



CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

REGULAR MEETING OF THE

BOARD OF DIRECTORS

*Our mission is to develop, deliver, operate and maintain
high-quality roadways and related transportation solutions.*

April 29, 2026



CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

AGENDA

ITEM #1

Bobby Jenkins
Chairman

Welcome and opportunity for public comment



AGENDA

ITEM #2

David Singleton
Committee Chairman

Audit Committee Meeting

- A. Audit Committee called to order by Committee Chairman Singleton
- B. **Authorize the engagement of Crowe LLP to provide independent auditing services**
- C. Adjourn Audit Committee



Smart decisions. Lasting value.™

Central Texas Regional Mobility Authority

Presentation of the June 30, 2026 Audit Plan

April 29, 2026

Agenda

1

Your Crowe Service Team

2

Crowe's Services and Deliverables

3

Audit Timeline

4

Approach to Audit

5

Independence Considerations



• Crowe Client Service Team



- **KEVIN W. SMITH**
- Partner



- **MICHELLE BUSS**
- Senior Manager



- **CASSANDR A TAYLOR**
- IT Senior Manager



- **BEN LEVY**
- Senior Staff



- **BETTY KO**
- Senior Staff



Your Crowe Service Team

Role	Name	Definition of Role
Audit Partner	Kevin W. Smith kevin.w.smith@crowe.com 214 777 5208	Kevin will serve as the engagement partner, responsible for establishing the strategic direction and execution of all services. He will be directly responsible for quality control throughout the engagement and will verify that all reports and audit workpapers adhere to professional standards prior to issuance.
Audit Senior Manager	Michelle Buss Michelle.buss@crowe.com 214 777 5216	Michelle will serve as the senior manager over all aspects of the audit. Her responsibilities will include planning the audit, leading, and monitoring all stages of the audit, facilitating communications with the partner, concurring review partner, firm specialists, Authority management and audit team. She will also review all workpapers as part of our quality control process and review the report.
IT Assurance Senior Manager	Cassandra Taylor Cassandra.taylor@crowe.com 657 261 2487	Cassandra will serve as the senior manager in charge of the IT portion of the audit. Her responsibilities will include planning, leading and monitoring all stages of the IT work, supervising all IT fieldwork, and facilitating communications with the engagement partner and financial audit team. She will also perform a detailed review of all IT work papers as part of our quality control process.
Audit Senior Staff	Ben Levy ben.levy@crowe.com 469 250 3145	Ben will serve as the senior staff, in charge of assigning test work to the team and overseeing staff in the day-to-day execution of the audit plan. His duties will include performing audit testing and supervision of staff during fieldwork.
Audit Senior Staff	Betty Ko Betty.ko@crowe.com 832 463 4123	Betty will serve as a senior staff, in charge of conducting testing and overseeing staff in the day-to-day execution of the audit plan. Her duties will include performing audit testing and supervision of staff during fieldwork.

Crowe's Services and Deliverables

We are committed to providing you with the highest level of professional service and to exceeding your expectations. We wish to ensure that we have an understanding of the services we are to perform and the deliverables that we are to provide.

Service	Deliverable
Audit of the Central Texas Regional Mobility Authority's business-type activities, each major fund and fiduciary activities in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards	Crowe's Independent auditor's report on financial statements
Uniform Guidance Audit of the federal / state awards	Crowe's audit report on internal control over financial reporting and compliance based on an audit of performed under Government Auditing Standards and our report on the compliance audit
Communication of internal control deficiencies and other matters	Crowe's Independent auditor's report on internal control over financial reporting and on compliance and other matters

Audit Timeline

May – August 2026

- Planning meetings with Management
- Release of interim requests via Crowe Exchange portal
- Meet with the Authority Audit Committee chair to have fraud discussions
- Completion of interim fieldwork
 - Preliminary risk assessment and planning
 - Discussions with management, including internal audit
 - Establish preliminary materiality levels
 - Control review of IT systems and entity level controls
 - Release of year-end requests via Crowe Exchange portal

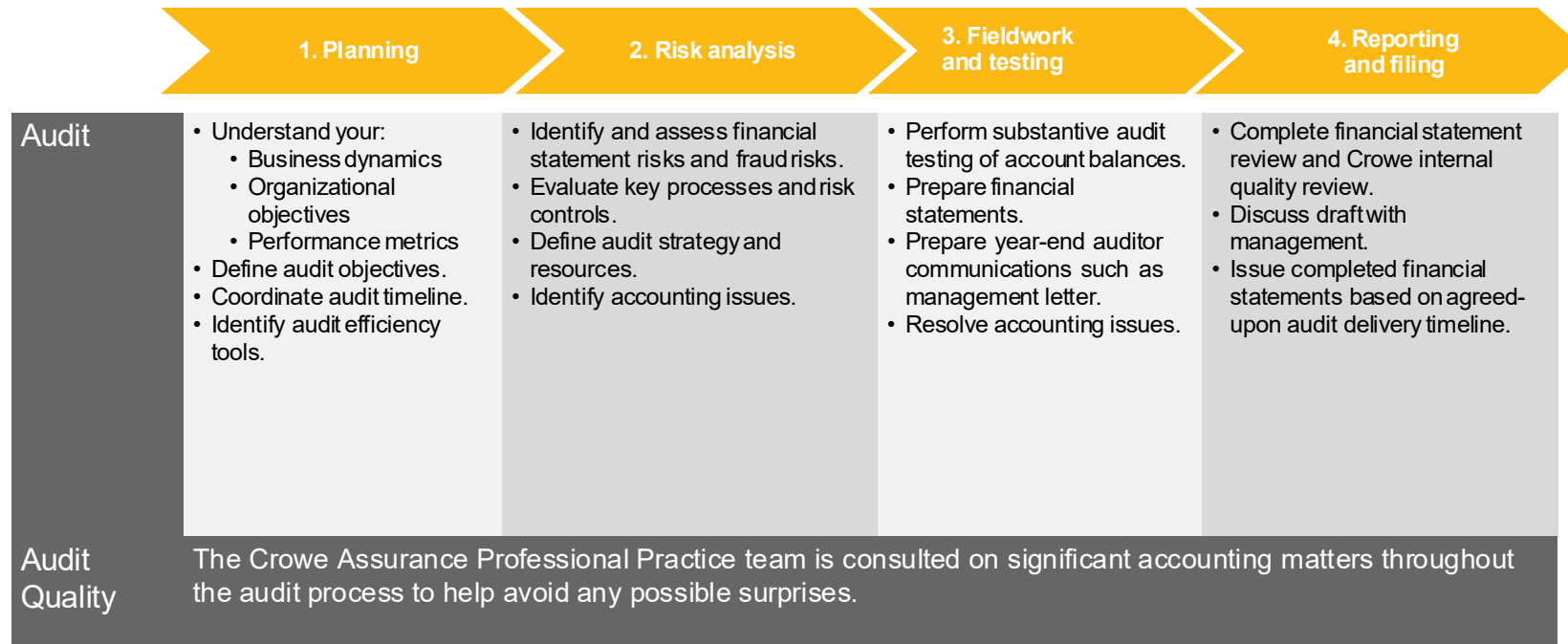
Audit Timeline (continued)

September – October 2026

- Year end substantive audit procedures
- Journal entry testing
- Review of initial draft FS provided by management
- Discussion with management on any findings or issues
- Review, resolve open items, follow-up
- FS revisions with Crowe and management, as needed
- Review of subsequent events
- Issuance of audited financial statements under GAS
- Issuance of Single Audit Report (Uniform Guidance)
- Reporting of audit results to Board of Directors – planned for October 28, 2026

Approach to Audit

We will utilize a risk-based audit approach. Our approach to the audit is summarized below, with additional details on slide 9 for specific audit areas:



Approach to Audit (continued)

Significant Audit Area	Identified Risk(s)	Planned Approach Summarized	Risk of Material Misstatement
Financial reporting	Management Override of Controls	Pervasive – reviewed constantly.	High
Investments	Existence, Valuation	Investment balances will be confirmed, and individual holdings will be independently price tested using Crowe Pricing desk.	Not High
Capital assets	Existence, Valuation	Additions to capital assets will be detail tested via sampling.	Not High
Accounts payable	Completeness, Cut-off	Search for unrecorded liabilities will be performed.	Not High
Debt / covenant compliance	Completeness	Debt will be confirmed; covenant compliance will be recalculated and tested against requirements	Not High
Toll revenue	Existence, Completeness	Perform substantive analytic procedures; recalculations based on expectations; confirmations.	High

Independence Considerations

Non-Attest Services Performed by Crowe:

- None

We wish to report that we are not aware of any relationship between Crowe LLP and the Authority that, in our professional judgment, may reasonably be thought to impair our independence.

Accordingly, and relating to our audit of the June 30, 2026, financial statements, we are independent certified public accountants with respect to the Central Texas Regional Mobility Authority within the meaning of the applicable pronouncements of the Independence Standards Board under Rule 101 of the American Institute of Certified Public Accountants' Code of Professional Conduct, its interpretations and rulings.



