



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 eleven-months ended November 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.

December 7, 2015

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

ASSETS

CURRENT ASSETS

Cash	\$	3,314,201
Cash - Capital Projects Funds		105,000
Investments		159,678
Investments - Capital Projects Funds		3,202,434
Promiles-Prepaid/Escrow Overweight Permit Fees		5,680
Accounts Receivable - VR Fees		324,476
Total Current Assets		7,111,470

RESTRICTED ASSETS

Investments		15,116,197
Total Restricted Assets		15,116,197

CAPITAL ASSETS

Office Equipment, net		33,874
Capital Assets Not Being Depreciated		80,968,010
Total Capital Assets		81,001,884

TOTAL ASSETS

\$ 103,229,551

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Unearned Revenue - Overweight Permit Escrow	\$	5,680
Accrued Expenses		64,082
Total Current Liabilities		69,762

RESTRICTED LIABILITIES

Accrued Interest - Bonds		240,914
Accounts Payable		2,483,596
Current Portion of Long-Term Debt (Net)		1,161,452
Total Restricted Liabilities		3,885,961

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		65,476,365

NET POSITION

Investment in Capital Assets, Net of Related Debt		28,421,768
Restricted for:		
Capital Projects		0
Debt Service		0
Unrestricted		9,331,418
Total Net Position		37,753,186

TOTAL LIABILITIES AND NET POSITION

\$ 103,229,551

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE
BUDGET BASIS

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

	Annual Budget	Actual One-Month Ending November 30, 2015	Month Ending Budget November 30, 2015	Variance	Actual Year-to-Date Ending November 30, 2015	Year-to-Date Budget November 30, 2015	Variance
REVENUES:							
Vehicle Registration Fees	\$ 5,766,298	\$ 407,183	\$ 499,275	\$ (92,092)	\$ 5,250,873	\$ 5,267,023	\$ (16,150)
Overweight/Oversized Permit Fees	0	10,755	0	10,755	115,956	0	115,956
Interest Income	0	139	0	139	1,107	0	1,107
Interest Income - TexSTAR	0	15	0	15	114	0	114
Total Revenues	5,766,298	418,092	499,275	(81,183)	5,368,050	5,267,023	101,027
	628,736	56,147	71,145	(14,998)	513,436	557,591	(44,155)
	10,000	417	833	(416)	4,446	9,167	(4,721)
EXPENDITURES:							
Personnel Services:							
Wages & Benefits							
Supplies:							
Office Supplies & Charges:							
Administrative	10,000	0	833	(833)	0	9,167	(9,167)
Dues & Subscriptions	25,000	0	2,083	(2,083)	30,825	22,917	7,908
Postage & Delivery	2,000	117	167	(50)	2,103	1,833	270
Temporary Employees	7,000	0	583	(583)	0	6,417	(6,417)
Insurance-E&O	640	0	53	(53)	800	587	213
Insurance- Surety	800	569	67	502	569	733	(164)
Meals & Entertainment	0	0	0	0	556	0	556
Advertising	0	0	0	0	7,563	0	7,563
Training	16,000	0	1,333	(1,333)	395	14,667	(14,272)
Travel	17,000	1,213	1,417	(204)	11,941	15,583	(3,642)
Printing & Publications	1,200	0	100	(100)	6,679	1,100	5,579
Bank Service Charges	0	0	0	0	7,388	0	7,388
Accounting Fees	50,200	0	4,183	(4,183)	39,550	46,017	(6,467)
Legal & Professional	100,000	2,459	8,333	(5,874)	19,136	91,667	(72,531)
Financial Consulting Fees	60,000	0	5,000	(5,000)	11,306	55,000	(43,694)
Rental - Office	20,000	1,970	1,667	303	30,362	18,333	12,029
Rent - Office Equipment	10,900	905	908	(3)	9,959	9,992	(33)
Contractual IT Services	1,800	200	150	50	1,600	1,650	(50)
Telephone	0	111	0	111	702	0	702
Miscellaneous	0	0	0	0	15,282	0	15,282
Total Other Services & Charges	322,540	7,544	26,877	(19,333)	196,716	295,663	(98,947)

