500</b>	<b>(52,500)</b>
<b>EXPENDITURES:</b>							
<b>Administrative</b>							
<b>SH 365</b>							
Environmental	0	0	0	0	0	0	0
Design	0	0	0	0	0	0	0
Acquisition	0	0	0	0	0	0	0
ROW	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0
<b>IBTC Project</b>							
<b>NET REVENUES</b>	<b>105,000</b>	<b>0</b>	<b>8,750</b>	<b>(8,750)</b>	<b>0</b>	<b>52,500</b>	<b>(52,500)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing</b>							
<b>NET CHANGE IN FUND BALANCE</b>	<b>105,000</b>	<b>0</b>	<b>8,750</b>	<b>(8,750)</b>	<b>0</b>	<b>52,500</b>	<b>(52,500)</b>
<b>BEGINNING FUND BALANCE</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>0</b>	<b>105,000</b>	<b>105,000</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 210,000</b>	<b>\$ 105,000</b>	<b>\$ 113,750</b>	<b>\$ (8,750)</b>	<b>\$ 105,000</b>	<b>\$ 157,500</b>	<b>\$ (52,500)</b>

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 June 30, 2015**

	Annual Budget	One Month Ending June 30, 2015 <u>Actual</u>	Month Ending Budget June 30, 2015	Variance	Year-to-Date Ending June 30, 2015 <u>Actual</u>	Year-to-Date Budget June 30, 2015	Variance
<b>REVENUES:</b>							
Interest Income	\$ 0	\$ 1,045	\$ 0	\$ 1,045	\$ 7,772	\$ 0	\$ 7,772
<b>Total Revenues</b>	<b>0</b>	<b>1,045</b>	<b>0</b>	<b>1,045</b>	<b>7,772</b>	<b>0</b>	<b>7,772</b>
<b>EXPENDITURES:</b>							
<b>Administrative</b>							
Legal & Professional	0	13,385	0	13,385	74,999	0	74,999
<b>Total Administrative</b>	<b>0</b>	<b>13,385</b>	<b>0</b>	<b>13,385</b>	<b>74,999</b>	<b>0</b>	<b>74,999</b>
<b>SH 365</b>							
Consulting & Engineering	0	170,502	0	170,502	1,023,599	0	1,023,599
Environmental	0	15,387	0	15,387	65,554	0	65,554
Design	0	59,828	0	59,828	338,754	0	338,754
Acquisition	0	27,066	0	27,066	121,378	0	121,378
ROW	0	0	0	0	2,364,006	0	2,364,006
Construction	0	0	0	0	0	0	0
<b>Total SH 365</b>	<b>57,637,000</b>	<b>272,784</b>	<b>4,803,083</b>	<b>(4,530,299)</b>	<b>3,913,290</b>	<b>28,818,500</b>	<b>(24,905,210)</b>
<b>IBTC Project</b>							
Environmental	0	0	0	0	89,402	0	89,402
Design	0	34,511	0	34,511	235,688	0	235,688
Acquisition	0	372,544	0	372,544	1,744,892	0	1,744,892
ROW	0	17,177	0	17,177	3,210,285	0	3,210,285
<b>Total IBTC</b>	<b>62,579,000</b>	<b>424,232</b>	<b>5,214,917</b>	<b>(4,790,685)</b>	<b>5,280,267</b>	<b>31,895,500</b>	<b>(26,615,233)</b>
<b>Total Expenditures</b>	<b>120,216,000</b>	<b>710,401</b>	<b>10,018,000</b>	<b>(9,307,599)</b>	<b>9,268,556</b>	<b>60,714,000</b>	<b>(51,445,444)</b>
<b>NET REVENUES</b>	<b>(120,216,000)</b>	<b>(709,356)</b>	<b>(10,018,000)</b>	<b>9,308,644</b>	<b>(9,260,784)</b>	<b>(60,714,000)</b>	<b>51,453,216</b>
<b>OTHER FINANCING SOURCES</b>							
Bond Proceeds - TXDOT	145,253,196	0	12,104,433	(12,104,433)	0	72,626,598	(72,626,598)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	45,752,248	(45,752,248)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	24,970,715	(24,970,715)
Capitalized Transfers	0	710,401	0	(710,401)	9,268,556	0	(9,268,556)
Transfers Out	0	0	0	0	0	0	0
<b>Total Other Financing</b>	<b>286,699,121</b>	<b>710,401</b>	<b>23,891,594</b>	<b>(23,181,193)</b>	<b>9,268,556</b>	<b>143,349,561</b>	<b>(134,081,005)</b>
<b>Sources (Uses)</b>	<b>166,483,121</b>	<b>1,045</b>	<b>13,873,594</b>	<b>(13,872,549)</b>	<b>7,772</b>	<b>82,635,561</b>	<b>(82,627,789)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>50,794,578</b>	<b>50,794,578</b>	<b>50,794,578</b>	<b>(0)</b>	<b>50,794,578</b>	<b>50,794,578</b>	<b>(0)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 217,277,699</b>	<b>\$ 50,795,623</b>	<b>\$ 64,668,172</b>	<b>\$ (13,872,549)</b>	<b>\$ 50,802,351</b>	<b>\$ 133,430,139</b>	<b>\$ (82,627,788)</b>
<b>ENDING FUND BALANCE</b>							