Thank You

Kevin W. Smith

Audit Partner

217.777.5208

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Michelle Buss

Audit Senior Manager

217.777.5216

michelle.buss@crowe.com

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AGENDA

ITEM #2

David Singleton
Committee Chairman

Audit Committee Meeting

- A. Audit Committee called to order by Committee Chairman Singleton
- B. Authorize the engagement of Crowe LLP to provide independent auditing services
- C. **Adjourn Audit Committee**



CONSENT AGENDA ITEMS #3-5

Bobby Jenkins
Chairman

3. Approve the minutes from the March 25, 2026 Regular Board Meeting
4. Prohibit the operation of certain vehicles on Mobility Authority toll facilities pursuant to the Habitual Violator Program
5. Approve Amendment no. 2 to the agreement with WSP USA Inc. for general consulting civil engineering services on the 183 North Mobility Project



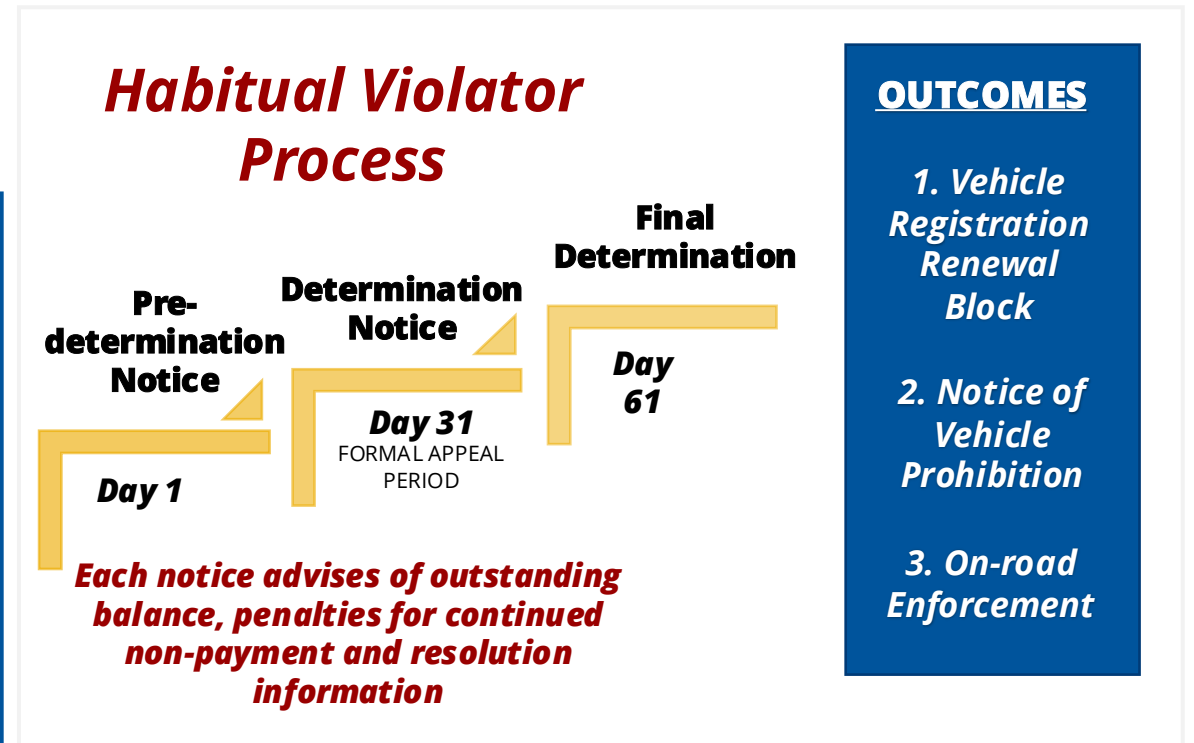
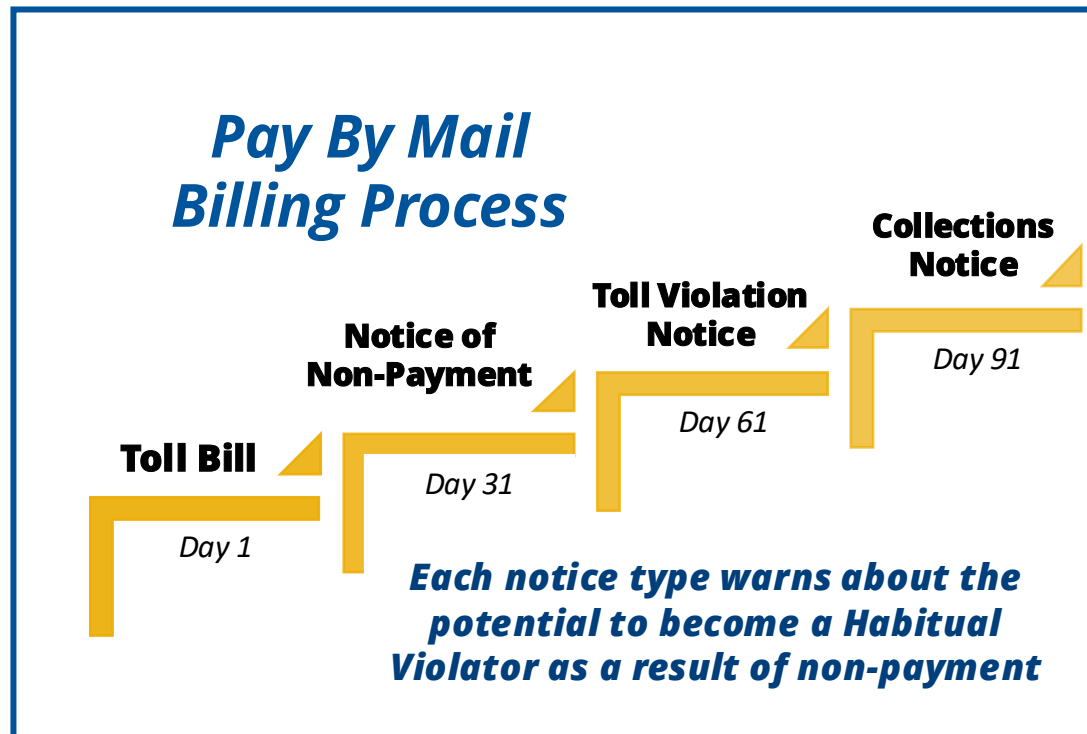
CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

CONSENT AGENDA ITEM #4

Tracie Brown
Director of Operations

Prohibit the operation of certain vehicles on Mobility Authority toll facilities pursuant to the Habitual Violator Program

Escalating Communications



Mobility Authority Policy Codes



Section 301.010(d-f): Customer Service & Violation Enforcement Policies

- Customers with 100 or more events non-payment within a period of one year and who have received at least two written notices of non-payment may be considered Habitual Violators. An event of non-payment is considered to be one unpaid toll transaction.
- Following a final determination that a registered owner with at least 100 unpaid toll violations within a year is a Habitual Violator, the Authority may report a vehicle owned or leased by a person determined to be a Habitual Violator to a county tax assessor-collector or the Texas Department of Motor Vehicles in order to cause the denial of a vehicle registration.
- By order of its Board of Directors, ***the Authority may prohibit the operation of a motor vehicle owned or leased by a person determined to be a Habitual Violator on all authority toll roads. Vehicles that continue to operate on a toll road after the prohibition are subject to ticketing and impounding.***

HV Prohibited Vehicle Action Summary

April 2026



- **Approve a *Vehicle Prohibition Order* for the identified habitual violator customers**
 - » Number of prohibited vehicles: 2,902
 - » Total number of related unpaid tolls: 859,539
 - Average number of outstanding tolls per vehicle: 296
 - Average unpaid balance: \$1020
- **Next Steps**
 - » Customers will receive *Prohibition Order* by mail
 - » Customers found to be in violation of the prohibition are subject to a warning, a citation with up to \$500 fine and / or vehicle impoundment by local law enforcement



CONSENT AGENDA ITEM #5

Mike Sexton, P.E.
Director of Engineering

Approve Amendment no. 2 to the agreement with WSP USA Inc. for general consulting civil engineering services on the 183 North Mobility Project

WSP USA INC. Master Agreement Amendment #2



- Work includes General Consulting Civil Engineering Services in support of the 183 North Project.
- Master Agreement with The Mobility Authority executed July 2016.
- Amendment #1 executed April 2023, extended term to June 30, 2026.
- Proposed Amendment #2 will extend contract term one (1) year to June 30, 2027.

Recommendation



- Staff recommends that the Board approve Amendment #2 to the Master Agreement with WSP USA INC. for General Consulting Civil Engineering Services on the 183 North Project.



CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

REGULAR ITEMS



CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

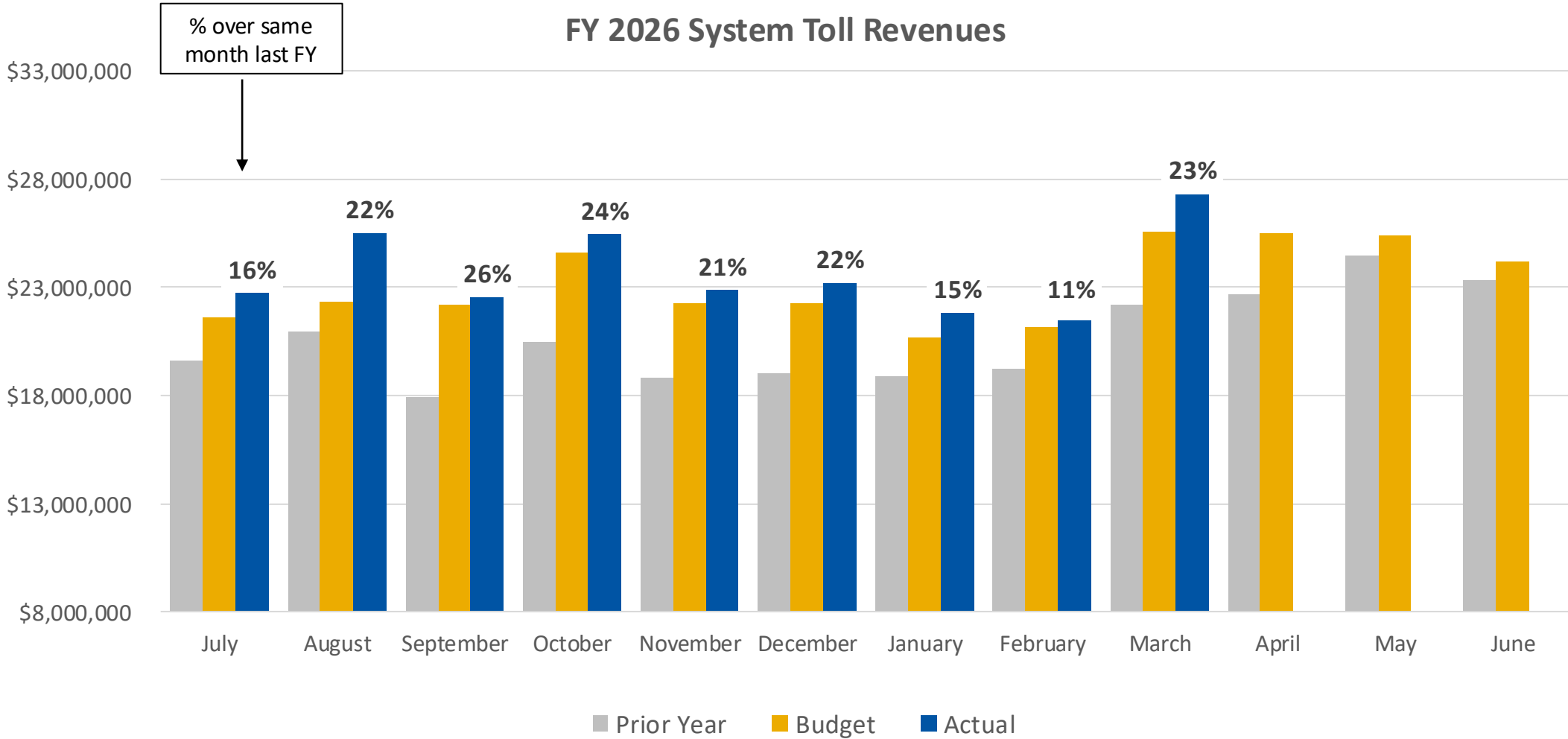
AGENDA

ITEM #6

José Hernández
Chief Financial Officer

Accept the unaudited financial statements for March 2026

CTRMA System Revenues – March 2026



CTRMA System Unaudited Income Statement - March 2026



CTRMA System - Fiscal 2026 Unaudited Income Statement as of March 31, 2026

Fiscal Year Elapsed

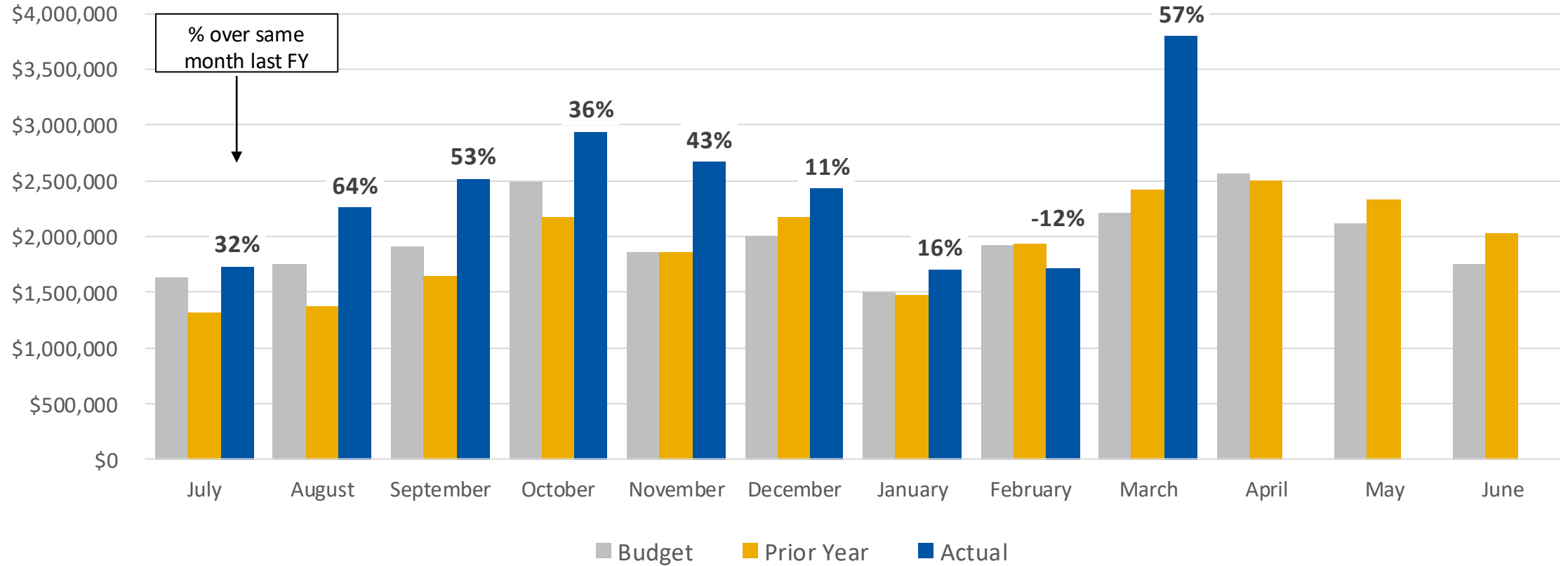
75%

<u>Revenues</u>	Budget	Unaudited	
Toll Revenues	192,853,183	163,392,809	
Video Tolls	68,167,152	37,116,475	
Fee Revenue	16,644,065	10,351,894	
Interest Income	35,440,000	21,724,347	
Other	15,000	2,315,685	
Total Revenues	313,119,400	234,901,210	75%
<u>Expenses</u>			
Operating Expense			
Salaries and Benefits	8,757,921	5,418,349	
Administrative	9,454,250	5,991,730	
Operations and Maintenance	49,554,505	33,150,866	
Special Projects and Contingencies	4,087,351	2,358,642	
Total Operating Expense	71,854,027	46,919,587	65%
Cash Flow After Operating Expense	241,265,373	187,981,623	
Non-Cash Expenses	69,617,400	50,945,272	
Non-Operating Expenses	98,777,257	56,840,931	
Net Operating Income	72,870,716	80,195,420	

CTRMA MoPac North Revenues – March 2026



FY 2026 MoPac North Toll Revenues



CTRMA MoPac Unaudited Income Statement – March 2026



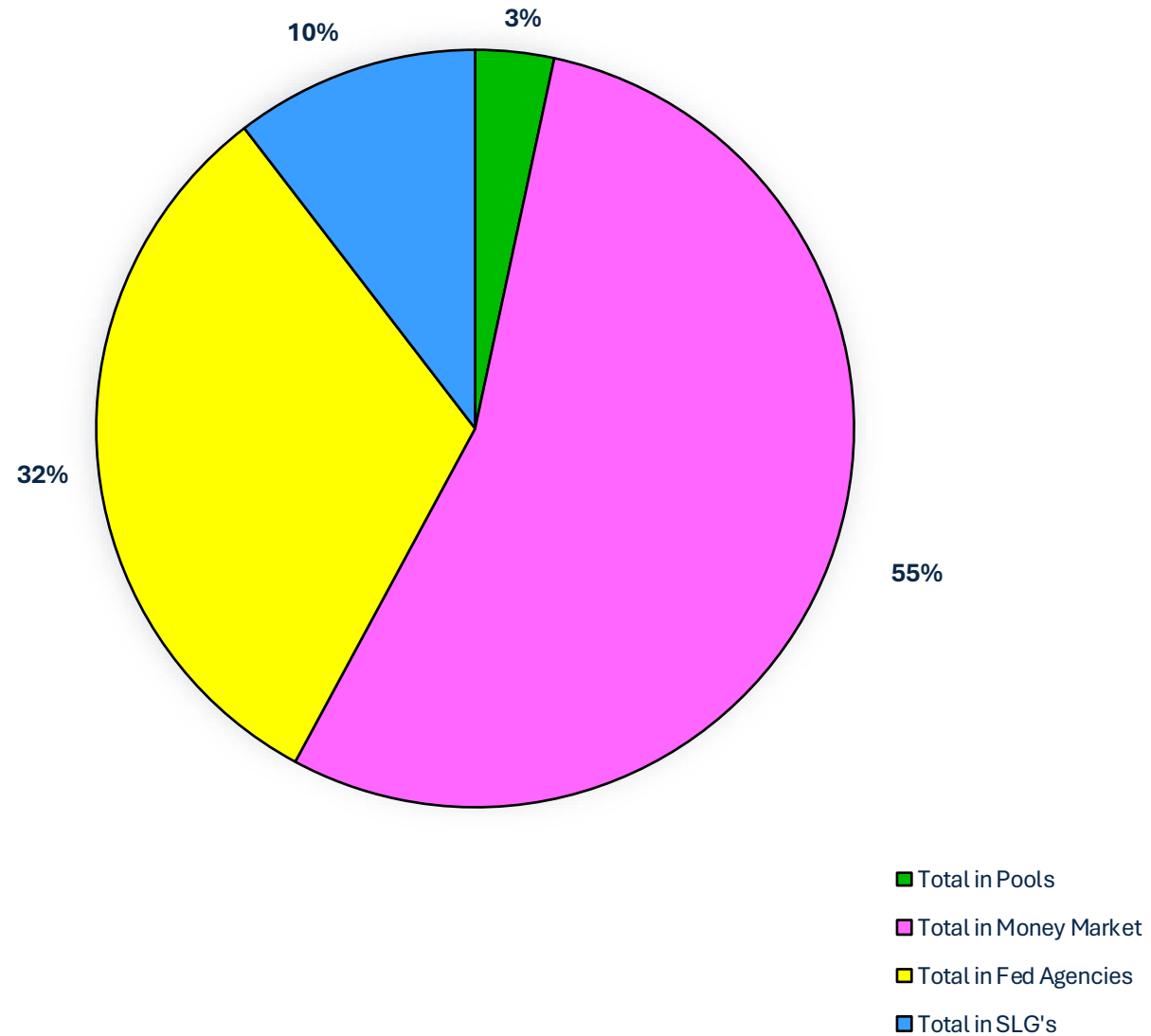
CTRMA MoPac - Fiscal 2026 Unaudited Income Statement as of March 31, 2026