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 November 30, 2015

	Annual Budget	Actual One-Month Ending November 30, 2015	Month Ending Budget November 30, 2015	Variance	Actual Year-to-Date Ending November 30, 2015	Year-to-Date Budget November 30, 2015	Variance
Maintenance:							
Repairs & Maintenance	2,000	0	167	(167)	14,148	1,833	12,315
Capital Outlay	175,000	0	14,583	(14,583)	0	160,417	(160,417)
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	1,138,276	64,108	113,605	(49,497)	731,370	1,024,671	(293,301)
NET REVENUES	4,628,021	353,983	385,669	(31,686)	4,636,679	4,242,351	394,328
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	361,587,710	0	30,132,309	30,132,309	0	331,455,401	331,455,401
Transfers Out to Debt Fund	(78,864,421)	(331,330)	(6,572,035)	(6,240,705)	(3,651,113)	(72,292,386)	(68,641,273)
Transfers Out to Capital Proj Fund	(287,351,310)	0	(23,945,943)	(23,945,943)	0	(263,405,366)	(263,405,366)
Total Other Financing Sources (Uses)	(4,628,021)	(331,330)	(385,669)	54,339	(3,651,113)	(4,242,351)	591,238
NET CHANGE IN FUND BALANCE	0	22,653	(0)	22,653	985,566	0	985,566
BEGINNING FUND BALANCE	(21,871,342)	(21,678,982)	0	21,678,982	(21,678,982)	0	21,678,982
ENDING FUND BALANCE	<u>\$ (21,871,342)</u>	<u>\$ (21,656,329)</u>	<u>\$ (0)</u>	<u>\$ (21,656,328)</u>	<u>\$ (20,693,416)</u>	<u>\$ 0</u>	<u>\$ (20,693,416)</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 November 30, 2015

	Annual Budget	Actual One-Month Ending November 30, 2015	Month Ending Budget November 30, 2015	Variance	Actual Year-to-Date Ending November 30, 2015	Year-to-Date Budget November 30, 2015	Variance
REVENUES:							
Interest Income	0	24	0	(24)	126	0	(126)
Total Revenues	0	24	0	24	126	0	126
EXPENDITURES:							
Principal Payments - VRF 13 Bond	1,085,000	0	90,417	(90,417)	0	994,583	(994,583)
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	2,650,049	(1,204,568)
Interest Expense - TxDOT Bond	9,245,771	0	770,481	(770,481)	0	8,475,290	(8,475,290)
Interest Expense - TIFA Bond	2,264,219	0	188,685	(188,685)	0	2,075,534	(2,075,534)
Fees	0	0	0	0	0	0	0
Total Expenditures	15,485,953	0	1,290,496	(1,290,496)	1,445,481	14,195,457	(12,749,976)
NET REVENUES	(15,485,953)	24	(1,290,496)	1,290,520	(1,445,355)	(14,195,457)	12,750,102
OTHER FINANCING SOURCES (USES)							
Transfers In	70,888,880	(331,330)	5,907,407	6,238,737	3,651,113	64,981,473	61,330,360
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)	3,651,113	64,981,473	(61,330,360)
NET CHANGE IN FUND BALANCE BEGINNING FUND BALANCE	55,402,927	(331,306)	4,616,911	(4,948,217)	2,205,758	50,786,016	(48,580,259)
ENDING FUND BALANCE	2,070,777	2,070,777	2,070,777	(0)	2,070,777	2,070,777	(0)
	\$ 57,473,704	\$ 1,739,471	\$ 6,687,688	\$ (4,948,217)	\$ 4,276,535	\$ 52,856,793	\$ (48,580,259)

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 November 30, 2015

	Annual Budget	Actual One Month Ending November 30, 2015	Month Ending Budget November 30, 2015	Variance	Actual Year-to-Date Ending November 30, 2015	Year-to-Date Budget November 30, 2015	Variance
REVENUES:							
Interest Income - TexSTAR	\$ 0	\$ 304	\$ 0	\$ (304)	\$ 2,279	\$ 0	\$ (2,279)
Total Revenues	0	304	0	304	2,279	0	2,279
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	304	0	304	2,279	0	2,279
OTHER FINANCING SOURCES							
(USES)							
Transfers In	652,191	0	54,349	54,349	0	597,842	597,842
Transfers Out	0	0	0	0	0	0	0
Total Other Financing							
Sources (Uses)	652,191	0	54,349	(54,349)	0	597,842	(597,842)
NET CHANGE IN FUND BALANCE	652,191	304	54,349	(54,045)	2,279	597,842	(595,563)
BEGINNING FUND BALANCE	3,200,155	3,200,155	3,200,155	(0)	3,200,155	3,200,155	(0)
ENDING FUND BALANCE	\$ 3,852,346	\$ 3,200,459	\$ 3,254,504	\$ (54,045)	\$ 3,202,434	\$ 3,797,997	\$ (595,563)

