

THE STATE OF TEXAS §
COUNTY OF CAMERON §

BE IT REMEMBERED on the 11th day of September 2014, there was conducted a Regular Meeting of the Cameron County Regional Mobility Authority, at the Joe G. Rivera and Aurora de la Garza County Annex thereof, in San Benito, Texas, for the purpose of transacting any and all business that may lawfully be brought before the same.

THE BOARD MET AT:

12:00 Noon

PRESENT:

DAVID E. ALLEX
CHAIRPERSON

MICHAEL SCAIEF
DIRECTOR

DAVID N. GARZA
DIRECTOR

NAT LOPEZ
DIRECTOR

DIRECTOR

DIRECTOR

MARK ESPARZA
DIRECTOR

Secretary

RUBEN GALLEGOS, JR.
ABSENT

HORACIO BARRERA
ABSENT

ABSENT

=====

The Meeting was called to order by Chairman David E. Allex, at 12:00 Noon. At this time, the Board considered the following matters as per RMA Agenda posted and filed for Record in the Office of the County Clerk on this 8th day of September 2014 at 8:49 A.M.



AGENDA

**Regular Meeting of the Board of Directors
of the
Cameron County Regional Mobility Authority**

Accepted for Filing in:
Cameron County
On: Sep 08, 2014 at 08:49A
By:
Alejandro Cuellar

**Joe G. Rivera and Aurora de la Garza County Annex
1390 West I69E
San Benito, Texas 78586**

Thursday, September 11, 2014

12:00 Noon

PUBLIC COMMENTS:

1. Public Comments

PRESENTATIONS, RESOLUTIONS AND/OR PROCLAMATION ITEMS:

2. Presentations/Resolutions/Proclamations
 - A. Presentation and Acknowledgement of the GEC Report for August 2014
 - B. Presentation of the Status of the SH 550 Direct Connector Project for August 2014
 - C. Presentation of the Marketing Efforts

CONSENT ITEMS:

3. All Item(s) under the Consent RMA Agenda are heard collectively unless opposition is presented, in which case the contested Item will be considered, discussed, and appropriate action taken separately
 - A. Consideration and Approval of the Minutes for:

August 14, 2014 – Regular Meeting

- B. Consideration and Approval of Agreement between the Cameron County Regional Mobility Authority and Dylbia J. Vega**
- C. Consideration and Approval of Agreement between the Cameron County Regional Mobility Authority and Francisco San Miguel**

ITEMS FOR DISCUSSION AND ACTION:

4. Action Items

- A. Approval of Claims**
- B. Consideration and Approval of Financial Statements for August 2014**
- C. Consideration and Approval of Amendment No. 4 to Agreement for General Consulting Engineering Services between the Cameron County Regional Mobility Authority and HNTB Corporation**
- D. Consideration and Approval of a Professional Services Agreement with S&B Infrastructure for the preparation of an Inspection Report for SH 550**
- E. Consideration and Approval of Change Order No. 2 for the SH 550 Direct Connector Project**
- F. Consideration and Approval of the Cameron County Regional Mobility Authority's Accounting Policies and Procedures Manual**
- G. Consideration and Approval of the Cameron County Regional Mobility Authority's Cost Allocation Plan for Fiscal Year 2015**
- H. Discussion and Possible Action regarding the Adoption of the Cameron County Regional Mobility Authority's Fiscal Year 2015 Annual Budget**

EXECUTIVE SESSION:

5. Executive Session

- A. Deliberation and Discussion concerning the evaluation and duties of the Cameron County Regional Mobility Authority Executive Director, Pete Sepulveda, Jr., pursuant to V.T.C.A. Government Code, Section 551.074**

6. Action Relative to Executive Session

- A. Possible Action**

ADJOURNMENT:

Signed this 8th day of September 2014

David E. Allex
Chairman

NOTE:

Participation by Telephone Conference Call – One or more members of the CCRMA Board of Directors may participate in this meeting through a telephone conference call, as authorized by Sec. 370.262, Texas Transportation Code. Each part of the telephone conference call meeting that by law must be open to the public shall be audible to the public at the meeting location and will be recorded. On conclusion of the meeting, the recording will be made available to the public.

PUBLIC COMMENTS

1 PUBLIC COMMENTS

Commissioner David Garza and Commissioner Sofia Benavides both praised the RMA on its 10 year anniversary.

PRESENTATIONS, RESOLUTIONS AND/OR PROCLAMATION ITEMS

2-A Presentation and Acknowledgement of the GEC Report for August 2014

Mr. Richard Ridings with HNTB presented the GEC Report for the month of August 2014 and provided a detailed report on the status of Cameron County Regional Mobility Authority Projects.

Director Garza moved to acknowledge the GEC Report for August 2014. The motion was seconded by Director Esparza and carried unanimously.

The Report is as follows:

2-B Presentation of the Status of the SH 550 Direct Connector Project for August 2014

Mr. Agustin Ramirez from S&B Infrastructure gave a Report and a Power Point Presentation on the status of the SH 550 Direct Connector project.

Director Scaief moved to acknowledge Report from S&B Infrastructure for the SH 550 Direct Connector project. The motion was seconded by Director Garza and carried unanimously.

The Report is as follows:

2-C Presentation of the Marketing Efforts

Mrs. Michelle Lopez, RMA Marketing and Communications Director went over a Report on Marketing Efforts. The Report is attached to the minutes. The Board discussed advertising efforts in Monterrey, Mexico and joint advertising with other governmental entities. Mr. Pete Sepulveda, Jr., RMA Executive Director advised the Board about the designation of an Interstate on SH 550 from I69E to east of Old Alice Road.

Director Lopez moved to acknowledge the Status Report for the Marketing Efforts for August 2014. The motion was seconded by Director Esparza and carried unanimously.

The Report is as follows:

CONSENT ITEMS

ALL ITEM(S) UNDER THE CONSENT RMA AGENDA ARE HEARD COLLECTIVELY UNLESS OPPOSITION IS PRESENTED, IN WHICH CASE THE CONTESTED ITEM WILL BE CONSIDERED, DISCUSSED AND APPROPRIATE ACTION TAKEN SEPARATELY

3-A Consideration and Approval of the Minutes for:

August 14, 2014 – Regular Meeting

Director Scaief moved to approve the Minutes for August 14, 2014 Regular Meeting. The motion was seconded by Director Esparza and carried unanimously.

3-B Consideration and Approval of Agreement between the Cameron County Regional Mobility Authority and Dylbia J. Vega

Director Scaief moved to approve the agreement with Dylbia J. Vega. The motion was seconded by Director Esparza and carried unanimously.

The Agreement is as follows:

3-C Consideration and Approval of Agreement between the Cameron County Regional Mobility Authority and Francisco San Miguel

Director Scaief moved to approve the agreement with Francisco San Miguel. The motion was seconded by Director Esparza and carried unanimously.

The Agreement is as follows:

ACTION ITEMS

4-A Approval of Claims

The attached claims were presented to the Board of Directors for approval.

Mr. Pete Sepulveda, Jr., RMA Executive Director introduced the Claims into the record.

Director Scaief based on Staff's recommendation moved to approve the Claims. The motion was seconded by Director Lopez and carried unanimously.

The Claims are as follows:

4-B Consideration and Approval of Financial Statements for August 2014

Mr. Adrian Rincones, RMA Controller and Financial Officer went over the attached Financial Statements for the month of August 2014.

Director Scaief moved to approve the Financial Statement for the month of August 2014. The motion was seconded by Director Garza and carried unanimously.

The Financials are as follows:

4-C Consideration and Approval of Amendment No. 4 to Agreement for General Consulting Engineering Services between the Cameron County Regional Mobility Authority and HNTB Corporation

Mr. Pete Sepulveda, Jr., RMA Executive Director introduced the item and recommended to the Board that the amendment be approved.

Director Scaief moved to approve Amendment No. 4 to the General Engineering Services contract with HNTB. The motion was seconded by Director Esparza and carried unanimously.

The Agreement is as follows:

4-D Consideration and Approval of a Professional Services Agreement with S&B Infrastructure for the preparation of an Inspection Report for SH 550

Director Scaief moved to **TABLE** the item. The motion was seconded by Director Lopez and carried unanimously.

4-E Consideration and Approval of Change Order No. 2 for the SH 550 Direct Connector Project

Mr. Pete Sepulveda, Jr., RMA Executive Director presented the Change Order to the Board and explained the need for the approval of the Change Order. Mr. Sepulveda recommended approval of the Change Order.

Director Lopez moved to approve Change Order No. 2. The motion was seconded by Director Garza and carried unanimously.

The Change Order is as follows:

4-F Consideration and Approval of the Cameron County Regional Mobility Authority's Accounting Policies and Procedures Manual

Mr. Pete Sepulveda, Jr. RMA Executive Director, introduced the item and explained the purpose of the item and went over an outline of the accounting policies.

Director Lopez moved to approve the Accounting Policies and Procedures. The motion was seconded by Director Esparza and carried unanimously.

The Policies and Procedures Manual is as follows:

4-G Consideration and Approval of the Cameron County Regional Mobility Authority's Cost Allocation Plan for Fiscal Year 2015

Mr. Pete Sepulveda, Jr., RMA Executive Director introduced the item and explained the purpose of the Cost Allocation Plan.

Director Lopez moved to approve the Cost Allocation Plan. The motion was seconded by Director Scaief and carried unanimously.

The Report is as follows:

4-H Discussion and Possible Action regarding the Adoption of the Cameron County Regional Mobility Authority's Fiscal Year 2015 Annual Budget

Mr. Pete Sepulveda, Jr., RMA Executive Director introduced the item and briefly discussed the proposed budget. Mr. Adrian Rincones, RMA Controller and Financial Officer briefly gave an overview of the budget and highlighted major areas of the proposed budget.

Director Scaief moved to approve the Fiscal year 2015 budget as presented. The motion was seconded by Director Lopez and carried unanimously.

The Report is as follows:

EXECUTIVE SESSION ITEMS

Director Scaief moved to go into Executive Session. The motion was seconded by Director Esparza and carried unanimously, the Board met in Executive Session at 1:24 P.M. to discuss the following matter(s):

EXECUTIVE SESSION:

- 5-A Deliberation and Discussion concerning the evaluation and duties of the Cameron County Regional Mobility Authority Executive Director, Pete Sepulveda, Jr., pursuant to V.T.C.A. Government Code, Section 551.074**

Upon motion by Director Esparza seconded by Director Garza and carried unanimously, the Board reconvened into open Session at 1:51 P.M.

ACTION RELATIVE TO EXECUTIVE SESSION:

- 6-A Deliberation and Discussion concerning the evaluation and duties of the Cameron County Regional Mobility Authority Executive Director, Pete Sepulveda, Jr., pursuant to V.T.C.A. Government Code, Section 551.074**

Director Scaief moved to proceed along the Terms and Conditions as discussed in Executive Session. The motion was seconded by Director Lopez and carried unanimously.

ADJOURNMENT

There being no further business to come before the Board and upon motion by Director Lopez seconded by Director Esparza and carried unanimously the meeting was **ADJOURNED** at 1:52 P.M.

APPROVED this 9th day of October 2014.



CHAIRMAN DAVID E. ALLEX

ATTESTED: 

SECRETARY RUBEN GALLEGOS, JR.

**2-A. PRESENTATION AND ACKNOWLEDGEMENT OF GEC REPORT FOR
AUGUST 2014**

Pete Sepulveda, Jr.
Executive Director
Cameron County Regional Mobility Authority
1100 East Monroe Street
Brownsville, Texas 78520



September 5, 2014

Dear Mr. Sepulveda,

The following is a summary of our progress on the subject projects for the month of August 2014.

Project Management:

General GEC

- Prepared & submitted CCRMA GEC Invoice for work performed on various Work Authorizations. Updated and submitted June 2014 GEC report.
- On August 14th, Richard Ridings and Jimmy Berry attended the Regular Meeting of the CCRMA Board of Directors.
- Assisted CCRMA Controller on activities involving reporting and documentation of invoicing, progress reports and other accounting/billing matters.
- HNTB hosted and attended the CCRMA/TxDOT coordination meetings on August 4th and 18th.

West Rail Relocation International Coordination (Work Authorization No. 8):

This Work Authorization provides appropriate subconsultant(s) for staff coordination with the Mexican agencies to monitor and determine project schedules, permit requirements, funding technical agreements and design for the West Rail Relocation around Brownsville, Texas. The project plans will require approval by Secretaría de Comunicaciones y Transportes (SCT), Comisión Internacional de Limites Y Aguas (CILA) and Kansas City Southern Mexico (KCSM).

- Construction progress on the Mexican side:
 - Bridge, 100%
 - Patios and Roadway, 100%
- Regarding the 8 minimal rail works needed to begin the railway operation, a site visit to corroborate progress on each one was conducted on August 14, 2014.

Once the structure is completed, authorization for the company's six weeks previous activities, removal, relocation of equipment, installation, adjustment, testing and delivery will be received.

If there are no delays in implementation, the Gamma Rays project will be completed in November.

- Regarding the VACIS machine, a meeting with the Ministry of Communications and Transport was held on July 29 at 18.00 hours. It was attended by officials from the Ministry of Communications and Transport, Customs General Administration, the company Caxcan, and Science Applications Ltd. During the meeting, the following topics were discussed:
 - a) The final design of the structure is nearing completion and next week the request for bids will be published.
 - b) Regarding the contract with Science Applications Ltd., it will be reviewed between July 30 and August 2 and signed during the week of August 4 - 8.

Also, it was stated that on the American side, the change in location of the Gamma Ray equipment cannot take place until it has been assured that the contract has been signed on the Mexican side is signed and that Customs General Administration can count on the adequate number of personnel for operation in the new patios.

Therefore, it was agreed that once the contract has been signed, Lic. Oscar Peguero Medina, Manager of Equipment and Infrastructure in the Ministry of Finance under Customs General Administration will ensure Manuel Garza, Customs and Border Protection, will receive a message informing him of the fact.

- Regarding the delivery-reception process, the 2nd Working Committee was held to review the final Matamoros Rail Bypass plans, the new rail yard and the new international bridge by the Ministry of Communications and Transportation, Kansas City Southern de Mexico, SA de CV on Tuesday July 15, 2014 at 9:00 hours in the RU in the city of Monterrey. During the review of project plans, the following was found:
 - a) General plant plans. Correct the letterhead for Puente Ferroviario Internacional.
 - b) Structures - Append PCC-02 plan to the DWG file.
 - c) Include telecommunications tower foundation plan. (TXB-01) and the trench plan for wave guidance.

Furthermore, it was agreed that Caxcan would upload the missing plans that needed to be corrected. They were uploaded on August 2.

- On the issue of security, we are awaiting Minister Ana Luisa Fajer Flores, Executive Director for North America of the Ministry of Foreign Affairs to report the date on which the meeting will be held with the interdepartmental international crossings and bridges group to address the issue.
- The date for the 75th Technical Reunion will be Friday, September 19 at 10:30 hours.

South Padre Island Second Access Phase 3A & 3B (Work Authorization No. 17):

This Work Authorization provides engineering and environmental services associated with the development and advancement of the NEPA process for the proposed South Padre Island (SPI) 2nd Access Project in Cameron County, Texas. The proposed Project will provide an alternate route to the Queen Isabella Memorial Causeway; thus, enhancing local and regional mobility, and facilitating effective evacuation of the island in times of disaster, hurricanes, and other emergencies. This Work Authorization continues the environmental and corridor alternatives assessment tasks necessary to advance the project to a selection of a

Recommended Preferred Alternative and ultimately to a Record of Decision (ROD). After the selection of a Preferred Alternative a supplement for schematic design and the FEIS will be required.

- HNTB continues to provide assistance and information to CCRMA Board and staff, members of the general public and stakeholders.
- Executed Supplemental Work Authorization with S&B and SWCA. Coordinated Supplemental Work Authorization with RODS and Belaire Environmental.
- Coordination, including weekly meetings, with TxDOT Pharr District, TxDOT ENV and FHWA has been on-going regarding the FEIS tasks.
- HNTB and PSI continued to develop the Draft Financial Plan.
- Continued data collection and ROW research and mapping.
- Continued coordination with subconsultant to address TxDOT's 60% schematic review comments.
- Continued coordination with subconsultants on route and design studies for preparation of 90% submittal (i.e. typical sections, geometric design, preliminary cross sections, preliminary traffic control, 3D modeling, and schematic plan preparation, preliminary construction cost estimate, hydrology, hydraulic studies, drainage design and preliminary bridge layouts).
- Revised master design schedule and submitted to subconsultants for review.
- Continued coordination with TxDOT Transportation Planning & Programming (TPP) and subconsultants on traffic forecasting and operational analysis.
- Continued coordination with subconsultants on geotechnical services.
- Continued coordination with subconsultants on socio-economic services.
- Context Sensitive Solutions (CSS) workshops held on August 5th and 6th; materials posted on CCRMA website; summary report of workshops and survey results are nearing completion.
- Continued preparation of FEIS and associated tasks.
- Coordinated with subconsultants on FEIS tasks.
- Continued coordination with regulatory agencies on MMPA, ESA, EFH compliance, including mitigation. Meetings were scheduled in August with the USACE and NMFS in Galveston – preparation of meeting agenda and coordination with TxDOT on attendees was completed.
- Completed Survey cross sections for the Laguna Madre.
- Met with CDM Smith to discuss the Economic Development growth projections for the T&R Studies.
- Met with TxDOT, CCRMA and CDM Smith on August 12th to discuss the preliminary T&R Methodology.
- Provided responses to USCG comments/question.
- Developed materials for the USCG meeting scheduled for September 3rd.
- Developed materials for the JEM meeting scheduled for September 2nd.
- Seagrass and Wetland Surveys were completed.

General Brant Road/FM 106 Extension (Work Authorization No. 26)

This work authorization provides professional services and deliverables associated with the preparation of a categorical exclusion (to be reviewed by the Federal Highway Administration in anticipation of possible federal funding) and the completion of the Section 404 permitting process (including the development of a conceptual mitigation plan) for the project.

- No activity this billing period.

Olmito Switch Yard & Repair-In-Place Facility (Work Authorization No. 31)

This work authorization provides engineering services throughout the construction duration of the Olmito Switch Yard and Repair-In-Place (RIP) Facility by providing responses to the contractor's Requests for Information, Shop Drawing Review and As-Built construction plans.

- HNTB is assisting with the completion and close out of this project.
- On July 31, 2014 Brownsville PUB attempted to turn on the water to the RIP facility. There was a broken nut on the control wheel, they will fix the problem and try again.

West Rail Bypass, CI (Work Authorization No. 33)

This work authorization provides professional services associated with construction inspection phase work for the West Rail Bypass.

- HNTB started on Supplemental Work Authorization for the plans, procurement, and construction of the Border Fencing on the UPRR Bridge. Items remaining to be completed are Gate at bent 41, fence on the bridge, lighting on the bridge, security equipment in building, communications wiring in the building, crossing for CCID #6, and VACIS system.
- The tamping of all rail has been completed, the UP maintenance and public crossings are now installed, and inside guard rail has been completed.
- The contractor has achieved substantial completion with only minor corrections and cleanup required.
- Mitigation coordination with USACE and CCRMA.
- HNTB is assisting with the completion and close out of this project.

Outer Parkway Study (Work Authorization No. 36)

This work authorization provides professional services and deliverables associated with a study for the Outer Parkway. The study is to be performed in a three phase effort to deliver a schematic design for the Outer Parkway project. The phases are:

- HNTB started on Supplemental Work Authorization for the Environmental Assessment and Route Studies.
- Draft Classification Letter was revised per TxDOT ENV comments and resubmitted to the Pharr District for further processing.

West Rail RFIs, As-Built (Work Authorization No. 40)

This work authorization provides construction phase services throughout the construction of the West Rail Relocation Project by providing responses to Requests for Information from the contractor and providing As-Built construction drawings. Also, records keeping will be provided through the use of DashPort.

- No tasks performed for this month.

SH 32 GEC (Work Authorization No. 49 - Preliminary Schematic and Environmental Approval)

This work authorization provides professional services for oversight, guidance, agency coordination, and issue resolution, necessary to expedite the preliminary development phases of these two SH 32 projects only. The two projects, which each have logical termini and independent utility, extend from US 77/83 to FM 3068 (herein referred to as SH 32-West) and from FM 3068 to SH 4 (herein referred to as SH 32-East). The

proposed projects are being developed by two prime subconsultants, (S&B Infrastructure, Ltd. and Traffic Engineers, Inc.) under the oversight of HNTB (GEC).

SH 32 West (Consultant – Traffic Engineers, Inc., or TEI):

- Continued project coordination with TEI.
- Archeological field was completed and report writing is underway.

SH 32 East (Consultant - S&B Infrastructure, Ltd., or S&B):

- Continued project coordination with S&B.
- Biological Assessment was revised per TxDOT comments, reviewed by the GEC and resubmitted to the TxDOT Pharr District for back check.

West Rail Bridge – RFI/Shop Drawings Review and CEI for Security Fencing, Gate, Illumination, and DHS Building Components (US portion of bridge only) (Work Authorization No. 69)

- Upon approval of the work authorization, HNTB notified the Contractor (McCarthy Builders) and the Subcontractor (ZIWA Construction) who are expected to complete most of the outstanding work, that work on the project would resume soon. HNTB met with the subcontractor and discussed the status of the plans. ZIWA was provided copies of the plans that were prepared to address change order #1 (Gate, Fence and Lighting). HNTB also provided responses to ZIWA on the design changes necessary to comply with the DHS/CBP instructions. ZIWA verbally agreed, contingent on McCarthy approval, to prepare the shop drawings necessary to fabricate the work and obtain the approval of DHS/CBP. When the shop drawings are submitted, HNTB will review them and forward copies to DHS/CBP for their review and approval. Once the shop drawings are reviewed and approved by HNTB and DHS/CBP, the contractor will proceed with construction of the improvements.

International Advisor Services (Work Authorization No. 73):

This Work Authorization provides appropriate subconsultant(s) for staff coordination with the Mexican agencies to develop and promote the Cameron County as an International Multimodal Logistics Hub (IMLH), to service the international industry, developing plans to promote and improve the infrastructure, services and systems, to offer a highly competitive and flexible logistics services.

- Meeting held at Los Indios Bridge CBP station with Ruben Marin representative from GSA, Cris Valadez, Cameron County, Ramiro Aleman from Harlingen EDC and two contractors. Visits to the unloading ramps the cold storage ramps will be built to be used for the inspection of produce products.
- Continue work with Matamoros's Officials and Commissioners on the Los Indios Bridge projects. They are helping to research all the land next to Los Indios Bridge on the Mexican side; they've sent Tamaulipas Government records from several lots around the bridge.
- Coordinated a second meeting with the Judge Carlos Cascos, Pete Sepulveda, Cris Valadez, Ralph Cowen and Eduardo Campirano. During the meeting worked on the planning of the future visit to the Cameron County region by officials and businessman from Mazatlan and the State of Sinaloa. This meeting will be held next September.