Fiscal Year Elapsed

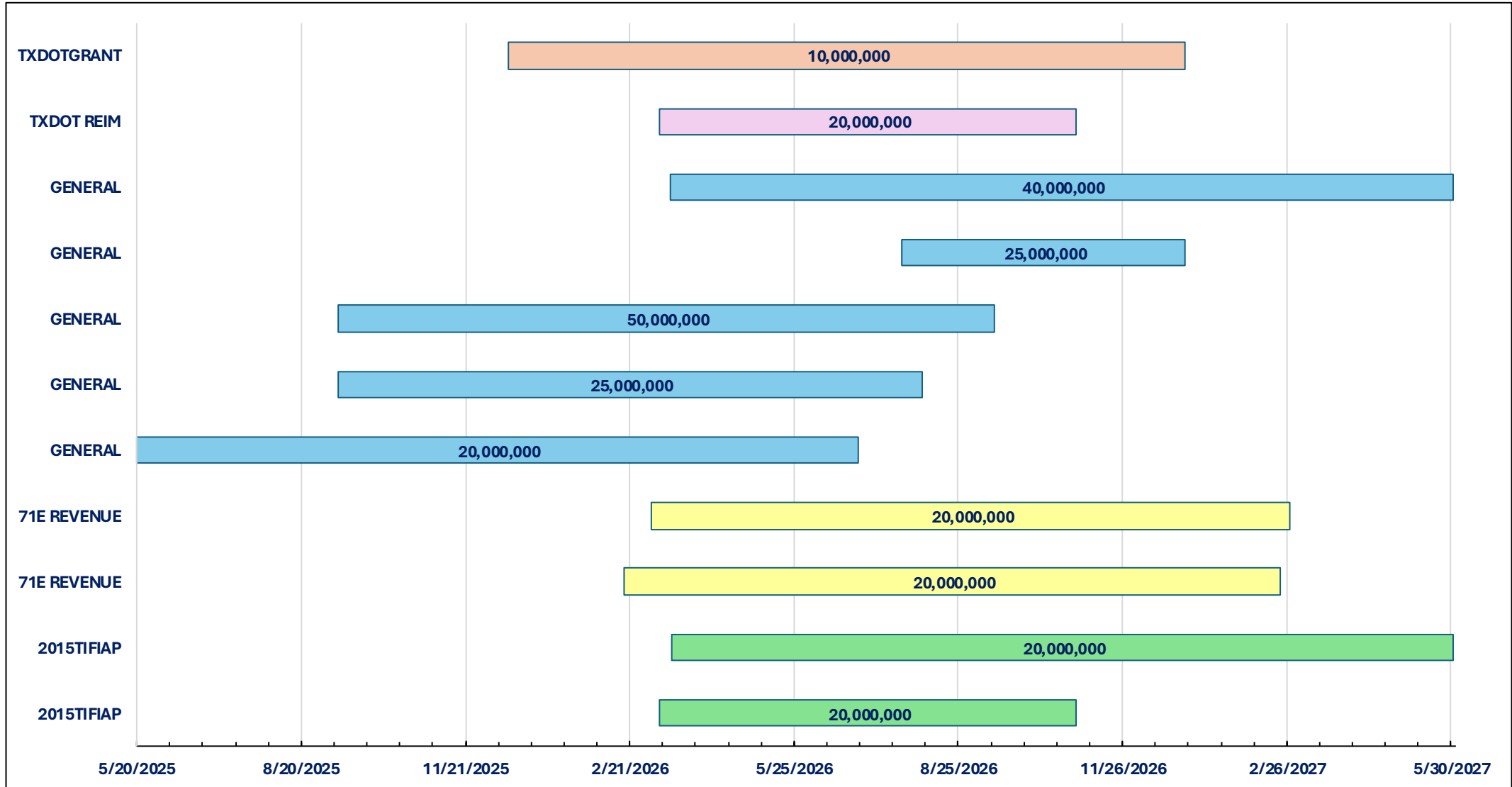
75%

<u>Revenues</u>	Budget	Unaudited	
Toll Revenues	17,746,117	17,934,299	
Video Tolls	5,422,828	3,590,401	
Fee Revenue	518,855	317,594	
Interest Income	560,000	767,399	
Total Revenues	24,247,800	22,609,693	93%
<u>Expenses</u>			
Operating Expense			
Administrative	92,500	442	
Operations and Maintenance	3,744,584	3,049,381	
Special Projects and Contingencies	96,873	149,077	
Total Operating Expense	3,933,957	3,198,900	81%
Operating Income	20,313,843	19,410,793	
Non-Cash Expenses	6,001,000	4,461,985	
Non-Operating Expenses	10,702,389	10,511,402	
Net Operating Income	3,610,454	4,437,406	

CTRMA Investment Portfolio – March 2026



CTRMA Investments by Fund, Amount & Maturity Date





AGENDA

ITEM #7

Greg Mack
Director of IT and Toll Systems

Discuss and consider approving an agreement with EZIOP Entities that allows for interoperability with tolling entities operating on the EZIOP Hub

National Interoperability



- Interoperability in tolling is the ability for different toll agencies and systems to “talk” to one another. Essentially, it allows a driver with a single transponder to travel across various states/toll roads while only maintaining one account and receiving one bill.
- At a national level, this has required a massive amount of coordination between technology, legal agreements, and financial custodians.
- Moving ahead for Progress in the 21st Century Act
 - » **Established in 2012**
 - » **Set a goal for national toll interoperability by 2016 – almost there!**

