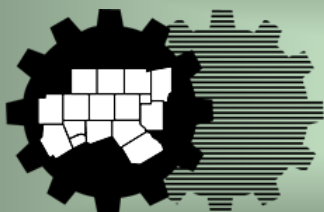


Federal Financial Assistance Reports

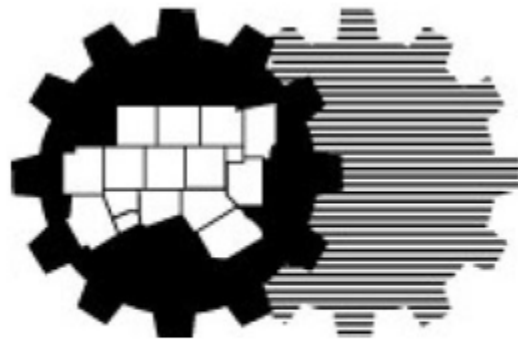


**Fiscal Year Ended
September 30, 2019**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

FEDERAL SINGLE AUDIT REPORT

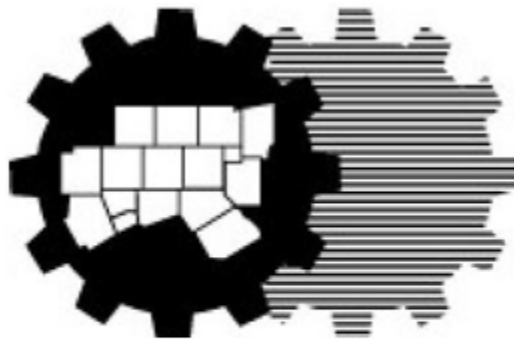
For the Year Ended September 30, 2019



**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
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**North Central Texas
Council of Governments**

REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the Executive Board
North Central Texas Council of Governments
Arlington, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of North Central Texas Council of Governments (the “Council”), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Council’s basic financial statements and have issued our report thereon dated February 21 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Council’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Members of the Executive Board
North Central Texas Council of Governments

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

Whitley Penn LLP

Fort Worth, Texas
February 21, 2020

**REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE *UNIFORM GUIDANCE***

To the Members of the Executive Board
North Central Texas Council of Governments
Arlington, Texas

Report on Compliance for Each Major Federal Program

We have audited North Central Texas Council of Governments' (the "Council") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2019. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the *Uniform Guidance* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Council's compliance.

Opinion on Each Major Federal Program

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

To the Members of the Executive Board
North Central Texas Council of Governments

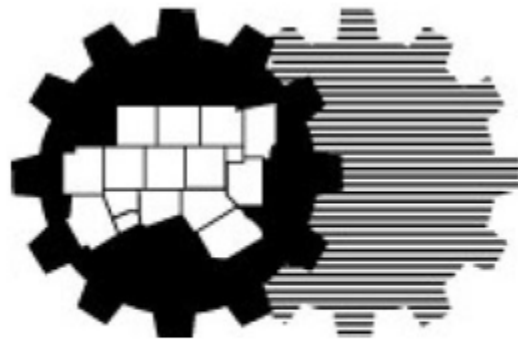
Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Council as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We have issued our report thereon dated February 21 2020, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *Uniform Guidance* and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

The image shows a handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, professional style.