- Consultant has been in contact every week with officials from Mazatlan to work on the agenda and logistics of the next visit to Cameron County.
- Invitations, documents and agendas are being prepared to send to Government Officials from Mazatlan.
- Meetings held with Alejandro Fernandez, Matamoros Economic Development Secretary, to coordinate the agenda during the visit of Officials from Mazatlan; they plan to start the visit in Matamoros the 25th of September.
- Weekly meetings and conference calls with Cameron County, Port of Brownsville and Harlingen EDC, to follow up on different projects.
- Continue work with Tamaulipas Economic Development and Public Works officials to follow up on the Projects at Los Indios Bridge. Currently searching for a State and Private partnership that was formed when the bridge was built; they own some of the land around the bridge. Meeting still being planned in Cd. Victoria during the month of September.
- Coordinated various meetings with the Port of Brownsville, Harlingen EDC and Cameron County officials to prepare the plan for the first International Trade Session to be hosted by the CC Logistics Alliance during the month of September. During this month we met with Canacar, Maquila Asociacion & Brownsville Chamber of Commerce. Cris Valadez from the Judge office sent the invitation to CBP Brownsville to prepare a presentation on the inspection process.
- Continue work with Harlingen EDC to coordinate promotional trips to Guanajuato, Mexico to visit produce companies. More than 50 potential customers have been found to visit; consultant will start calling and working with them during the next 3 months. This month a trip was set up to Guanajuato, and will be held January 2015.
- Attended monthly meetings at the International Trade Committee Brownsville Chamber of Commerce.
- Meeting held with Guillermo Lash, from CANACINTRA (Industrial Chamber of Commerce) to invite them to participate in the Cameron County Logistics Alliance activities and projects. Brief meeting also held with the Judge Carlos Cascos.
- Attended a meeting at the County Offices with Daniel Rodriguez, Director of the Export Assistance Center of the US Commerce Department in Texas, SBA officials and several representatives from Matamoros and the Cameron County region.
- The City of San Benito and the EDC have finally agreed to be part of the Cameron County Logistics Alliance. Cris Valadez from the Judge's Office had several meetings with them.

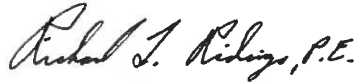
Consultant Management:

- Continued coordination with subconsultants and S&B Infrastructure as prime consultant on SH 550 Construction management including discussions with USACE officials on wetland mitigation that was performed as part of this project.

Agency Coordination:

- Conducted ongoing discussions with CCRMA staff, TxDOT staff and subconsultants for preparation of SPI 2nd Access project, SH 550, Olmito Switch Yard Repair-In-Place Facility construction project, West Rail construction project, SH 32 East Loop EAs and other miscellaneous items.

Best regards,

A handwritten signature in black ink that reads "Richard L. Ridings, P.E." in a cursive script.

Richard L. Ridings, P.E.

Vice President

cc: Carlos Lopez, P.E.

August Status Report

HNTB

Project	West Rail Relocation	
Work Authorization	8	International Advisor Services
Supplemental	1	International Advisor Services
Supplemental	2	International Advisor Services
Supplemental	3	International Advisor Services
Supplemental	4	International Advisor Services
Supplemental	5	International Advisor Services
Supplemental	6	International Advisor Services
Supplemental	7	International Advisor Services
Supplemental	8	International Advisor Services
Supplemental	9	International Advisor Services
Supplemental	10	International Advisor Services
Supplemental	11	International Advisor Services
Supplemental	12	International Advisor Services
Supplemental	13	International Advisor Services
Supplemental	14	International Advisor Services
WA Cost: \$		186,579.00
SA Cost: \$		67,264.00
SA Cost: \$		67,163.00
SA Cost: \$		67,225.00
SA Cost: \$		67,939.00
SA Cost: \$		67,939.00
SA Cost: \$		67,939.00
SA Cost: \$		67,939.00
SA Cost: \$		69,054.00
SA Cost: \$		69,054.00
SA Cost: \$		69,924.00
SA Cost: \$		69,924.00
SA Cost: \$		69,924.00
SA Cost: \$		35,030.00
Total Cost: \$		1,110,836.00

Description: The West Rail Relocation project provides appropriate subconsultant (s) for staff coordination with the Mexican agencies to monitor and determine project schedules, permit requirements, funding technical agreements and design for the West Rail Relocation around Brownsville, Texas. This subconsultant is Arturo de las Fuentes of Caminos Y Puentes Internacionales. The project plans will require approval by Secretaria de Comunicaciones y Transportes (SCT), Comision Internacional de Limits Y Aguas (CILA) and Kansas City Southern Mexico (KCSM).

Scope: Provide professional services and deliverables required for project administration and coordination for the Cameron County Regional Mobility Authority

Deliverable: Monthly Project Progress Reports and meeting minutes that details activities performed by task (Spanish and English versions will be provided). Monthly invoice/billings with list of tasks performed and products delivered per invoice billing cycle (English version will be provided).

Project Activity				
International Advisory Services				
Status:		Ongoing.		
Recent Activity:		Detailed report available.		
Upcoming Activity:		Attend coordination meetings.		
Outstanding Issues:		None.		
Design				
Status:				
Recent Activity:				
Upcoming Activity:				
Outstanding Issues:				
Other: Project Administration				
Status:				
Recent Activity:				
Upcoming Activity:				
Outstanding Issues:				
Task		Status	Date Anticipated Completion	% Complete
International Services		Ongoing	6/30/2014	100%
WA Amount:	\$ 1,110,836.00	Outstanding Invoice Number	Days Old	Invoice Amount
Billed To Date:	\$ 1,088,416.80			
Paid To Date:	\$ 1,088,416.80			
Unpaid Balance:	\$ -			
Funding Source:	Cameron County			
Total:			\$	-

HNTB

August Status Report

HNTB

Project		West Rail Construction & Inspection Services
Work Authorization	33	Construction & Inspection Services
Supplemental	2	Construction & Inspection Services
Supplemental	1	Construction & Inspection Services

WA Cost: \$ 1,255,920.00

SA Cost: \$ 358,021.00

SA Cost: \$ 48,623.00

Total Cost: \$ 1,662,564.00

Description: This Work Authorization is to provide construction inspection (CI) for the Union Pacific Railroad (UPRR) West Rail Bypass. The construction of these additional tracks will allow the UPRR to abandon their current location between Mexico and Olmito eliminating several grade crossings.

Scope: Construction administration for the construction of the West Rail relocation. The construction includes track, drainage, construction sequencing, SWPPP, pay estimates, quantities, and schedule. This includes the DHS facility on the north side of US 281.

Deliverable: West Rail bypass pay estimates, ARRA paperwork, and construction schedule.

Project Activity

West Rail Bypass Construction Inspection

Status: Ongoing.

Recent Activity: Contractor has completed track construction and is performing a final cleaning up. Coordination with USACE on mitigation site non-compliance.

Upcoming Activity: Clean up.

Outstanding Issues: Awaiting resolution of DHS change order items and the associated funding. Awaiting approval of outstanding SWAs.

Task	Status	Anticipated Completion	% Complete
West Rail Construction Inspection Services (CI)			
Project Management, Administration, QA/QC	Complete	10/21/2013	100%
Process Invoices and Progress Reports	Complete	10/21/2013	100%
Construction Inspection Services			
Construction Management	Complete	10/21/2013	100%
Construction Observation and Inspection	Complete	10/21/2013	100%
Record Keeping and File Management	Complete	10/21/2013	100%
Schedule	Complete	10/21/2013	100%
Project Close-Out			
Construction Management	Complete	10/21/2013	100%
Record Keeping and File Management	Complete	10/21/2013	100%
Post Construction Services	Ongoing	10/21/2013	90%
WA Amount: \$	1,662,564.00	Outstanding Invoice Number	Days Old
Billed To Date: \$	1,650,298.05		Invoice Amount
Paid To Date: \$	1,650,298.05		
Unpaid Balance: \$	-		
Funding Source:			
Total: \$ -			

August Status Report

HNTB

Project Outer Parkway Planning Study
 Work Authorization ☒ 36 Outer Parkway Planning Study
 Supplemental ☐ _____
 Supplemental ☐ _____

WA Cost: \$ 103,839.00
 SA Cost: _____
 SA Cost: _____
 Total Cost: \$ 103,839.00

Description: This work authorization provides professional services and deliverables associated with a study for the Outer Parkway. The study is to be performed in a three phase effort to deliver a schematic design for the Outer Parkway project.

Scope: This Work Authorization includes the development of an environmental and engineering constraints map, environmental constraints report, and corridor identification report to aid in the establishment of the alignment of the Outer Parkway.

Deliverable: Constraints map, environmental constraints/corridor identification report.

Project Activity

Outer Parkway Planning Study

Status: Complete.

Recent Activity:	Drafted Environmental Classification letter for FHWA concurrence on EA classification.
Upcoming Activity:	Submit Classification letter to FHWA.
Outstanding Issues:	None.

Task		Status	Date of Anticipated Completion	% Complete
Outer Parkway Planning Study				
Project Management and Coordination		Complete	3/1/2011	100%
Data Collection		Complete	3/1/2011	100%
Meetings/Management		Complete	3/1/2011	100%
WA Amount:	\$ 103,839.00	Outstanding Invoice Number	Days Old	Invoice Amount
Billed To Date:	\$ 103,839.00			
Paid To Date:	\$ 103,839.00			
Unpaid Balance:	\$ -			
Funding Source:				
Total:				\$ -

August Status Report

HNTB

Project West Rail RFI, As-Builts
 Work Authorization ☒ 40 West Rail RFI, As-Builts
 Supplemental ☐ _____
 Supplemental ☐ _____
 Supplemental ☐ _____

WA Cost: \$ 171,150.00

SA Cost: _____

SA Cost: _____

SA Cost: _____

Total Cost: \$ 171,150.00

Description: This Work Authorization is to provide response to questions related to the plans and specifications as needed throughout the duration of the construction and review of shop drawings.

Scope: Project Manager shall be the point of contact for the AUTHORITY to address issues regarding project staff, progress, response to questions related to the plans and specifications as needed throughout the duration of the construction.

Deliverable: Responses to RFI, as-builts and record keeping.

Project Activity

West Rail RFI, Shop Drawings

Status: Respond to RFIs on an as-needed basis.

Recent Activity: Project management (see GEC Progress Report).

Upcoming Activity: Respond to RFIs on an as-needed basis.

Outstanding Issues: Awaiting approval for SWAs (additional RFIs/shop drawing review/DHS coordination).

Task		Status	Anticipated Completion	% Complete
West Rail RFI, Shop Drawings				
Project Management		Complete	10/21/2013	100%
Respond to Requests for Information		Complete	10/21/2013	100%
WA Amount:	\$ 171,150.00	Outstanding Invoice Number	Days Old	Invoice Amount
Billed To Date:	\$ 171,150.00			
Paid To Date:	\$ 171,150.00			
Unpaid Balance:	\$ -			
Funding Source:				
			Total:	\$ -

August Status Report

HNTB

Project		Olmito RIP CI Services
Work Authorization	<input checked="" type="checkbox"/> 47	Construction & Inspection Services
Supplemental	<input type="checkbox"/>	
Supplemental	<input type="checkbox"/>	
Supplemental	<input type="checkbox"/>	

WA Cost: \$	134,538.00
SA Cost: \$	-
SA Cost:	
SA Cost:	
Total Cost: \$	134,538.00

Description: This Work Authorization is to provide construction inspection (CI) for the Union Pacific Railroad (UPRR) Olmito Yard Repair in Place (RIP) Facility. The construction of this facility allow the UPRR to relocate their current repair in place operations from Harlingen to Olmito and expand their capabilities.

Scope: Construction administration for the Olmito Yard repair-in-place (RIP) facility and lighting. This includes building, equipment, track, drainage, construction sequencing, SWPPP, pay estimates, quantities, and schedule.

Deliverable: Olmito RIP Facility pay estimates, ARRA paperwork, and construction schedule.

Project Activity

Olmito RIP Facility Construction Inspection Services (CI)

Status: Construction at 99% complete.

Recent Activity: None.

Upcoming Activity: BPUB to energize water line. Schedule final walk through with UPRR for facility acceptance.

Outstanding Issues: Awaiting resolution on outstanding SWA. The County had been sent a request to provide warranty deed or metes and bounds for water/sewer line and submit payment on impact fees for both to BPUB.

Task	Status	Anticipated Completion	% Complete
Olmito RIP Facility Construction Inspection Services (CI)			
Project Management, Administration, QA/QC	Ongoing	1/31/2013	95%
Process Invoices and Progress Reports	Ongoing	1/31/2013	95%
Construction Inspection Services	Ongoing	1/31/2013	95%
Construction Management	Ongoing	1/31/2013	95%
Construction Observation and Inspection	Ongoing	1/31/2013	95%
Record Keeping and File Management	Ongoing	1/31/2013	95%
Schedule	Ongoing	1/31/2013	95%
Project Close-Out			
Construction Management	Ongoing	1/31/2013	20%
Record Keeping and File Management	Ongoing	1/31/2013	20%
WA Amount: \$	134,538.00	Outstanding Invoice Number	Days Old
Billed To Date: \$	134,538.00		Invoice Amount
Paid To Date: \$	134,538.00		
Unpaid Balance: \$	-		
Funding Source:			
Total: \$ -			

August Status Report

HNTB

Project		SH 32 GEC
Work Authorization	49	SH 32 GEC
Supplemental	1	SH 32 GEC
Supplemental	2	SH 32 GEC

WA Cost: \$	1,961,997.00
SA Cost: \$	18,277.00
SA Cost: \$	243,639.00
Total Cost: \$	2,223,913.00

Description: This work authorization provides professional services for oversight, guidance, agency coordination, and issue resolution, necessary to expedite the preliminary development phases of these two SH 32 projects only. The two projects, which each have logical termini and independent utility, extend from US 77/83 to FM 3068 (herein referred to as SH 32-West) and from FM 3068 to SH 4 (herein referred to SH 32-East). The proposed projects are being developed by two prime subconsultants, (S&B Infrastructure, Ltd. and Traffic Engineers, Inc.) under the oversight of HNTB (GEC).

Scope: This Work Authorization allows the GEC to oversee/manage the development of two environmental assessments being prepared for SH 32. The environmental assessments are being prepared by other firms.

Deliverable: Meeting notes, schedules, document reviews, permitting strategies.

Project Activity

East Loop EA

Status:	On-going. SH 32-West EA prepared. SH 32-East EA prepared.
Recent Activity:	Submittal of SH 32 East Biological Assessment and Antiquities Permit application to TxDOT. Submittal of Antiquities Permit application for SH 32 West to TxDOT. Value Engineering study occurred between 4/15/14 to 4/17/14.
Upcoming Activity:	Submittals of EA, BA and archeology results.
Outstanding Issues:	None

Task	Status	Date of Anticipated Completion	% Complete
East Loop EA			
Project Management and Coordination			88%
WA Amount: \$	2,223,913.00	Outstanding Invoice Number	Days Old
Billed To Date: \$	2,123,397.77		Invoice Amount
Paid To Date: \$	2,123,397.77		
Unpaid Balance: \$	-		
Funding Source:			
Total: \$			-

August Status Report

HNTB

Project International Advisor Services - Multimodal Logistic HUB
 Work Authorization ☒ 73 Cameron County International HUB
 Supplemental ☐
 Supplemental ☐

WA Cost: \$ 86,393.00
 SA Cost: \$ -
 SA Cost: \$ -
 Total Cost: \$ 86,393.00

Description: This work authorization provides appropriate subconsultant(s) for staff coordination with the Mexican agencies to develop and promote the Cameron County as an International Multimodal Logistics Hub (IMLH), to service the international industry, developing plans to promote and improve the infrastructure, services and systems, to offer a highly competitive and flexible logistics services.

Scope: This work authorization will develop and consult with the Cameron County International Multimodal Logistic HUB (IMLH) to service the International Industry and to develop marketing plans to promote and improve the infrastructure, as well as services and systems to offer highly competitive and flexible logistics services.

Deliverable: Meeting notes, schedules, document reviews, permitting strategies.

Project Activity

International Advisory Services

Status: On-going.

Recent Activity:

Stakeholder meetings.

Upcoming Activity:

Continue stakeholder meetings and workshops.

Outstanding Issues:

Task	Status	Date of Anticipated Completion	% Complete
------	--------	--------------------------------	------------

International Advisory Services

Project Management and Coordination			63%

WA Amount:	\$	86,393.00	Outstanding Invoice Number	Days Old	Invoice Amount
Billed To Date:	\$	54,383.00			
Paid To Date:	\$	54,383.00			
Unpaid Balance:	\$	-			
Funding Source:					

Total: \$ -

**2-B. PRESENTATION OF THE STATUS OF THE SH 550 DIRECT
CONNECTOR FOR AUGUST 2014**

CCRMA

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

SH 550 CONSTRUCTION UPDATE

September 11, 2014



L & G Engineering Laboratory

Geotechnical • Construction Material Testing



HNTB

TBPE FIRM REGISTRATION NO.: 420

HNTB Corporation
The HNTB Companies
Engineers Architects Planners

SH 550 Key Dates



<i>-PRE-CONSTRUCTION MEETING</i>	<i>2-20-2013</i>
<i>-NTP ISSUED</i>	<i>2-23-2013</i>
<i>-ACTUAL CONST. START DATE</i>	<i>3-4-2013</i>
<i>-FEDERAL AUDIT IN FIELD</i>	<i>5-20-13</i>
<i>-79.1 % COMPLETE AS OF</i>	<i>08-25-14</i>
<i>-MILESTONE START DATE (IH 69 LANE CLOSURE)</i>	<i>11-1-13</i>
<i>-LOCAL LET GOV. PROCEDURES AUDIT</i>	<i>8-1-13</i>
<i>-TxDOT AUDIT</i>	<i>9-10-13 to 9-12-13</i>
<i>-TxDOT ENVIRONMENTAL INSPECTION</i>	<i>2-18-2014</i>
<i>-IH 69 LANE CLOSURE FOR DIRECT CONNECTOR BENT CONSTRUCTION (BETWEEN MAINLANES)</i>	<i>7-8-14</i>
<i>-PROJECTED CONST. END DATE</i>	<i>9-22-2014</i>



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Major Items of Work in Progress



ITEM	UNIT	PROJECT TOTAL	QUANTITY COMPLETED TO DATE	% COMPLETE TO DATE	PREVIOUS UPDATE (AUGUST 2014) COMPLETE TO DATE
EMBANKMENT	CY	305,077.00	301,822.75	98.9%	98.9%
DRILLED SHAFTS	EA	16.00	16.00	100.0%	87.5%
REINFORCED CONC SLAB	SF	245,188.00	225,737.00	92.1%	83.3%
CONC PAVEMENT CRCP 12"	SY	75,246.00	50,959.94	67.7%	59.6%
HOT MIX	TON	24,678.00	9,065.13	36.7%	31.4%
RETAINING WALLS (MSE)	SF	33,549.00	33,549.00	100.0%	98.0%



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Major Items of Work Completed



ITEM	UNIT	PROJECT TOTAL	QUANTITY COMPLETED TO DATE	% COMPLETE TO DATE
CONCRETE PILES	EA	598.00	598.00	100.0%
BRIDGE FOOTINGS	EA	58.00	58.00	100.0%
BRIDGE COLUMNS	EA	58.00	58.00	100.0%
CAPS FORMED AND POURED	EA	38.00	38.00	100.0%
CONCRETE BEAMS	LF	28,433.31	28,433.31	100.0%



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Major Items of Work in Progress



SH 550-FM 803 INTERSECTION



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Major Items of Work in Progress



WIDE FLANGE PAVEMENT TERMINALS



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Major Items of Work in Progress



SINGLE SLOPE CONCRETE BARRIER



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Major Items of Work in Progress



SBDC BENT #8



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Major Items of Work in Progress



MSE RETAINING WALL

Submittal of Pay Est. # 18 – AUGUST 2014



Estimate No. 18

Original Contract Days	565
Days Added by Change Order	0
Total Contract Time	565
Contract Days Previously Billed	538
Contract Days this Period	31
Days Remaining	27
% Contract Time Used	95.2%

**Quantities for August
are Preliminary and
Subject to Change upon
Final Estimate Review.**

Contract Amount	\$ 43,963,291.32
Previous Payments	\$ 33,077,831.01
Balance Due this Estimate	\$ 1,713,384.85
Net Amount Earned to Date	\$ 34,791,215.86
Percentage of Contract Billed to Date	79.1%
Balance of Contract	\$ 9,172,075.46



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Local Project Staffing



BASED ON AUGUST ESTIMATE

Local (RGV) Contractor Personnel – 68 Daily FTE's

Non-Local (RGV) Contractor Personnel – 1 FTE

Local (RGV) CM Personnel – 3 Daily FTE's

Total Personnel – 72 Daily FTE's



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TBPE FIRM REGISTRATION NO.: 420

HNTB Corporation
The HNTB Companies
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Local Project Staffing



BASED ON AUGUST ESTIMATE #18

Total Paid to Date (AUGUST 2014 Estimate) – \$34,791,215.86

Local (RGV) Contractor Payments – \$29,816,071.99 (85.7%)

Non-Local (RGV) Contractor Payments – \$4,975,143.87 (14.3%)

Quantities for August are Preliminary and Subject to Change upon Final Estimate Review.



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2-C. PRESENTATION OF THE MARKETING REPORT

September 2014 Marketing Report
Michelle A. Lopez
Marketing & Communications Director



1. Disabled Veterans Program:



- **UPDATE:**

- Decals were ordered. They arrived last week (9/4/14). Packets are being put together to begin visits at various dealerships, beginning next week.
- In order for dealerships to be more receptive to this campaign, I have contacted a few disabled veterans that can give us testimonials about their experiences and how this campaign can benefit them. We'll be setting up a video testimonial which will be uploaded to our website and social media accounts. Also, in the packets we hand out, there will be a written testimonial, along with information on the campaign and a decal as a token of appreciation.

- **Purpose:**

- United for Veterans is a program designed to provide veterans with the chance to be exempt from paying our toll road. At the moment, the State of Texas does not offer accommodations for disabled veterans concerning better travel through safer roads. CCRMA has taken the initiative to assist our community with this program.
- We will look at our data, select those with disabled tags and cover their fees.

- **Contribution:**

- Through United for Veterans, contributions will be open for anyone who'd like to donate in the community. Any contribution is welcome, from \$100 to \$1,000. Your business will be recognized in our social networking sites as well as in a dedicated page in our website. Any public presentation performed by CCRMA will have a mention to the special businesses who have assisted in bettering our communities with programs such as this one.
- United for Veterans has been integrated to our new website: www.ccrma.org

2. TxTag & Dealerships/Rental companies:

- As we visit each dealership for United for Veterans campaign, we'll also discuss the possibility of working together to offer new car customers a TxTag.
- We will try to come up with a campaign to be able to have these dealerships sell TxTags to car buyers/employees.
- We'll be visiting different car rental locations throughout the Valley for TxTag purchases.

3. East Loop Brochure:

The Cameron County Regional Mobility Authority

The Cameron County Regional Mobility Authority (CCRMA) is working to increase your quality of life. The CCRMA is planning a complete system of transportation infrastructure additions and upgrades for Cameron County that will support economic development and increase safety for the benefit of the entire region. The East Loop Corridor is one of several projects that will integrate regional planning, multi-modal options, and modern technology to develop a world-class transportation system in Cameron County.

Funding

By combining various funding options, the CCRMA is able to support growth in the community and increase safer travel by building needed infrastructure faster and with modern safety systems. This modern transportation system will support future tourist and business development in the U.S. and internationally.

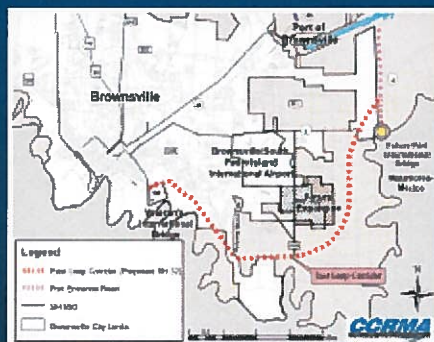
Connectivity Enhancements

Increased Safety

Local and regional police, fire and EMS services will have a safer access in the SH 48 corridor and in the South and East sector of Brownsville. The new East Loop Project will eliminate hazardous and overweight traffic from 6 schools in the area.