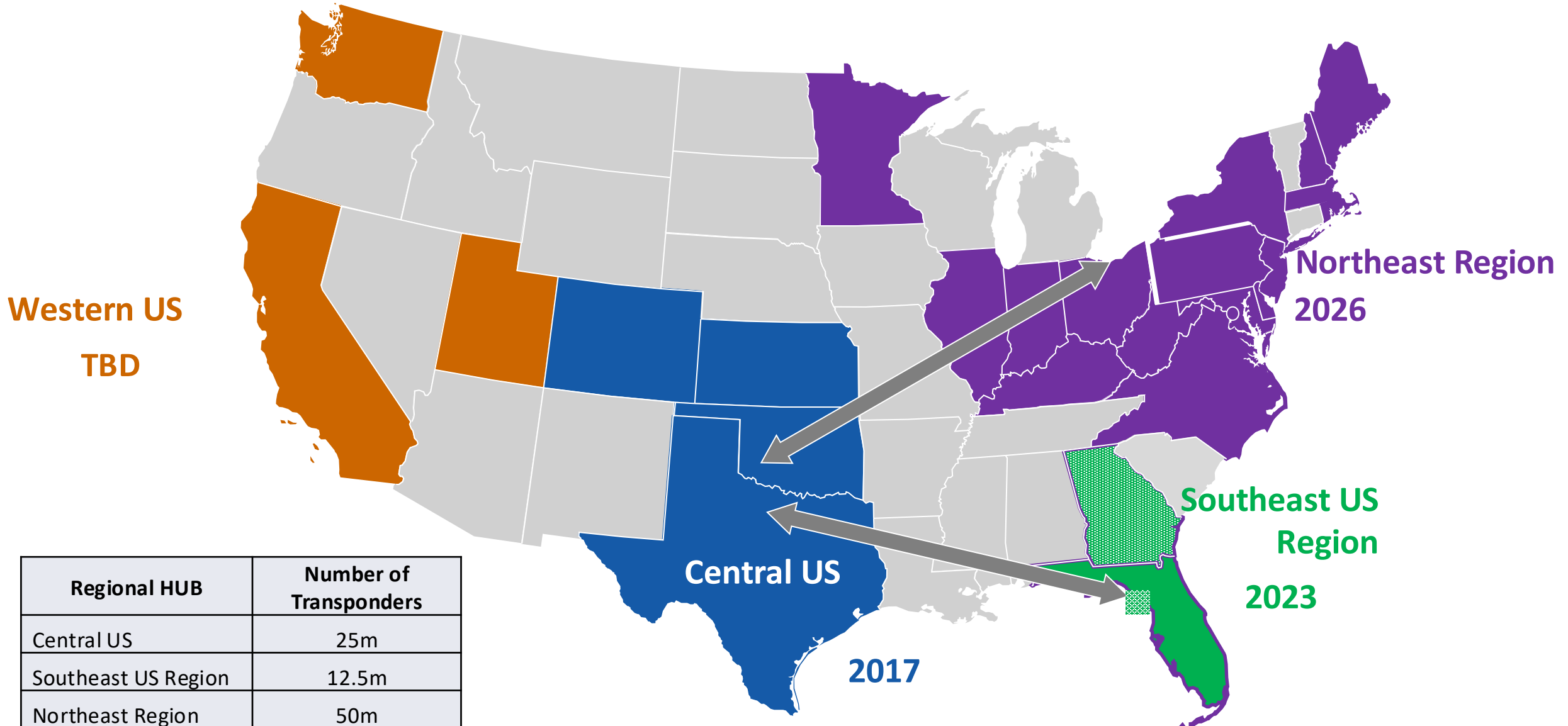
National Interoperability



3 challenges to Full National Interoperability

- **Legacy Hardware:** It is expensive to replace thousands of older roadside readers that only “speak” to one tag protocol. The Mobility Authority has implemented multi-protocol readers since 2014.
- **Business Rules:** Different states have different laws regarding license plate privacy, fee structures, and how they handle “video tolling”.
- **Cost of Processing:** Every time a transaction is processed, there are small administrative costs to move that data and money between regions.

National Interoperability



Terms



- Northeast Region is the E-ZPass Interagency Group (IAG)
 - » **20 states and 42 toll entities**
- Business rules follow national interoperability framework
- Transaction fee
 - » **3% plus \$0.02 per accepted transaction with a \$0.03 minimum**
- Individual agency termination with 120-day notice

Implementation



- Phased group implementation
- June 2026 go-live
- Northeast Region
 - » **Chicago Skyway**
 - » **Illinois State Tollway**
 - » **Indiana Toll Road**
 - » **Maryland Transportation Authority**
 - » **North Carolina Turnpike**
 - » **Ohio Turnpike**
 - » **Pennsylvania Turnpike Commission**
 - » **United Bridge Partners**
- Central Region
 - » **Kansas Turnpike Authority**
 - » **Oklahoma Turnpike Authority**
 - » **North Texas Tollway Authority**
 - » **E-470 (Colorado)**
 - » **Central Texas Regional Mobility Authority**

Recommendation



- Staff recommends approval of the interlocal agreement for Northeast States Interoperability



AGENDA

ITEM #8

Mike Sexton, P.E.
Director of Engineering

Discuss and consider approving an amendment to the Overpass License with Capital Metropolitan Transportation Authority on the 183A Toll required for the ITS duct bank relocation included in the Texas Department of Transportation's 183A General Purpose Lane Project



CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

BRIEFINGS & REPORTS



CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

AGENDA ITEM #9A-B

James M. Bass
Executive Director

Executive Director Report

- A. Recent agency staff activities
- B. Agency roadway performance metrics

Recent agency staff activities



- Interagency Meetings
- Construction Partnership Program
- Chamber Meetings – Cedar Park, Round Rock, Manor, Elgin
- Austin Chamber Infrastructure Committee
- WTS Luncheon
- AIM High Meeting
- Cedar Fest



- CUSIOP/EZIOP Meetings
- NIOP Leadership and Committee Meetings
- Fatality Crash Review
- Texas Tolling Legal
- IBTTA Meetings – YPC, Tech Summit Planning, Communications Committee, Enlightenment Group Meeting
- 2026 Infrastructure Summit





CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

AGENDA ITEM #9A-B

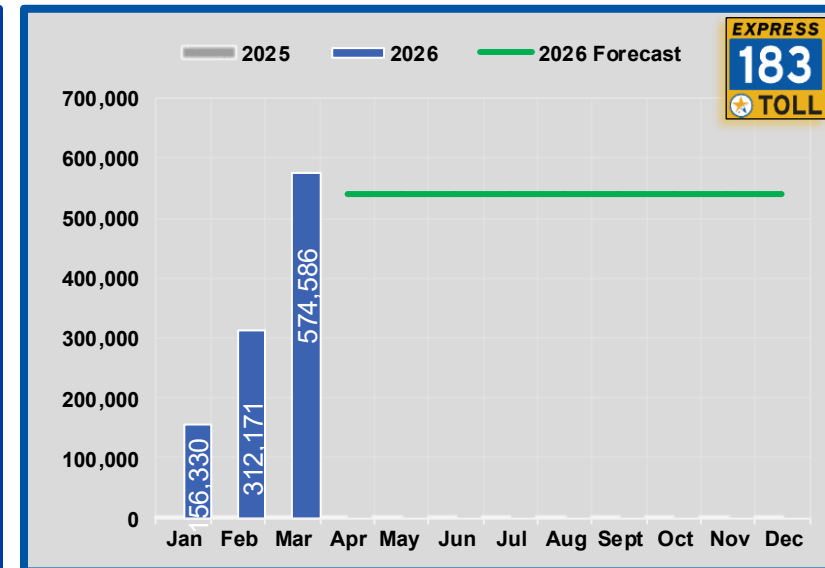
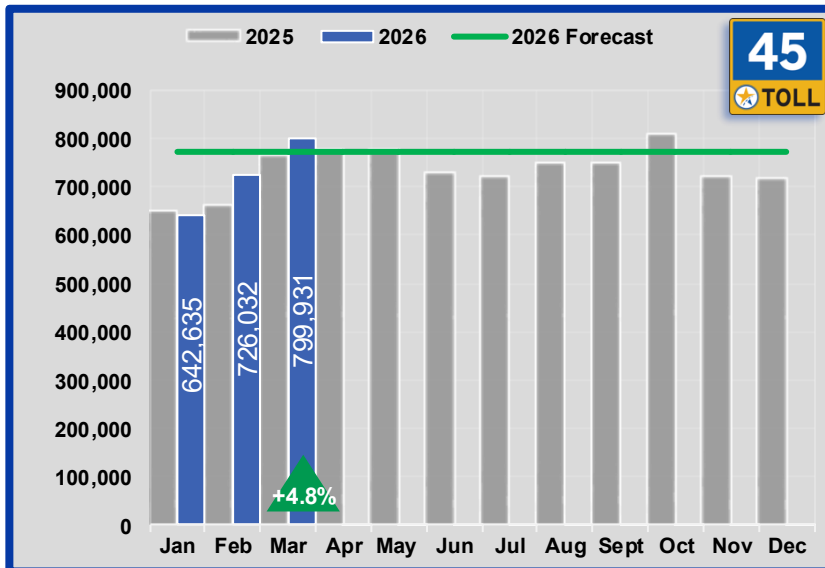
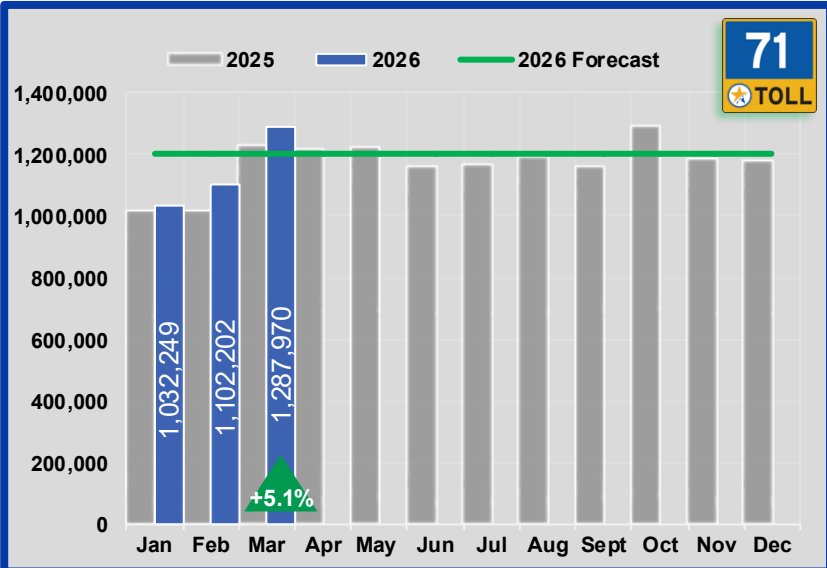
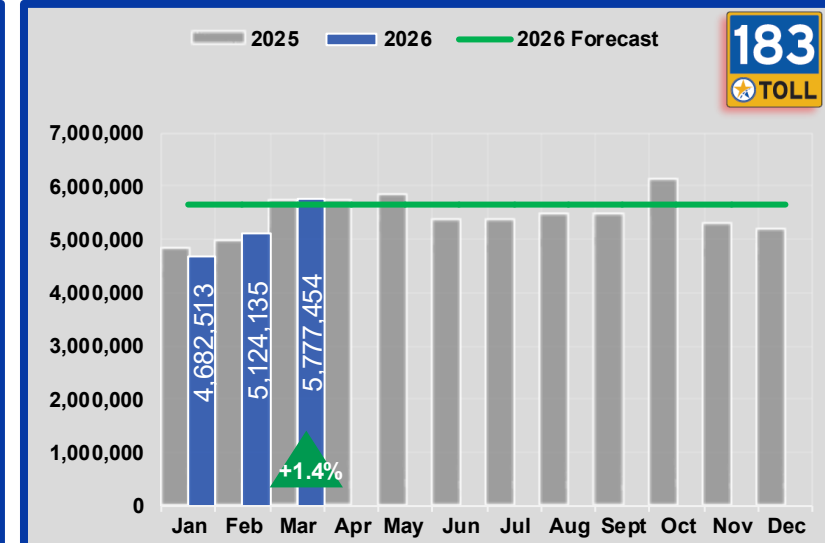
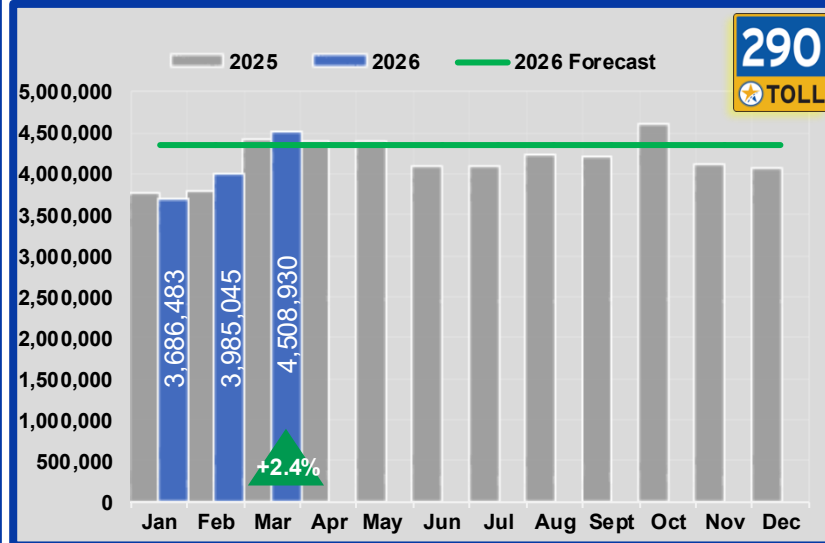
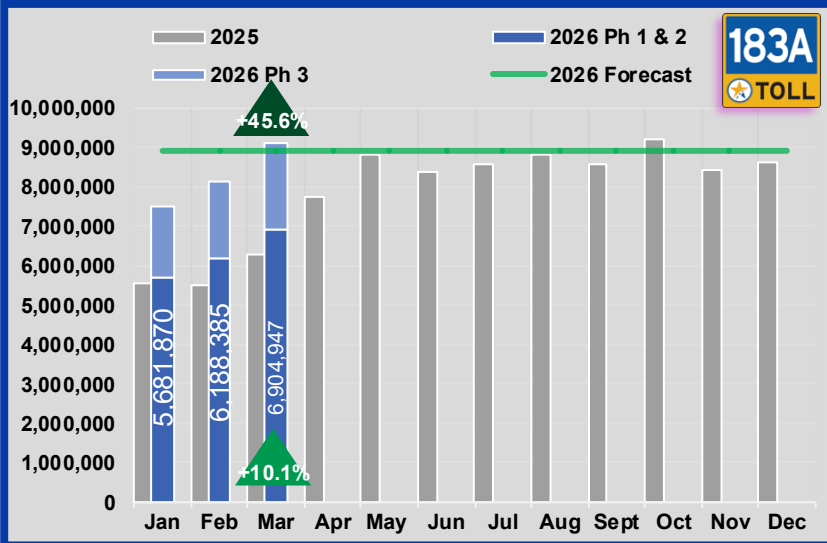
James M. Bass
Executive Director