Fort Worth, Texas
February 21, 2020



**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For The Year Ended September 30, 2019

II. Financial Statement Findings

None noted

III. Federal Award Findings and Questioned Costs

None noted

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
CCDF CLUSTER					
Pass-Through Texas Workforce Commission:					
<i>CHILDCARE-2019</i>	0800319	93.575	0419CCF000	\$ 15,313,904	\$ 12,636,787
<i>CHILDCARE-2018</i>	0800318	93.575	0418CCF000	6,179,489	5,369,102
<i>CHILDCARE QUALITY - 2019</i>	0802719	93.575	0419CCQ000	1,777,438	-
<i>CCAA-2019</i>	0801619	93.575	0419CAA000	237,425	-
<i>CHILDCARE QUALITY - 2018</i>	0802718	93.575	0418CCQ000	70,289	-
<i>TRS AWARD-2019</i>	0804019	93.575	0419PAQ001	31,062	-
<i>WCI 2019</i>	0803419	93.575	0419WCI000	459	-
<i>CHILDCARE QUALITY - 2020</i>	0802720	93.575	0420CCQ001	310	-
<i>CCAA-2018</i>	0801618	93.575	0418CAA000	(61)	(61)
<i>CHILDCARE-2019</i>	0800319	93.596	0419CCF000	12,399,353	12,399,353
<i>CC LOCAL MATCH-2018</i>	0800418	93.596	0418CCM000	4,919,421	4,919,421
<i>CC LOCAL MATCH-2019</i>	0800419	93.596	0419CCM000	21,858	21,858
<i>CHILDCARE-2018</i>	0800318	93.596	0418CCF000	(993,437)	(993,437)
Pass-Through Texas Workforce Commission, Subtotal				<u>39,957,510</u>	<u>34,353,023</u>
CCDF Cluster, Subtotal				39,957,510	34,353,023
Aging Cluster					
Pass-Through Health and Human Services Commission:					
<i>TITLE IIIB FY19</i>	0300219	93.044	539-16-0002-00001	1,332,274	504,481
<i>TITLE III ADMIN FY 19</i>	0300119	93.044	539-16-0002-00001	205,988	-
<i>TITLE IIIB FY18</i>	0300218	93.044	539-16-0002-00001	197	87
<i>TITLE III ADMIN FY 18</i>	0300118	93.044	539-16-0002-00001	(3,030)	-
<i>TITLE IIIC2 FY 19</i>	0300419	93.045	539-16-0002-00001	2,196,873	2,193,301
<i>TITLE IIIC1 FY19</i>	0300319	93.045	539-16-0002-00001	1,127,924	1,122,462
<i>TITLE III ADMIN FY 19</i>	0300119	93.045	539-16-0002-00001	211,921	-
<i>TITLE IIIC1 FY18</i>	0300318	93.045	539-16-0002-00001	-	-
<i>TITLE IIIC2 FY 18</i>	0300418	93.045	539-16-0002-00001	(30)	(30)
<i>NSIP</i>	0300919	93.053	539-16-0002-00001	670,060	-
Pass-Through Health and Human Services Commission, Subtotal				<u>5,742,177</u>	<u>3,820,301</u>
Aging Cluster, Subtotal				5,742,177	3,820,301
TANF Cluster					
Pass-through Texas Workforce Commission:					
<i>TANF/CHOICE-2019</i>	0801319	93.558	0419TAF000	2,662,892	1,341,810
<i>TANF/CHOICE-2018</i>	0801318	93.558	0418TAN001	260,606	191,939
<i>NCP-2019</i>	0802819	93.558	0419NCP000	197,384	89,467
<i>RAG ES-2019</i>	0801919	93.558	0419WPA000	91,832	91,832
<i>WCI 2019</i>	0803419	93.558	0419WCI000	46,281	-
<i>RAG ES-2018</i>	0801918	93.558	0418WPA000	(6,883)	(6,883)
<i>NCP-2018</i>	0802818	93.558	0418NCP000	(13,930)	(13,930)
Pass-Through Texas Workforce Commission, Subtotal				<u>3,238,182</u>	<u>1,694,235</u>
TANF Cluster, SUBTOTAL				3,238,182	1,694,235

