



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 ten-months ended October 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.

November 9, 2015

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

ASSETS

CURRENT ASSETS

Cash	\$	3,245,028
Cash - Capital Projects Funds		105,000
Investments		159,663
Investments - Capital Projects Funds		3,202,130
Promiles-Prepaid/Escrow Overweight Permit Fees		5,680
Accounts Receivable - VR Fees		379,103
Total Current Assets		7,096,604

RESTRICTED ASSETS

Investments		15,270,179
Total Restricted Assets		15,270,179

CAPITAL ASSETS

Office Equipment, net		33,874
Capital Assets Not Being Depreciated		80,588,920
Total Capital Assets		80,622,794

TOTAL ASSETS

\$ 102,989,577

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Unearned Revenue - Overweight Permit Escrow	\$	5,680
Accrued Expenses		72,276
Total Current Liabilities		77,956

RESTRICTED LIABILITIES

Accrued Interest - Bonds		240,914
Accounts Payable		2,592,331
Current Portion of Long-Term Debt (Net)		1,161,452
Total Restricted Liabilities		3,994,696

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		65,593,294

NET POSITION

Investment in Capital Assets, Net of Related Debt		28,419,278
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		8,977,005
Total Net Position		37,396,283
TOTAL LIABILITIES AND NET POSITION	\$	102,989,577

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

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

	<u>Annual Budget</u>	<u>Actual One-Month Ending October 31, 2015</u>	<u>Month Ending Budget October 31, 2015</u>	<u>Variance</u>	<u>Actual Year-to-Date Ending October 31, 2015</u>	<u>Year-to-Date Budget October 31, 2015</u>	<u>Variance</u>
REVENUES:							
Vehicle Registration Fees	\$ 5,691,298	\$ 481,637	\$ 474,275	\$ 7,362	\$ 4,843,690	\$ 4,742,748	\$ 100,942
Overweight/Oversized Permit Fees	0	11,934	0	11,934	105,201	0	105,201
Interest Income	0	140	0	140	969	0	969
Interest Income - TexSTAR	0	15	0	15	98	0	98
Total Revenues	5,691,298	493,726	474,275	19,451	4,949,958	4,742,748	207,210
EXPENDITURES:							
Personnel Services:							
Wages & Benefits	553,736	60,541	46,145	14,396	457,289	461,447	(4,158)
Supplies:							
Office Supplies	10,000	441	833	(392)	4,030	8,333	(4,303)
Other Services & Charges:							
Administrative	10,000	0	833	(833)	0	8,333	(8,333)
Dues & Subscriptions	25,000	2,200	2,083	117	30,825	20,833	9,992
Postage & Delivery	2,000	1,825	167	1,658	1,986	1,667	319
Temporary Employees	7,000	0	583	(583)	0	5,833	(5,833)
Insurance-E&O	640	0	53	(53)	800	533	267
Insurance- Surety	800	0	67	(67)	0	667	(667)
Meals & Entertainment	0	476	0	476	556	0	556
Advertising	0	0	0	0	7,563	0	7,563
Training	16,000	0	1,333	(1,333)	395	13,333	(12,938)
Travel	17,000	(919)	1,417	(2,336)	10,729	14,167	(3,438)
Printing & Publications	1,200	0	100	(100)	6,679	1,000	5,679
Bank Service Charges	0	0	0	0	7,388	0	7,388
Accounting Fees	50,200	0	4,183	(4,183)	39,550	41,833	(2,283)
Legal & Professional	100,000	560	8,333	(7,773)	16,677	83,333	(66,656)
Financial Consulting Fees	60,000	0	5,000	(5,000)	11,306	50,000	(38,694)
Rental - Office	20,000	1,970	1,667	303	28,392	16,667	11,725
Rent - Office Equipment	10,900	905	908	(3)	9,054	9,083	(29)
Contractual IT Services	1,800	200	150	50	1,400	1,500	(100)
Telephone	0	62	0	62	591	0	591
Miscellaneous	0	(4,161)	0	(4,161)	15,282	0	15,282
Total Other Services & Charges	322,540	3,118	26,877	(23,759)	189,173	268,782	(79,609)