Building Foundations for our Future

The new East Loop will provide a greater international access to the West to Monterrey via MEX-2 and to Port Isabel and South Padre Island to the Northeast. Along with this feature it will maximize access to existing Veterans International Bridge at Los Tomates, thus reducing the short-term need for an additional International Bridge crossing from Brownsville to Matamoros.



**EAST
LOOP**

A Fast & Safe Alternative Commercial Route
www.ccrma.org/projects/eastloop

- We took the old brochure that had been designed and redesigned a new one. We felt the previous one had too much text and it looked too busy.
- We have condensed the information and made it more appealing to the eye.
- We're trying to obtain data of fatalities on International Blvd. / HWY 48 from BPD and TxDot. But, this is going to take up to 30 days to receive.
- This brochure will be used to ask for funds for the East Loop Project.

Livability

East Loop will reduce congestion for local and regional passengers, including first response services such as EMS, Police, and Fire Departments.

Economic Development

International movement of goods between the U.S. and Mexico will be facilitated through improved facilities to the Port and the Veterans Bridge.

Efficient Route

Less traffic on 5448 corridor from the Port of Brownsville to the Veterans Bridge means less maintenance on previously traveled roadway.

NATIONAL EXPORT INITIATIVE PROGRAM



Export/Import on East Loop Corridor with Mexico has grown 50% in the period from 2004-2008



Eliminating 17 stops and 6 school zones will significantly improve air quality in the East Loop Corridor



East Loop Corridor will eliminate school crossings in (6) school zones and improve safety for our children



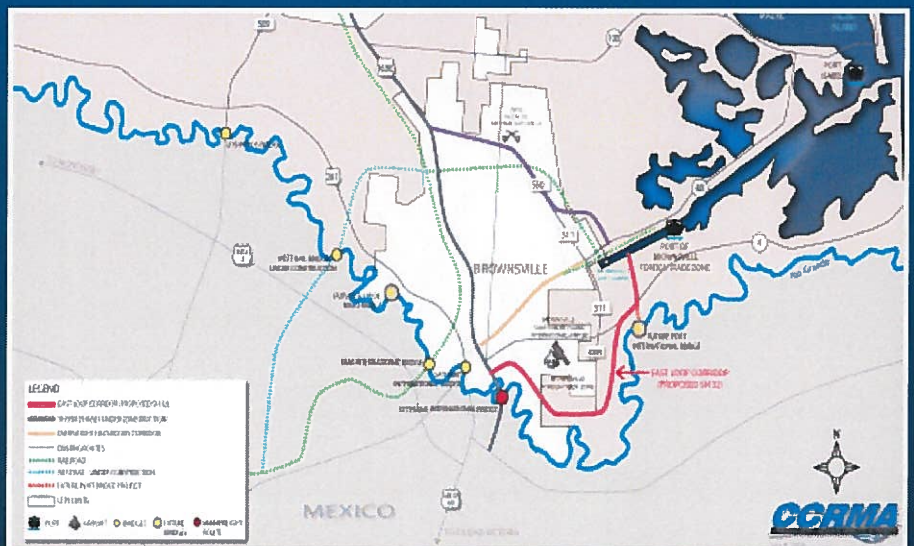
Funding Partnerships include Port of Brownsville, Cameron County, TxDOT, CCRMA, City of Brownsville, et. al.



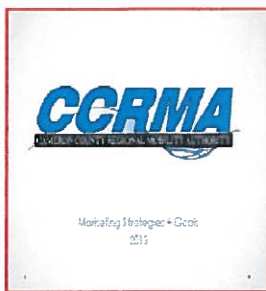
Creating the East Loop Corridor for trucks will reduce congestion on I69E/48 as well as reduce time of travel



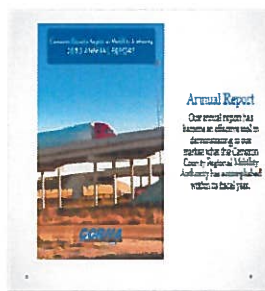
East Loop Corridor serves the Port of Brownsville which exports/imports over 6.3 million tons of material



4. MSB Presentation:



1



2



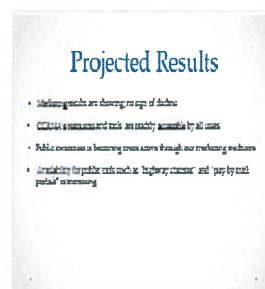
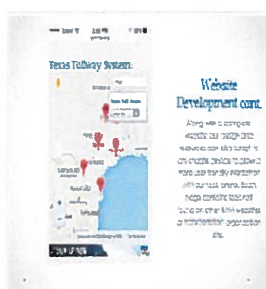
3



4



5



- We will be presenting to MSB in Austin next Thursday. Adrian, Liz and I will be talking about our duties to give insight on the CCRMA, what we do and how they can help us by collecting payments.

5. Promotional Items:

- We've purchased a number of promo items. I will be taking several of those items on our trip next week.
- We've purchased coffee mugs, pens, pencils, sticky notepads, bags, etc...

6. Facebook Marketing:

CAMERON COUNTY NOW PART OF TEXAS TOLLWAY SYSTEM
Cameron County Regional Mobility Authority
Travel & Transportation County Highway

1 Page Like
114 Post Reach
UNREAD
0 Notifications
0 Messages

Recent 2014

See Your Ad Here
Cameron County Regional Mobility Authority
The CCRMA will be recognized as the RMA leader in Texas implementing transportation projects that ac...
Like · Ccrma Ccrma likes this
Promote Page

PEOPLE
★★★★★
115 likes

Ric Saldivar, Ruben Gallegos Jr. and 51 others like this

+48

Promote Your Page
Reach up to 120,000 people near Brownsville
Promote Page

Invite your friends to like Cameron County Regiona...

Sunil Rupani
Invite

See All Friends

Status Photo / Video Offer, Event +

What have you been up to?

Cameron County Regional Mobility Authority shared a link.
Posted by Ccrma Ccrma 19 · 5 hours ago

Vote YES for Proposition 1 in November!! What is Proposition 1? The November 2014 statewide ballot proposition is a constitutional amendment authorized by SJR 1, which legislators approved last year. The amendment would authorize annual dis... See More

Ballot Proposition | Move Texas Forward | Texas Transportation Funding
movetexasforward.com

The November 2014 statewide ballot proposition is a constitutional amendment authorized by SJR 1, which legislators approved last year.

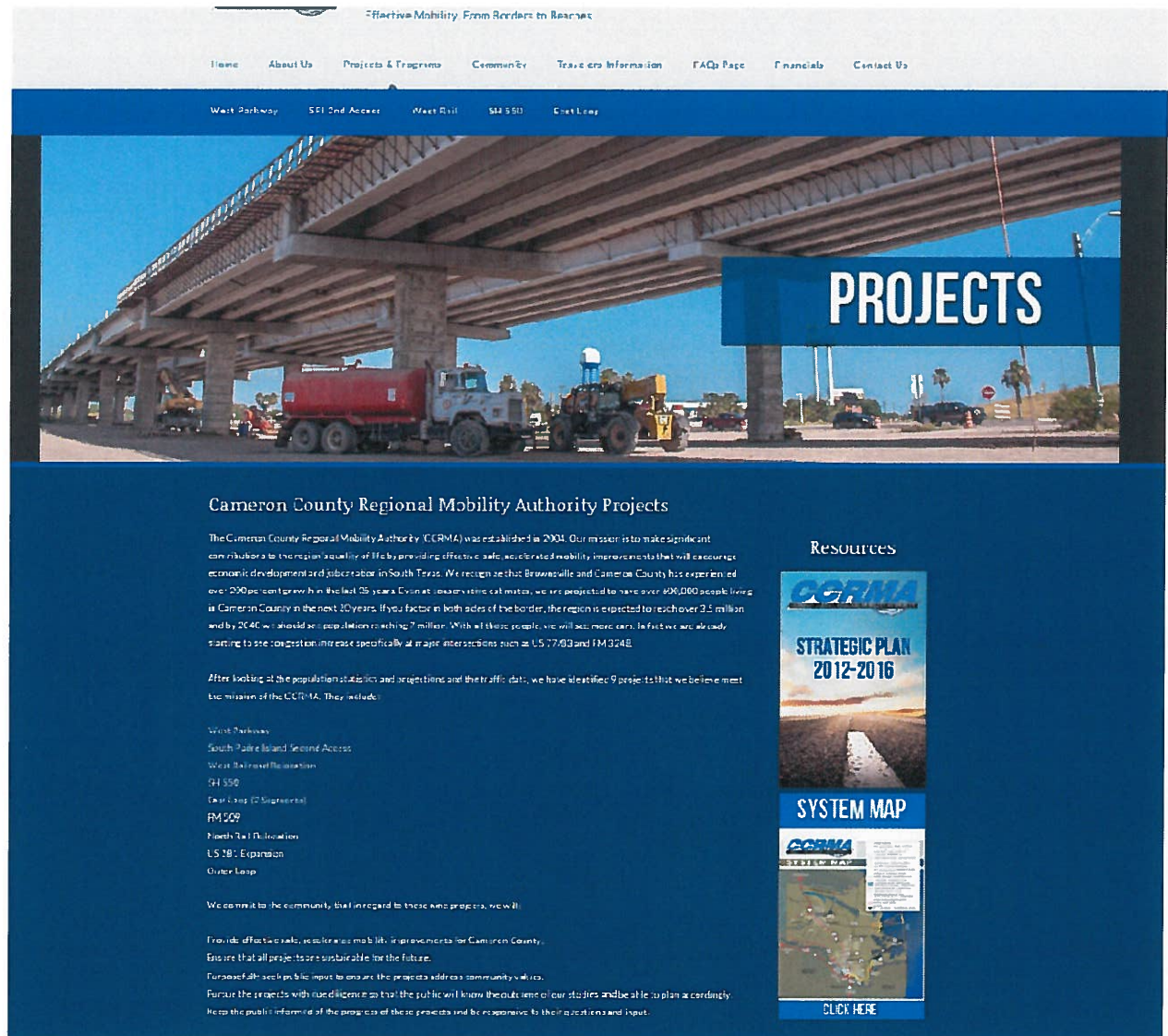
Like Comment Share

1 Share

Josuhe Mejia, Mary Helen Flores and 2 others like this.

- We're up to 115 likes on our page. Consistent social networking presence has been maintained. We have a weekly total reach of 970 active members from August 4 – September 4.
- We're consistently updating our page with posts, photos of events CCRMA attends or hosts. We're pushing Proposition 1 on our page and letting our followers know where they can obtain more information on the important matter.

7. Website:



- Everything has been transferred from the old website www.cameroncountyrma.org to our new website www.ccrma.org.
- Now, we're adding new information on projects CCRMA is working on.

City	Acquisition			Behavior			Conversions		
	Sessions ↓	% New Sessions	New Users	Bounce Rate	Pages / Session	Avg. Session Duration	Goal Conversion Rate	Goal Completions	Goal Value
	135 % of Total: 100.00% (135)	45.19% Site Avg: 45.19% (0.00%)	61 % of Total: 100.00% (61)	42.22% Site Avg: 42.22% (0.00%)	5.39 Site Avg: 5.39 (0.00%)	00:04:29 Site Avg: 00:04:29 (0.00%)	0.00% Site Avg: 0.00% (0.00%)	0 % of Total: 0.00% (0)	\$0.00 % of Total: 0.00% (\$0.00)
1. Brownsville	65 (48.15%)	23.08%	15 (24.59%)	26.15%	8.02	00:06:34	0.00%	0 (0.00%)	\$0.00 (0.00%)
2. Los Angeles	17 (12.59%)	35.29%	6 (9.84%)	29.41%	5.82	00:07:04	0.00%	0 (0.00%)	\$0.00 (0.00%)
3. Jacksonville	5 (3.70%)	0.00%	0 (0.00%)	40.00%	3.60	00:00:50	0.00%	0 (0.00%)	\$0.00 (0.00%)
4. Austin	4 (2.96%)	75.00%	3 (4.92%)	100.00%	1.00	00:00:00	0.00%	0 (0.00%)	\$0.00 (0.00%)
5. Grapevine	3 (2.22%)	33.33%	1 (1.64%)	100.00%	1.00	00:00:00	0.00%	0 (0.00%)	\$0.00 (0.00%)
6. Houston	3 (2.22%)	66.67%	2 (3.28%)	33.33%	2.33	00:01:01	0.00%	0 (0.00%)	\$0.00 (0.00%)
7. McAllen	3 (2.22%)	100.00%	3 (4.92%)	33.33%	2.67	00:00:41	0.00%	0 (0.00%)	\$0.00 (0.00%)
8. Ashburn	3 (2.22%)	100.00%	3 (4.92%)	100.00%	1.00	00:00:00	0.00%	0 (0.00%)	\$0.00 (0.00%)
9. (not set)	2 (1.48%)	100.00%	2 (3.28%)	100.00%	1.00	00:00:00	0.00%	0 (0.00%)	\$0.00 (0.00%)
10. Matamoros	2 (1.48%)	50.00%	1 (1.64%)	100.00%	1.00	00:00:00	0.00%	0 (0.00%)	\$0.00 (0.00%)

- On average, we have had 787 visits on the month of August
- About 48% of those visitors are from Brownsville
- Users are viewing an average of 5.39 pages/session
- Direct traffic is ahead of search engine results. Meaning visitors are typing our address directly instead of searching it through Google, Bing, Yahoo!, etc.)
- We are getting more returning visitors than new visitors to our page (this lets us know that we are getting a steady database of active users, but in the end we will always want to keep this at a near 50/50 level)
- We have visitors not only from our region but throughout the nation as well. We have visitors from Los Angeles, Jacksonville



Effective Mobility. From Borders to Beaches

[Home](#) [About Us](#) [Projects & Programs](#) [Community](#) [Travelers Information](#) [FAQs Page](#) [Financials](#) [Contact Us](#)

SH 550 PART OF THE TEXAS TOLLWAY SYSTEM. LEARN MORE.

Financials

For more information regarding Cameron County Regional Mobility or any of its existing projects, please click here to contact us via email. This page is accessible through any mobile device as well.

**ACCESS ALL OUR FINANCIAL REPORTS
CLICK HERE**

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Fax: (956) 983-5099

Email: pssepulveda@ccrma.org

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Phone: (956) 72-1205
Fax: (956) 983-5099
Email: pssepulveda@ccrma.org

**2013 ANNUAL REPORT
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[Board Meetings](#)
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[Toll Tag Registration](#)
[Facebook](#)
["Pay By Mail"](#)

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Preferably, Use a Web Browser

Search Site

- o CCRMA is linked with every post made through its social networking footprint (e.g. Facebook, LinkedIn). Continuity and brand exposure has been evident - please see Facebook Analytics Report & Google Analytics for details.

8. Mass Email Campaign





SH 550
CAMERON COUNTY'S FIRST EVER TOLL ROAD

LEARN HOW TO OBTAIN YOUR TXTAG
TO TAKE FULL ADVANTAGE OF ALL
TEXAS TOLL ROADS ACROSS THE STATE

BETTER INFRASTRUCTURE
FOR ALL RESIDENTS OF CAMERON COUNTY



SH 550

Connecting you from I-69 to the Port of Brownsville, hassle free! Here are some quick benefits:

1. Fast, Safe, Easy non-stop route from I69E to the Port of Brownsville.
2. Cashless Toll System, no need to slow down for toll booths.
3. Using a TxTag can save you time and money, up to 25% on all Texas Toll Roads.

[Obtain your TxTag](#)

Message from our Chairman:

"Together we share a common vision of sustainable infrastructure network that will advance the economic vitality and future of our region for generations to come."

David Allex, CCRMA Chairman

- Will be emailed in the upcoming weeks as we near completion of project.

9. Billboards

- Billboards found on HWY 100 and Merryman Road have been kept in immaculate condition since day one of its installation. No maintenance required.



- I. I-69W; near Merryman exit sign, across Brownsville Sportspark
- II. Total weekly impressions: **200,880**



- I. Hwy. 100 in Los Fresnos, headed towards South Padre Island
- II. Total weekly impressions: **49,120**

**3-B. CONSIDERATION AND APPROVAL AGREEMENT BETWEEN THE
CAMERON COUNTY REGIONAL MOBILITY AND DYLBIA J. VEGA**

STATE OF TEXAS §
 §
COUNTY OF CAMERON §

CONTRACT FOR SERVICES

This is an agreement by and between the CAMERON COUNTY REGIONAL MOBILITY AUTHORITY (hereinafter called CCRMA) and DYLBIA J. VEGA (hereinafter called VEGA).

In consideration of the mutual promises herein contained, the parties agree as follows:

PURPOSE OF REPRESENTATION

The CCRMA hereby employs VEGA to act as Legal Counsel. As Legal Counsel VEGA agrees to do the following: (1) review and approve monthly board meeting agendas, (2) attend all Board meetings, (3) review contracts, agreements and memorandum of understandings for the CCRMA, (4) assist in right of way issues related to CCRMA projects and (5) provide legal advice as needed to the CCRMA Board.

COMPENSATION

In consideration of services to be rendered by VEGA, the CCRMA hereby agrees to pay VEGA an annual sum of \$13,200.00 to be paid in monthly installments of \$1,100.00 payable on the last day of each month. It is specifically understood and agreed that the CCRMA will not withhold any monies for purposes of taxes. All taxes due shall be paid by VEGA as a self-employed person.

TERM

This agreement shall begin on October 1, 2014 and end on September 30, 2015 or until it is terminated by either party, upon thirty (30) days written notice. In the event that VEGA is not employed by Cameron County as Legal Counsel, this agreement is immediately null and void.

NOTICE

All notices to CCRMA shall be sent by certified or registered mail, addressed to: Cameron County Regional Mobility Authority, 1390 W. 169E, San Benito, Texas 78586, or at such other address as the CCRMA may otherwise designate. All notices to DYLBIA J. VEGA shall be sent certified or registered mail, addressed to: DYLBIA J. VEGA, 1100 E. Monroe Street, Brownsville, Texas 78520.

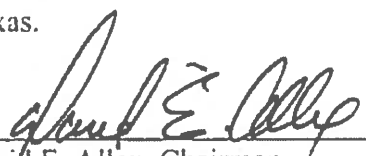
LAW AND VENUE


This agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Cameron County, Texas.

PRIOR AGREEMENTS SUPERSEDED

This agreement constitutes the sole and only agreement of the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the within subject matter. This agreement may be modified at any time by mutual consent of the parties.

EXECUTED on this 11th day of September 2014, at Brownsville, Cameron County, Texas.


David E. Alex, Chairman


Dylibia J. Vega

**3-C. CONSIDERATION AND APPROVAL OF AGREEMENT BETWEEN THE
CAMERON COUNTY REGIONAL MOBILITY AND FRANCISCO SAN
MIGUEL**

STATE OF TEXAS §
 §
COUNTY OF CAMERON §

CONTRACT FOR SERVICES

This is an agreement by and between the CAMERON COUNTY REGIONAL MOBILITY AUTHORITY (hereinafter called CCRMA) and FRANCISCO SAN MIGUEL (hereinafter called SAN MIGUEL).

In consideration of the mutual promises herein contained, the parties agree as follows:

PURPOSE OF REPRESENTATION

The CCRMA hereby employs SAN MIGUEL to serve as support services for the CCRMA. In providing support services, SAN MIGUEL will do the following: (1) work closely with CTRMA and their vendor on the toll electronic system; (2) conduct preventive maintenance on the electronic toll collection system; (3) work with Bookkeeper and CTRMA to ensure that reports are properly being generated; (4) maintain the camera system quarterly or as needed (5) keep CCRMA management informed on the progress of the toll electronic system installation; and (6) troubleshoot any problems with system and other duties as assigned by the Executive Director.

COMPENSATION

In consideration of services to be rendered by SAN MIGUEL, the CCRMA hereby agrees to pay SAN MIGUEL an annual sum of \$21,000.00 to be paid in monthly installments of \$1,750.00 payable on the last day of each month. It is specifically understood and agreed that the CCRMA will not withhold any monies for purposes of taxes. All taxes due shall be paid by SAN MIGUEL as a self-employed person.

TERM

This agreement shall begin on October 1, 2014 and end on September 30, 2015 or until it is terminated by either party, upon thirty (30) days written notice. In the event that SAN MIGUEL is not employed by Cameron County, this agreement is immediately null and void.

NOTICE

All notices to CCRMA shall be sent by certified or registered mail, addressed to: Cameron County Regional Mobility Authority, 1390 W. 169E, San Benito, Texas 78586, or at such other address as the CCRMA may otherwise designate. All notices to FRANCISCO SAN MIGUEL shall be sent certified or registered mail, addressed to: FRANCISCO SAN MIGUEL, 3300 S. Expressway 77, Brownsville, Texas 78520.

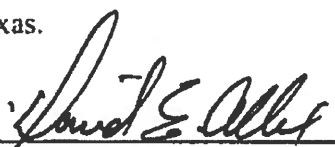
LAW AND VENUE

This agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Cameron County, Texas.

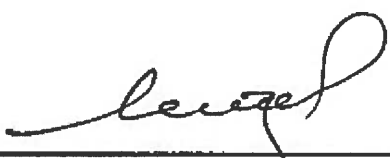
PRIOR AGREEMENTS SUPERSEDED

This agreement constitutes the sole and only agreement of the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the within subject matter. This agreement may be modified at any time by mutual consent of the parties.

EXECUTED on this 11th day of September, 2014, at Brownsville, Cameron County, Texas.



David E. Alex, Chairman



Francisco San Miguel

4-A. APPROVAL OF CLAIMS



MEMORANDUM

TO: Chairman and Board Members

FROM: Pete Sepulveda, Jr. *PSJ*

RE: Claims – Item 4A

DATE: September 11, 2014

During the month of August 2014 Sullivan Public Affairs and I had meetings with TxDOT Staff and members of the Texas Transportation Commission in relation to the CCRMA Projects, specifically East Loop, U.S. 77 projects and the CDA extensions for the Outer Parkway and SPI 2nd Access projects for the upcoming legislative session.

Sullivan Public Affairs has also assisted in the Final Environmental Impact Study process for 2nd Access with TxDOT staff.

The Consultant also is working with CCRMA staff in developing a strategy to secure funding from Prop 1 proceeds for CCRMA projects in the event Prop 1 is approved in November.



MEMORANDUM

TO: Chairman and Board Members

FROM: Pete Sepulveda, Jr. *PSS*

RE: Claims Item 4-A

DATE: September 11, 2014

Attached are the Claims being presented for Board consideration:

- Anderson Columbia – SH 550 Direct Connector
- Cameron County – Partial payment to outstanding loan
- Cameron County – County administrative fee – 2012 bond issue
- CFO & Marketing Director Cell Phone reimbursement
- County Contractor payments – Legal & IT Support
- CTRMA – SH 550 Direct Connector
- Fagan Consultants – SH 550 Direct Connector Toll System
- HNTB – Office Space for Jul-Sep 2014
- Executive Director – Travel to Austin for TxDOT meetings
- Marketing Director – Mileage reimbursement & Supplies – August 2014
- Locke Lord – Legal Support
- RGV Partnership – Partnership luncheon
- S&B Infr. – SH 550 Direct Connector
- Sullivan Public Affairs – Monthly contractual
- Texas A&M University/Glady's Porter Zoo – Sea Turtle Symposium Sponsorship
- TxDOT – SH 550 Direct Connector
- Xerox – Copier/Printer monthly lease

I recommend approval of the above listed claims.