Executive Director Report

- A. Recent agency staff activities
- B. Agency roadway performance metrics

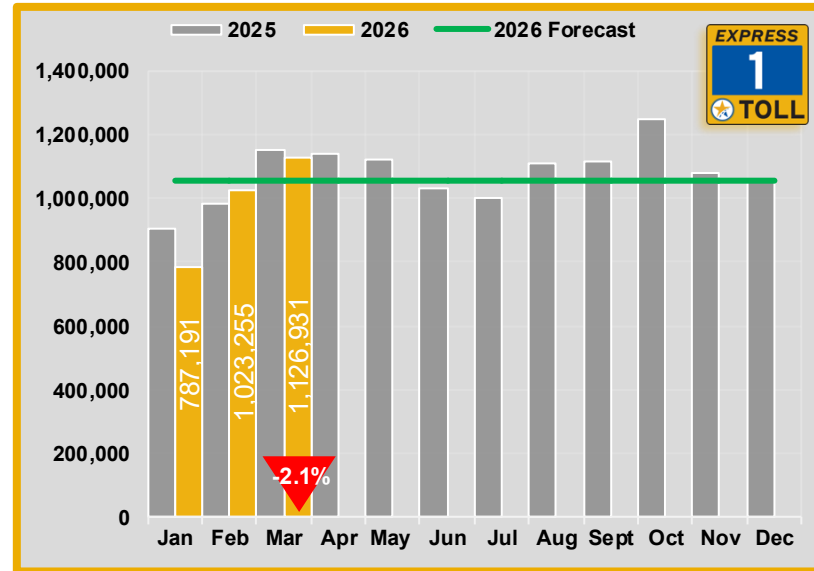
System Transactions by Roadway

Percent Change Over March 2025



MoPac Monthly Transactions

Percent Change Over March 2025



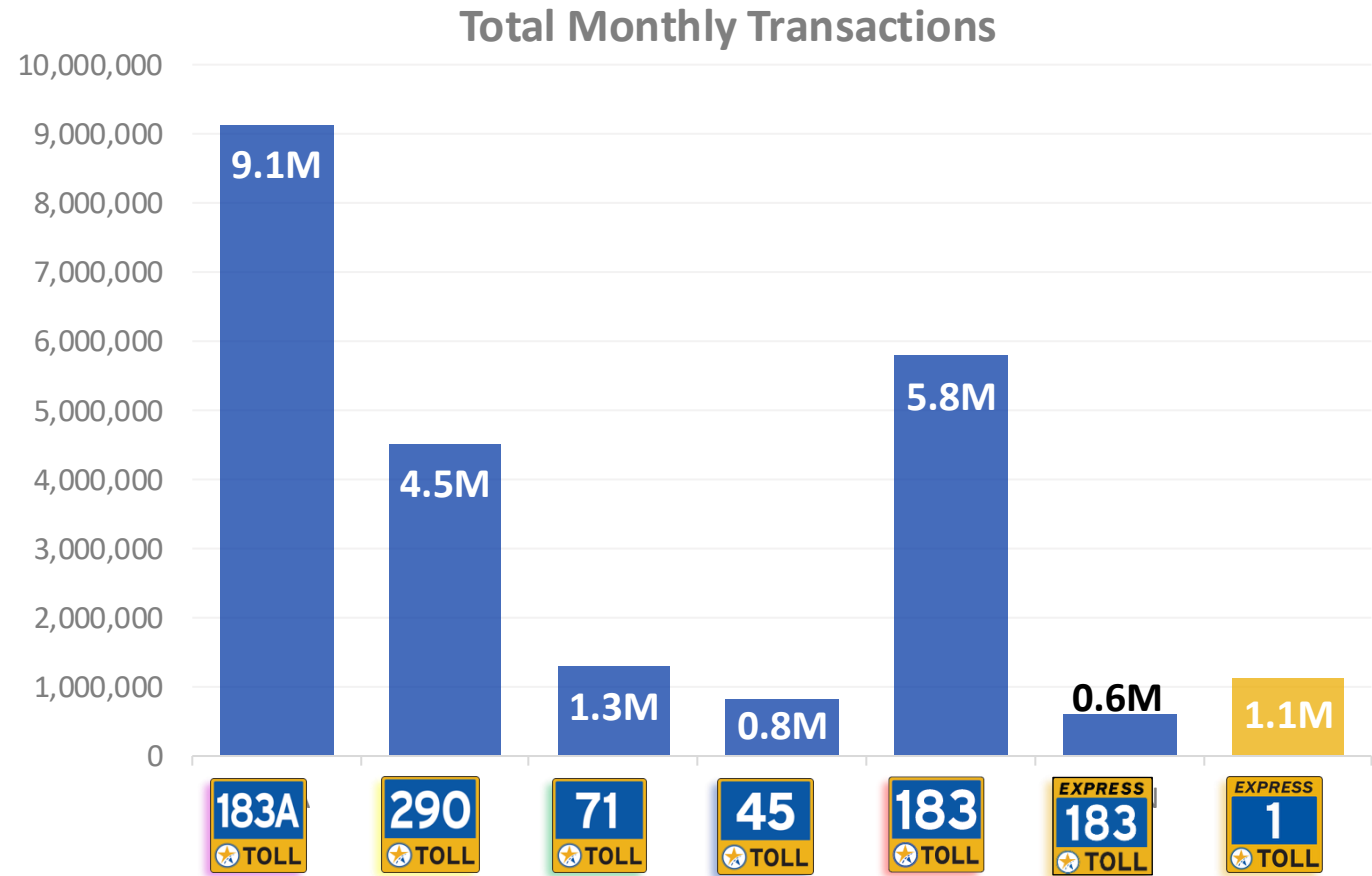
Note - MoPac N Forecast values from Draft Oct 2021 T&R estimates by CDM Smith.

