



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 nine-months ended September 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.

October 16, 2015

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

ASSETS

CURRENT ASSETS

Cash	\$	3,130,662
Cash - Capital Projects Funds		105,000
Investments		159,648
Investments - Capital Projects Funds		3,201,831
Promiles-Prepaid/Escrow Overweight Permit Fees		5,680
Accounts Receivable - VR Fees		374,946
Total Current Assets		6,977,767

RESTRICTED ASSETS

Investments		15,873,868
Total Restricted Assets		15,873,868

CAPITAL ASSETS

Office Equipment, net		31,767
Capital Assets Not Being Depreciated		80,199,864
Total Capital Assets		80,231,630

TOTAL ASSETS

\$ 103,083,266

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Unearned Revenue - Overweight Permit Escrow	\$	5,680
Accrued Expenses		53,676
Total Current Liabilities		59,356

RESTRICTED LIABILITIES

Accrued Interest - Bonds		240,914
Accounts Payable		3,139,567
Current Portion of Long-Term Debt (Net)		1,161,452
Total Restricted Liabilities		4,541,932

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		66,121,931

NET POSITION

Investment in Capital Assets, Net of Related Debt		28,415,928
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		8,545,407
Total Net Position		36,961,335

TOTAL LIABILITIES AND NET POSITION

\$ 103,083,266

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE
BUDGET BASIS

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

	Annual Budget	Actual One-Month Ending September 30, 2015	Month Ending Budget September 30, 2015	Variance	Actual Year-to-Date Ending September 30, 2015	Year-to-Date Budget September 30, 2015	Variance
REVENUES:							
Vehicle Registration Fees	\$ 5,691,298	\$ 409,795	\$ 474,275	\$ (64,480)	\$ 4,362,053	\$ 4,268,473	\$ 93,580
Overweight/Oversized Permit Fees	0	12,447	0	12,447	93,267	0	93,267
Interest Income	0	131	0	131	829	0	829
Interest Income - TexSTAR	0	13	0	13	84	0	84
Total Revenues	5,691,298	422,386	474,275	(51,889)	4,456,233	4,268,473	187,760
EXPENDITURES:							
Personnel Services:							
Wages & Benefits	553,736	40,160	46,145	(5,985)	396,748	415,302	(18,554)
Supplies:							
Office Supplies	10,000	1,203	833	370	3,589	7,500	(3,911)
Other Services & Charges:							
Administrative	10,000	0	833	(833)	0	7,500	(7,500)
Dues & Subscriptions	25,000	0	2,083	(2,083)	28,625	18,750	9,875
Postage & Delivery	2,000	0	167	(167)	0	1,500	(1,500)
Temporary Employees	7,000	0	583	(583)	0	5,250	(5,250)
Insurance-E&O	640	800	53	747	800	480	320
Insurance- Surety	800	0	67	(67)	0	600	(600)
Meals & Entertainment	0	45	0	45	80	0	80
Advertising	0	1,187	0	1,187	7,563	0	7,563
Training	16,000	125	1,333	(1,208)	395	12,000	(11,605)
Travel	17,000	1,395	1,417	(22)	11,809	12,750	(941)
Printing & Publications	1,200	1,760	100	1,660	6,679	900	5,779
Bank Service Charges	0	7,388	0	7,388	7,388	0	7,388
Accounting Fees	50,200	3,500	4,183	(683)	39,550	37,650	1,900
Legal & Professional	100,000	0	8,333	(8,333)	16,117	75,000	(58,883)
Financial Consulting Fees	60,000	0	5,000	(5,000)	13,781	45,000	(31,219)
Rental - Office	20,000	1,970	1,667	303	27,422	15,000	12,422
Rent - Office Equipment	10,900	905	908	(3)	8,148	8,175	(27)
Contractual IT Services	1,800	150	150	0	1,350	1,350	0
Telephone	0	62	0	62	653	0	653
Miscellaneous	0	3,487	0	3,487	19,444	0	19,444
Total Other Services & Charges	322,540	22,774	26,877	(4,103)	189,804	241,905	(52,101)