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 November 30, 2015

	Annual Budget	Actual One Month Ending November 30, 2015	Month Ending Budget November 30, 2015	Variance	Actual Year-to-Date Ending November 30, 2015	Year-to-Date Budget November 30, 2015	Variance
REVENUES:							
Grants	\$ 105,000	\$ 0	\$ 8,750	\$ 8,750	\$ 40,000	\$ 96,250	\$ 56,250
Total Revenues	<u>105,000</u>	<u>0</u>	<u>8,750</u>	<u>(8,750)</u>	<u>40,000</u>	<u>96,250</u>	<u>(56,250)</u>
EXPENDITURES:							
Administrative							
SH 365							
Environmental	0	0	0	0	0	0	0
Design	0	0	0	0	0	0	0
Acquisition	0	0	0	0	0	0	0
ROW	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0
IBTC Project							
NET REVENUES	105,000	0	8,750	(8,750)	40,000	96,250	(56,250)
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	96,250	(56,250)
BEGINNING FUND BALANCE	105,000	105,000	105,000	0	105,000	105,000	0
ENDING FUND BALANCE	<u>\$ 210,000</u>	<u>\$ 105,000</u>	<u>\$ 113,750</u>	<u>\$ (8,750)</u>	<u>\$ 145,000</u>	<u>\$ 201,250</u>	<u>\$ (56,250)</u>

See accountants' compilation report.

**HIDALGO CO. REGIONAL MOBILITY AUTHORITY
BOND CONSTRUCTION FUND**

**STATEMENT OF REVENUES AND EXPENDITURES AND NET CHANGE
BUDGET BASIS**

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

	Annual Budget	One Month Ending November 30, 2015 <u>Actual</u>	Month Ending Budget November 30, 2015	Variance	Year-to-Date Ending November 30, 2015 <u>Actual</u>	Year-to-Date Budget November 30, 2015	Variance
REVENUES:							
Interest Income	\$ 0	\$ 2,590	\$ 0	\$ 2,590	\$ 28,054	\$ 0	\$ 28,054
Total Revenues	0	2,590	0	2,590	28,054	0	28,054
EXPENDITURES:							
Administrative							
Legal & Professional	0	22,548	0	22,548	147,790	0	147,790
Total Administrative	0	22,548	0	22,548	147,790	0	147,790
SH 365							
Consulting & Engineering	0	134,602	0	134,602	1,937,385	0	1,937,385
Environmental	0	4,987	0	4,987	98,313	0	98,313
Design	0	45,976	0	45,976	1,192,976	0	1,192,976
Acquisition	0	0	0	0	2,470,002	0	2,470,002
ROW	0	121,514	0	121,514	4,693,081	0	4,693,081
Construction	0	0	0	0	0	0	0
Total SH 365	57,637,000	307,078	4,803,083	(4,496,005)	10,391,758	52,833,917	(42,442,159)
IBTC Project							
Environmental	0	0	0	0	89,402	0	89,402
Design	0	31,916	0	31,916	496,736	0	496,736
Acquisition	0	17,785	0	17,785	1,984,040	0	1,984,040
ROW	0	(237)	0	(237)	3,511,043	0	3,511,043
Total IBTC	62,579,000	49,464	5,214,917	(5,165,453)	6,081,221	57,364,083	(51,282,862)
Total Expenditures	120,216,000	379,090	10,018,000	(9,638,910)	16,620,769	110,198,000	(93,577,231)
NET REVENUES	(120,216,000)	(376,500)	(10,018,000)	9,641,500	(16,592,715)	(110,198,000)	93,605,285
OTHER FINANCING SOURCES							
Bond Proceeds - TXDOT	145,253,196	0	12,104,433	(12,104,433)	0	133,148,763	(133,148,763)
Bond Proceeds - SIB	91,504,496	0	7,625,375	(7,625,375)	0	83,879,121	(83,879,121)
Bond Proceeds - TIFA	49,941,429	0	4,161,786	(4,161,786)	0	45,779,643	(45,779,643)
Capitalized Transfers	0	379,090	0	(379,090)	16,620,769	0	(16,620,769)
Transfers Out	0	0	0	0	0	0	0
Total Other Financing	286,699,121	379,090	23,891,594	(23,512,504)	16,620,769	262,807,527	(246,186,758)
Sources (Uses)	166,483,121	2,590	13,873,594	(13,871,004)	28,054	152,609,527	(152,581,473)
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	\$ 50,797,168	\$ 64,668,172	\$ (13,871,004)	\$ 50,822,632	\$ 203,404,105	\$ (152,581,473)
ENDING FUND BALANCE							