See accountants' compilation report.



**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance June 2015**

General Fund		6 Months Ended Jun 30, 2015	
Account	T	Account Description	Budget
11000.000	A	Consolidated Cash - General	2,826,154.09
11010.000	A	FNB-General Operating	0.00
11020.000	A	TexStar General Op	159,614.34
11030.000	A	TexStar - Loop	0.00
11040.000	A	Plains Cap - Loop	0.00
11041.000	A	TexStar - Vehicle Registration	0.00
11042.000	A	Cash - Wilmington Trust Cleari	0.00
11043.000	A	Plains Capital - VR	0.00
11044.000	A	Plains Capital - Dbt Service	0.00
11100.000	A	Certificates of Deposit	0.00
11110.000	A	CD Spread Program-General	0.00
11111.000	A	Government Securities - Other	0.00
11120.000	A	Accounts Receivable-Overweig	0.00
11130.000	A	Accounts Rccivable - VR Fees	402,228.57
11131.000	A	Promiles-Prepaid/Escrow Over	5,680.00
11140.000	A	Due From (To)	0.00
11150.000	A	Debt Issuance Cost	0.00
11170.000	A	Construction in Progress - Tran	0.00
11180.000	A	Construction in Progress	73,615,797.94
11190.000	A	Land	0.00
11191.000	A	Infrastructure	0.00
11192.000	A	Buildings	0.00
11193.000	A	Improvement Other Than Build	0.00
11200.000	A	Equipment	4,222.44
11210.000	A	Furniture & Fixtures	15,979.75
11220.000	A	Computer equipment/software	16,822.14
11230.000	A	Accumulated Depreciation	(5,414.60)
12120.000	L	Accounts Payable	(63,052.35)
12130.000	L	Retainage Payable	0.00
12131.000	L	Unearned Revenue - Overweigl	(5,680.00)
12135.000	L	Due To (From)	0.00
12139.000	L	Current-Unamortized Premium	(76,451.51)
12140.000	L	Note Payable-Hidalgo Co	0.00
12141.000	L	Bonds Payable - Current Portio	(1,085,000.00)
12142.000	L	Bonds Payable - Long-Term Po	(59,380,000.00)
12143.000	L	Unamortized Premium on Bond	(2,140,642.22)
12144.000	L	Unamortized Discount on Bond	0.00
12145.000	L	Accrued Expenses	0.00
12146.000	L	Accrued Interest Pay-Hidalgo C	0.00
13000.000	R	Bank Transfers	0.00
14000.000	L	Fund Balance	21,678,981.61
15000.000	R	Contributions - Cities	0.00
15010.000	R	Grants - State	0.00
15020.000	R	Grants	0.00
15030.000	R	Bond Proceeds	(180,793,855.02)
15031.000	R	Bond Proceeds - VRF 13	0.00
15032.000	R	Bond Proceeds - TxDOT	0.00
15033.000	R	Bond Proceeds - SIB	0.00
15034.000	R	Bond Proceeds - TIFA	0.00
15040.000	R	Vehicle Registration Fees	(2,995,779.92)
15050.000	R	Tolls - SH 365	0.00
15051.000	R	Tolls - IBTC	0.00
15055.000	R	Overweight/Oversized Permit F	(53,037.00)
15060.000	R	Interest Income	(437.53)
15061.000	R	Interest Income - TexSTAR	(49.57)
15062.000	R	Interest Income - CD's	0.00
15063.000	R	Interest Income - CD Spread Pr	0.00
15064.000	R	Interest Income - Gov't Agencie	0.00
15065.000	R	Other Income	0.00
16020.000	E	Capitalized Transfers	0.00
16030.000	E	XXPrincipal Pmts - FNB	0.00
16070.000	E	Contractual Adm/IT Services	4,999.98
16100.000	E	Dues & Subscriptions	12,499.98
16110.000	E	Postage/FedEx/Courier	1,000.02
16120.000	E	Temporary Employees	3,499.98
16200.000	E	Wages & Benefits	276,868.02
16201.000	E	CAPITALIZED Wages & Bene	0.00
16210.000	E	Insurance-E&O	319.98