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
Past-Through Health and Human Services Commission:					
TITLE VII EAP FY 19	0300719	93.041	539-16-0002-00001	\$ 32,453	\$ -
TITLE VII EAP FY 18	0300718	93.041	539-16-0002-00001	-	-
TITLE VII OAG FY 19	0300819	93.042	539-16-0002-00001	109,442	-
TITLE VII OAG FY 18	0300818	93.042	539-16-0002-00001	-	-
TITLE IIID FY 19	0300519	93.043	539-16-0002-00001	119,451	-
TITLE IIID FY 18	0300518	93.043	539-16-0002-00001	-	-
TITLE IIIE FY 19	0300619	93.052	539-16-0002-00001	617,121	203,200
TITLE III ADMIN FY 19	0300119	93.052	539-16-0002-00001	88,514	-
TITLE IIIE FY 18	0300618	93.052	539-16-0002-00001	(110)	-
CMS-MIPPA #2	0390019	93.071	539-16-0002-00001	17,296	-
CMS-MIPPA #2	0390019	93.071	539-16-0031-00010	9,676	-
CMS-MIPPA #2	0390018	93.071	539-16-0002-00001	-	-
CMS-MIPPA #2	0390018	93.071	539-16-0031-00010	(169)	-
CMS BASIC	0301119	93.324	539-16-0002-00001	63,553	10,752
CMS BASIC	0301118	93.324	539-16-0002-00001	24,358	947
CMS BASIC	0301117	93.324	539-16-0002-00001	(89)	-
AGING&DISABILITY RESOURCE	0301519	93.791	539-16-0031-00010	77,760	-
AGING&DISABILITY RESOURCE	0301520	93.791	HHS000270200001	1,942	-
Pass-Through Health and Human Services Commission, Subtotal				1,161,198	214,899
Pass-Through Texas Workforce Commission:					
CHILDCARE-2019	0800319	93.667	0419CCF000	161,198	161,198
CHILDCARE-2018	0800318	93.667	0418CCF000	(12,697)	(12,697)
Pass-Through Texas Workforce Commission, Subtotal				148,501	148,501
Pass-through BBB Educationn Foundation:					
TEXAS SNR MEDICARE PATROL	0302018	93.048	SMPACL18	11,947	-
Pass-Through BBB Education Foundation, Subtotal				11,947	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				50,259,515	40,230,959
U.S. DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction Cluster					
Pass-Through Texas Department of Transportation:					
TPF - 2019	07D1Y19	20.205	50-19XF0006	11,581,509	-
REGIONAL AQ INITIATIVES	0783079	20.205	STP 2018(608)MM	1,474,832	-
REG TRIP VANPL TOD FY15	0783071	20.205	STP 1602(680)MM	1,340,294	9,442
AQ MARKETING & EDU. FY17	0782031	20.205	CM 1802(321)	655,262	-
REGIONAL VANPOOL PROGRAM	0783081	20.205	STP 2018(237)MM	623,050	-
REGIONAL AQ INITIATIVES	0783079	20.205	STP 2016(995)MM	562,612	-
AUTO OCC IMPLEMENTATION	0784001	20.205	STP 1802(844)MM	553,929	-
511DFW: TRAVELER INFO SYS	0783078	20.205	STP 2019(524)MM	467,689	-
REGIONAL GOODS MVMF FY13	0783058	20.205	STP 1302(100)MM	377,709	-
PEOPLE MOVER TEST TRACK	0783065	20.205	STP 2015(431)MM	315,057	-
AQ MARKETING & EDU. FY17	0782031	20.205	CM 1702(782)	262,436	-
TRAVEL SURVEY PROGRAM	0783067	20.205	STP 1602(135)MM	256,098	-
HDDV WEIGH INMOTION PILOT	0782033	20.205	CM 2018(288)	244,199	-
REG TRIP VANPL TOD FY15	0783071	20.205	STP 1602(684)MM	234,645	(12,416)
511DFW: TRAVELER INFO SYS	0783078	20.205	STP 2018(381)MM	226,798	(511)
PROJ TRCK FISCAL INFO SYS	0783080	20.205	STP 2018(458)MM	224,157	-
STREAMLINE PROJ DELIVERY	0783069	20.205	STP 1602(219)MM	212,131	-
RTSRP FY15 EASTERN	0782021	20.205	CM 2015(564)	180,941	-
LAND USE TR & BIKE PED	0783083	20.205	STP 2018(243)MM	170,399	-
FIM FY16	0782025	20.205	CM 1602(007)	169,517	(113,373)
LAND USE TR & BIKE PED	0783083	20.205	STP 2019(799)MM	167,292	-