See accountants' compilation report.

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance - November 30, 2015

General Fund

11 Months Ended
Nov 30, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
11000.000	A	Consolidated Cash - General	3,314,201.24	0.00
11010.000	A	FNB-General Operating	0.00	0.00
11020.000	A	TexStar General Op	159,678.38	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	324,475.82	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	80,968,010.32	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	(64,081.89)	0.00
12130.000	L	Retainage Payable	0.00	0.00
12131.000	L	Unearned Revenue - Overweigi	(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	(331,455,400.87)
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	(5,250,872.74)	(5,267,023.07)
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	(115,956.00)	0.00
15060.000	R	Interest Income	(1,107.46)	0.00
15061.000	R	Interest Income - TexSTAR	(113.61)	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	9,166.63
16100.000	E	Dues & Subscriptions	30,825.00	22,916.63
16110.000	E	Postage/FedEx/Courier	2,103.00	1,833.37
16120.000	E	Temporary Employees	0.00	6,416.63
16200.000	E	Wages & Benefits	513,435.83	557,591.37
16201.000	E	CAPITALIZED Wages & Benc	0.00	0.00
16210.000	E	Insurance-E&O	800.00	586.63

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance - November 30, 2015

General Fund

11 Months Ended
 Nov 30, 2015

Account	T	Account Description	Balance	Budget
16220.000	E	Insurance- Surety	568.76	733.37
16230.000	E	Insurance - LOC	0.00	0.00
16300.000	E	Meals	556.18	0.00
16400.000	E	Advertising	7,562.66	0.00
16500.000	E	Training	395.00	14,666.63
16600.000	E	Travel	11,941.23	15,583.37
16610.000	E	XXTravel- Out of Region/State	0.00	0.00
16620.000	E	Printing & Publications	6,679.42	1,100.00
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 Fces	39,550.00	46,016.63
17100.000	E	Legal	19,135.98	91,666.63
17110.000	E	XXPayroll administrative fee	0.00	0.00
17120.000	E	Financial Consulting Fces	11,306.25	55,000.00
17140.000	E	Office Supplies	4,446.08	9,166.63
17150.000	E	Rent - Office	30,361.60	18,333.37
17151.000	E	Rent - Office Equipment	9,958.85	9,991.63
17152.000	E	Rent - Other	0.00	0.00
17160.000	E	Contractual Website Services	1,600.00	1,650.00
17170.000	E	Repairs & Maintenance	14,147.60	1,833.37
17190.000	E	Depreciation	0.00	0.00
17210.000	E	XXUtilities	0.00	0.00
17220.000	E	XXTelephone	701.68	0.00
17310.000	E	Miscellaneous	15,282.44	0.00
17320.000	E	Penalties and Interest	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	160,416.63
19990.000	R	Transfers In - General Fund	0.00	0.00
19992.000	R	Transfers Out to Capital Project	0.00	263,405,369.37
19993.000	E	Transfers Out to Debt	3,651,112.89	72,292,385.88
19994.000	E	Transfer out to VR fund	0.00	0.00
		Total	42,747,478.33	0.83
		Period Profit/(Loss)	985,567.29	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance - November 30, 2015