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Invoices Selected for Payment - Claims to be Paid

Vendor ID	Vendor Name	Invoice Number	Cash Required	Invoice/Credit Description
Adrian	Adrian Rincones	AR Cell Aug 2014	100.00	Cell phone reimbursement Controller and Marketing Director
Anderson Columbia	Anderson Columbia Co., Inc	3622-01-003-18	1,708,734.77	Construction for SH550 August 2014
Cameron County	Cameron County	CAF 2012 Bonds	8,334.37	CAF for 2012 Bonds
Cameron County	Cameron County	CC Loan Pmt 8-20...	82,500.00	Partial Payment to Outstanding Loan with Cameron County
CTRMA	Central Texas Regional Mobility Authority	7290027194-198	11,736.25	Telvent Maintenance on 1847 & Port Spur gantry's Jan - July 2014
CTRMA	Central Texas Regional Mobility Authority	7290027199	4,835.34	Telvent Maintenance on 1847 & Port Spur gantry's Jan - July
CTRMA	Central Texas Regional Mobility Authority	7290027200	4,835.34	Telvent Maintenance on 1847 & Port Spur gantry's Jan - July 2014
DYLBIA L. VEGA	DYLBIA L JEFFERIES VEGA	DV - August 2014	1,100.00	Legal support for the month of August 2014
Fagan Consulting	Fagan Consulting LLC	206	3,948.00	Direct Connector ILA oversight services for Aug 2014
Franco San Miguel	FRANCISCO J SANMIGUEL	FS - Aug 2014	1,750.00	Toll Maintenance Support for August 2014
Locke Lord	Locke Lord LLP	1089482	936.00	Legal services for July 2014
Locke Lord	Locke Lord LLP	1089483	1,896.00	Legal support for Interop Agreement with Pharr Bridge
Locke Lord	Locke Lord LLP	1089484	361.25	Legal services for Outer Pkwy FAA agreement
Michelle Lopez	Michelle Lopez	Aug 2014 Mileage	142.83	Reimbursement for marketing director mileage - August 2014
Michelle Lopez	Michelle Lopez	ML - 8-28-14	12.99	CCRMA Shirts embroidery
Michelle Lopez	Michelle Lopez	ML Cell Aug 2014	100.00	Cell phone reimbursement Controller and Marketing Director
PEDRO SEPULVE...	PEDRO SEPULVEDA JR.	PSJ 8-28-14	1,056.25	PSJ Travel 8-28 & 8-29 TxDot Meeting
RGV Partnership	Rio Grande Valley Partnership	1382	550.00	Luncheon for Proposition 1
S&B	S&B Infrastructure, LTD	U1965-19	67,199.96	Construction management on SH550 for August 2014
Sullivan Public Affa	Sullivan Public Affairs	CC082014	7,500.00	Govt Relations consulting services August 2014
Texas Sea Grant	Texas Sea Grant at Texas A&M University	Sea Grant-01	1,500.00	Donation to Texas Sea Grant for Sea Turtle Symposium
TxDot - Constructi...	Texas Department of Transportation - Construction Division	CST00000007	13,986.51	Material inspection, sampling, and testing SH 550
TxDot - Constructi...	Texas Department of Transportation - Construction Division	CST00000021	3,918.49	Material inspection, sampling, and testing SH 550
TxDot - Constructi...	Texas Department of Transportation - Construction Division	CST00000063	11,886.08	Material inspection, sampling, and testing SH 550
TxDot - Constructi...	Texas Department of Transportation - Construction Division	CST00000075	10,880.85	Material inspection, sampling, and testing SH 550
TxDot - Constructi...	Texas Department of Transportation - Construction Division	CST00000083	1,077.53	Material inspection, sampling, and testing SH 550
TxDot - Constructi...	Texas Department of Transportation - Construction Division	CST00000104	552.80	Material inspection, sampling, and testing SH 550
TxDot - Constructi...	Texas Department of Transportation - Construction Division	CST00000123	141.15	Material inspection, sampling, and testing SH 550
TxDot - Constructi...	Texas Department of Transportation - Construction Division	CST00000145	64.30	Construction Materials sampling SH550

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Invoices Selected for Payment - Claims to be Paid

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Invoice Number</u>	<u>Cash Required</u>	<u>Invoice/Credit Description</u>
Xerox	Xerox	075722259	<u>457.89</u>	Equipment lease - Copy machine
Report Total			<u>1,952,094.95</u>	

(9.11) 8.28.14

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Invoices Selected for Payment - Claims to be Paid

Vendor ID	Vendor Name	Invoice Number	Cash Required	Invoice/Credit Description
Adrian	Adrian Rincones	AR - 8-26-14	2,501.45	Adrian reimbursement for Various Expenses
Locke Lord	Locke Lord LLP	1084805	3,270.40	Legal services on legislative matters
Locke Lord	Locke Lord LLP	1084806	840.00	Legal services on SH550 regarding Interstate Designation
Locke Lord	Locke Lord LLP	1084807	684.00	Legal Services on OuterPkwY FAA Agreement
PEDRO SEPULVE...	PEDRO SEPULVEDA JR.	PSJ - 8-25-14	495.70	ED travel to Galveston for SPI environmental meeting
PEDRO SEPULVE...	PEDRO SEPULVEDA JR.	PSJ 8-27-14	1,060.83	ED Travel to Austin for Prop 1 meeting
PUB	Public Utilities Board	PUB 8-18-14	255.76	Utilities on SH550
RGV Spotlight	RGV Spotlight	INV-OA12923B	625.00	CCRMA Websight Developement
RGV Spotlight	RGV Spotlight	INV-OA12924B	500.00	Marketing Services for July 2014
RGV Spotlight	RGV Spotlight	REIM-CCRMA-002B	167.00	Marketing decals for Veterans program
TML Emp Health	TML Intergovernmental Employee Benefits Pool	2014-09	2,315.82	Monthly Employee health benefits
TxDot	Texas Department of Transportation	7	10,178.00	TxDot Customer Interop Support
TXU	TXU Energy	055551285360	610.64	Utilities on SH550
ZIEGNER	ZIEGNER TECHNOLOGIES	102737	1,259.53	Annual Support for Accounting Software and Hosting
Report Total			24,764.13	

**4-B. CONSIDERATION AND APPROVAL OF FINANCIAL STATEMENTS FOR
AUGUST 2014**

CCRMA

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

August 2014 Monthly Financial Report

Pete Sepulveda, Jr.
Executive Director

Jesus Adrian Rincones, CPA, CFE
Controller

Table of Contents

Monthly Balance Sheet	1
Monthly Statement of Revenues, Expenditures and Changes in Net Assets	4
Monthly Statement of Cash Flows	5
Monthly Capital Projects in Progress	6
Toll Revenues & Expenditures	9

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Balance Sheet
As of 8/31/2014
(In Whole Numbers)

	<u>Current Year</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	
CCRMA Claims Account	14,199
CCRMA Operating Fund	5,168,790
TxTag - Replenishment Account	1,254
CCRMA Bond/Debt Funds	<u>793,476</u>
Total Cash and cash equivalents	5,977,720
Restricted cash accounts - debt service	
CCRMA Toll Revenue Funds	33,184
2010 A & B Pledged Revenue Funds	1
2010 A Debt Reserve	1,038,587
2010 A Debt Service	542,162
2010 B Debt Reserve	1,218,154
2010 B Debt Service	84,820
2012 Bond CAPI funds	1,136,400
2012 Bond Operating Fund	131,355
2012 Bond Project Funds	12,708,047
2012 Bonds Rate Stabilization Fund	856,676
2012 Bond Pledged Revenue	68,744
2012 Bonds Debt Service	<u>159,308</u>
Total Restricted cash accounts - debt service	17,977,437
Accounts receivable	
Accounts Receivable - Customers	252,679
Vehicle Registration Fees - Receivable	<u>280,370</u>
Total Accounts receivable	533,049
Accounts receivable - other agencies	
Accounts Receivable - Other Agencies	1,159,889
Due from Other Agencies	<u>145,415</u>
Total Accounts receivable - other agencies	1,305,304
Prepaid expenses	
Prepaid Other Expense	<u>7,798</u>
Total Prepaid expenses	<u>7,798</u>
Total Current Assets:	25,801,308
Non Current Assets:	
Capital assets, net	
Furnishings & Equipment	4,044,536
Accumulated Depreciation-Furnishings & Equipment	(319,322)
Infrastructure & Utilities	12,958,232
Accumulated Depreciation-Infrastructure	<u>(323,956)</u>
Total Capital assets, net	16,359,490
Capital projects in progress	
CIP - Planning & Coordination	219,720
CIP - Preliminary Engineering & Design	3,165,422
CIP - Environmental Studies	12,281,374
CIP - Mitigation	93,373
CIP - Right of Way	357,237
CIP - Utilities	171,015
CIP - Construction	36,489,710
CIP - Construction Engineering	17,481
CIP - Construction Management	2,155,049
CIP - Direct Legal Costs	440,335

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Balance Sheet
As of 8/31/2014
(In Whole Numbers)

	Current Year
CIP - Capitalized Interest	1,403,620
CIP - Indirect Administration and Overhead	<u>71,100</u>
Total Capital projects in progress	56,865,437
Other assets	
Other Assets	<u>39,392,799</u>
Total Other assets	39,392,799
Unamortized bond issue costs	
2012 Unamortized Discount	<u>120,545</u>
Total Unamortized bond issue costs	<u>120,545</u>
Total Non Current Assets:	<u>112,738,270</u>
Total ASSETS	<u><u>138,539,579</u></u>
LIABILITIES	
Current Liabilities	
Accounts payable	
Accounts Payable	<u>2,884,473</u>
Total Accounts payable	2,884,473
Accrued expenses	
TxTag Customer Deposits	310
Toll Refunds from MSB	<u>451</u>
Total Accrued expenses	760
Payroll liabilities	
Federal Tax Withholding	1,785
Payroll Tax Payable	2,221
Retirement Contribution Payable	<u>976</u>
Total Payroll liabilities	4,982
Deferred revenue	
Deferred Revenue	<u>1,284</u>
Total Deferred revenue	<u>1,284</u>
Total Current Liabilities	2,891,499
Non Current Liabilities	
Due to other agencies	
Cameron County	167,500
Due to other Govts	<u>2,014,428</u>
Total Due to other agencies	2,181,928
Due to TxDot	
Union Pacific - West Rail Project	25,178,814
Union Pacific - Olmito Switchyard	9,844,058
TxDot FAA - South Padre Island	8,377,352
TxDot FAA - West Parkway	<u>2,244,589</u>
Total Due to TxDot	45,644,813
Long term bond payable	
2010A Bonds Payable	12,245,000
2010A Unamortized Premium	70,327
2010B Bonds Payable	15,535,000
2012 Bonds Payable	40,000,000
2012 Unamortized Premium	4,309,435
2014 Bonds Payable	5,000,000
2014 Bond Premium	155,424
2014 Bond Prepaid Insurance	<u>(12,303)</u>
Total Long term bond payable	<u>77,302,884</u>
Total Non Current Liabilities	125,129,624

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Balance Sheet
As of 8/31/2014
(In Whole Numbers)

	<u>Current Year</u>
Total LIABILITIES	<u><u>128,021,123</u></u>
NET POSITION	
Beginning net position	<u>7,812,522</u>
Total Beginning net position	7,812,522
Changes in net position	<u>2,705,934</u>
Total Changes in net position	<u>2,705,934</u>
Total NET POSITION	<u><u>10,518,456</u></u>
TOTAL LIABILITIES AND NET POSITION	<u><u>138,539,579</u></u>

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Statement of Revenues, Expenditures And Changes in Net Assets - Unposted Transactions Included In Report
From 8/1/2014 Through 8/31/2014
(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Operating Revenues				
Vehicle registration fees	233,090	2,710,343	2,800,000	(89,657)
Toll revenues	25,528	250,968	200,000	50,968
TRZ revenue	0	304,276	300,000	4,276
Other revenue	0	4,177,830	0	4,177,830
Total Operating Revenues	258,618	7,443,416	3,300,000	4,143,416
Operating Expenses				
Personnel costs	19,291	364,137	571,800	207,663
Professional services	0	22,500	25,000	2,500
Contractual services	11,870	227,097	267,200	40,103
Debt interest	1,696,514	3,899,858	4,061,700	161,842
Project expenses	0	0	75,000	75,000
Advertising & marketing	3,049	19,976	40,000	20,024
Data processing	1,694	7,884	10,000	2,116
Dues & memberships	390	6,880	9,500	2,620
Education & training	1,805	4,383	11,000	6,617
Fiscal agent fees	0	9,016	15,000	5,984
Insurance	0	22,078	31,800	9,722
Office supplies	0	8,019	10,000	1,981
Road maintenance	23,157	42,109	150,000	107,891
Rent	458	8,321	11,000	2,679
Toll services	14,121	60,664	50,000	(10,664)
Travel	3,464	33,250	40,000	6,750
Utilities	1,066	8,925	15,000	6,075
Total Operating Expenses	1,776,880	4,745,097	5,394,000	648,903
Non Operating Revenue				
Interest income	627	7,614	0	7,614
Total Non Operating Revenue	627	7,614	0	7,614
Changes in Net Assets	(1,517,634)	2,705,934	(2,094,000)	4,799,934
Net Assets Beginning of Year	12,036,090	7,812,522	0	7,812,522
Net Assets End of Year	10,518,456	10,518,376	(2,094,000)	12,612,376

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Statement of Cash Flows

As of 8/31/2014

	<u>Current Period</u>
Cash Flows from Operating Activities	
Receipts from Vehicle Registration Fees	440,120.00
Receipts from Toll Revenues	25,528.47
Receipts from TRZ Revenue	0.00
Receipts from Grants and other Income	383.35
Payments to Vendors	(210,267.88)
Payments to Employees	<u>(19,299.72)</u>
Total Cash Flows from Operating Activities	<u>236,464.22</u>
Cash Flows from Capital and related Financing Activities	
Acquisitions of Property and Equipment	(3,948.00)
Payments on Interest	(1,696,514.10)
Acquisitions of Construction in Progress	(1,819,966.44)
Principal Payments on Bonds	0.00
Proceeds from TxDot FAA	483,481.76
Proceeds from Other Governments	<u>(82,500.00)</u>
Total Cash Flows from Capital and related Financing Activities	<u>(3,119,446.78)</u>
Net Increase (Decrease) in Cash & Cash Equivalents	<u>(2,882,982.56)</u>
Beginning Cash & Cash Equivalents	26,838,139.45
Ending Cash & Cash Equivalents	<u><u>23,955,156.89</u></u>

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY
Capital Projects in Progress - Unposted Transactions Included In Report
From 8/1/2014 Through 8/31/2014
(In Whole Numbers)

	Current Period Actual	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Capital Projects				
South Padre Island 2nd Access	0	3,028,389	5,200,000	2,171,611
West Parkway Project	0	980	0	(980)
Outer Parkway	684	27,226	2,500,000	2,472,774
West Rail Relocation	0	2,221,535	5,000,000	2,778,465
Olmito Switchyard	0	144,773	0	(144,773)
SH 550	1,819,282	22,666,377	34,450,000	11,783,623
SH 32 (East Loop)	0	230,012	225,000	(5,012)
FM 803	0	79,566	35,000	(44,566)
General Brant	0	1,976	50,000	48,024
Port Isabel Access Rd	0	46,767	300,000	253,233
Total Capital Projects	<u>1,819,966</u>	<u>28,447,601</u>	<u>47,760,000</u>	<u>19,312,399</u>

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Capital Projects in Progress - Unposted Transactions Included In Report
From 8/1/2014 Through 8/31/2014
(In Whole Numbers)

		Current Period Actual	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Capital Projects					
South Padre Island 2nd Access	2000				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Planning & Coordination	15100	0	61,155	0	(61,155)
CIP - Preliminary Engineering & Design	15110	0	72,310	1,500,000	1,427,690
CIP - Environmental Studies	15120	0	2,884,457	3,500,000	615,543
CIP - Direct Legal Costs	15300	0	10,436	50,000	39,564
CIP - Direct Administration	15320	0	0	75,000	75,000
CIP - Indirect Administration and Overhead	15330	0	30	75,000	74,970
Total South Padre Island 2nd Access		0	3,028,389	5,200,000	2,171,611
West Parkway Project	2025				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Direct Legal Costs	15300	0	980	0	(980)
Total West Parkway Project		0	980	0	(980)
Outer Parkway	2050				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Planning & Coordination	15100	0	24,700	0	(24,700)
CIP - Preliminary Engineering & Design	15110	0	0	1,000,000	1,000,000
CIP - Environmental Studies	15120	0	0	1,400,000	1,400,000
CIP - Direct Legal Costs	15300	684	2,526	20,000	17,474
CIP - Direct Administration	15320	0	0	40,000	40,000
CIP - Indirect Administration and Overhead	15330	0	0	40,000	40,000
Total Outer Parkway		684	27,226	2,500,000	2,472,774
West Rail Relocation	2100				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Planning & Coordination	15100	0	12,500	0	(12,500)
CIP - Mitigation	15130	0	1,564	250,000	248,436
CIP - Right of Way	15200	0	356,581	250,000	(106,581)
CIP - Utilities	15210	0	0	350,000	350,000
CIP - Construction	15220	0	1,651,883	3,500,000	1,848,117
CIP - Construction Engineering	15230	0	17,481	0	(17,481)
CIP - Construction Management	15240	0	173,823	500,000	326,177
CIP - Direct Legal Costs	15300	0	7,704	50,000	42,296
CIP - Direct Administration	15320	0	0	50,000	50,000
CIP - Indirect Administration and Overhead	15330	0	0	50,000	50,000
Total West Rail Relocation		0	2,221,535	5,000,000	2,778,465
Olmito Switchyard	2150				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Utilities	15210	0	144,773	0	(144,773)
Total Olmito Switchyard		0	144,773	0	(144,773)
SH 550	2200				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Planning & Coordination	15100	0	12,500	0	(12,500)
CIP - Mitigation	15130	0	33,975	0	(33,975)
CIP - Utilities	15210	0	0	500,000	500,000
CIP - Construction	15220	1,751,242	21,419,580	32,500,000	11,080,420
CIP - Construction Management	15240	67,200	1,162,820	1,300,000	137,180
CIP - Direct Legal Costs	15300	840	37,502	75,000	37,498
CIP - Direct Administration	15320	0	0	50,000	50,000
CIP - Indirect Administration and Overhead	15330	0	0	25,000	25,000

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

Capital Projects in Progress - Unposted Transactions Included In Report
From 8/1/2014 Through 8/31/2014
(In Whole Numbers)

		Current Period Actual	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total SH 550		<u>1,819,282</u>	<u>22,666,377</u>	<u>34,450,000</u>	<u>11,783,623</u>
SH 32 (East Loop)	2250				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Planning & Coordination	15100	0	108,865	0	(108,865)
CIP - Preliminary Engineering & Design	15110	0	29,782	75,000	45,218
CIP - Environmental Studies	15120	0	91,365	100,000	8,635
CIP - Direct Legal Costs	15300	0	0	15,000	15,000
CIP - Direct Administration	15320	0	0	17,500	17,500
CIP - Indirect Administration and Overhead	15330	0	0	17,500	17,500
Total SH 32 (East Loop)		<u>0</u>	<u>230,012</u>	<u>225,000</u>	<u>(5,012)</u>
FM 803	2300				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Preliminary Engineering & Design	15110	0	21,732	10,000	(11,732)
CIP - Mitigation	15130	0	57,834	0	(57,834)
CIP - Direct Legal Costs	15300	0	0	5,000	5,000
CIP - Direct Administration	15320	0	0	10,000	10,000
CIP - Indirect Administration and Overhead	15330	0	0	10,000	10,000
Total FM 803		<u>0</u>	<u>79,566</u>	<u>35,000</u>	<u>(44,566)</u>
General Brant	2350				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Preliminary Engineering & Design	15110	0	1,976	12,500	10,524
CIP - Environmental Studies	15120	0	0	12,500	12,500
CIP - Direct Legal Costs	15300	0	0	5,000	5,000
CIP - Direct Administration	15320	0	0	10,000	10,000
CIP - Indirect Administration and Overhead	15330	0	0	10,000	10,000
Total General Brant		<u>0</u>	<u>1,976</u>	<u>50,000</u>	<u>48,024</u>
Port Isabel Access Rd	2400				
CAPITALIZED PROJECT COSTS	01CAP				
CIP - Preliminary Engineering & Design	15110	0	0	100,000	100,000
CIP - Environmental Studies	15120	0	46,767	150,000	103,233
CIP - Direct Legal Costs	15300	0	0	10,000	10,000
CIP - Direct Administration	15320	0	0	20,000	20,000
CIP - Indirect Administration and Overhead	15330	0	0	20,000	20,000
Total Port Isabel Access Rd		<u>0</u>	<u>46,767</u>	<u>300,000</u>	<u>253,233</u>
Total Capital Projects		<u>1,819,966</u>	<u>28,447,601</u>	<u>47,760,000</u>	<u>19,312,399</u>

CAMERON COUNTY REGIONAL MOBILITY AUTHORITYToll Revenues and Expenditures
From 8/1/2014 Through 8/31/2014

	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>YTD Budget - Original</u>	<u>YTD Budget Variance - Original</u>
Toll Revenues				
Toll Revenue	<u>25,528.47</u>	<u>250,967.74</u>	<u>200,000.00</u>	<u>50,967.74</u>
Total Toll Revenues	<u>25,528.47</u>	<u>250,967.74</u>	<u>200,000.00</u>	<u>50,967.74</u>
Toll Expenditures				
Toll services				
Toll Services	<u>14,121.03</u>	<u>60,664.19</u>	<u>50,000.00</u>	<u>(10,664.19)</u>
Total Toll services	<u>14,121.03</u>	<u>60,664.19</u>	<u>50,000.00</u>	<u>(10,664.19)</u>
Toll maintenance				
Maintenance - SH 550	<u>23,156.93</u>	<u>42,108.53</u>	<u>150,000.00</u>	<u>107,891.47</u>
Total Toll maintenance	<u>23,156.93</u>	<u>42,108.53</u>	<u>150,000.00</u>	<u>107,891.47</u>
Total Toll Expenditures	<u>37,277.96</u>	<u>102,772.72</u>	<u>200,000.00</u>	<u>97,227.28</u>
Net Change in Toll Services	<u>(11,749.49)</u>	<u>148,195.02</u>	<u>0.00</u>	<u>148,195.02</u>

**4-C. CONSIDERATION AND APPROVAL OF AMENDMENT NO. 4 TO AGREEMENT
FOR GENERAL CONSULTING ENGINEERING SERVICES BETWEEN THE
CAMERON COUNTY REGIONAL MOBILITY AUTHORITY AND HNTB
CORPORATION**

**FOURTH AMENDMENT TO
AGREEMENT FOR GENERAL CONSULTING CIVIL ENGINEERING SERVICES
BETWEEN
CAMERON COUNTY REGIONAL MOBILITY AUTHORITY
AND
HNTB CORPORATION**

This Third Amendment to the Agreement for General Consulting and Civil Engineering Services between Cameron County Regional Mobility Authority ("Authority") and HNTB Corporation (the "GEC") is made for the purpose of amending Section 5 of the Agreement for General Consulting and Civil Engineering Services between Authority and GEC commencing May 16, 2011.