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
Pass-Through Texas Department of Transportation (continued):					
<i>PLAN/OVRS/IMP INIT.FY16</i>	0783072	20.205	STP 2017(424)MM	\$ 161,065	\$ -
<i>PRELIM ENG VELOWEB TRAIL</i>	0782034	20.205	CM 2019(228)	154,908	-
<i>RTSRP FY15 EASTERN</i>	0782021	20.205	CM 2015(565)	152,405	-
<i>REGIONAL AQ INITIATIVES</i>	0783079	20.205	STP 1702 (785)MM	134,956	-
<i>RTSRP-WESTERN FY2015</i>	0782022	20.205	CM 2015(561)	129,571	-
<i>CORRIDOR STUDIES & CAPITA</i>	0783087	20.205	CM 1802(829)	128,001	-
<i>PRELIMINARY ENG MID/WAX</i>	0782029	20.205	CM 2018(235)	116,999	-
<i>511DFW: TRAVELER INFO SYS</i>	0783078	20.205	STP 1602(006)MM	102,851	-
<i>REGCONG MGMT PLAN & DATA</i>	0783070	20.205	STP 1602(023)MM	102,026	-
<i>MLS: AUTO OCCU DET IMPL</i>	0782030	20.205	CM 1702(597)	80,000	-
<i>CLEAN FLEET TECHNOLOGIES</i>	0782026	20.205	CM 2017(453)	76,209	-
<i>REG ITS QUAL IMP M&O FY18</i>	0783091	20.205	STP 2019(338)MM	69,640	-
<i>CONG. MGT. OPER FY18</i>	0783089	20.205	STP 1802(841)MM	68,240	-
<i>TRAVEL SURVEY & DATA COLL</i>	0783092	20.205	STP 1802(842)MM	64,349	-
<i>PROJ TRCK FISCAL INFO SYS</i>	0783080	20.205	STP 1702(800)MM	37,928	-
<i>LEGAL/PROCUREMENT/CONTRCT</i>	0783075	20.205	STP 2017(425)MM	33,280	-
<i>SHRP2 PART 2</i>	0780015	20.205	0918-00-264	31,558	-
<i>TRAVEL FORECASTING SUPPOR</i>	0780013	20.205	STP 2016(443)	26,637	-
<i>INCIDENT MGT 2018-2020</i>	0783084	20.205	STP 2018(447)MM	25,692	-
<i>RTSRP-WESTERN FY2015</i>	0782022	20.205	CM 2015(562)	25,376	-
<i>COLLIN CO TRANS INITIATIV</i>	0783073	20.205	STP 2017(429)MM	22,881	-
<i>MCKINNEY M-LINE EXTENSION</i>	0783086	20.205	STP 1802(815)MM	13,609	-
<i>INVEST ROUND 3</i>	0780014	20.205	STP 1702(758)	13,223	-
<i>IDLE FREE SCHOOL ZONES</i>	0782027	20.205	CM 1502(493)	10,218	-
<i>AQ REVOLVING LOAN FY17</i>	0782032	20.205	CM 1702(684)	8,515	-
<i>AV: PROVING GROUND IH30</i>	0783088	20.205	STP 2019(319)MM	7,590	-
<i>STREAMLINE PROJ DELIVERY</i>	0783069	20.205	STP 1602(218)MM	7,119	-
<i>AQ ALT FUEL VEHICLE</i>	0783074	20.205	CM 1501(492)	6,107	-
<i>REG ITS QUAL IMP M&O FY18</i>	0783091	20.205	STP 2019(339)MM	4,716	-
<i>PHASE V RTSRP</i>	0782036	20.205	CM1802(1830)	4,047	-
<i>EJ STUDY FOR TOLL ROADS</i>	0783076	20.205	STP 1602(681)MM	2,371	-
<i>AV MULTIPURPOSE DSGN/DEV</i>	0783090	20.205	STP 1802(843)MM	2,125	-
<i>REGIONAL GOODS MOVEMENT</i>	0783094	20.205	STP 2020(406)MM	595	-
<i>CONGESTION MGMT. FY16</i>	0783068	20.205	STP 1602(243)MM	384	-
<i>TPF - 2018</i>	07D1Y18	20.205	50-18XF0006	(8,934)	-
Pass-Through U.S. Texas Department of Transportation, Subtotal				22,116,813	(116,858)
Highway Planning and Construction Cluster, Subtotal				22,116,813	(116,858)
Federal Transit Cluster					
Direct Federal Transit Administration:					
<i>FTA TOD PL GRANT</i>	0714001	20.500	TX-2017-020-01	628,830	-
<i>FTA - 5307 FY 2016</i>	071116A	20.507	TX-2016-033-00	1,292,034	718,893
<i>FTA 5307 FY 2017</i>	0711Y17	20.507	TX-2017-058-00	1,124,520	835,328
<i>FTA 5307 FY 2018</i>	0711Y18	20.507	TX-2019-034-00	582,149	582,149
<i>FTA 5307 FY2014 (PART 3)</i>	071114B	20.507	TX-2018-042-00	417,766	414,591
<i>DFWIA_FY145307PT2</i>	071114A	20.507	TX-2016-027-00	129,470	129,470
<i>5307 FY2015 GRANT AMENDME</i>	071115A	20.507	TX-2016-024-00	108,128	108,128
<i>FTA 5307 FY2014</i>	0711Y14	20.507	TX-90-Y071-01	29,871	29,871
<i>FTA - 5307 FY 2015</i>	0711Y15	20.507	TX-90-Y135-01	18,696	18,696
<i>5307 FY12</i>	0711Y12	20.507	TX-90-X980-01	11,799	-
<i>FTA 5307 FY2013</i>	0711Y13	20.507	TX-90-Y040-00	2,474	2,474
<i>FTA 5339 BUS & FAC FY16</i>	0719Y16	20.526	TX-2016-034-00	27,946	-
<i>FTA 5339 BUS & FAC FY15</i>	0719Y15	20.526	TX-2016-023-00	23,173	-
Direct Federal Transit Administration, Subtotal				4,396,856	2,839,600
Federal Transit Cluster, Subtotal				4,396,856	2,839,600