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 September 30, 2015

	Annual Budget	Actual One-Month Ending September 30, 2015	Month Ending Budget September 30, 2015	Variance	Actual Year-to-Date Ending September 30, 2015	Year-to-Date Budget September 30, 2015	Variance
Maintenance:							
Repairs & Maintenance	2,000	0	167	(167)	14,148	1,500	12,648
Capital Outlay	175,000	0	14,583	(14,583)	0	131,250	(131,250)
Debt Related Expense:							
Interest Expense	0	0	0	0	2,624	0	2,624
Total Debt Related Expense	0	0	0	0	2,624	0	2,624
Total Expenditures	1,063,276	64,137	88,605	(24,468)	606,913	797,457	(190,544)
NET REVENUES	4,628,021	358,248	385,669	(27,421)	3,849,319	3,471,015	378,304
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	361,587,710	0	30,132,309	30,132,309	0	271,190,783	271,190,783
Transfers Out to Debt Fund	(78,864,421)	331,330	(6,572,035)	(6,903,365)	(1,000,471)	(59,148,316)	(58,147,845)
Transfers Out to Capital Proj Fund	(287,351,312)	0	(23,945,943)	(23,945,943)	0	(215,513,484)	(215,513,484)
Total Other Financing Sources (Uses)	(4,628,023)	331,330	(385,669)	716,999	(1,000,471)	(3,471,017)	2,470,546
NET CHANGE IN FUND BALANCE BEGINNING FUND BALANCE ENDING FUND BALANCE	(21,871,342) \$ (21,871,344)	689,578 (21,678,982) \$ (20,989,404)	(0) 0 (0)	689,578 21,678,982 (20,989,403)	2,848,848 (21,678,982) (18,830,134)	(2) 0 (2)	2,848,850 21,678,982 (18,830,132)

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 September 30, 2015

	Annual Budget	Actual One-Month Ending September 30, 2015	Month Ending Budget September 30, 2015	Variance	Actual Year-to-Date Ending September 30, 2015	Year-to-Date Budget September 30, 2015	Variance
REVENUES:							
Interest Income	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 73	\$ 0	\$ (73)
Total Revenues	0	0	0	0	73	0	73
EXPENDITURES:							
Principal Payments - VRF 13 Bond	1,085,000	0	90,417	(90,417)	0	813,750	(813,750)
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)	1,445,481	2,168,222	(722,741)
Interest Expense - TxDOT Bond	9,245,771	0	770,481	(770,481)	0	6,934,328	(6,934,328)
Interest Expense - TIFA Bond	2,264,219	0	188,685	(188,685)	0	1,698,164	(1,698,164)
Fees	0	0	0	0	0	0	0
Total Expenditures	15,485,953	0	1,290,496	(1,290,496)	1,445,481	11,614,465	(10,168,984)
NET REVENUES	(15,485,953)	0	(1,290,496)	1,290,496	(1,445,409)	(11,614,465)	10,169,056
OTHER FINANCING SOURCES (USES)							
Transfers In	70,888,880	331,330	5,907,407	5,576,077	1,000,471	53,166,660	52,166,189
Transfers Out	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	70,888,880	331,330	5,907,407	(5,576,077)	1,000,471	53,166,660	(52,166,189)
NET CHANGE IN FUND BALANCE	55,402,927	331,330	4,616,911	(4,285,580)	(444,938)	41,552,195	(41,997,133)
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	\$ 2,402,107	\$ 6,687,688	\$ (4,285,580)	\$ 1,625,840	\$ 43,622,972	\$ (41,997,133)

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 September 30, 2015

	Annual Budget	Actual One Month Ending September 30, 2015	Month Ending Budget September 30, 2015	Variance	Actual Year-to-Date Ending September 30, 2015	Year-to-Date Budget September 30, 2015	Variance
REVENUES:							
Interest Income - TexSTAR	\$ 0	\$ 262	\$ 0	\$ (262)	\$ 1,676	\$ 0	\$ (1,676)
Total Revenues	0	262	0	262	1,676	0	1,676
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	0	262	0	262	1,676	0	1,676
NET REVENUES	0	262	0	262	1,676	0	1,676
OTHER FINANCING SOURCES							
(USES)							
Transfers In	652,191	0	54,349	54,349	0	489,143	489,143
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	652,191	0	54,349	(54,349)	0	489,143	(489,143)
Sources (Uses)	652,191	262	54,349	(54,088)	1,676	489,143	(487,467)
NET CHANGE IN FUND BALANCE	3,200,155	3,200,155	3,200,155	(0)	3,200,155	3,200,155	(0)
BEGINNING FUND BALANCE	3,852,346	3,200,417	3,254,504	(54,087)	3,201,831	3,689,298	(487,467)
ENDING FUND BALANCE	\$ 3,852,346	\$ 3,200,417	\$ 3,254,504	\$ (54,087)	\$ 3,201,831	\$ 3,689,298	\$ (487,467)