Pursuant to action of the Cameron County RMA Board of Directors, Section 5 of the Agreement is amended as follows, with such amendments to be effective as of the date indicated below:

- I. This contract is amended by deleting paragraph one (1) under Section 5, TIME OF PERFORMANCE, on page 15, and is replaced with the following:

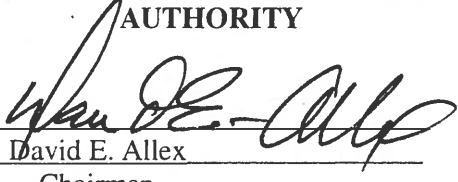
It is understood and agreed that the term of this Agreement shall be for seventy six (76) days, commencing August 16, 2014, and concluding October 31, 2014, subject to the earlier termination of this Agreement pursuant to Sections 6 or 7 below or further extension upon agreement of both parties. The GEC shall not be considered in default of this Agreement for delays in performance caused by circumstances beyond the GEC's reasonable control. Should such circumstances occur, the GEC shall, within a reasonable time, give notice to the Authority describing the circumstances and the efforts being made to resume performance. The GEC shall be granted a reasonable extension of time for any delay in its performance caused by any such circumstances.

- II. This amendment shall be effective August 16, 2014.

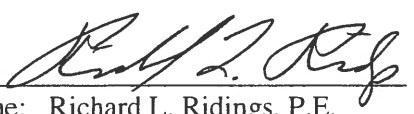
All other provisions are unchanged and remain in full force and effect.

By their signatures below, the parties to the Agreement evidence their agreement to these amendments set forth above.

**CAMERON COUNTY REGIONAL MOBILITY
AUTHORITY**

By: 
Name: David E. Alex
Title: Chairman
Date: 7-11-14

HNTB CORPORATION

By: 
Name: Richard L. Ridings, P.E.
Title: Vice President
Date: 9/11/2014

4-D CONSIDERATION AND APPROVAL OF A PROFESSIONAL SERVICES AGREEMENT WITH S&B INFRASTRUCTURE FOR THE PREPARATION OF AN INSPECTION REPORT FOR SH 550 (TABLED)

**4-E. CONSIDERATION AND APPROVAL OF CHANGE ORDER NO. 2 FOR THE SH
550 DIRECT CONNECTOR PROJECT**

CONSTRUCTION CONTRACT CHANGE ORDER NUMBER: 2

1. CONTRACTOR: Anderson Columbia Co., Inc.

2. Change Order Work Limits: Sta. 1005+00 to Sta. 1105+00

3. Type of Change (on federal-aid non-exempt projects): Minor (Major/Minor)

4. Describe the change and the reason for the change order. When necessary, include exceptions to this agreement.

This change order is to add Contract Time due to abnormal weather conditions and crediting the Contractor for Federal Holiday. Note that this change order will settle "all" delay claims for this project. In addition to Contract Time, 2 months of Barricade, Signs, and Traffic Handling are added to the Contract.

CCSJ: 3622-01-003
Project: SH 550 Direct Conn
Highway: SH 550
County: Cameron
District: Pharr
Contract Number: 3622-01-003

5. New or revised plan sheet(s) are attached and numbered: None

Each signatory hereby warrants that each has the authority to execute this Change Order.

By signing this change order, the contractor agrees to waive any and all claims for additional compensation due to any and all other expenses; additional changes for time, overhead and profit; or loss of compensation as a result of this change. Further, the contractor agrees that this agreement is made in accordance with Item 4 and the Contract. Exceptions should be noted in the response for #5 above.

THE CONTRACTOR Date 09/08/14
By [Signature]
Typed/Printed Name Berry O'Bryan
Typed/Printed Title Area Manager, Anderson Columbia Co., Inc.

The following information must be provided

Time Ext. #: 1 Days added on this C.O.: 53

Amt. added by this change order: \$34,000.00

For TxDOT use only:

Days participating: _____

Amount participating: _____

Signature _____

Date _____

Name/Title _____

RECOMMENDED FOR EXECUTION:

Agustin Ramirez, P.E./Project Engineer Date 09/08/14

Name/Title _____ Date _____

Name/Title _____ Date _____

Name/Title _____ Date _____

Name/Title _____ Date _____

Engineer's Seal



Agustin Ramirez, P.E.
9/8/14

Name/Title _____ Date _____

☐ APPROVED

☐ REQUEST APPROVAL

Name/Title _____ Date _____

☐ APPROVED

☐ REQUEST APPROVAL

Name/Title _____ Date _____

☐ APPROVED

☐ REQUEST APPROVAL

Name/Title _____ Date _____

☐ APPROVED

CONSTRUCTION CONTRACT CHANGE ORDER NUMBER: 2

Estimated Cost:

CCSJ: 3622-01-003

Paid by Invoice? (☐ Yes ☐ No)

TABLE A: Force Account Work and Materials Placed into Stock[illegible]**TABLE B: Contract Items**

				ORIGINAL + PREVIOUSLY REVISED		NEW		
ITEM	DESCRIPTION	UNIT	UNIT PRICE	QUANTITY	ITEM COST	QUANTITY	ITEM COST	OVERRUN/ UNDERRUN
502-2001	BARRICADES, SIGNS, AND TRAFFIC	MO	17,000.00	19.00	323,000.00	21.00	357,000.00	34,000.00
TOTALS					323,000.00		357,000.00	34,000.00

CCSJ: 3622-01-003

TXDOT Form 2146-L TAB (Rev. 10/11) Page 2 of 2

Submittal of Pay Est. # 18 – AUGUST 2014



Estimate No. 18

Original Contract Days	565	CO #2 Approved:	618
Days Added by Change Order	0	Revised Contract Days	53
Total Contract Time	565	Revised Total Contract	618
Contract Days Previously Billed	538	Time	
Contract Days this Period	31		
Days Remaining	27		80
% Contract Time Used	95.2%		

**Quantities for August
are Preliminary and
Subject to Change upon
Final Estimate Review.**

Contract Amount	\$ 43,963,291.32
Additional Change Order #2 Dollars	\$ 34,000.00
Revised Contract Amount	\$ 43,997,291.32
Previous Payments	\$ 33,077,831.01
Balance Due this Estimate	\$ 1,713,384.85
Net Amount Earned to Date	\$ 34,791,215.86
Percentage of Contract Billed to Date	79.1%
Balance of Contract	\$ 9,172,075.46



L & G Engineering Laboratory
Geotechnical • Construction Material Testing



IBPE FIRM REGISTRATION NO.: #20

HNTB Corporation
The HNTB Companies
Engineers Architects Planners

**4-F. CONSIDERATION AND APPROVAL OF THE CAMERON COUNTY REGIONAL
MOBILITY AUTHORITY'S ACCOUNTING POLICIES AND PROCEDURES
MANUAL**



CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

ACCOUNTING POLICIES AND PROCEDURES MANUAL

September 2014



Queen Isabella Causeway South Padre Island

TABLE OF CONTENTS

1.0 Introduction to the Manual

2.0 Accounting Principles

- 2.1.** Summary of the Hierarchy of GAAP
- 2.2.** FASB and GASB in relation to CCRMA financial statements

3.0 Fiscal Responsibility & Reporting

- 3.1.** Reporting Requirements under Ch. 370 Texas Transportation Code
- 3.2.** Reporting Requirements under Texas Administrative Code
- 3.3.** Reporting Requirements under Texas Department of Transportation Financial Assistance Agreement
- 3.4.** Annual Financial Audit Report
- 3.5.** Monthly Financial Reports

4.0 COSO Internal Control Framework

- 4.1.** Objectives
- 4.2.** Components of Internal Controls
- 4.3.** CCRMA Responsibility

5.0 Accounting Information Systems

- 5.1.** Software
- 5.2.** Accounting Method
- 5.3.** Chart of Accounts
- 5.4.** Documentation Processing and Storage

6.0 Budgets

- 6.1.** Annual Financial Budget
- 6.2.** Operating, Maintenance, and Capital Expenditures Budget

7.0 Revenue

- 7.1.** Vehicle Registration Revenue
- 7.2.** Toll Revenue
- 7.3.** Transportation Reinvestment Zone Revenue
- 7.4.** Pass Through Agreements
- 7.5.** Federal, State, and Local Grants



8.0 Capital assets

- 8.1. Capitalization of Assets**
- 8.2. Depreciation**
- 8.3. Construction in Process**
- 8.4. Cost Allocation for Indirect Costs**

9.0 Debt

- 9.1. Issuance and Recording**
- 9.2. Financial Assistance Agreements**

10.0 Accounting Processes

- 10.1. Bank Reconciliations**
- 10.2. General Cash Procedures**
- 10.3. General Receipt and Disbursement Procedures**
- 10.4. Payments to Vendors**
- 10.5. Purchase Orders and Encumbrances**
- 10.6. Receipts**

APPENDIX I. CCRMA Chart of Accounts

1.0 | INTRODUCTION TO THE MANUAL

The Cameron County Regional Mobility Authority (CCRMA) was authorized for creation by the Texas Transportation Commission in 2004. The CCRMA as a government entity operates with the highest standards of fiscal responsibility and transparency. This manual serves to document the accounting policies and procedures used in the operations of the CCRMA. These policies and procedures provide a systematic means of how assets, liabilities, revenues and expenditures are treated and recorded at the CCRMA. The purpose of a formalized system of accounting procedures is to ensure financial statements are in conformity with Generally Accepted Accounting Principles (GAAP) and assets are properly safeguarded.

This manual may be updated and revised from time to time as needed by the Controller to ensure its applicability. A record of revisions and updates will be found in a section of this manual.

This manual does not encompass all business policies and procedures of the CCRMA, this manual is relevant to the accounting procedures and other financial information only. Other CCRMA policies can be found on the website www.ccrma.org.



2.0 | ACCOUNTING PRINCIPLES

2.1. Summary of the Hierarchy of GAAP

The GAAP hierarchy identifies the authoritative sources of accounting principles and the framework for selecting the principles used in the preparation of financial statements for nongovernmental entities that are presented in conformity with GAAP in the United States.

The sources of accounting principles that are generally accepted are categorized in descending order of authority as follows:

- a) FASB Statements of Financial Accounting Standards and Interpretations, FASB Statement 133 Implementation Issues, FASB staff positions, and American Institute of Certified Public Accountants (AICPA) Accounting Research Bulletins and Accounting Principles Board Opinions that are not superseded by actions of the FASB.
- b) FASB Technical Bulletins and, if cleared by the FASB, AICPA Industry Audit and Accounting Guides and Statements of Position.
- c) AICPA Accounting Standards, Executive Committee Practice Bulletins that have been cleared by FASB, consensus positions of the FASB Emerging Issues Task Force (EITF), and the topics discussed in Appendix D of *EITF Abstracts* (EITF D-Topics).
- d) Implementation guides (Q&As) published by FASB staff, AICPA Accounting Interpretations, AICPA Industry Audit and Accounting Guides and Statements of Position not cleared by the FASB, and practices that are widely recognized and prevalent either generally or in the industry.

The GAAP Hierarchy

Level A

- FASB Standards and Interpretations
- FASB Statement Implementation Issues
- FASB staff positions
- AICPA Accounting Research Bulletins and Accounting Principles Board Opinions

Level B

- FASB Technical Bulletins
- AICPA Industry Audit and Accounting Guides and Statements of Position

Level C

- AICPA Accounting Standards
- Executive Committee Practice Bulletins
- FASB EITF issues
- EITF D-Topics

Level D

- FASB implementation guides
- AICPA Accounting Interpretations
- AICPA Industry Audit and Accounting Guides and Statement of Position
- Industry practices

2.2. FASB and GASB in relation to CCRMA financial statements

The FASB is the private sector organization designated to establish standards of financial accounting that govern the preparation of financial reports by nongovernmental entities.

The Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for governmental entities such as state and local governments. GASB pronouncements are recognized by governments, the accounting industry, and the capital markets as the official source of GAAP for state and local governments.

Accounting and financial reporting standards designed for government agencies are essential because governments are fundamentally different from for-profit businesses. Although GASB does not have an enforcement authority, compliance with GASB standards is enforced through some state laws and through the audit process, when auditors render opinions on the fairness of financial statements.

GASB exercises its authority through the issuance of the Statements of Governmental Accounting Standards and Interpretations, Statements of Governmental Accounting Concepts ("Concepts Statements") relating to underlying conceptual framework for financial accounting and reporting, Technical Bulletins and Implementation Guides to provide guidance and timely implementation, and other communication related to governmental financial accounting and reporting. Each of the final pronouncements issued by GASB is designed to provide taxpayers, legislators, municipal bond analysts, and others with information that is useful to their decision-making process regarding governmental entities.

All effective Statements and Interpretations of Governmental Accounting Standards are codified in the GASB's authoritative *Codification of Governmental Accounting and Financial Reporting Standards*. In addition, other pronouncements and communications such as Statements of Governmental Accounting Concepts and Technical Bulletins are included in the *Codification* to enhance its usefulness. The CCRMA uses all relevant material as a guide for establishing the accounting policies and procedures and complies with the standards of accounting and financial reporting established by GASB.

3.0 | FISCAL RESPONSIBILITY & REPORTING

3.1. Reporting Requirements under Ch. 370 Texas Transportation Code

The Chapter 370 Transportation Code requires Regional Mobility Authorities to file with the Transportation Commission a Strategic Plan that covers the five succeeding fiscal years. The strategic plan provides details on the RMA's vision, mission statement, goals, project development and a system map with current and future projects. Along with the strategic plan, an annual report must be filed with the County Commissioner's Court with the details of the financial performance of the RMA over the last fiscal year. Financial Statements must be audited by a Certified Public Accountant to meet the requirements of the financial report that is filed with the County Commissioner's Court.

3.2. Reporting Requirements under Texas Administrative Code

The CCRMA is required under the Texas Administrative Code, Title 43, Part I, Chapter 26, to report the following:

Written Reports

- A) **Financial and operating reports:** An RMA shall submit the following financial and operating reports to each county or city that is a part of the RMA:
 - i) The annual operating and capital budgets adopted by the RMA each fiscal year pursuant to the trust agreement or indenture securing bonds issued for a project, and any amended or supplemental operating or capital budget;
 - ii) Annual financial information and notices of material events required to be disclosed under Rule 15c2-12 of the United States Securities and Exchange Commission (17 C.F.R. §240.15c2-12);
 - iii) And to the extent not otherwise disclosed in another report required under this subsection, a statement of any surplus revenue held by the RMA and a summary of how it intends to use the surplus revenue.
- B) **Investment report:** An RMA shall submit to each county or city that is a part of the RMA an independent auditor's review, if required by law, of the reports of investment transactions prepared by an RMA's investment officers under Government Code, §2256.023.

- C) **Certification:** Reports submitted under this section must be approved by official action of the board and certified as correct by the chief administrative officer of the RMA.
- D) **Submission dates:** Reports required by subsection (A) (i) and (iii) of this section must be submitted within 90 days after the beginning of the fiscal year or the adoption of any amended or supplemental budget. Reports required by subsection (A) (ii) and subsection (B) of this section must be submitted within 30 days after disclosure under Rule 15c2-12 or approval of the independent auditor's report.

Annual Audits

- A) **General** - The RMA shall maintain its books and records in accordance with generally accepted accounting principles in the United States, as promulgated by the Government Accounting Standards Board, the Financial Accounting Standards Board, or pursuant to applicable federal or state laws or regulations, and shall have an annual financial and compliance audit of such books and records in accordance with this section.
- B) **Submission date** - The annual audit shall be submitted to each county or city that is a part of the RMA within 120 days after the end of the fiscal year.
- C) **Certification** - The financial and compliance audit must be conducted by an independent certified public accountant in accordance with generally accepted auditing standards, as modified by the governor's Uniform Grant Management Standards, or the standards of the Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-profit Organizations, as applicable.
- D) **Paperwork retention period** - All work papers and reports shall be retained for a minimum of four years from the date of the audit report, unless the counties or cities that are parts of the RMA require a longer retention period.

Annual Reports to the Commission

- A) **Compliance Report** - Within 150 days after the end of the fiscal year of an RMA, the RMA shall submit a report to the executive director that lists each duty the RMA is required to perform under this subchapter. It must indicate the RMA has performed the requirements for the fiscal year. Each report submitted under this subsection must be in the form prescribed by the department, approved by official action of the board, and certified as correct by the chief administrative officer of the RMA.
- B) **Project Report** - Each year, no later than December 31, the RMA shall submit to the commission a written report that describes the progress made during the



year on each transportation project or system of projects of the RMA, including the initial project for which the RMA was created.

Other Reports

The RMA will provide other reports and information regarding its activities promptly when requested by the counties or cities that are part of the RMA.

Operating Records

The department will have access to all operating and financial records of the RMA. The executive director will provide notification if access is desired by the department.

3.3. Reporting Requirements under Texas Department of Transportation Financial Assistance Agreement (FAA)

CCRMA is required to report the following under the financial assistance agreements with TxDot;

- A) Budget, no later than July 1, of each year*
- B) Annual Audited Financial Statements, no later than 30 days after acceptance of the statements by The Authority's Board of Directors*
- C) If applicable, any other financial information and notices of material events disclosed under Rule 15c2-12 of the United States Securities and Exchange Commission relating to any publicly-offered financing for The Project, no later than ten days after disclosure, and a written report detailing specific expenditures made or reimbursed with loan disbursements during the previous fiscal year, no later than thirty days after the end of the fiscal year.*

3.4. Annual Financial Audit Report

CCRMA Annual Audit Requirement:

Under Chapter 370 of the Texas Transportation Code, Sec.370.182, the CCRMA is required to have an annual audit performed by a Certified Public Accountant. CCRMA is also required as a component unit of Cameron County to have an annual audit completed by no later than March 31 following the end of the fiscal year.

Single Audit

CCRMA may also be required under the rules of OMB Circular A-133 to have a single audit performed by a Certified Public Accountant on qualifying year. The CCRMA would have both the regular financial audit and single audit performed simultaneously by the same Certified Public Accountant for efficiency and cost savings.



3.5. Monthly Financial Reports

CCRMA prepares monthly financial reports for review and acknowledgment of the Board of Directors. The reports include unaudited balance sheet, revenues & expenditures including Year To Date budget variance information, cash flows, project expenditures, and other reports upon the board's request. The reports are based on the prior month financial activity.

4.0 | COSO INTERNAL CONTROL FRAMEWORK

The CCRMA aims to implement the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework within its internal control policies and procedures. The COSO Internal Control Framework is widely used and adopted worldwide. It is recognized as a leading framework for designing, implementing, and conducting internal control and assessing the effectiveness of internal control. It enables organizations to effectively and efficiently develop and maintain systems of internal control that can enhance the likelihood of achieving the entity's objectives, adapt to changes in the business and operating environments.

4.1. Objectives

The framework provides for three categories of objectives, which allow organizations to focus on differing aspects of internal control:

- **Operation Objectives**—these pertain to the effectiveness and efficiency of the entity's operations, including operational and financial performance goals, and safeguarding assets against loss.
- **Reporting Objectives**—these pertain to internal and external financial and non-financial reporting and may encompass reliability, timeliness, transparency, or other terms as set forth by regulators, recognized standard setters, or the entity's policies.
- **Compliance Objectives**—these pertain to adherence to laws and regulations to which the entity is subject.

4.2. Components of Internal Control

Internal control is defined as a process, affected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance.

Internal control consists of five (5) integrated components:

- **Control Environment**—is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization. The control environment comprises the integrity and ethical values of the organization.
- **Risk Assessment**—involves a dynamic and iterative process for identifying and assessing risks to the achievement of objectives. Risk assessment forms the basis for determining how risks will be managed.

- **Control Activities**—are actions established through policies and procedures that help to mitigate risks, while achieving management’s objectives. Control activities are performed at all levels of the entity, at various stages within business processes, and over the technology environment.
- **Information and Communication**—Information is necessary for the entity to carry out internal control responsibilities to support the achievement of its objectives. Communication is the continual, iterative process of providing, sharing, and obtaining necessary information.
- **Monitoring Activities**—are separate evaluations, ongoing evaluations, or some combination of the two that are used to ascertain whether each of the five components of internal control, including controls that affect the principles within each component, is present and functioning.

4.3. CCRMA Responsibility

CCRMA management alone is responsible for the implementation of a proper and efficient system of internal controls. CCRMA management commits to practicing the following in order to ensure the effectiveness of internal controls:

- Management will remain knowledgeable of internal control related matters, and adapt changes to ensure a controlled environment is maintained. Management will communicate effectively internal control related matters with all staff to encourage cooperation and participation.
- Management will maintain an understanding of the changing risks to the operations of the organization, caused by both the change and growth of the RMA and the inherent risks caused by the nature of the operations. Management will periodically assess the effectiveness of existing controls to both internal and external risks.
- The controls implemented by management will serve to deter and prevent any misconduct within the organization, as well as detecting when a case of circumvention of controls has occurred.
- Management will establish open and effective lines of communication within the organization in order for information to flow freely about changes, updates, or concerns regarding controls. Management will also establish these relationships with its vendors and customers in order for comments and concerns to be expressed.
- Management will ensure periodic evaluation of existing controls to ensure effectiveness and efficiency within its operations.

5.0 | ACCOUNTING INFORMATION SYSTEMS

5.1. Software

CCRMA operates its accounting, budget, purchasing, and fixed asset software through the Abila MIP Fund Accounting System. This software incorporates all the above features into the accounting function allowing accounting operations and financial reporting to integrate more accurately. CCRMA utilizes a hosted server where the software and all backups are saved and secured through an online solution. This minimizes the risk of losing data to equipment failures or theft. The hosted solution provides a cloud based accounting operation that allows CCRMA the flexibility to operate from any location with an available Internet connection.

5.2. Accounting

CCRMA utilizes enterprise fund accounting and operates with one fund for all of its functions. Enterprise fund accounting in many ways is similar to private fund accounting. In some instances, when GASB standards provide no governance, CCRMA is required to follow the FASB accounting standards.

5.3. Chart of Accounts

The following summarizes the various segments used in the Chart of Accounts for CCRMA.

- Fund – CCRMA utilizes fund numbers to identify funding source, rather than the traditional sense of separating an entire set of balanced transactions. Funding source identification allows CCRMA to tag transactions funded by a particular source to ease the reporting of transactions should the need arise. This is not a balancing segment to the Chart of Accounts.
- Project – CCRMA utilizes project numbers to identify transactions related to a particular project. This increases the opportunity to have various reporting functions within the software for project specific reports. This segment is a balancing segment to the Chart of Accounts.
- General Ledger – The general ledger operates as the ultimate transaction-recording destination that identifies the different accounts for the financial statement functions.
- Authorization – The authorization segment is used by the CCRMA to track and identify specific work authorizations to the CCRMA. This segment is not a balancing segment and is used for reporting purposes only.

- Restricted – The restricted segment of the Chart of Accounts allows CCRMA to tag, identify transactions and balances as to their restriction. Restrictions include, temporarily restricted, restricted, and unrestricted.

See Appendix I for the CCRMA Chart of Account listing

5.4. Documentation processing and Storage

CCRMA attempts to operate in a paperless environment as much as possible without hindering the operations or compliance with record keeping requirements. Many of the project records are also kept in paper form and stored in the administration offices.

6.0 | BUDGETS

6.1. Annual Financial Budget

Financial Budget Presentation and Adoption

A Financial Budget will be presented to the Board of Directors every year no later than August, of the current fiscal year. The Financial Budget must be adopted prior to the end of the current fiscal year. Once adopted the approved budget is entered into the CCRMA accounting system for financial tracking and reporting. A copy of the approved budget will be available upon request and displayed on the CCRMA website.

Budget Amendments

Budget amendments will be allowed under the approval of both the controller and executive director. All amended changes are required to have a justification in writing and properly documented in the Financial Budget records. An amendment of greater than 15,000 in any expenditure line item will require approval from the Board of Directors.

Encumbrance Accounting

CCRMA will utilize within its financial operations encumbrance accounting, leaving any funds that have been authorized through an approved purchase order, encumbered and consequently reduced from the associated budgeted expenditure.