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 October 31, 2015

	Annual Budget	Actual One-Month Ending October 31, 2015	Month Ending Budget October 31, 2015	Variance	Actual Year-to-Date Ending October 31, 2015	Year-to-Date Budget October 31, 2015	Variance
Maintenance:							
Repairs & Maintenance	2,000	0	167	(167)	14,148	1,667	12,481
Capital Outlay							
	175,000	0	14,583	(14,583)	0	145,833	(145,833)
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	64,100	88,605	(24,505)	667,264	886,062	(218,798)
NET REVENUES	4,628,021	429,625	385,669	43,956	4,282,693	3,856,685	426,008
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	361,587,710	0	30,132,309	30,132,309	0	301,323,092	301,323,092
Transfers Out to Debt Fund	(78,864,421)	(331,330)	(6,572,035)	(6,240,705)	(3,319,783)	(65,720,351)	(62,400,568)
Transfers Out to Capital Proj Fund	(287,351,312)	0	(23,945,943)	(23,945,943)	0	(239,459,427)	(239,459,427)
Total Other Financing Sources (Uses)	(4,628,023)	(331,330)	(385,669)	54,339	(3,319,783)	(3,856,686)	536,903
NET CHANGE IN FUND BALANCE	(2)	98,295	(0)	98,295	962,910	(1)	962,911
BEGINNING FUND BALANCE	(21,871,342)	(21,678,982)	0	21,678,982	(21,678,982)	0	21,678,982
ENDING FUND BALANCE	<u>(21,871,344)</u>	<u>(21,580,687)</u>	<u>(0)</u>	<u>(21,580,687)</u>	<u>(20,716,071)</u>	<u>(1)</u>	<u>(20,716,070)</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 October 31, 2015

	Annual Budget	Actual One-Month Ending October 31, 2015	Month Ending Budget October 31, 2015	Variance	Actual Year-to-Date Ending October 31, 2015	Year-to-Date Budget October 31, 2015	Variance
REVENUES:							
Interest Income	\$ 0	\$ 29	\$ 0	\$(29)	\$ 102	\$ 0	\$(102)
Total Revenues	0	29	0	29	102	0	102
EXPENDITURES:							
Principal Payments - VRF 13 Bond	1,085,000	0	90,417	(90,417)	0	904,167	(904,167)
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	2,409,136	(963,655)
Interest Expense - TxDOT Bond	9,245,771	0	770,481	(770,481)	0	7,704,809	(7,704,809)
Interest Expense - TIFA Bond	2,264,219	0	188,685	(188,685)	0	1,886,849	(1,886,849)
Fees	0	0	0	0	0	0	0
Total Expenditures	15,485,953	0	1,290,496	(1,290,496)	1,445,481	12,904,961	(11,459,480)
NET REVENUES	(15,485,953)	29	(1,290,496)	1,290,526	(1,445,379)	(12,904,961)	11,459,582
OTHER FINANCING SOURCES (USES)							
Transfers In	70,888,880	(331,330)	5,907,407	6,238,737	3,319,783	59,074,067	55,754,284
Transfers Out	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	70,888,880	(331,330)	5,907,407	(6,238,737)	3,319,783	59,074,067	(55,754,284)
NET CHANGE IN FUND BALANCE	55,402,927	(331,301)	4,616,911	(4,948,211)	1,874,403	46,169,106	(44,294,702)
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	\$ 1,739,476	\$ 6,687,688	\$ (4,948,211)	\$ 3,945,181	\$ 48,239,883	\$ (44,294,702)

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 October 31, 2015

	Annual Budget	Actual One Month Ending October 31, 2015	Month Ending Budget October 31, 2015	Variance	Actual Year-to-Date Ending October 31, 2015	Year-to-Date Budget October 31, 2015	Variance
REVENUES:							
Interest Income - TexSTAR	\$ 0	\$ 299	\$ 0	\$ (299)	\$ 1,975	\$ 0	\$ (1,975)
Total Revenues	0	299	0	299	1,975	0	1,975
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	299	0	299	1,975	0	1,975
OTHER FINANCING SOURCES (USES)							
Transfers In	652,191	0	54,349	54,349	0	543,493	543,493
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	652,191	0	54,349	(54,349)	0	543,493	(543,493)
Sources (Uses)	652,191	299	54,349	(54,051)	1,975	543,493	(541,518)
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	3,200,454	3,254,504	(54,050)	3,202,130	3,743,648	(541,518)
ENDING FUND BALANCE	\$ 3,852,346	\$ 3,200,454	\$ 3,254,504	\$ (54,050)	\$ 3,202,130	\$ 3,743,648	\$ (541,518)