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance June 2015**

**General Fund**

**6 Months Ended**  
**Jun 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	400.02
16300.000	E	Meals	35.22	0.00
16400.000	E	Advertising	4,964.40	0.00
16500.000	E	Training	0.00	7,999.98
16600.000	E	Travel	8,248.61	8,500.02
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	3,941.52	600.00
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	35,250.00	25,099.98
17100.000	E	Legal	9,766.00	49,999.98
17110.000	E	XXPayroll administrative fee	0.00	0.00
17120.000	E	Financial Consulting Fees	13,781.25	30,000.00
17140.000	E	Office Supplies	1,704.30	4,999.98
17150.000	E	Rent - Office	21,513.60	10,000.02
17151.000	E	Rent - Office Equipment	5,432.10	5,449.98
17160.000	E	Contractual Website Services	900.00	900.00
17170.000	E	Repairs & Maintenance	14,147.60	1,000.02
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	14,985.12	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	87,499.98
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	E	Transfers Out to Capital Project	0.00	143,675,656.02
19993.000	E	Transfers Out to Debt	1,994,461.71	39,432,210.48
19994.000	E	Transfer out to VR fund	0.00	0.00
		<b>Total</b>	<u><u>35,355,165.69</u></u>	<u><u>0.42</u></u>
		<b>Period Profit/(Loss)</b>	<u><u>614,074.51</u></u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance June 2015**

**Debt Service Fund**

**6 Months Ended**  
**Jun 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	873,899.00	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	(52.10)	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	542,500.02
46032.000	E	Prin Pmts - TxDOT Bond	0.00	0.00
46033.000	E	Prin Pmts - SIB Bond	0.00	0.00
46034.000	E	Prin Pmts. - TIFA Bond	0.00	0.00
46035.000	E	Prin Pmts - Hidalgo County No	0.00	0.00
47030.000	E	Interest Expense - FNB	0.00	0.00
47031.000	E	Interest Expense - VRF 13 Bon	1,445,481.25	1,445,481.48
47032.000	E	Interest Expense - TxDOT Bon	0.00	4,622,885.52
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	1,132,109.52
47035.000	E	Interest Expense - Hidalgo Co 1	0.00	0.00
47036.000	E	Premium Amortization	0.00	0.00
47037.000	E	Discount Accretion	0.00	0.00
47270.000	E	Fees	0.00	0.00
47320.000	E	Interest Expense	0.00	0.00
49990.000	R	Transfers In -To Debt Service F	(1,994,461.71)	(35,444,440.02)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		<b>Total</b>	<b>(1,986,824.27)</b>	<b>(27,701,463.48)</b>
		<b>Period Profit/(Loss)</b>	<b>549,032.56</b>	