6.2. Operating, Maintenance, and Capital Expenditures Budget

CCRMA is required under section 2.04(a)-(d) of the SH 550 Development and Funding Agreement between Cameron County and CCRMA to provide annual operating, maintenance and capital expenditure budgets in relation to the toll road for the ensuing fiscal year. The agreement states that all budgets should be submitted to Cameron County no later than June 30th of the current fiscal year, for the upcoming fiscal year activities.

Operating Budget:

Operating budget totals include funds used to cover staff salaries, toll road utilities, lane closure expenses and other operating expenditures.

Maintenance Budget:

Maintenance budget totals include funds used for routine maintenance on toll equipment, toll facility repairs, contract labor, and other maintenance expenditures.

Capital Expenditures Budget:

Capital expenditures budget includes toll road repairs capital expenditures, improvements, or additions to be made. These expenditures should be used in conjunction with the Renewal and Replacement Fund with The Trustee.

7.0 | REVENUE

7.1. Vehicle Registration Revenue

Vehicle registration fees comprise a considerable amount of revenue for the CCRMA. The vehicle registration fee is an annual fee that is applied to nearly all non-government vehicle registrations within Cameron County. This fee is imposed by Cameron County pursuant to Section 502 of the Texas Transportation Code, on behalf of the CCRMA. The annual fee consists of \$10.00 imposed on every qualifying vehicle registered by Cameron County and the Texas Department of Transportation. Revenue generated from this fee can be assigned for general operations, project expenses, or debt obligations.

The county has experienced consistent population growth during the past five years at an average annual rate of 1.7% through 2009. This growth is both internally generated and externally generated due to immigration from other areas, resulting in new households and a greater demand for vehicles. Vehicle Registration Fees are estimated to grow at historical rates, at an average of 2-3% on an annual basis.

Method of Recording

On a monthly basis, the controller will request the monthly totals from the County Tax Assessor Collector's office for the Vehicle Registration Fees. The report is submitted to the controller from the head bookkeeper in the tax office. The totals will include the amounts recorded for Cameron County vehicles registered directly with the Texas Department of Motor Vehicles through online or mail registration. These totals are preliminary when received, and must be reviewed and confirmed with the Cameron County Auditor's office before payment can be issued to the CCRMA. The Cameron County Auditor's office uses a different cutoff date from month end to expedite the review and confirmation of monthly totals. Totals are often adjusted slightly as they are reviewed and confirmed with the Cameron County Auditors. The CCRMA must go back and adjust the preliminary totals with the updated totals on a periodic basis. There is no formal report that is generated to make CCRMA aware of the adjustments, rather, the monthly report provided by the Cameron County Tax Office will be updated with the final totals and CCRMA will review it on a monthly basis. CCRMA follows the procedures below in recording the Vehicle Registration Revenue into the accounting system:

- The controller requests and receives preliminary totals for the prior month Vehicle Registration Fees from the Cameron County Tax Assessor.
- Controller reviews totals and, if no concerns are evident, records the amount in the Vehicle Registration Fees Receivable and offsets the credit with Vehicle Registration Fee Revenue.



- The controller will adjust totals periodically when a report reflecting the new audited totals is received from the Cameron County Tax Office.
- Once reviewed and finalized, Cameron County will issue a check to CCRMA indicating the period in which amounts are being paid for.
- CCRMA will forward a copy of the check to the controller for review and confirmation that it matches the Cameron County Tax Assessor's Report.
- Once the amount is confirmed by the controller, the funds are deposited into the bank and the account receivable will be credited as the offset for the debit to cash.

[Accounting Treatment]

[Totals received from Tax Assessor Collector's Office]

12050 – VRF Receivable	XXXX
41100 – VRF Revenue	XXXX

[Payment received from Cameron County]

10110 – CCRMA Operating	XXXX
12050 – VRF Receivable	XXXX

7.2. Toll Revenue

Inter-operability Toll Revenue

Toll revenues for the CCRMA are generated by two sources, Inter-operability Toll Revenue (electronic toll processing AVI tag) or pay by mail. Toll customers who operate with an AVI Tag that is inter-operable with TxTag or other HUB that the CCRMA has an agreement with will have their tolls collected at a preferential rate and will be processed electronically. The electronic processing of these tolls operates within a HUB system and is funneled through to the appropriate entity after fees associated with the interoperability agreement are collected. These funds are processed on a monthly basis and are reported to CCRMA. The report includes a summary of the monthly activity by transactions posted with a total of revenue collected by entity. An additional report is provided which summarizes all inter-operability revenue by entity, fees by entity, and net payment by entity. These totals will be forwarded to CCRMA by form of ACH deposit.

Method of Recording

The controller will, on a monthly basis, record an estimated average of what these interoperable toll revenues have been over the last fiscal period as receivables and toll



revenue. Upon receipt of the monthly inter-operability reports mentioned above, the controller will reconcile reports with funds received via ACH. The controller will then adjust the previously recorded revenues to the appropriate amount as well as record the toll fees associated with revenues.

[Accounting Treatment]

[Estimated average of toll revenues]

12000 – AR Customers	XXXX
41200 – Toll Revenue	XXXX

[Receipt of Interop totals from CTRMA]

10120 – Toll Cash Account	XXXX
60175 – Toll Services Expense	XXXX
12000 – AR Customers	XXXX
41200 – Toll Revenue	XXXX

Pay By Mail Toll Revenue

Customers who do not have a form of electronic toll payment for their travel on the toll road will be invoiced by mail for the amount due. The responsible party is determined by the information provided from the Department of Motor Vehicles through the vehicle license plates. The CCRMA contracts a billing company to administer these services and work in conjunction with the electronic toll collection system to process qualifying pay by mail customers. The billing company will establish a billing period to generate all transactions per license plate for that period and then mail an invoice to the customer. Pay by mail customers pay a higher rate for the additional processing services involved. The customer has the option to pay the invoice by mail, online, by phone or in person at the CCRMA administration office. Customers who do not pay invoices within the due date can accrue additional fees. More specific information on fee amounts and violation enforcement can be found in the CCRMA Toll Policy Manual.

Method of Recording

The payment collection company will on a weekly basis provide CCRMA a summary of all collections for the previous week Monday through Sunday. The summary report will include all payments accepted by the collection company as well as payments paid in person for which



CCRMA has collected funds and submitted payment information to the collection company. The summary provides the detail for transactions collected and apportioned to reflect what pertains to CCRMA and what pertains to the collection company. If any funds were physically collected at the CCRMA office they will be calculated in the net summary for funds due to CCRMA. The net collections that pertain to CCRMA will be transferred via ACH deposit to the toll operating account. Upon receipt of the weekly reports, the controller will review the report for accuracy and reconcile amounts owed to the amounts received in the toll operating account. The controller will then record the gross revenue from the weekly collections, total fees for weekly collections, deferred amounts (amounts collected at the CCRMA office) and the net cash deposited into the accounting system. CCRMA does not record accounts receivable for pay by mail clients due to the possibility of overstating revenues, rather a more conservative cash method is used in recording this toll revenue.

[Accounting Treatment]

[Payments received in person]

10120 – Toll Cash Account	XXXX
27000 – Deferred Revenue	XXXX

[Receipt of Weekly Summary]

10120 – Toll Cash Account	XXXX
27000 – Deferred Revenue (If applicable)	XXXX
60175 – Toll services expense	XXXX
41200 – Toll Revenue	XXXX

7.3. Transportation Reinvestment Zone Revenue (TRZ)

TRZ's are another funding tool allowed under the Texas Transportation Code section 222.107. Cameron County has established TRZ's for various entities and more than one for the CCRMA. The TRZ's allow Cameron County to allocate the tax increment value for the property within the zone to the CCRMA for the funding of projects. CCRMA currently has one of the largest TRZ's in the state of Texas. These zones are located around the proposed projects the CCRMA is developing, to help promote the funding of those projects. TRZ revenue is calculated using a specific formula with all variables to the formula provided by the Cameron County Appraisal District in the certified totals for the tax year. The CCRMA uses the following steps to calculate



the appropriate TRZ revenue for a given year.

- The approximate levy for the TRZ found in the certified totals is used to back out to the estimated total taxable value. This is accomplished by dividing the approximate levy by the tax rate for the year, and multiplying by 100.
- The result of the above calculation will be what we refer to as the estimated total taxable value of the TRZ. It is important to follow the above step because this value includes the effects of “Freeze Taxable Adjustments” for properties in the TRZ.
- The estimated total taxable value should be calculated for both the base year and the tax year for which billing occurs.
- The difference between the billing year estimated total taxable value and the base year estimated total taxable value is what is called the “increment in appraised value”. In most cases this will result in a positive increment from the base year to the billing year, however it may result in a negative value. If the result is negative then no increment is prescribed for the year.
- The increment in appraised value is then multiplied by the tax rate and divided by 100 to arrive at the “Tax Increment Value”. This value is the actual tax increment and amount of dollars due to the CCRMA.
- The tax increment value for each TRZ is calculated and the controller will prepare an invoice with all supporting documentation including a breakdown of tax accounts for each TRZ and forward to Cameron County Auditors department.
- Cameron County will review and verify information and pay amount due less any uncollected taxes for properties in the Zone.

[Accounting Treatment]

[Invoice Submitted to Cameron County]

12000 – AR Customers	XXXX
41300 – TRZ Revenue	XXXX

[Funds Received]

10110 – Operating Cash	XXXX
12000 – AR Customers	XXXX

7.4. Pass through Agreements

Pass-Through agreements are a funding tool utilized by the state of Texas acting through the Texas Department of Transportation authorized under §222.104 of the Transportation Code.



These agreement becomes effective when executed by the last party to the contract. Each individual agreement will outline the specific payment terms and allowable expense requirements for reimbursement. In essence the agreements work as a delayed funding tool where the State acting through TxDot will send a portion of the payment on an annual basis until the full amount of the funding is exhausted. Payments on these agreements do not commence until construction is substantially complete, then the payment process begins, which could be up to a year after substantial completion of construction. The terms are outlined in each specific agreement and can range from 5-40 years. In most cases these agreements are designed to fund construction costs of a project, and no other associated costs such as mitigation, right of way, construction management, etc. The CCRMA does not recognize any revenue on these agreements until all requirements are fulfilled and measurable, or until actual payment is received from TxDot. As allowable expenses are expended, CCRMA prepares each expense with all supporting documents and submits to TxDot for review and comments, as a result when substantial completion of the project is achieved, TxDot will have all documentation in hand to begin the reimbursement process.

Method of Recording

The following steps are taken by CCRMA for construction pass through agreement transactions:

- An invoice for an allowable expense is received by the CCRMA for a project.
- The invoice is accompanied by all supporting documentation and reviewed and verified by our project construction manager.
- Invoice is forwarded to TxDot for review and comments.
- Invoice is forwarded back to construction manager with comments, if applicable.
- Construction manager reviews and approves invoice, forwards to CCRMA for billing.
- CCRMA administration files and forwards invoice to the controller for review of all supporting documentation.
- Once reviewed, the controller records invoice and forwards to executive director for review and approval.
- Once approved by executive director, invoice will follow the appropriate disbursement process depending on the amount.
- Once invoice is paid, the controller will pull copy of check or ACH for proof of payment, and will prepare a reimbursement request for TxDot.
- Controller will gather invoice with all supporting documents, proof of payment, request letter, and TxDot reimbursement form and submit all documentation to TxDot.
- No revenue or receivable is recorded on this transaction when funds are requested.

[Accounting Treatment]

[Invoice received for work applicable to FAA]

15100 – CIP associated project	XXXX
20000 – Accounts Payable	XXXX

[Funds received from TxDot]

10110 – Operating Cash	XXXX
26000 – TxDot FAA	XXXX

7.5. Federal/State/Local Grants

CCRMA will from time to time receive project specific grants from Federal, State, or Local sources. The specific grant terms will be outlined in each specific agreement as to what qualifies as allowable expenditures and reimbursement time frame and terms. The CCRMA will generally treat these funds when invoiced or when funds have effectively been earned and all terms met for reimbursement met as grant revenue.

8.0 | CAPITAL ASSETS

A capital asset is an asset that has an initial useful life extending beyond a single reporting period. The most common types of capital assets for the CCRMA are those assets commonly known as property, plant and equipment; that is, fixed assets such as buildings, highways, toll-roads, and bridges.

8.1. Capitalization of Assets

The CCRMA generally capitalizes assets with a value of \$10,000 or more. Capital assets, which include property, equipment and infrastructure assets, are initially reported at cost.

Land

When land is acquired with existing improvements or buildings, the total cost is allocated between the categories at the date of acquisition. The allocation will be based on the purchase documents showing the allocation. If documents do not show allocation, other sources may be used, such as expert appraisals, tax records, or real estate tax assessment records. Land is a non-depreciable asset.

Improvements of Capital Assets

An improvement to a capital asset provides additional value. Such added value is achieved either by lengthening a capital asset's estimated useful life or by increasing a capital asset's ability to provide service (i.e., greater effectiveness or efficiency).

Improvements are capitalized and recognized as an expense over the estimated useful life of the improvement.

If the improvement increases the quality of service of the asset:

Improvement	XXX
Cash (or Accounts Payable)	XXX

8.2. Depreciation

Depreciation of the property, equipment, and infrastructure assets is computed based on the straight-line method. The following estimated useful lives are used to calculate the amount of depreciation that is accounted for with respect to each different type of assets:

- Road and bridges: 40 years
- Improvements: 5-20 years
- Buildings: 20-30 years
- Equipment: 3-20 years

A full months' depreciation is taken in the month an asset is placed in service. When property and equipment are disposed, depreciation is removed from the respective accounts and the resulting gain or loss, if any, is recorded in operations.

Depreciation Expense	XXX	
Accumulated Depreciation		XXX

8.3. Construction in Process

When it comes to project construction costs, all transactions relating to the construction of an asset are recorded as construction in process.

Projects undergoing construction, traffic studies, environmental and preliminary engineering studies are recorded as construction in process. The sub-categories commonly recorded as construction in process are:

- Planning and Coordination
- Preliminary Engineering and Design
- Environmental Studies
- Mitigation
- Right of Way
- Utilities
- Construction
- Construction Engineering
- Construction Management
- Direct Legal Costs
- Capitalized Interest
- Indirect Administration and Overhead

Construction in Process	XXX	
Cash (or Accounts Payable)		XXX

8.4. Cost Allocation for Indirect Costs

In order for CCRMA to promote fair and equitable sharing of indirect costs, recognize the full cost of services, and better manage its resources, it is important for the organization to allocate costs. Costs are allocated with the purpose of facilitating preparation of periodic



budgets the organization needs in order to determine future expenses and outflow of cash. The CCRMA defines indirect costs as costs incurred for a common or joint purpose benefitting more than one cost objective, not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

All allowable indirect costs as defined above are allocated to projects, programs, grants, contracts, etc. using a base that results in an equitable distribution.

Examples of costs considered to be allocated as indirect costs as mentioned and defined above are as follows:

- Administrative costs & contractual labor
- Education & Training
- Dues & Membership costs
- Office supplies and other operational costs
- Audit costs
- Other professional services not directly related to projects
- Office & Equipment rental costs

For more information and details regarding the allocation process, please see the CCRMA Cost Allocation Plan.

9.0 | DEBT

9.1. Issuance and Recording

The CCRMA contracts financial advisors to provide counsel and assistance with all new issuances of debt. The types and amounts of debt must be approved by the board of directors before any transactions toward the issuance can commence. Once new debt is issued the financial advisors will forward all legal documents including closing memorandums to the CCRMA, which the controller will use to record the transactions in the books.

Trustee

In most cases of new debt, CCRMA will utilize a bond trustee to manage the debt service and reserves for the specific debt. The trustee will serve to manage the flow of funds between the debt payments, reserves, and any surplus revenue funds. The trustee also provides the monthly amounts required for transfers. If project funds are involved, the trustee will also manage the disbursement of these funds on a request basis. The trustee and CCRMA will create an agreement for each issuance that will describe in detail the responsibilities of each party.

Method of Recording

CCRMA will record all issuances of debt based on the debt legal documents and closing memorandums provided by the financial advisors. These amounts will be reconciled with actual funds received. The CCRMA will prepare a schedule for payments and interest to prepare monthly transfers to the trustee to ensure timely and secure payments. The funds, once transferred to the trustee, become restricted funds for allowable uses outlined in the trustee and debt agreements. Below is a summary of the steps taken to transfer funds to the trustee:

- CCRMA will on a monthly basis near the 15th prepare a transfer to the trustee for each issuance
- The controller will review the payment schedule to ensure the correct amounts will be transferred
- The controller will forward information and request to executive director for authorization of transfer
- The transfer will take place preferably by wire transfer or in some instances a mailed check

[Accounting Treatment]

10110 – Operating Cash	XXXX
60122 – Bond Issuance Cost	XXXX
28000 – Bond Prepaid Insurance	XXXX
28000 – Bond Premium	XXXX

9.2. Financial Assistance Agreements

Financial Assistance Agreements (FAA) with TxDot work in a similar manner as a commercial line of credit would as far as funding and accounting would have it, however there are some key differences as follows:

- FAA do not charge or accrue interest to the amount borrowed.
- FAA do not require repayment until certain provisions have been met, they are detailed in the agreement.
- The amount owed may be transferred back to TxDot in the event a project is not developed or constructed. All work and product procured with disbursed funds would then be delivered to TxDot and would, if all requirements have been met, constitute repayment of the FAA.

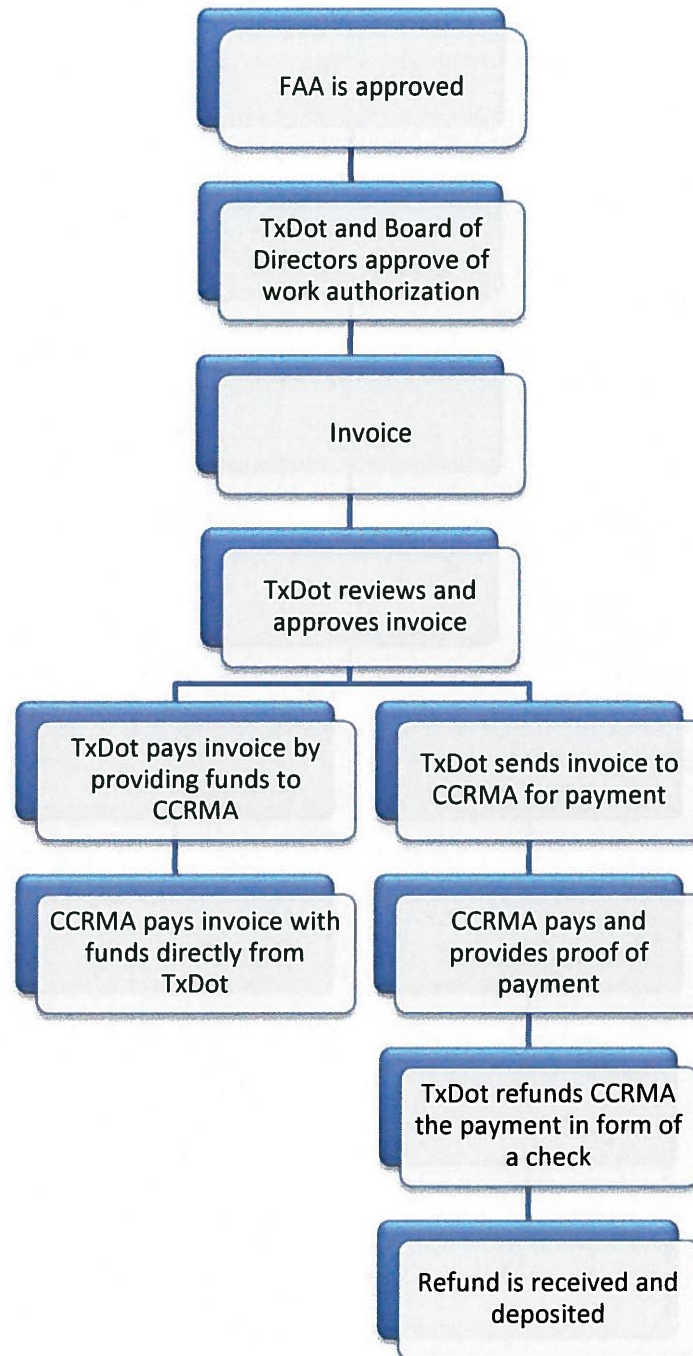
These agreements are project specific and require authorization from the highest levels of TxDot and acceptance from the CCRMA board of directors before any action is considered.

Method of Recording

CCRMA will record and treat the FAA as a long term liability and will increase the liability for every disbursement received from TxDot. When an allowable project expense has taken place CCRMA will record the expense and with a dual entry transaction record a receivable from TxDot with a credit to the FAA liability. The controller will reconcile the FAA liability to TxDot's records on an annual basis.

See diagram below for process

Figure 9.2. Financial Assistance Agreements (FAA) Process



10.0 | ACCOUNTING PROCESSES

10.1. Bank Reconciliations

Bank reconciliations are completed on a monthly basis soon after month end. The controller will gather the bank statements for all bank accounts and trustee funds to complete the monthly reconciliations. Bank reconciliations will include all bank activity for the month such as transfers, disbursements, deposits, and items in transit. Bank reconciliations are completed within the accounting system and are not completed manually. Monthly reconciliations are provided to the Executive Director included within the monthly cash checklist, for review and comments.

10.2. General Cash Procedures

General Policy and Procedure

Cash handling represents an area of high risk for CCRMA. The authority will implement sufficient controls in order to reach optimal organizational performance and deter the mishandling of cash.

Cash Receipts

The CCRMA mostly receives cash from customers' toll payments. This cash is handled by the administrative assistant in charge of receiving and recording payments. The administrative assistant will on a weekly basis total all cash received for the week and deposit to the bank. If cash is received by mail for a toll payment, the process will be the same; the administrative assistant will record payment in the payments log book, and collect amounts and deposit funds at the end of the week.

Cash Disbursements

The CCRMA does not operate with disbursements made in cash, and does not have a petty cash account in which it utilizes for miscellaneous expenses. No disbursements are made in cash.

Cash Reconciliation

On a weekly basis the administrative assistant will create a report summarizing all cash receipts for the week including customer and toll payment information. This report will be reconciled by the controller to match the amount deposited for the week. The controller also summarizes all toll transactions with the monthly bank reconciliation reports.



10.3. General Receipt and Disbursement Procedures

General Receipts

All mail is forwarded to administration where it is opened by the administrative assistant for review and routing to the appropriate personnel.

Checks received

Checks received by mail or in person by administration are copied and forwarded to the controller for review. Once reviewed and confirmed, the controller will notify the administrative assistant as to when and which account the check should be deposited in.

Check Disbursements

Once a payment has gone through the payment approval procedures and is ready to be disbursed, the controller will submit signed checks to administrative assistant. The administrative assistant will then make copies of checks with check stubs and match invoices with checks to mail to vendors.

10.4. Payments to Vendors

The CCRMA uses accounts payable to process all disbursements. Once a vendor has been established, the vendor will invoice CCRMA for services rendered. The CCRMA can receive invoices by mail or by email to either administration or the controller. All invoices are submitted to the controller for review and accounting input upon receipt. Below is the disbursement process outline.

- Invoice received by CCRMA.
- Invoice forwarded to controller for review and recording.
- Invoice forwarded to executive director for review and approval.
- If invoice is below approval limit of executive director, payment can be made at next payables date, if invoice is above limit, payment will be prepared for next Board Meeting.
- Board of Directors must approve any disbursement above the approval limit of the executive director; the invoices will be placed on a claims list with a memo providing a brief summary of the claims.
- Board approval requires two signatures on checks at board meeting.
- Signed checks are forwarded back to administrative assistant where copies will be made and preparation for disbursement.
- Administrative assistant will match checks with invoices and prepare to mail out or for vendor pickup.