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 September 30, 2015

	Annual Budget	Actual One Month Ending September 30, 2015	Month Ending Budget September 30, 2015	Variance	Actual Year-to-Date Ending September 30, 2015	Year-to-Date Budget September 30, 2015	Variance
REVENUES:							
Grants	\$ 105,000	\$ 0	\$ 8,750	\$ 8,750	\$ 40,000	\$ 78,750	\$ 38,750
Total Revenues	105,000	0	8,750	(8,750)	40,000	78,750	(38,750)
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)	40,000	78,750	(38,750)
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)	40,000	78,750	(38,750)
BEGINNING FUND BALANCE	105,000	105,000	105,000	0	105,000	105,000	0
ENDING FUND BALANCE	\$ 210,000	\$ 105,000	\$ 113,750	\$ (8,750)	\$ 145,000	\$ 183,750	\$ (38,750)

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 September 30, 2015

	Annual Budget	One Month Ending September 30, 2015 <u>Actual</u>	Month Ending September 30, 2015	Variance	Year-to-Date Ending September 30, 2015 <u>Actual</u>	Year-to-Date Budget September 30, 2015	Variance
REVENUES:							
Interest Income	\$ 0	\$ 1,208	\$ 0	\$ 1,208	\$ 24,220	\$ 0	\$ 24,220
Total Revenues:	0	1,208	0	1,208	24,220	0	24,220
EXPENDITURES:							
Administrative							
Legal & Professional	0	0	0	0	115,254	0	115,254
Total Administrative	0	0	0	0	115,254	0	115,254
SH 365							
Consulting & Engineering	0	202,238	0	202,238	1,599,188	0	1,599,188
Environmental	0	7,468	0	7,468	86,018	0	86,018
Design	0	470,403	0	470,403	1,122,713	0	1,122,713
Acquisition	0	2,163,414	0	2,163,414	2,407,662	0	2,407,662
ROW	0	2,145,919	0	2,145,919	4,533,943	0	4,533,943
Construction	0	0	0	0	0	0	0
Total SH 365	57,637,000	4,989,441	4,803,093	186,358	9,749,525	43,227,750	(33,478,225)
IBTC Project							
Environmental	0	0	0	0	89,402	0	89,402
Design	0	69,345	0	69,345	429,282	0	429,282
Acquisition	0	137,950	0	137,950	1,957,450	0	1,957,450
ROW	0	162,724	0	162,724	3,511,710	0	3,511,710
Total IBTC	62,579,000	370,019	5,214,917	(4,844,898)	5,987,843	46,934,250	(40,946,407)
Total Expenditures	120,216,000	5,359,460	10,018,000	(4,658,540)	15,852,622	90,162,000	(74,309,378)
NET REVENUES	(120,216,000)	(5,358,252)	(10,018,000)	4,659,748	(15,828,402)	(90,162,000)	74,333,598
OTHER FINANCING SOURCES							
Bond Proceeds - TxDOT	145,253,196	0	12,104,433	(12,104,433)	0	108,939,897	(108,939,897)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	68,628,372	(68,628,372)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	37,456,072	(37,456,072)
Capitalized Transfers	0	5,359,510	0	(5,359,510)	15,852,622	0	(15,852,622)
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	286,699,121	5,359,510	23,891,594	(18,532,084)	15,852,622	215,024,341	(199,171,719)
Sources (Uses)	166,483,121	1,258	13,873,594	(13,872,336)	24,220	124,862,341	(124,838,121)
NET CHANGE IN FUND BALANCE	50,794,578	50,794,578	50,794,578	(0)	50,794,578	50,794,578	(0)
BEGINNING FUND BALANCE	\$ 217,277,699	\$ 50,795,836	\$ 64,668,172	\$ (13,872,336)	\$ 50,818,798	\$ 175,656,919	\$ (124,838,121)
ENDING FUND BALANCE							

See accountants' compilation report.