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 October 31, 2015

	Annual Budget	Actual One Month Ending October 31, 2015	Month Ending Budget October 31, 2015	Variance	Actual Year-to-Date Ending October 31, 2015	Year-to-Date Budget October 31, 2015	Variance
REVENUES:							
Grants	\$ 105,000	0	\$ 8,750	\$ 8,750	\$ 40,000	\$ 87,500	\$ 47,500
Total Revenues	105,000	0	8,750	(8,750)	40,000	87,500	(47,500)
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	87,500	(47,500)
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	87,500	(47,500)
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	\$ 192,500	\$ (47,500)

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 October 31, 2015

	Annual Budget	One Month Ending October 31, 2015 <u>Actual</u>	Month Ending Budget October 31, 2015	Variance	Year-to-Date Ending October 31, 2015 <u>Actual</u>	Year-to-Date Budget October 31, 2015	Variance
REVENUES:							
Interest Income	\$ 0	1,244	\$ 0	\$ 1,244	\$ 25,464	\$ 0	\$ 25,464
Total Revenues	0	1,244	0	1,244	25,464	0	25,464
EXPENDITURES:							
Administrative							
Legal & Professional	0	9,988	0	9,988	125,242	0	125,242
Total Administrative	0	9,988	0	9,988	125,242	0	125,242
SH 365							
Consulting & Engineering	0	203,595	0	203,595	1,802,783	0	1,802,783
Environmental	0	7,308	0	7,308	93,326	0	93,326
Design	0	24,288	0	24,288	1,147,000	0	1,147,000
Acquisition	0	62,340	0	62,340	2,470,002	0	2,470,002
ROW	0	37,624	0	37,624	4,571,568	0	4,571,568
Construction	0	0	0	0	0	0	0
Total SH 365	57,637,000	335,155	4,803,933	(4,467,928)	10,084,680	48,030,833	(37,946,153)
IBTC Project							
Environmental	0	0	0	0	89,402	0	89,402
Design	0	35,538	0	35,538	464,820	0	464,820
Acquisition	0	8,805	0	8,805	1,966,255	0	1,966,255
ROW	0	(429)	0	(429)	3,511,280	0	3,511,280
Total IBTC	62,579,000	43,913	5,214,917	(5,171,004)	6,031,757	52,149,167	(46,117,410)
Total Expenditures	120,216,000	389,057	10,018,000	(9,628,943)	16,241,679	100,180,000	(83,938,321)
NET REVENUES	(120,216,000)	(387,813)	(10,018,000)	9,630,187	(16,216,215)	(100,180,000)	83,963,785
OTHER FINANCING SOURCES							
Bond Proceeds - TxDOT	145,253,196	0	12,104,433	(12,104,433)	0	121,044,330	(121,044,330)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	76,253,747	(76,253,747)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	41,617,858	(41,617,858)
Capitalized Transfers	0	389,057	0	(389,057)	16,241,679	0	(16,241,679)
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	286,699,121	389,057	23,891,594	(23,502,537)	16,241,679	238,915,935	(222,674,256)
Sources (Uses)	166,483,121	1,244	13,873,594	(13,872,350)	25,464	138,735,935	(138,710,471)
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	\$ 50,795,822	\$ 64,668,172	\$ (13,872,350)	\$ 50,820,042	\$ 189,530,513	\$ (138,710,471)
ENDING FUND BALANCE							

See accountants' compilation report.