Transactions and Pre-Paid Penetration

March 2026



Roadway	Total Pre-paid Penetration %
183A Toll	70.9%
290 Toll	63.9%
71 Toll	65.3%
45SW Toll	73.7%
183 Toll	63.0%
183N	73.1%
MoPac	74.6%
ALL	67.4%

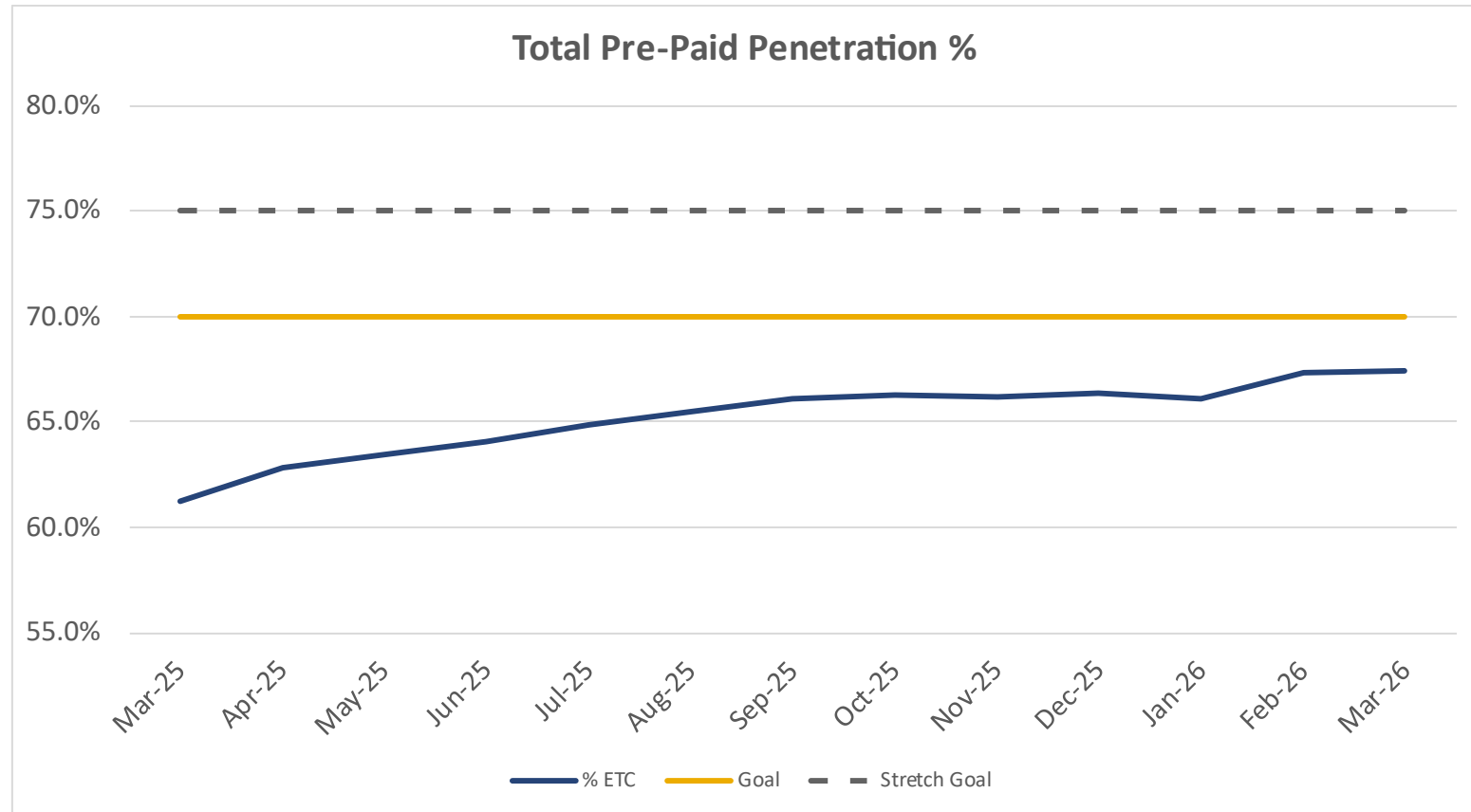


Transactions and Pre-Paid Penetration

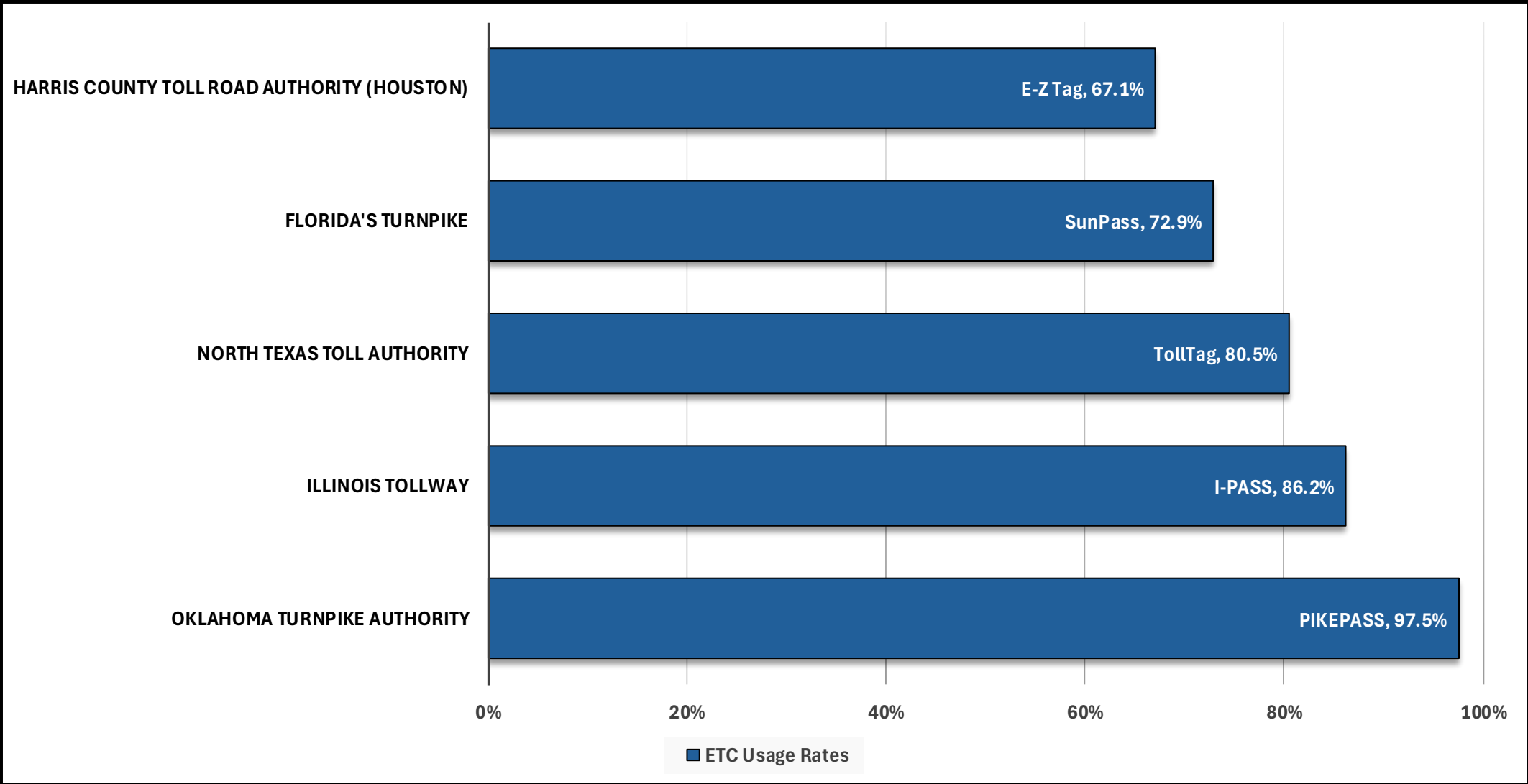
March 2025 - March 2026



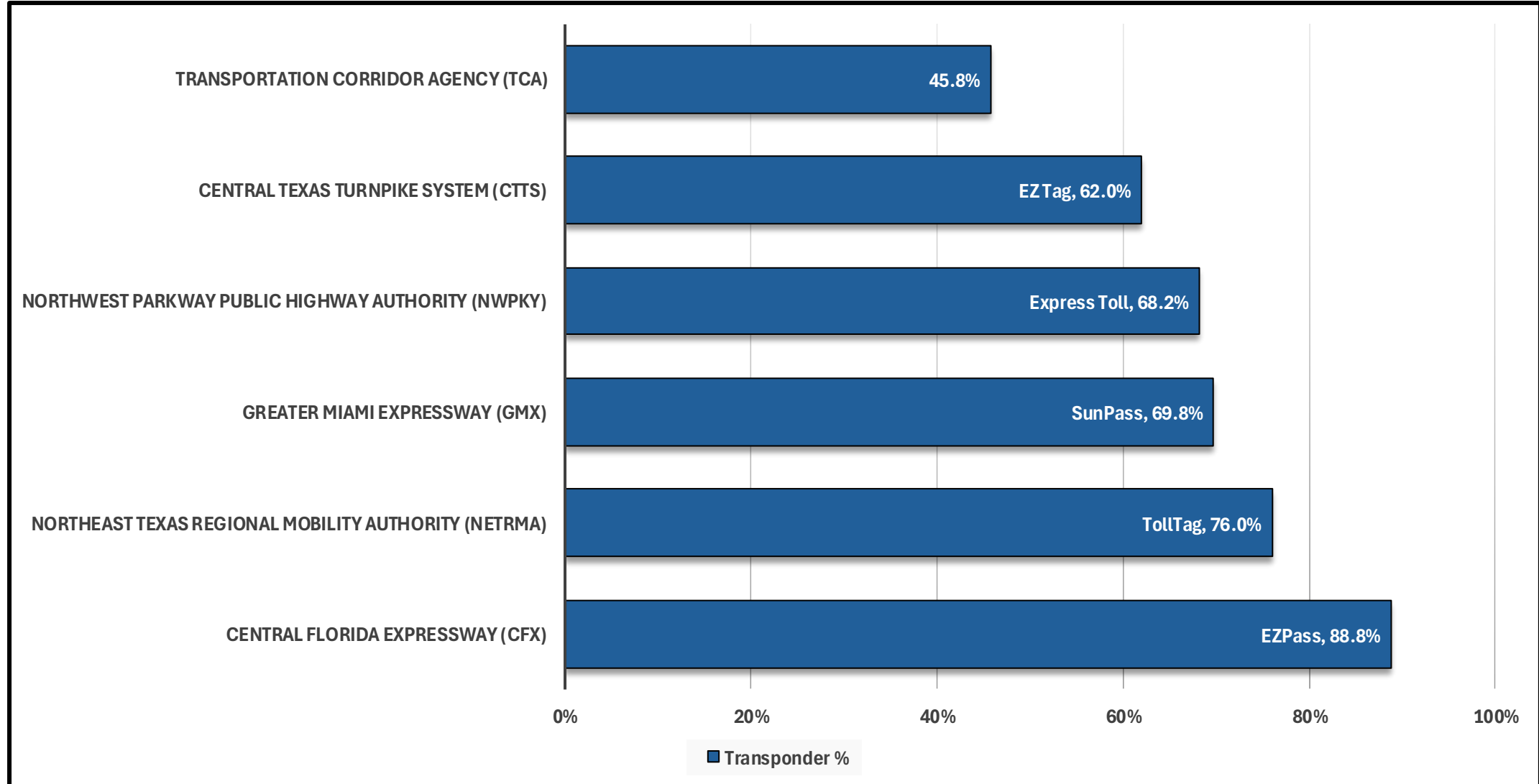
Roadway	Total Pre-paid Penetration % (Mar 2025)	Total Pre-paid Penetration % (Mar 2026)
183A Toll	66.4%	70.9%
290 Toll	58.4%	63.9%
71 Toll	59.5%	65.3%
45SW Toll	67.5%	73.7%
183 Toll	56.4%	63.0%
183N	-	73.1%
MoPac	66.0%	74.6%
ALL	61.2%	67.4%



ETC Usage Rates – Operator with Proprietary Tag



ETC Usage Rates – Operators without Proprietary Tag



183 North Express Daily Transactions Early Look



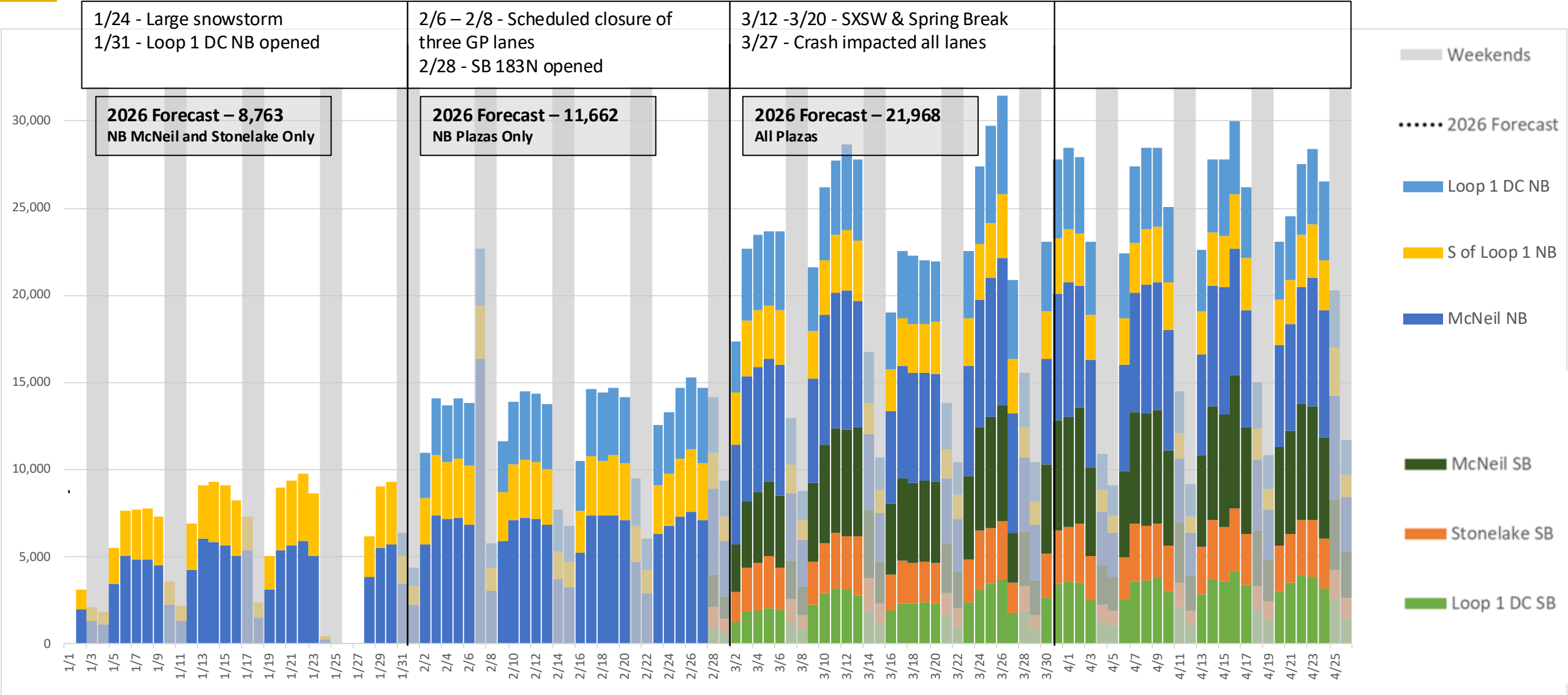
January 1st, 2026 – April 26th, 2026

1/24 - Large snowstorm 1/31 - Loop 1 DC NB opened	2/6 – 2/8 - Scheduled closure of three GP lanes 2/28 - SB 183N opened	3/12 -3/20 - SXSW & Spring Break 3/27 - Crash impacted all lanes	
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2026 Forecast – 8,763
NB McNeil and Stonelake Only

2026 Forecast – 11,662
NB Plazas Only

2026 Forecast – 21,968
All Plazas



Source: Quarterhill Daily Comparative Analysis Report
Average weekday transaction forecast values from October 2025 T&R Forecast by Stantec.



CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

EXECUTIVE SESSION