[Accounting Treatment]

[Invoice received by CCRMA]

Expense or Capitalized to Asset

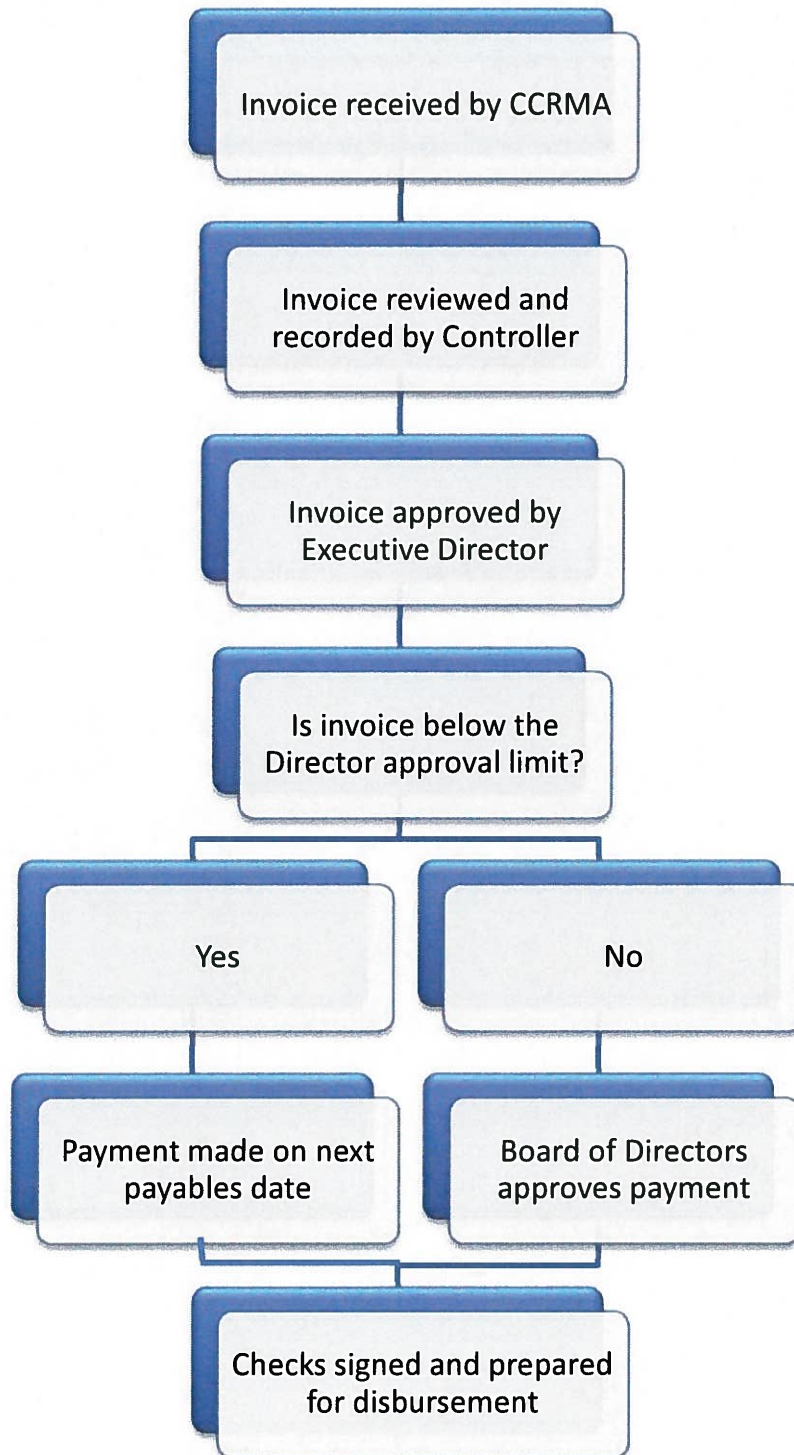
XXXX

Accounts Payable

XXXX

See diagram below for process

Figure 10.4. Payments to Vendors Process



10.5. Purchase Orders and Encumbrances

Purchase Order

When the CCRMA issues a purchase order, it serves as an authorization to purchase the given product or service from the vendor. Once the vendor accepts the purchase order, it becomes a contract to pay for the desired product or service and for the vendor to provide them at the agreed price. The purchase order must contain the total price, quantity, description, date, and vendor information in order to be valid. CCRMA does not issue purchase orders for every payment to vendor, but does in the following instances.

- For work authorizations for project expenses
- Contracts with a set cost for a given period
- Services which will be paid in installments
- At the request of a vendor

In order for a purchase order to be issued by the CCRMA, a requisition must be prepared by the controller and forwarded to the executive director for approval. Once approved the executive director will forward his approval back to the controller, and the purchase order will be issued.

Encumbrances

CCRMA utilizes encumbrance accounting as a control feature for its budget. An encumbrance is initiated the moment a purchase order is issued by the controller. The accounting system will automatically create the encumbrance and the amount will be reduced from budget reports.

10.6. Receipts

Toll Payments Received in Person

Customers of the CCRMA, who come into the office to pay a toll bill, are in most cases customers who do not have a TxTag or other form of electronic/AVI tag for electronic toll processing. These clients are what we refer to as pay by mail clients. They have received a bill in the mail from our toll collection agency the Municipal Service Bureau (MSB) and have opted to pay in person at the administration office. The following summary outlines the procedures for processing these payments. More information on the details of this revenue can be found in the revenue section of this manual.

- Customer travels on the toll road without an electronic tag, MSB generates a bill and mails to customer.
- Customer comes to CCRMA office to pay bill in person.
- Employee accepting payment verifies online through program called Salesforce, provided by MSB, and proceeds to process payment



- Customer has the option to pay in cash, check, or money order
- Once method of payment is accepted, employee will then proceed to pay the bill using the online payment system with a CCRMA debit card for instant payment
- Once payment is confirmed online, the employee will provide customer a pre-numbered receipt which includes payment information, customer information, reference number, license plate and date along with confirmation number.
- At the end of the week all payments processed will be summarized in a report by the employee and reconciled with the total amount of funds to be deposited at the bank.
- The controller will then reconcile the amounts deposited to the receipts and to the total debit card transactions.

[Accounting Treatment]

[Payment received in person]

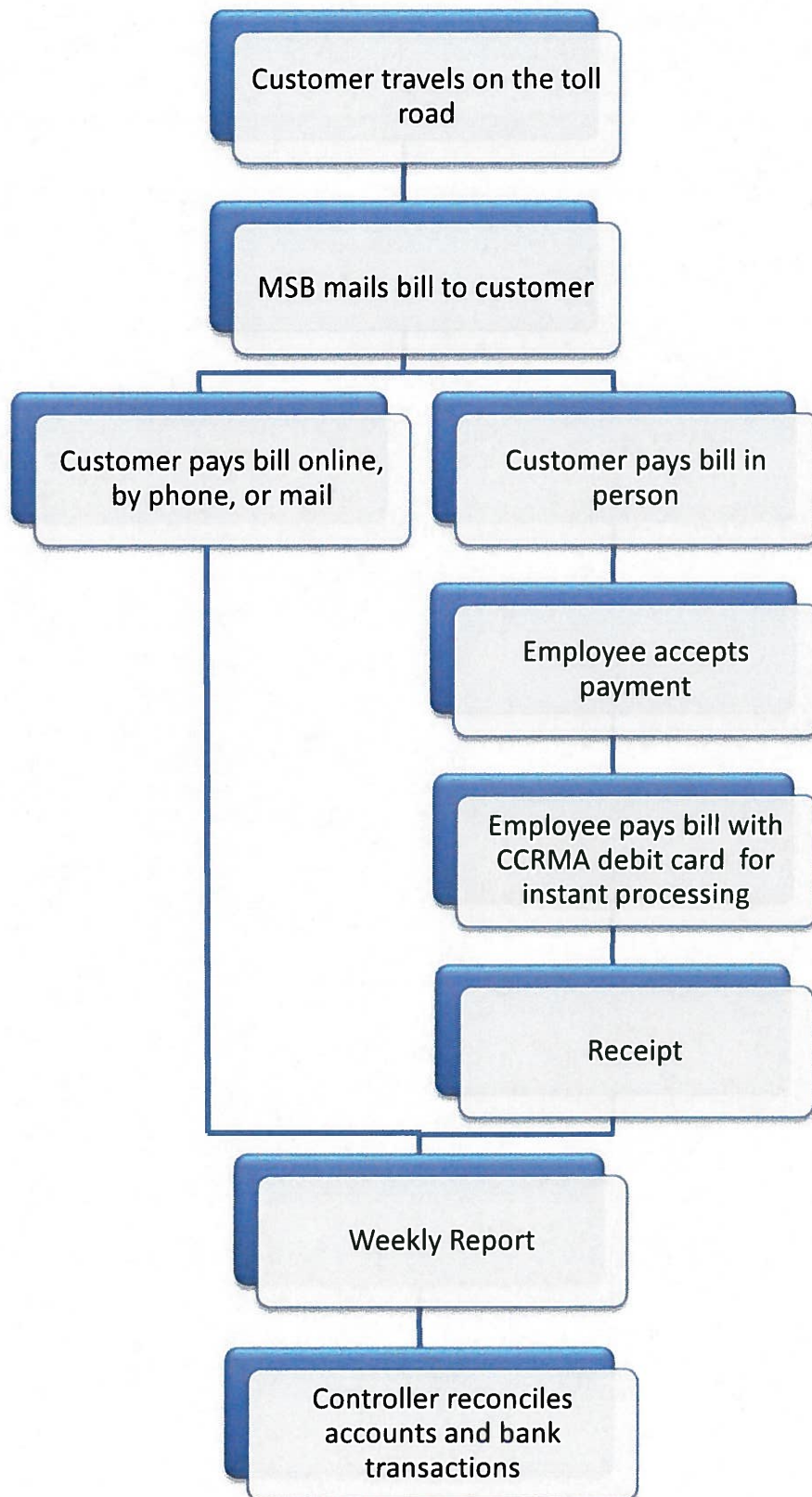
10120 – Toll Cash Account	XXXX
27000 – Deferred Revenue	XXXX

[Payment made with CCRMA Credit Card]

27000 – Deferred Revenue	XXXX
10120 – Toll Cash Account	XXXX

See diagram below for process

Figure 10.6. Toll Payments Received in Person Process



10.6. Receipts

MSB Payments

MSB provides payment for collections processed by phone, mail, and online on behalf of the CCRMA on a weekly basis. The information is provided in a weekly report which shows the detail of the total amount collected, collection fees, amount collected by CCRMA (if applicable), and net amount to be sent by form of ACH deposit to CCRMA. The controller will reconcile the weekly reports with funds deposited and record into the accounting system. These funds are sent by ACH and therefore not handled physically by any CCRMA employees.

[Accounting Treatment]

See pay by mail in Section 7.0

MSB Refunds/Overpayments

On occasion MSB will have monies owed back to the CCRMA or even clients from overpayment. These funds will be sent to CCRMA via mail. MSB will send a summary for each client and the total amount owed for the transaction. The checks are received at the administration office and a copy of the check and summary are made and forward to the controller for processing and review. The controller will then instruct the administrative assistant as to when and which account the funds should be deposited in. The controller will use the copies to enter information into the accounting system.

[Accounting Treatment]

10110 – Operating Cash XXXX

20030 – Toll Refunds MSB XXXX

Transportation Reinvestment Zones (TRZ) Payments

TRZ revenue is collected from Cameron County from certified tax totals for the current fiscal year. On an annual basis, once tax totals have been certified, CCRMA will generate an invoice with the proper calculations as well as supporting documents and invoice Cameron County for the amount due. Cameron County will verify totals and compare with the actual collections and pay CCRMA via check for the appropriate amount. The check will be received by administration and a copy will be forwarded to the controller for review. Once reviewed and confirmed the controller will advise the administrative assistant as to when and which account to deposit the funds to.



Financial Assistance Agreements/TxDot

The CCRMA from time to time, will enter into Financial Assistance Agreements (FAA) with TxDot for individual projects. These agreements serve as a funding tool for the CCRMA and operate very much like a construction loan where allowable costs are defined within the agreement, and costs are reimbursable only after approval from TxDot representatives. Each FAA can be unique in the way that TxDot determines how to outline the reimbursement process, in general the process is one in which the CCRMA is reimbursed by TxDot for an allowable project expense in a period of 30-60 days from the initial request. Below is an outline of the process.

- FAA is approved by both TxDot and CCRMA's Board of Directors for project(s)
- CCRMA will provide a copy of the work authorization to TxDot for approval prior to acceptance for funding from the FAA. Work authorizations will provide detail of scope and pricing of the work to be done, TxDot can provide comments and approval of the work authorization to assure expenses are FAA reimbursable.
- Once TxDot has approved the work authorization CCRMA will present it to the Board of Directors for approval.
- Once work authorization is approved, work begins and a invoice will be submitted either to CCRMA for payment or to TxDot for direct funding. The invoice will include TxDot form 132 outlining the amount of reimbursement requested.
- Once reimbursement is approved by TxDot funds will be provided to CCRMA in the form of a check with details of which invoice funds are provided for.
- The check is received by administration and a copy of the check will be forwarded to the controller for review and approval. Once the controller has reviewed the check, he will direct the administrative assistant as to when and which account the funds should be deposited into.

Construction Grants

The CCRMA may in some cases be awarded Federal/State grants in relation to a specific construction project. The specific terms as to the allowable costs and terms of reimbursement will be outlined in the project contract. For accounting purposes, there are two categories that projects that receive grants can fall under; they are projects where CCRMA will retain ownership and those that ownership will not to be retained. If the grant is for a project in which the CCRMA will retain ownership after construction, then the grant would be treated as a revenue source to the CCRMA. If the grant is for a project in which the CCRMA will not retain ownership, such as Redevelopment Assets, the treatment of the grant funds may not be considered a revenue source but rather a liability or other type of deferred inflow.



Pass Through Agreements – State

Pass-Through agreements are a funding tool utilized by the state of Texas acting through the Texas Department of Transportation authorized under §222.104 of the Transportation Code. These agreements become effective when fully executed by the last party to the contract. The contract will outline the specific terms and conditions particular to each contract, and in most cases provide funding to the developer at a future date, in an installment method, when conditions have been met. In general these agreements are treated similar to a grant however the accounting treatment can vary depending on the specific terms of the agreement.

APPENDIX I
CCRMA CHART OF ACCOUNTS

Account Code	Account Title	Account Type	Balancing
FUNDS SEGMENT			No
100	Operating		
200	Cameron County		
210	City of Brownsville		
220	City of Harlingen		
230	City of Port Isabel		
240	City of South Padre Island		
250	Other Local Govt		
300	TxDOT FAA - SPI Second Access		
310	TxDOT PTT - CSJ 3622-01-003 - SH 550 DC		
320	TxDOT AFA - CSJ 0921-06-073&233 - West Rail		
900	2012 Bonds		
PROJECT ACCOUNTS SEGMENT			Yes
1000	Indirect		
2000	South Padre Island 2nd Access		
2025	West Parkway Project		
2050	Outer Parkway		
2100	West Rail Relocation		
2150	Olmito Switchyard		
2200	SH 550		
2250	SH 32 (East Loop)		
2300	FM 803		
2350	General Brant		
2400	Port Isabel Access Rd		
2450	FM 509		
2500	North Rail Relocation		
2550	281 Connector		
2600	Flor De Mayo Bridge		
2650	Port Bridge		
GENERAL LEDGER ACCOUNTS SEGMENT			Yes
10100	CCRMA Claims Account	CSH	
10110	CCRMA Operating Fund	CSH	
10120	CCRMA Toll Revenue Funds	CSH	
10500	TxTag - Replenishment Account	CSH	
10900	CCRMA Bond/Debt Funds	CSH	
10905	2010 A & B Pledged Revenue Funds	CSH	
10910	2010 A Debt Reserve	CSH	
10911	2010 A Debt Service	CSH	
10920	2010 B Debt Reserve	CSH	
10921	2010 B Debt Service	CSH	
10930	2012 Bond CAPI funds	CSH	
10931	2012 Bond Operating Fund	CSH	
10932	2012 Bond Project Funds	CSH	
10933	2012 Bonds Rate Stabilization Fund	CSH	
10934	2012 Bond Pledged Revenue	CSH	
12000	Accounts Receivable - Customers	AR	
12050	Vehicle Registration Fees - Receivable	AR	
12075	TxDot - SH550 PTT	AR	
12100	Accounts Receivable - Other Agencies	ARO	
12125	Due from Other Agencies	AR	

APPENDIX I
CCRMA CHART OF ACCOUNTS

12150	Vehicle Registration Fees Receivable	ARO	
12200	TxDot - SH550 PTT	ARO	
12900	Due From CCRMA Funds	IFR	
14100	Land & Right of Way	FAO	
14110	Buildings	FAO	
14115	Accumulated Depreciation-Buildings	FAO	
14120	Improvements	FAO	
14125	Accumulated Depreciation-Improvements	FAO	
14130	Furnishings & Equipment	FAO	
14135	Accumulated Depreciation-Furnishings & Equipment	FAO	
14140	Infrastructure & Utilities	FAO	
14145	Accumulated Depreciation-Infrastructure	FAO	
15100	CIP - Planning & Coordination	FAO	AUTH
15110	CIP - Preliminary Engineering & Design	FAO	AUTH
15120	CIP - Environmental Studies	FAO	AUTH
15130	CIP - Mitigation	FAO	AUTH
15140	CIP - Public Presentations, RFP, RFQ, Bidding & Letting	FAO	AUTH
15200	CIP - Right of Way	FAO	AUTH
15210	CIP - Utilities	FAO	AUTH
15220	CIP - Construction	FAO	AUTH
15230	CIP - Construction Engineering	FAO	AUTH
15240	CIP - Construction Management	FAO	AUTH
15300	CIP - Direct Legal Costs	FAO	AUTH
15310	CIP - Capitalized Interest	FAO	AUTH
15320	CIP - Direct Administration	FAO	AUTH
15330	CIP - Indirect Administration and Overhead	FAO	AUTH
18000	Other Assets	OA	RES
19100	Prepaid Rent	OA	
19110	Prepaid Insurance	OA	
19120	Prepaid Other Expense	OA	
20000	Accounts Payable	AP	
20025	TxTag Customer Deposits	OL	
20030	Toll Refunds from MSB	OL	
20050	Accrued Expense	OL	
21100	Federal Tax Withholding	OL	
21200	Payroll Tax Payable	OL	
21300	Retirement Contribution Payable	OL	
21400	Health Insurance Payable	OL	
21500	Dental Insurance Payable	OL	
21600	Workmans Comp Payable	OL	
21700	Unemployment Ins Payable	OL	
21800	Deferred Comp Payable	OL	
21900	Accrued Paid Leave	OL	
22900	Due to CCRMA Funds	IFP	
25000	Cameron County	OL	
25050	Due to other Govts	OL	
25100	Union Pacific - West Rail Project	OL	RES
25110	Union Pacific - Olmito Switchyard	OL	RES
25120	Due to State	OL	
26000	TxDot FAA - South Padre Island	OL	
26100	TxDot FAA - West Parkway	OL	

APPENDIX I
CCRMA CHART OF ACCOUNTS

27000	Deferred Revenue	OL
27500	Deferred SH550 PTT	OL
28000	2010A Bonds Payable	OL
28010	2010A Unamortized Premium	OL
28020	2010A Unamortized Bond Discount	OL
28100	2010B Bonds Payable	OL
28110	2010B Unamortized Premium	OL
28120	2010B Unamortized Bond Discount	OL
28200	2012 Bonds Payable	OL
28210	2012 Unamortized Premium	OL
28220	2012 Unamortized Discount	OL
28250	2014 Bonds Payable	OL
28255	2014 Bond Premium	OL
28257	2014 Bond Prepaid Insurance	OL
30000	Net Assets	NAE
41100	Vehicle Registration Fees	REV
41200	Toll Revenue	REV
41300	TRZ Revenue	REV
42000	Grant Revenue	REV
44000	Interest Revenue	REV
45000	Gain/Loss on Sale of Assets	REV
46000	Other Revenue	REV
47000	TxTag Sales	REV
51100	Payroll - Direct	EXP
51110	Payroll - Indirect	EXP
51200	Payroll Taxes	EXP
51300	Payroll Benefits - Retirement	EXP
51400	Payroll Benefits - Health	EXP
51500	Payroll Benefits - Dental	EXP
51600	Payroll Benefits - Workers Comp	EXP
51700	Payroll Benefits - Unemployment Ins.	EXP
60120	Advertising & Marketing	EXP
60121	Audit & Accounting	EXP
60122	Bond Issuance Cost	EXP
60125	CDA/RFI	EXP
60130	Contractual	EXP
60135	Legal Expense	EXP
60140	Data Processing	EXP
60150	Dues & Memberships	EXP
60160	Education & Training	EXP
60161	Fiscal Agent Fees	EXP
60162	Insurance	EXP
60163	2010 Bond Interest	EXP
60164	2012 Bond Interest	EXP
60165	Maintenance & Repairs	EXP
60170	Maintenance - SH 550	EXP
60175	Toll Services	EXP
60180	Office Supplies	EXP
60190	Rent	EXP
60200	Travel	EXP
60205	Utilities	EXP

APPENDIX I
CCRMA CHART OF ACCOUNTS

69000	Depreciation	EXP
69999	Allocated Admin & Overhead	EXP
70100	Planning & Coordination	EXP
70110	Preliminary Engineering & Design	EXP
70120	Environmental Studies	EXP
70130	Mitigation	EXP
70140	Public Presentations, RFP, RFQ, Bidding & Letting	EXP
70200	Right of Way	EXP
70210	Utilities	EXP
70220	Construction	EXP
70230	Construction Engineering	EXP
70240	Construction Management	EXP
70300	Direct Legal Costs	EXP
70320	Direct Administrative Costs	EXP
70330	Indirect Administrative & Overhead Costs	EXP

WORK AUTHORIZATIONS SEGMENT

No

10811	HNTB SWA 11 to W.A. 8 West Rail
10812	HNTB SWA 12 to W.A. 8 West Rail
10813	HNTB SWA 13 to WA 8 - West Rail - Intl Coordination
11708	HNTB SWA 8 to W.A. 17 SPI
11709	HNTB SWA 9 to W.A. 17 SPI
11710	HNTB SWA10 to WA17 SPI
11711	HNTB SWA 11 to W.A. 17 SPI
11712	HNTB SWA 12 to WA 17 - SPI
12603	HNTB SWA 3 to W.A. 26 General Brant
12903	HNTB SWA 3 to WA 29 - SH550
13301	HNTB SWA 1 to W.A. 33 West Rail
13302	HNTB SWA 2 to WA 33 West Rail
14900	HNTB W.A. 49 SH 32 (East Loop)
14901	HNTB SWA 1 to W.A. 49 SH 32 (East Loop)
14902	HNTB SWA 2 to WA 49 - SH32 (East Loop)
16400	HNTB W.A. 64 SH 32 (East Loop)
50101	S&B W.A. 1 FM 803
50102	S&B W.A. 1 SH550
99999	Not Specific

RESTRICTED/UNRESTRICTED SEGMENT

Yes

1	Unrestricted
2	Temporarily Restricted
3	Permanently Restricted

T.B.D. SEGMENT

No

9999	N/A
------	-----

T.B.D. SEGMENT

No

999	N/A
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**4-G. CONSIDERATION AND APPROVAL OF THE CAMERON COUNTY REGIONAL
MOBILITY AUTHORITY'S COST ALLOCATION PLAN FOR FISCAL YEAR
2015**