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance October 2015

General Fund

10 Months Ended
Oct 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
11000.000	A	Consolidated Cash - General	3,245,028.08	0.00
11010.000	A	FNB-General Operating	0.00	0.00
11020.000	A	TexStar General Op	159,663.22	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	379,102.87	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	80,588,920.34	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	19,086.28	0.00
11230.000	A	Accumulated Depreciation	(5,414.60)	0.00
12120.000	L	Accounts Payable	(72,275.65)	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 - Citics	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	(301,323,091.70)
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	(4,843,689.79)	(4,742,748.30)
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	(105,201.00)	0.00
15060.000	R	Interest Income	(968.90)	0.00
15061.000	R	Interest Income - TexSTAR	(98.45)	0.00
15062.000	R	Interest Income - CD's	0.00	0.00
15063.000	R	Interest Income - CD Spread Pr	0.00	0.00
15064.000	R	Interest Income - Gov't Agencie	0.00	0.00
15065.000	R	Other Income	0.00	0.00
16020.000	E	Capitalized Transfers	0.00	0.00
16030.000	E	XXPrincipal Pmts - FNB	0.00	0.00
16070.000	E	Contractual Adm/IT Services	0.00	8,333.30
16100.000	E	Dues & Subscriptions	30,825.00	20,833.30
16110.000	E	Postage/FedEx/Courier	1,986.00	1,666.70
16120.000	E	Temporary Employees	0.00	5,833.30
16200.000	E	Wages & Benefits	457,289.08	461,446.70
16201.000	E	CAPITALIZED Wages & Bene	0.00	0.00
16210.000	E	Insurance-E&O	800.00	533.30

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance October 2015

General Fund

10 Months Ended
 Oct 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	666.70
16300.000	E	Micals	556.16	0.00
16400.000	E	Advertising	7,562.66	0.00
16500.000	E	Training	395.00	13,333.30
16600.000	E	Travel	10,728.73	14,166.70
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	6,679.42	1,000.00
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	41,833.30
17100.000	E	Legal	16,676.68	83,333.30
17110.000	E	XXPayroll administrative fee	0.00	0.00
17120.000	E	Financial Consulting Fees	11,306.25	50,000.00
17140.000	E	Office Supplies	4,029.55	8,333.30
17150.000	E	Rent - Office	28,392.00	16,666.70
17151.000	E	Rent - Office Equipment	9,053.50	9,083.30
17160.000	E	Contractual Website Services	1,400.00	1,500.00
17170.000	E	Repairs & Maintenance	14,147.60	1,666.70
17190.000	E	Depreciation	0.00	0.00
17210.000	E	XXUtilities	0.00	0.00
17220.000	E	XXTelephone	591.06	0.00
17310.000	E	Miscellaneous	15,282.44	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	145,833.30
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	E	Transfers Out to Capital Project	0.00	239,459,426.70
19993.000	E	Transfers Out to Debt	3,319,782.68	65,720,350.80
19994.000	E	Transfer out to VR fund	0.00	0.00
		Total	<u><u>42,368,288.35</u></u>	<u><u>0.70</u></u>
		Period Profit/(Loss)	<u><u>962,912.26</u></u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance October 2015

Debt Service Fund

10 Months Ended
Oct 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	2,199,269.64	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	(102.03)	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	904,166.70
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	2,409,135.80
47032.000	E	Interest Expense - TxDOT Bon	0.00	7,704,809.20
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	1,886,849.20
47035.000	E	Interest Expense - Hidalgo Co	0.00	0.00
47036.000	E	Premium Amortization	0.00	0.00
47037.000	E	Discount Accretion	0.00	0.00
47270.000	E	Fees	0.00	0.00
47320.000	E	Interest Expense	0.00	0.00
49990.000	R	Transfers In -To Debt Service F	(3,319,782.68)	(59,074,066.70)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		Total	<u>(1,986,824.53)</u>	<u>(46,169,105.80)</u>
		Period Profit/(Loss)	<u>1,874,403.46</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance October 2015

Capital Projects - VRFs

10 Months Ended
 Oct 31, 2015

Account	T	Account Description	Balance	Budget
51000.000	A	Consolidated Cash - CP-VRFs	0.00	0.00
51020.000	A	TexSTAR - VRFs	3,202,129.98	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	(1,974.80)	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	(543,492.50)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		Total	0.00	(543,492.50)
		Period Profit/(Loss)	1,974.80	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance October 2015