EXECUTIVE SESSION

ITEMS #10-13

10. Discuss the acquisition of one or more parcels or interests in real property needed for a maintenance yard and related issues, pursuant to §551.072 (Deliberation Regarding Real Property) and §551.071 (Consultation with Attorney).
11. Discuss legal issues related to claims by or against the Mobility Authority; pending or contemplated litigation and any related settlement offers; or other matters as authorized by §551.071 (Consultation with Attorney).
12. Discuss legal issues relating to procurement and financing of Mobility Authority transportation projects and toll system improvements, as authorized by §551.071 (Consultation with Attorney).
13. Discuss personnel matters as authorized by §551.074 (Personnel Matters).



CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

REGULAR ITEMS



AGENDA ITEM #14

James Bass
Executive Director

Discuss and consider authorizing the Executive Director to take all actions necessary to exercise the Mobility Authority's rights under a Purchase and Sale Agreement, dated effective March 13, 2026, to complete the purchase of the property that may serve as a maintenance yard for the Mobility Authority, including executing and delivering ancillary agreements, affidavits, and other documents required to complete the purchase



CENTRAL TEXAS REGIONAL
MOBILITY AUTHORITY

REGULAR MEETING OF THE

BOARD OF DIRECTORS

ADJOURN MEETING #15

April 29, 2026