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance September 2015

General Fund		9 Months Ended Sep 30, 2015		
Account	T	Account Description	Balance	Budget
11000.000	A	Consolidated Cash - General	3,130,662.14	0.00
11010.000	A	FNB-General Operating	0.00	0.00
11020.000	A	TexStar General Op	159,648.34	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	374,945.71	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	80,199,863.69	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	4,222.44	0.00
11210.000	A	Furniture & Fixtures	15,979.75	0.00
11220.000	A	Computer equipment/software	16,979.13	0.00
11230.000	A	Accumulated Depreciation	(5,414.60)	0.00
12120.000	L	Accounts Payable	(53,676.49)	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	(271,190,782.53)
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	(4,362,052.63)	(4,268,473.47)
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	(93,267.00)	0.00
15060.000	R	Interest Income	(829.16)	0.00
15061.000	R	Interest Income - TexSTAR	(83.57)	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	7,499.97
16100.000	E	Dues & Subscriptions	28,625.00	18,749.97
16110.000	E	Postage/FedEx/Courier	0.00	1,500.03
16120.000	E	Temporary Employees	0.00	5,249.97
16200.000	E	Wages & Benefits	396,748.47	415,302.03
16201.000	E	CAPITALIZED Wages & Bcnc	0.00	0.00
16210.000	E	Insurance-E&O	800.00	479.97

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance September 2015

General Fund

9 Months Ended
Sep 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	600.03
16300.000	E	Meals	80.31	0.00
16400.000	E	Advertising	7,562.66	0.00
16500.000	E	Training	395.00	11,999.97
16600.000	E	Travel	11,809.19	12,750.03
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	6,679.42	900.00
17000.000	E	XXWages	0.00	0.00
17010.000	E	XXEmployee Benefits & Taxes	0.00	0.00
17030.000	E	XXBank Service Charges	7,387.67	0.00
17036.000	E	Premium Amortization	0.00	0.00
17037.000	E	Discount Accretion	0.00	0.00
17050.000	E	Accounting Fees	39,550.00	37,649.97
17100.000	E	Legal	16,116.68	74,999.97
17110.000	E	XXPayroll administrative fee	0.00	0.00
17120.000	E	Financial Consulting Fees	13,781.25	45,000.00
17140.000	E	Office Supplies	3,588.87	7,499.97
17150.000	E	Rent - Office	27,422.40	15,000.03
17151.000	E	Rent - Office Equipment	8,148.15	8,174.97
17160.000	E	Contractual Website Services	1,350.00	1,350.00
17170.000	E	Repairs & Maintenance	14,147.60	1,500.03
17190.000	E	Deprcciation	0.00	0.00
17210.000	E	XXUtilities	0.00	0.00
17220.000	E	XXTelephone	652.64	0.00
17310.000	E	Miscellaneous	19,443.89	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	131,249.97
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	E	Transfers Out to Capital Project	0.00	215,513,484.03
19993.000	E	Transfers Out to Debt	1,000,471.21	59,148,315.72
19994.000	E	Transfer out to VR fund	0.00	0.00
		Total	<u>39,991,250.44</u>	<u>0.63</u>
		Period Profit/(Loss)	<u>2,848,847.55</u>	

Debt Service Fund

9 Months Ended
Sep 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:	1,867,909.94	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	(72.54)	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	813,750.03
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	2,168,222.22
47032.000	E	Interest Expense - TxDOT Bon	0.00	6,934,328.28
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	1,698,164.28
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	(1,000,471.21)	(53,166,660.03)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		Total	<u><u>1,156.73</u></u>	<u><u>(41,552,195.22)</u></u>
		Period Profit/(Loss)	<u><u>(444,937.50)</u></u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance September 2015

Capital Projects - VRFs

9 Months Ended
Sep 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	3,201,831.27	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	(1,676.09)	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	(489,143.25)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		Total	<u>0.00</u>	<u>(489,143.25)</u>
		Period Profit/(Loss)	<u>1,676.09</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance September 2015