Capital Projects - Cities

10 Months Ended
Oct 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	(40,000.00)	(87,500.00)
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>(40,000.00)</u>	<u>(87,500.00)</u>
		Period Profit/(Loss)	<u>40,000.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance October 2015

Capital Projects - Grants

10 Months Ended
 Oct 31, 2015

Account	T	Account Description	Balance	Budget
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	(4,666,666.70)
75030.000	R	Loan Proceeds	0.00	0.00
75060.000	R	Interest Income	0.00	0.00
75061.000	R	Interest Income - TexSTAR	0.00	0.00
75062.000	R	Interest Income - CD's	0.00	0.00
75063.000	R	Interest Income - CD Spread Pr	0.00	0.00
75064.000	R	Interest Income - Gov't Agencie	0.00	0.00
76020.000	E	Capitalized Transfers	0.00	0.00
78100.000	E	SH 365 - Environmental	0.00	0.00
78101.000	E	SH 365 - Design	0.00	0.00
78102.000	E	SH 365 - Acquisition	0.00	0.00
78103.000	E	SH 365 - ROW	0.00	0.00
78104.000	E	SH 365 - Construction	0.00	0.00
78200.000	E	IBTC - Environmental	0.00	0.00
78201.000	E	IBTC - Design	0.00	0.00
78202.000	E	IBTC - Acquisition	0.00	0.00
78203.000	E	IBTC - ROW	0.00	0.00
78204.000	E	IBTC - Construction	0.00	0.00
78300.000	E	I 68 Project - Environmental	0.00	0.00
78301.000	E	I 68 Proj - Design	0.00	0.00
78302.000	E	I 68 Proj - Acquisition	0.00	0.00
78303.000	E	I 68 Proj - ROW	0.00	0.00
78304.000	E	I-68 Proj - Construction	0.00	0.00
79990.000	R	Transfers In - To Cap Proj - Gr	0.00	0.00
79992.000	E	Transfers Out of Cap Proj - Gra	0.00	0.00
		Total	<u>0.00</u>	<u>(4,666,666.70)</u>
		Period Profit/(Loss)	<u>0.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance October 2015

Bond Construction - 2013 VRF Bonds

10 Months Ended
 Oct 31, 2015

Account	T	Account Description	Balance	Budget
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	13,070,809.12	0.00
81100.000	A	Certificates of Deposit - Bond C	0.00	0.00
81110.000	A	CD Spread Program-Bond Cons	0.00	0.00
81111.000	A	Government Securities - Bond C	0.00	0.00
81120.000	A	Accounts Receivable - Other	0.00	0.00
81130.000	A	Accrued Interest Income	0.00	0.00
81140.000	A	Duc From (To)	0.00	0.00
81170.000	A	Construction in Progress - Tran	0.00	0.00
82120.000	L	Accounts Payable	(2,592,331.20)	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	(121,044,330.00)
85033.000	R	Bond Proceeds - TxDOT 2015	0.00	(76,253,746.70)
85034.000	R	Bond Proceeds - 2015 Toll Rev	0.00	(41,617,857.50)
85060.000	R	Interest Income	(25,463.50)	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	(16,241,678.82)	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	125,242.15	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	1,802,783.21	0.00
88100.000	E	SH 365 - Environmental	93,326.15	0.00
88101.000	E	SH 365 - Design	1,147,000.28	0.00
88102.000	E	SH 365 - Acquisition	2,470,002.47	0.00
88103.000	E	SH 365 - ROW	4,571,567.67	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	464,819.57	0.00
88202.000	E	IBTC - Acquisition	1,966,254.91	0.00
88203.000	E	IBTC - ROW	3,511,280.48	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 Bor	0.00	0.00
		Total	<u>(40,341,463.82)</u>	<u>(238,915,934.20)</u>
		Period Profit/(Loss)	<u>25,463.50</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance October 2015

Consolidated Cash

10 Months Ended
 Oct 31, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	3,350,028.08	0.00
91010.000	A	Consolidated Cash - Contra	(3,350,028.08)	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	<u>0.00</u>	<u>0.00</u>
		Period Profit/(Loss)	<u>0.00</u>	

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