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
Transit Services Programs Cluster					
Direct Federal Transit Administration:					
<i>FTA - 5310 FY2018</i>	0718Y18	20.513	TX-2019-027-00	\$ 321,638	\$ 321,638
<i>FY15 5310 PART 2</i>	071815A	20.513	TX-2016-030-02	315,480	216,480
<i>FTA 5310 FUNDS FY16</i>	0718Y16	20.513	TX-2016-025-03	238,801	41,423
<i>FTA - 5310 FY2017</i>	0718Y17	20.513	TX-2017-073-02	101,173	80,078
<i>FTA 5310 FUNDS FY14 B</i>	071814A	20.513	TX-2016-031-01	101,121	101,121
<i>JARC FY2011</i>	0717Y11	20.516	TX-37-X096-00	1,175,000	1,175,000
<i>FTA - JARC</i>	0717Y10	20.516	TX-37-X081-02	79,791	79,791
<i>FTA - NEW FREEDOM</i>	0712Y08	20.521	TX-57-X009-00	89,166	89,166
<i>FTA NEW FREEDOM 2012</i>	0712Y12	20.521	TX-57-X043-01	1,400	1,400
Direct Federal Transit Administration, Subtotal				2,423,570	2,106,097
Transit Services Programs Cluster, Subtotal				2,423,570	2,106,097
Direct Federal Highway Administration:					
<i>SUST. SCHOOLS PROJECT</i>	0780011	20.933	DTFH6115G00005	4,205	-
Direct Federal Transit Administration:					
<i>TRANSIT PLANNING STUDY</i>	0713001	20.522	TX-39-0001-00	50,644	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				28,992,088	4,828,839
U.S. DEPARTMENT OF LABOR					
WIOA Cluster					
Pass-through Texas Workforce Commission:					
<i>WIOA ADULT-2019</i>	0800719	17.258	0418WOA000	3,274,720	2,035,692
<i>WCI 2019</i>	0803419	17.258	0419WCI000	15,226	-
<i>WIOA ADULT-2018</i>	0800718	17.258	0417WOA000	2,042	-
<i>WIOA YOUTH-2019</i>	0800619	17.259	0418WOY000	3,001,517	2,142,089
<i>WIOA YOUTH-2020</i>	0800620	17.259	0419WOY001	430,545	92,806
<i>WIOA YOUTH-2018</i>	0800618	17.259	0417WOY000	17,479	-
<i>WIOA DW-2019</i>	0800819	17.278	0418WOD000	4,169,077	2,569,782
<i>RAPID RESPONSE 2019</i>	0801419	17.278	0418WOR000	42,233	35,103
<i>PAF YOUTH PERFORMANCE-18</i>	0803118	17.278	0418PAF000	29,500	-
<i>RAPID RESPONSE 2020</i>	0801420	17.278	0419WOR001	16,072	11,964
<i>TEACHER EXTERNSHIP-2018</i>	0802018	17.278	0418WOS000	3,425	-
<i>WIOA DW-2018</i>	0800818	17.278	0417WOD000	2,458	(228)
Pass-through Texas Workforce Commission, Subtotal				11,004,294	6,887,208
WIOA Cluster, Subtotal				11,004,294	6,887,208
Pass-Through Texas Workforce Commission:					
<i>REA-2019</i>	0803319	17.225	0419REA000	489,265	325,330
<i>REA-2018</i>	0803318	17.225	0418REA000	44,643	28,677
<i>TAA-2019</i>	0802119	17.245	0419TRA000	322,830	290,878
<i>TAA-2018</i>	0802118	17.245	0418TRA000	141,810	131,248
<i>TWC RAG ISAMS-2019</i>	0801719	17.273	0419RAG000	1,883	-
<i>NDW OIL GAS</i>	0803817	17.277	0417NDW000	123,019	99,778
Pass-Through Texas Workforce Commission, Subtotal				1,123,450	875,911
Employment Service Cluster					
Pass-Through Texas Workforce Commission:					
<i>RAG ES-2019</i>	0801919	17.207	0419WPA000	593,456	(39,104)
<i>RAG ES-2018</i>	0801918	17.207	0418WPA000	123,827	15,278
<i>WCI 2019</i>	0803419	17.207	0419WCI000	48,238	(2)
<i>REIMBURSE BUILDING FEE</i>	0804119	17.207	0419WPA001	21,785	-
<i>TWC RAG ISAMS-2019</i>	0801719	17.207	0419RAG000	21,410	-
Pass-through Texas Workforce Commission, Subtotal				808,716	(23,828)
Employment Service Cluster, Subtotal				808,716	(23,828)
TOTAL DEPARTMENT OF LABOR				12,936,460	7,739,291