Capital Projects - Cities

9 Months Ended
 Sep 30, 2015

Account	T	Account Description	Balance	Budget
61000.000	A	Consolidated Cash - CP Cities	105,000.00	0.00
61020.000	A	TexSTAR - Cities	0.00	0.00
61100.000	A	Certificates of Deposit - Cities	0.00	0.00
61110.000	A	CD Spread Program	0.00	0.00
61111.000	A	Government Securities - Cities	0.00	0.00
61120.000	A	Accounts Receivable - Other	0.00	0.00
61130.000	A	Accrued Interest Income	0.00	0.00
61140.000	A	Due From (To)	0.00	0.00
62120.000	L	Accounts Payable	0.00	0.00
62130.000	L	Retainage Payable	0.00	0.00
62135.000	L	Due To (From)	0.00	0.00
62145.000	L	Accrued Expenses	0.00	0.00
64000.000	L	Fund Balance	(105,000.00)	0.00
65000.000	R	Contributions - Cities	(40,000.00)	(78,750.00)
65030.000	R	Loan Proceeds	0.00	0.00
65060.000	R	Interest Income	0.00	0.00
65061.000	R	Interest Income - TexSTAR	0.00	0.00
65062.000	R	Interest Income - CD's	0.00	0.00
65063.000	R	Interest Income - CD Spread Pr	0.00	0.00
65064.000	R	Interest Income - Gov't Agencie	0.00	0.00
66020.000	E	Capitalized Transfers	0.00	0.00
68100.000	E	SH 365 - Environmental	0.00	0.00
68101.000	E	SH 365 - Design	0.00	0.00
68102.000	E	SH 365 - Acquisition	0.00	0.00
68103.000	E	SH 365 - ROW	0.00	0.00
68104.000	E	SH 365 - Construction	0.00	0.00
68200.000	E	IBTC - Environmental	0.00	0.00
68201.000	E	IBTC - Design	0.00	0.00
68202.000	E	IBTC - Acquisition	0.00	0.00
68203.000	E	IBTC - ROW	0.00	0.00
68204.000	E	IBTC - Construction	0.00	0.00
68300.000	E	I 68 Proj - Environmental	0.00	0.00
68301.000	E	I 68 Proj - Design	0.00	0.00
68302.000	E	I 68 Proj - Acquisition	0.00	0.00
68303.000	E	I 68 Proj - ROW	0.00	0.00
68304.000	E	I 68 Proj - Construction	0.00	0.00
69990.000	R	Transfers In -To Cap Proj - Citi	0.00	0.00
69992.000	E	Transfers Out of Cap Proj - Citi	0.00	0.00
		Total	<u>(40,000.00)</u>	<u>(78,750.00)</u>
		Period Profit/(Loss)	<u>40,000.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance September 2015

Capital Projects - Grants

9 Months Ended
Sep 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	(4,200,000.03)
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 Agencit	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>(4,200,000.03)</u>
		Period Profit/(Loss)	<u>0.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance September 2015

Bond Construction - 2013 VRF Bonds

9 Months Ended
 Sep 30, 2015

Account	T	Account Description	Balance	Budget
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	14,005,857.98	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	(3,139,566.92)	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	(108,939,897.00)
85033.000	R	Bond Proceeds - TxDOT 2015	0.00	(68,628,372.03)
85034.000	R	Bond Proceeds - 2015 Toll Rev	0.00	(37,456,071.75)
85060.000	R	Interest Income	(24,219.99)	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	(15,852,622.17)	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	115,254.06	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	1,599,188.08	0.00
88100.000	E	SH 365 - Environmental	86,017.96	0.00
88101.000	E	SH 365 - Design	1,122,712.69	0.00
88102.000	E	SH 365 - Acquisition	2,407,662.47	0.00
88103.000	E	SH 365 - ROW	4,533,943.42	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	429,281.97	0.00
88202.000	E	IBTC - Acquisition	1,957,449.91	0.00
88203.000	E	IBTC - ROW	3,511,709.68	0.00
88204.000	E	IBTC - Construction	0.00	0.00
88300.000	E	I 68 Proj - Environmental	0.00	0.00
88301.000	E	I 68 Proj - Design	0.00	0.00
88302.000	E	I 68 Proj - Acquisition	0.00	0.00
88303.000	E	I 68 Proj - ROW	0.00	0.00
88304.000	E	I 68 Proj - Construction	0.00	0.00
89990.000	R	Transfers In - 2013 VRF from C	0.00	0.00
89992.000	E	Transfers Out of 2013 VRF Boi	0.00	0.00
		Total	<u>(39,952,407.17)</u>	<u>(215,024,340.78)</u>
		Period Profit/(Loss)	<u>24,219.99</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance September 2015

Consolidated Cash

9 Months Ended
Sep 30, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	3,235,662.14	0.00
91010.000	A	Consolidated Cash - Contra	(3,235,662.14)	0.00
94000.000	L	Fund Balance	0.00	0.00
99990.000	R	Transfers In to Consolidated Ca	(14,123.12)	0.00
99992.000	E	Transfers Out of Consolidated C	14,123.12	0.00
		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