COST ALLOCATION PLAN

2015 FISCAL YEAR

**PREPARED IN ACCORDANCE WITH
OMB CIRCULAR A-87**

**JESUS ADRIAN RINCONES, CPA, CFE
CONTROLLER**

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

COST ALLOCATION PLAN

TABLE OF CONTENTS

	Page
OFFICIAL CERTIFICATION	3
ORGANIZATIONAL CHART	4
GENERAL COMMENTS	
NARRATIVE	5
DETAIL OF ALLOCATED COSTS	6
SUMMARY OF ALLOCATION BASIS	8
EXECUTED BUDGET	9



CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the Cost Allocation Plan submitted herewith and to the best of my knowledge and belief hereby certify that:

1. All costs included in this proposal to establish cost allocations or billings for the 2015 Fiscal Year are allowable in accordance with the requirements of OMB circular A-87, "Cost Principals for State, Local, and Indian Tribe Governments," and the Federal/State Award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the Cost Allocation Plan.
2. All costs included in this proposal are properly allocable to Federal/State awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY

X

Jesus Adrian Rincones, CPA, CFE
Controller

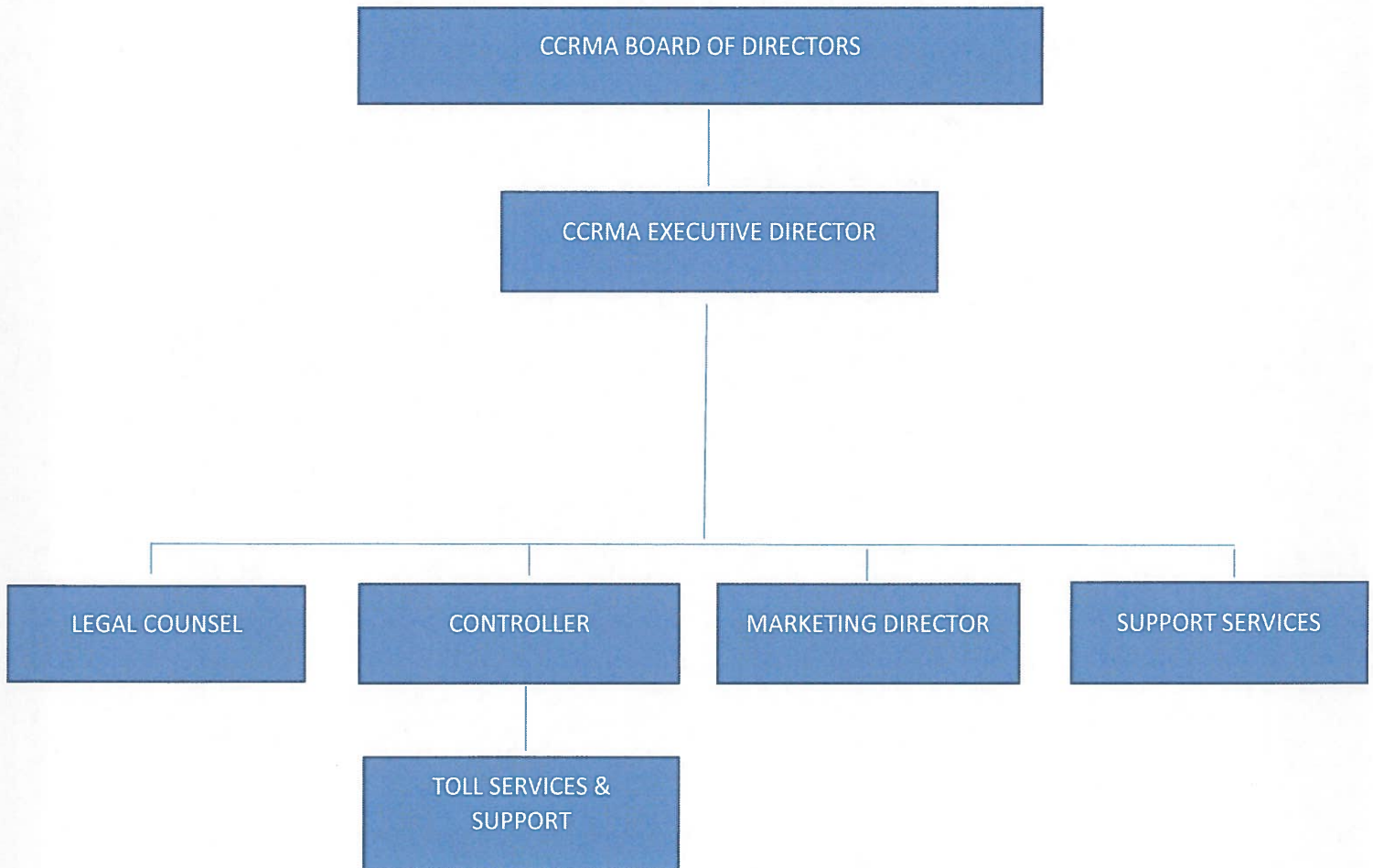
X

9-9-2014

Date



ORGANIZATIONAL CHART





NARRATIVE

The purpose of this Cost Allocation Plan is to summarize, in writing the methods and procedures the Cameron County Regional Mobility Authority (CCRMA) will use to allocate costs to various Projects, Grants, Contracts and Agreements.

OMB Circular A-87 a.k.a. 2 CFR 225, "Cost Principles for State, Local, and Indian Tribal Governments" establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and Federally-recognized Indian Tribal Governments. The OMB Circular A-87 is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; the Chief Financial Officers Act of 1990; Reorganization Plan No. 2 of 1970; and Executive Order No. 11451 ("Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President")

Factors Affecting Allowability of Cost under this Plan:

1. Be necessary and reasonable for proper and efficient performance and administration of Federal/State/Local funds.
2. Be allocable to awards under the provisions of Circular A-87.
3. Be authorized or not prohibited under State and Local laws or regulations.
4. Be consistent with policies, regulations, and procedures that apply to Federal/State/Local awards and other activities of the CCRMA.
5. Be adequately documented.



Composition of Cost:

Total cost is comprised of the allowable direct cost, plus its allocable portion of allowable indirect costs, less applicable credits.

Direct Costs – Costs that can be identified specifically with a particular final cost objective

Indirect Costs – Costs incurred for a common or joint purpose benefitting more than one cost objective, not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved

DETAIL OF ALLOCATED COSTS

General Approach

1. All allowable direct costs are charged directly to projects, programs, grants, contracts, etc...
2. Allowable direct costs that can be identified to more than one project are prorated individually as direct costs using a base appropriate to the particular cost.
3. All other allowable indirect costs as defined above are allocated to projects, programs, grants, contracts, etc. using a base that results in an equitable distribution.



CCRMA DIRECT COSTS

Costs considered to be allocated as direct costs as mentioned and defined above, are as follows:

- Compensation of executive director
- Contractual cost for the following professional services; engineering, legal, and other project related services
- Construction costs
- Project related equipment costs
- Right of way & utilities
- Project related insurance costs
- Financing interest on construction projects

CCMA INDIRECT COSTS

Costs considered to be allocated as indirect costs as mentioned and defined above are as follows:

- Administrative personnel compensation & contractual labor
- Education & training
- Dues & membership costs
- Office supplies and other operational costs
- Audit costs
- Other professional services not directly related to projects
- Office & equipment rental costs



SUMMARY OF ALLOCATION BASIS

In order for the CCRMA to promote fair and equitable sharing of indirect costs, recognize the full cost of services, and better manage its resources it must assign an allocation basis that can meet this objective. The allocation basis is designed to have a cause and effect relationship, uphold fairness, be measurable, and match the benefits received. The allocation basis used to determine the applicable direct and indirect costs necessary of allocation is the direct labor percentages of the Executive Director.

Direct Labor for the Director is measured as a percentage of time worked on each individual project. The result is the percentage that is to be used to allocate costs to each individual project. (See Example 1 below)

Example 1

	Executive Director	Allocable cost in \$
Project 1	50%	\$ 50
Project 2	25%	\$ 25
Project 3	25%	\$ 25
	100%	\$ 100



EXECUTED BUDGET

CCRMA executes a board approved budget on or before September 30th of the fiscal year. The budget consists of both operations and capital project transactions. The budget can be amended from time to time within the course of the fiscal year at the discretion of the Controller and Executive Director in accordance with CCRMA Accounting Policies & Procedures Manual.

The budget process involves the use of encumbrances and restrictions on certain assets in meeting compliance with certain agreements and bond indentures.

For more information on budgets, purchasing, and other policies please refer to the CCRMA Accounting Policies & Procedures Manual.

Below is the Executed Budget for the 2015 Fiscal Year.

**4-H. DISCUSSION AND POSSIBLE ACTION REGARDING THE ADOPTION OF THE
CAMERON COUNTY REGIONAL MOBILITY AUTHORITY'S FISCAL YEAR
2015 ANNUAL BUDGET**



FINANCIAL BUDGET

2015 FISCAL YEAR

CAMERON COUNTY REGIONAL MOBILITY AUTHORITY FINANCIAL BUDGET

TABLE OF CONTENTS

	Page
INTRODUCTION	3
BUDGET SYNOPSIS	4
OPERATIONAL SUMMARY	5
OPERATIONAL TOTALS	7
CAPITAL PROJECT SUMMARY.....	9
CAPITAL PROJECT TOTALS	Attachment “A”

INTRODUCTION

The Cameron County Regional Mobility Authority (CCRMA) was created in 2004 at the request of Cameron County pursuant to Chapter 370 of the Texas Transportation Code. Since its inception, CCRMA has successfully initiated projects that span both economical and geographic borders, as well as promote safer and more efficient travel for residents of Cameron County and neighboring areas.

The CCRMA celebrated its 10 year anniversary on September 30, 2014. Over the past 10 years CCRMA has worked diligently towards executing its strategic plans and has had success in moving each of its projects forward. With over 20 projects in development, CCRMA has advanced each of them in their individual phases of preliminary engineering, environmental and corridor studies, environmental clearance and completed construction. This type of success can only be achieved through the integral partnerships the CCRMA has created over the years and continues to work with on a daily basis. Partnerships such as the Cameron County Commissioners Court, Texas Department of Transportation, local Metropolitan Planning Organizations and other municipalities within Cameron County. The quality leadership at the CCRMA will continue forward for the 2015 fiscal year with those represented below.

Board of Directors

David Alex, Chairman
Horacio Barrera, Vice Chairman
Michael Scaief, Treasurer
Ruben Gallegos, Jr., Secretary
David N. Garza
Mark Esparza
Nat Lopez

Executive Director

Pete Sepulveda, Jr., Executive Director
Adrian Rincones, CFO/Controller

BUDGET SYNOPSIS

Presented are the CCRMA Operating and Capital Project Budgets for the 2015 fiscal year. Financial budgets are often influenced by several factors most of which can be foreseen and planned for and others that must be considered through contingency planning. CCRMA has anticipated and encompassed these planning strategies in the 2015 budget.

In 2012, CCRMA released its second edition Strategic Plan for the years 2012-2016. This plan continues to serve as the guiding document for the entity's operations and is reflected in both the Operational and Capital Project Budgets for the 2015 fiscal year.

As the transportation challenges of Cameron County and surrounding areas continue to grow, CCRMA has placed itself in the position to implement innovative strategies to reach its transportation goals, all the while remaining fiscally responsible and financially transparent.

The 2015 budget displays the proposed totals of inflows and outflows on a proposed cash basis, and therefore should not be considered a financial statement prepared in accordance with Generally Accepted Accounting Principles, rather a planning document only.

OPERATIONAL SUMMARY

The 2015 budget begins with the anticipated operational inflows of the entity. These inflows characterize the primary source of operational revenue the entity uses in its day to day operations including contractual obligations arising from projects and debt repayment. The dominant source of operational inflow remains to be the Vehicle Registration Fees. This anticipated inflow of \$2.9M is approximately a 4% increase from the amount budgeted in the prior year.

CCRMA intends to open the final tolled phase of the SH 550 on October 2014. This final phase also known as the “Direct Connector” provides direct access from Interstate 69E to the SH 550 toll road. The expected impact on existing traffic and revenue is significant yet, CCRMA remains conservative in its budgeted toll revenues. Included in this calculation are expanded procedures taken with our toll collections provider Municipal Services Bureau (MSB), interoperability with local international bridges, and enforcement measures for toll violations.

Transportation Reinvestment Zones better known as TRZ’s are a tool utilized by CCRMA to capture tax increment revenue without increasing the existing rate of property owners within the zone. The CCRMA began with one zone in 2010 and now effectively has two (2) zones assigned to it which stretch more than 200 miles. The revenue budgeted for 2015 takes into account uncollectible percentages and fluctuations in tax values. These revenues are generally restricted for use in the development of transportation projects and repayment of debt.

OPERATIONAL SUMMARY - CONTINUED

Operational outflows describes in summary the main categories in which the CCRMA budgets for its day to day operational expenditures. These outflows are budgeted on a cash basis and therefore outline the anticipated cash outflow for the upcoming fiscal year. The three categories in which these outflows are summarized are Operating, Administrative, and Financing.

Operating provides in detail the amounts and expenditures anticipated for the upcoming fiscal year. These totals include contingencies and conservative estimates for fluctuations in services as well as unexpected project expenditures.

The total for Administrative outflows includes salaries, employee benefits, payroll expenses and personnel contingency. CCRMA continues to operate with condensed administrative personnel in order to maximize project funding potential.

The largest of all outflows by both contractual obligation and total dollar amounts are the Finance outflows. These outflows consist of debt repayment of both principal and interest for the 2010, 2012, and 2014 issued bonds. Incorporated within these finance obligations are certain reserves in order to protect both stake holders and the entity against cash shortfalls. CCRMA will continue to strive in finding new and creative ways to initiate projects while maintaining compliance with its existing and future financial obligations.



OPERATIONAL TOTALS

			2014
			Proposed
			Budget
Inflows			
<i>Operations:</i>			
Vehicle Registration Fees			2,800,000
Toll Revenues (restricted)			200,000
Transportation Reinvestment Zone			300,000
Total Inflows			<u>\$ 3,300,000</u>
Outflows			
<i>Operations:</i>			
Administrative			571,800
Operating			755,500
Materials & Supplies			5,000
Financing (Debt Service)			4,061,700
Total Outflows			<u>\$ 5,394,000</u>
Budget Variance			(2,094,000)
Capitalized Interest Reserve			1,911,700
Other Financing Sources			182,300
Net Operating budget (deficit)			-

OPERATIONAL TOTALS

			2015 Budget
Inflows			
<i>Operations:</i>			
Vehicle Registration Fees		\$	2,900,000
Toll Revenues (restricted)			553,472
Transportation Reinvestment Zone			425,000
Other Revenue			500,000
Total Inflows		\$	4,378,472
Outflows			
<i>Operations:</i>			
Operating		\$	1,336,401
Administrative			584,900
Financing (Debt Service)			4,518,871
Total Outflows		\$	6,440,172
Budget Variance			(2,061,700)
CAP and Debt Reserve			1,911,700
Other Financing Sources:			
FAA Administrative			150,000
Net Operating budget (deficit)		\$	(0)
Beginning of Year Estimated Unrestricted Cash			5,450,000
Estimated Operating Effect on Cash for 2015			-
Estimated Effect of Invested in Capital Projects			(400,000)
Estimated End of Year Cash Balance		\$	5,050,000

Operations		
Audit & Accounting		25,000
Professional Services:		
Administrative Support	50,000	
Engineering & Other Support	100,000	
Legal	50,000	
Legal Support	13,200	
Total Professional Services		213,200
Administrative CAF		200,000
Travel		40,000
Advertising & Marketing		45,000
Office Rent & Related Expenses		32,600
Insurance & Bonds		10,000
Dues & Memberships		9,500
Data Processing		10,000
Education & Training		11,000
Office Supplies		10,000
Postage		150
Printing & Binding		1,000
Fiscal Agent Fees		15,000
Operating Contingency		160,479
Toll Operations		553,472
Total Operating		<u>\$ 1,336,401</u>
Administrative		
Executive Director		225,000
Controller		85,000
Marketing Director		65,000
Administrative Assistant		35,000
Personnel Contingency		50,000
Payroll Taxes & Employee Benefits:		
FICA	31,500	
Group Health	42,600	
Retirement & Life Insurance	45,000	
Workers Compensation	3,230	
Unemployment Insurance	2,570	
Total Payroll Taxes & Employee Benefits		124,900
Total Administrative		<u>\$ 584,900</u>
Financing		
2010A Bonds		1,387,713
2010B Bonds		1,017,853
2012 Bonds		1,911,700
2014 Bonds		201,605
Total Financing		<u>\$ 4,518,871</u>

CAPITAL PROJECTS SUMMARY

CCRMA continues to move forward with its Strategic Development Plan in which much more detail and information can be found regarding current and future development projects. The capital projects summarized below involve multiple funding sources and therefore are separated from the operations budget in order to capture and track the flow of funds more clearly.

SH550

The SH 550 toll road is scheduled to reach substantial completion by late September or early October 2014. This final phase of the SH 550 would complete the ultimate configuration of the toll road and include all planned toll gantries. The SH 550 continues to have two sections of the road which we refer to as “gaps” causing the road to end and start up again. Currently, these gaps require the driver to use the frontage road on FM 511 to continue traveling and eventually reconnecting the driver to the SH 550. Due to budget constraints these gaps were planned as part of the original design, meanwhile CCRMA could obtain additional funds to complete construction of these gaps. Effective for the 2015 fiscal year, CCRMA has secured additional funding that may be used to complete the construction of these gaps, and has planned to move forward with the process. CCRMA staff is working with TxDot staff to designate SH550 as I69 or I2. Process will take a couple of months to complete. The 2015 estimated project expenditures and funding sources can be found on the attachment “A” of this document.

Brownsville/Matamoros West Rail Relocation (West Rail)

Three years after starting construction, the West Rail project reached substantial completion status as of December 2013. The final piece to complete and begin rail road operations is to relocate the Vehicle and Cargo Identification System (VACIS). The 2015 estimated project expenditures and funding sources for this project can be found on attachment “A” of this document.

SPI 2nd Access & Outer Parkway

These projects are independent projects, each in different phases of development, however they are interrelated in providing connectivity between the city of South Padre Island and northern Cameron County. The SPI 2nd access project will have its final Environmental Impact Statement (EIS) completed by early November 2014. Work on the EIS and procurement process for environmental impacts will continue through

FY2015. CCRMA expects a record of decision from the FHWA early in FY2016 which will guide the next steps for the project. The Outer Parkway project will continue its preliminary engineering and environmental work throughout FY 2015. CCRMA staff is under negotiations with TxDot to extend the project limits of Outer Parkway to FM 491 in Hidalgo County, a project also known as FM1925. The total estimated expenditures and funding sources can be found on attachment “A” of this document.

SH 32 (East Loop)

The project has been in the environmental phase since 2010. CCRMA plans to move it forward to the design phase in FY2015 to get it closer to becoming a shovel ready project. The East Loop will be a non-tolled road providing a direct route to the Port of Brownsville from the Veterans International Bridge. This road will provide a non-stop overweight corridor for commercial traffic from the bridge to the Port. The State Legislature has designated SH32 as the new overweight corridor once opened for operations. The total estimated expenditures and funding sources can be found on attachment “A” of this document.

FM 803, General Brant, and Port Isabel Access Rd

The FM 803 and General Brant Rd projects continue forward and are planned for the construction phase in FY2015. The oversight and management of construction will be provided by TxDot for both projects. The Port Isabel Access Rd will continue with preliminary engineering and environmental studies through FY2015. The 2015 estimated project expenditures and funding sources for these projects can be found on attachment “A” of this document.

West Parkway Project

The Brownsville MPO intends to allocate funds to the CCRMA to develop the environmental plan and work for this project. The proposed project would extend from the B&M International Bridge at the Mexican Border to U.S. 77/83 (I69E) – a total of 8.2 miles. The proposed Project would utilize the existing one hundred (100) foot wide (121.97 acres) UPRR right-of-way that extends through the Project area. At present time it is unknown if additional right-of-way is needed at major intersections. The Environmental Document would consider a two (2) lane roadway and a future four (4) lane roadway. The proposed Project is consistent with the 2005-2030 Brownsville MTP, which calls for construction of a new road extending along the UPRR once the rail line is moved to the western edge of Brownsville. The 2015 estimated project expenditures and funding sources for this project can be found on attachment “A” of this document.

North Rail Relocation

The CCRMA has been working with Union Pacific Railroad (UPRR) to install a new track connection to align the UPRR Harlingen Subdivision track at Jefferson Street directly across Commerce Street to connect to the UPRR Brownsville Subdivision. This new connection would result in the retirement of approximately 1.7 miles of the Harlingen Subdivision between U.S. 77 Sunshine Strip and Jefferson Avenue, which includes removal of seven (7) at-grade road crossings at Adams Avenue, Washington Avenue, Lela Street, Ona Street, Orange Heights Road, Markosky Avenue, and Commerce Street south of U.S. 77 Sunshine Strip. The 2015 estimated project expenditures and funding sources for this project can be found on attachment “A” of this document.

FM 509 Project

It is the desire of the CCRMA to consider an option for the proposed construction of a relief route around the north and east areas of the City of Harlingen that would construct FM 509, in Cameron County, from US 77 to the Intersection with FM 508. The proposed facility would consist of a four-lane roadway with directions of travel separated by a center median. Dependent upon traffic projections, an interim facility with fewer lanes may initially be constructed. Interchanges or grade separations would be constructed at major thoroughfares. As proposed, the right-of-way would be 300-feet wide and sufficient to accommodate future transportation needs; however, any future improvements would be subject to environmental review. This could include bicycle and pedestrian facilities, general purpose lanes, truck lanes, or some combination of these modes. The 2015 estimated project expenditures and funding sources for this project can be found on attachment “A” of this document.

ATTACHMENT A

CCRMA ESTIMATED PROJECT EXPENDITURES AND FUNDING SOURCES FOR FY2015

CCRMA Projects	Estimated Project Expenditures	ESTIMATED FUNDING SOURCES					
		TxDOT FAA	Brownsville MPO	TxDot Commission Funds ₁	TX Prop 1 Funds	Other Governments ₂	CCRMA
SH 550 (Construction of Gaps)	\$ (18,104,600)	-	4,000,000	14,104,600	-	-	-
SH 32 (East Loop)	\$ (7,000,000)	-	1,000,000	-	6,000,000	-	-
Outer Pkwy/FM 1925	\$ (3,500,000)	3,500,000	-	-	-	-	-
SPI 2nd Causeway	\$ (1,400,000)	1,400,000	-	-	-	-	-
West Rail	\$ (1,000,000)	-	-	-	-	750,000	250,000
FM 509	\$ (1,000,000)	-	-	-	-	1,000,000	-
West Parkway	\$ (800,000)	-	800,000	-	-	-	-
North Rail Relocation	\$ (400,000)	-	-	-	-	400,000	-
Port Isabel Access Rd	\$ (100,000)	-	-	-	-	-	100,000
FM 803	\$ (50,000)	-	-	-	-	-	50,000
General Brant	\$ -	-	-	-	-	-	-
<u>\$ (33,354,600)</u>		\$ 4,900,000	\$ 5,800,000	\$ 14,104,600	\$ 6,000,000	\$ 2,150,000	\$ 400,000

Total Estimated CCRMA

funds used for projects \$ 400,000

₁ Funds have been secured by TTC Minute Order #113498

₂ Other Governments consists Local Governments and Federal Grant Funds