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY					
Direct Federal Emergency Management:					
<i>CTP-W. FORK TRINITY</i>	0668418	97.045	EMT-2017-CA-00034-SO1	\$ 173,761	\$ -
<i>CTP-EAST FORK TRINITY</i>	0668517	97.045	EMT-2016-CA-00021-SO1	153,727	-
<i>18 CTP-MARYS CREEK</i>	0668519	97.045	EMT-2018-CA-00023-SO1	106,757	-
<i>CTP-MIDDLE BRAZOS</i>	0668617	97.045	EMT-2016-CA-00023-SO1	59,033	-
<i>CTP-W. FORK TRINITY</i>	0668417	97.045	EMT-2016-CA-00024-SO1	52,587	-
<i>CTP-RICH CHAM HUC-8</i>	0668518	97.045	EMT-2017-CA-00028-SO1	35,973	-
<i>18 CTP COG PM</i>	0668419	97.045	EMT-2018-CA-00024-SO1	16,965	-
<i>FY17-COMS-COG</i>	0668218	97.045	EMT-2017-CA-00026-SO1	15,616	-
<i>18 CHARMS COG</i>	0668219	97.045	EMT-2018-CA-00025-SO1	2,526	-
<i>FY17-CTP-COG-PM</i>	0668318	97.045	EMT-2017-CA-00027-SO1	646	-
Direct Federal Emergency Management, Subtotal				617,591	-
Pass-Through Office of the Governor:					
<i>SHGP 18</i>	0901Y18	97.067	2945604	435,423	-
<i>URBAN AREA SECURITY 2018</i>	0902Y18	97.067	2984204	159,152	-
<i>URBAN AREA SECURITY 2018</i>	0902Y18	97.067	3693301	112,383	-
<i>URBAN AREA SECURITY 2016</i>	0902Y16	97.067	3547301	103,513	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	2945503	88,651	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	3306301	88,543	-
<i>SHGP 18</i>	0901Y18	97.067	2945404	82,451	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	2945403	63,100	-
<i>SHGP 18</i>	0901Y18	97.067	3061403	51,983	-
<i>SHGP 18</i>	0901Y18	97.067	2945504	45,428	-
<i>URBAN AREA SECURITY 2018</i>	0902Y18	97.067	2984002	42,870	-
<i>SHGP 18</i>	0901Y18	97.067	30090216	23,811	-
<i>SHGP 18</i>	0901Y18	97.067	2945304	20,926	-
<i>URBAN AREA SECURITY 2018</i>	0902Y18	97.067	2983904	14,087	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	3061402	13,133	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	2945303	8,115	-
<i>URBAN AREA SECURITY 2018</i>	0902Y18	97.067	2984304	7,000	-
<i>SHGP 18</i>	0901Y18	97.067	3303402	5,060	-
<i>SHGP 18</i>	0901Y18	97.067	3306302	4,439	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	2945203	3,083	-
<i>STATE HOMELAND SECURIT 16</i>	0901Y16	97.067	2945202	1,166	-
<i>URBAN AREA SECURITY 2017</i>	0902Y17	97.067	2984203	699	-
<i>URBAN AREA SECURITY 2017</i>	0902Y17	97.067	2984303	(167)	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	3303401	(1,135)	-
Pass-Through Office of the Governor, Subtotal				1,373,714	-
Pass-Through Texas Department of Public Safety:					
<i>SAFE ROOM REBATE</i>	0911992	97.039	DR-1999-002	947,395	-
<i>HAZARD MITIGATION PROGRAM</i>	0911923	97.039	DR-1999-023	17,890	-
<i>SAFE RM DR-4223-053</i>	0911053	97.039	DR-4223-053	(212,887)	-
<i>PDM FY16-014 TARRANT CNTY</i>	0911614	97.047	PDMC-PL-06-TX-2016-014	55,512	-
<i>PDM FY17-008 PP AND PARKR</i>	0911708	97.047	PDMC-PL-06-TX-2017-008	46,134	-
<i>PDM FY17-001 ERATH</i>	0911701	97.047	PDMC-PL-06-TX-2017-001	45,753	-
Pass-Through Texas Department of Public Safety, Subtotal				899,797	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				2,891,102	-