Debt Service Fund

11 Months Ended
 Nov 30, 2015

Account	T	Account Description	Balance	Budget
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	2,530,623.82	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	(126.00)	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	994,583.37
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	2,650,049.38
47032.000	E	Interest Expense - TxDOT Bon	0.00	8,475,290.12
47033.000	E	Interest Expense - SIB Bond	0.00	0.00
47034.000	E	Interest Expense - TIFA Bond	0.00	2,075,534.12
47035.000	E	Interest Expense - Hidalgo Co I	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	(3,651,112.89)	(64,981,473.37)
49992.000	E	Transfers Out of Debt Service F	0.00	0.00
		Total	<u>(1,986,824.53)</u>	<u>(50,786,016.38)</u>
		Period Profit/(Loss)	<u>2,205,757.64</u>	

Capital Projects - VRFs

11 Months Ended
 Nov 30, 2015

Account	T	Account Description	Balance	Budget
51000.000	A	Consolidated Cash - CP-VRFs	0.00	0.00
51020.000	A	TexSTAR - VRFs	3,202,434.10	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	(2,278.92)	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	(597,841.75)
59992.000	E	Transfers Out of Cap Proj - VR	0.00	0.00
		Total	0.00	(597,841.75)
		Period Profit/(Loss)	2,278.92	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance - November 30, 2015

Capital Projects - Cities

11 Months Ended
Nov 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	(40,000.00)	(96,250.00)
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>(96,250.00)</u>
		Period Profit/(Loss)	<u>40,000.00</u>	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance - November 30, 2015

Capital Projects - Grants

11 Months Ended
 Nov 30, 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	(5,133,333.37)
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	0.00	(5,133,333.37)
		Period Profit/(Loss)	0.00	

HIDALGO CO. REGIONAL MOBILITY AUTHORITY
Trial Balance - November 30, 2015

Bond Construction - 2013 VRF Bonds

11 Months Ended
 Nov 30, 2015

Account	T	Account Description	Balance	Budget
81000.000	A	Plains -VRF Bond Construction	0.00	0.00
81001.000	A	Consolidated Cash - Bond Cons	0.00	0.00
81020.000	A	Wilmington - Bond Constructio	12,585,574.20	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	(2,483,596.26)	0.00
82130.000	L	Retainage Payable	0.00	0.00
82135.000	L	Due To (From)	0.00	0.00
82141.000	L	Bonds Payable - Current Portion	0.00	0.00
82142.000	L	Bonds Payable - Long Term Po	0.00	0.00
82143.000	L	Unamortized Premium on Bond	0.00	0.00
82144.000	L	Unamortized Discount on Bond	0.00	0.00
82145.000	L	Accrued Expenses	0.00	0.00
83000.000	R	XXBank Transfers	0.00	0.00
84000.000	L	Fund Balance	(52,038,853.24)	0.00
84001.000	L	Fund Balance - Prior Period Ad	1,244,275.00	0.00
85031.000	R	Bond Proceeds - VRF 13	0.00	0.00
85032.000	R	Bond Proceeds -TxDOT 2015 (0.00	(133,148,763.00)
85033.000	R	Bond Proceeds - TxDOT 2015	0.00	(83,879,121.37)
85034.000	R	Bond Proceeds - 2015 Toll Rev	0.00	(45,779,643.25)
85060.000	R	Interest Income	(28,053.50)	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	(16,620,768.80)	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	147,789.66	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	1,937,384.81	0.00
88100.000	E	SH 365 - Environmental	98,313.28	0.00
88101.000	E	SH 365 - Design	1,192,976.28	0.00
88102.000	E	SH 365 - Acquisition	2,470,002.47	0.00
88103.000	E	SH 365 - ROW	4,693,081.17	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	496,735.79	0.00
88202.000	E	IBTC - Acquisition	1,984,040.10	0.00
88203.000	E	IBTC - ROW	3,511,043.31	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>(40,720,653.80)</u>	<u>(262,807,527.62)</u>
		Period Profit/(Loss)	<u>28,053.50</u>	

Consolidated Cash

11 Months Ended
Nov 30, 2015

<u>Account</u>	<u>T</u>	<u>Account Description</u>	<u>Balance</u>	<u>Budget</u>
91000.000	A	Consolidated Cash	3,419,201.24	0.00
91010.000	A	Consolidated Cash - Contra	(3,419,201.24)	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 (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