**Capital Projects - VRFs**

**6 Months Ended  
 Jun 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	3,201,149.81	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	(994.63)	0.00
55062.000	R	Interest Income - CD's	0.00	0.00
55063.000	R	Interest Income - CD Spread Pr	0.00	0.00
55064.000	R	Interest Income - Gov't Agencie	0.00	0.00
56020.000	E	Capitalized Transfers	0.00	0.00
58100.000	E	SH 365 - Environmental	0.00	0.00
58101.000	E	SH 365 - Design	0.00	0.00
58102.000	E	SH 365 - Acquisition	0.00	0.00
58103.000	E	SH 365 - ROW	0.00	0.00
58104.000	E	SH 365 - Construction	0.00	0.00
58200.000	E	IBTC - Environmental	0.00	0.00
58201.000	E	IBTC - Design	0.00	0.00
58202.000	E	IBTC - Acquisition	0.00	0.00
58203.000	E	IBTC - ROW	0.00	0.00
58204.000	E	IBTC - Construction	0.00	0.00
58300.000	E	I 68 Proj - Environmental	0.00	0.00
58301.000	E	I 68 Proj - Design	0.00	0.00
58302.000	E	I 68 Proj - Acquisition	0.00	0.00
58303.000	E	I 68 Proj - ROW	0.00	0.00
58304.000	E	I 68 Proj. - Construction	0.00	0.00
59990.000	R	Transfers In - To Cap Proj - VR	0.00	(326,095.50)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		Total	<u>0.00</u>	<u>(326,095.50)</u>
		Period Profit/(Loss)	<u>994.63</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance June 2015**

**Capital Projects - Cities**

**6 Months Ended**  
**Jun 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	(52,500.00)
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>(52,500.00)</u>
		Period Profit/(Loss)	<u>0.00</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance June 2015**

**Capital Projects - Grants**

**6 Months Ended**  
**Jun 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	(2,800,000.02)
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
		<b>Total</b>	<u>0.00</u>	<u>(2,800,000.02)</u>
		<b>Period Profit/(Loss)</b>	<u>0.00</u>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance June 2015**

**Bond Construction - 2013 VRF Bonds**

**6 Months Ended**  
**Jun 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 Cons	0.00	0.00
81020.000	A	Wilmington - Bond Constructio	17,791,885.76	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	Due From (To)	0.00	0.00
81170.000	A	Construction in Progress - Tran	0.00	0.00
82120.000	L	Accounts Payable	(357,976.55)	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	(72,626,598.00)
85033.000	R	Bond Proceeds - TxDOT 2015	0.00	(45,752,248.02)
85034.000	R	Bond Proceeds - 2015 Toll Rev	0.00	(24,970,714.50)
85060.000	R	Interest Income	(7,772.39)	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	(9,268,556.42)	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	74,999.38	0.00
87135.000	E	Bond Issuance Costs	0.00	0.00
87270.000	E	Fees	0.00	0.00
88000.000	E	Consulting & Engineering	1,023,598.61	0.00
88100.000	E	SH 365 - Environmental	65,554.07	0.00
88101.000	E	SH 365 - Design	338,753.87	0.00
88102.000	E	SH 365 - Acquisition	121,377.91	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	235,687.91	0.00
88202.000	E	IBTC - Acquisition	1,744,892.40	0.00
88203.000	E	IBTC - ROW	3,210,284.59	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 Boi	0.00	0.00
		<b>Total</b>	<b>(33,368,341.42)</b>	<b>(143,349,560.52)</b>
		<b>Period Profit/(Loss)</b>	<b>7,772.39</b>	

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY**  
**Trial Balance June 2015**

**Consolidated Cash**

**6 Months Ended**  
**Jun 30, 2015**

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	2,931,154.09	0.00
91010.000	A	Consolidated Cash - Contra	(2,931,154.09)	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
		<b>Total</b>	<b>0.00</b>	<b>0.00</b>
		<b>Period Profit/(Loss)</b>	<b>0.00</b>	

Selected Location/Department

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