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Federal Grantor/Pass-Through Grantor / Program Title	Grant Number	CFDA Number	Contract Number	Total Federal Expenditures	to Subrecipient Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
SNAP Cluster					
Pass-Through Texas Workforce Commission:					
<i>SNAP-2019</i>	0800919	10.561	0419SNE000	\$ 759,368	\$ 526,572
<i>SNAP-2018</i>	0800918	10.561	0418SNE000	(77,616)	-
Pass-Through Texas Workforce Commission, Subtotal				681,752	526,572
SNAP Cluster, Subtotal				681,752	526,572
TOTAL U.S. DEPARTMENT OF AGRICULTURE				681,752	526,572
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
<i>EPA DERA 2017</i>	0721009	66.039	DE-01f40101-0	173,801	169,955
<i>EPA DERA 2015:NTX AIRPOR</i>	0721008	66.039	DE-01F12101-0	(14,084)	-
Direct Programs, Subtotal				159,717	169,955
Pass-Through Texas Commission on Environmental Quality:					
<i>WATER QUALITY MGT PLNG</i>	0667019	66.454	582-19-90148	128,451	-
<i>WATER QUALITY MGT PLNG</i>	0667020	66.454	582-20-10168	3,183	-
Pass-Through Texas Commission on Environmental Quality, Subtotal				131,634	-
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				291,351	169,955
U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Direct Program:					
<i>RSVP</i>	0303001	94.002	17SRWTX013	132,515	-
Direct Program, Subtotal				132,515	-
Pass-Through Health and Human Services:					
<i>VISTA</i>	0302519	94.013	17VSWTX006	511	-
Pass-Through Health and Human Services, Subtotal				511	-
TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				133,026	-
U.S. DEPARTMENT OF ENERGY					
Direct Program:					
<i>CLEAN CITIES OEPT GRANT</i>	0740018	81.086	DE-EE0007410	50,915	-
Direct Program, Subtotal				50,915	-
TOTAL U.S. DEPARTMENT OF ENERGY				50,915	-
U.S. DEPARTMENT OF COMMERCE					
Direct Program:					
<i>EDA CEDS</i>	0100005	11.302	ED18AUS3020008	31,216	-
Direct Program, Subtotal				31,216	-
TOTAL U.S. DEPARTMENT OF COMMERCE				31,216	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
CDBG - State-Administered Cluster:					
Pass-Through Texas Department of Agriculture:					
<i>TDA CDBG</i>	0667119	14.228	C717207	20,350	-
Pass-Through Texas Department of Agriculture, Subtotal				20,350	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				20,350	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 96,287,775	\$ 53,495,616

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended September 30, 2019

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of North Central Texas Council of Governments (the “Council”) under programs of the federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) *Uniform Guidance*. Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net position or cash flows of the Council.

Note 2 - Summary of Significant Accounting Policies

The Council accounts for all federal awards under programs of the federal government in the General and Special Revenue Funds. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the Council, they are recorded as unearned revenues until earned. Otherwise, federal grant funds are received on a reimbursement basis from the respective federal program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods. The Council has elected not to use the 10 percent de minimis indirect cost rate allowed under the *Uniform Guidance*.

Note 3 - Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related federal financial reports with grantor agencies because of accruals which would be included in the next report filed with the agencies.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For The Year Ended September 30, 2019

Note 4 - Relationship to the Basic Financial Statements

Federal awards revenues are reported in the Council's
basic financial statements as follows:

Federal administered grants	\$ 7,867,231
State administered grants	122,167,014
Local administered grants	11,947
Less: State funded grant awards	<u>33,758,417</u>
Per Schedule of Expenditures of Federal Awards	<u><u>\$ 96,287,775</u></u>

Note 5 - Negative Amounts

Due to a revision in the calculation of administrative costs, the funding agent has retroactively calculated certain grant expenditures. As a result of this recalculation, the affected grants reflect a negative balance on the current schedule of expenditures of federal awards.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Year Ended September 30, 2019

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, “The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings.” The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit’s schedule of findings and questioned costs and
- All audit findings reported in the prior audit’s summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

CORRECTIVE ACTION PLAN

For The Year Ended September 30, 2019

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, “At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports.”

I. Corrective Action Plan

Not applicable