

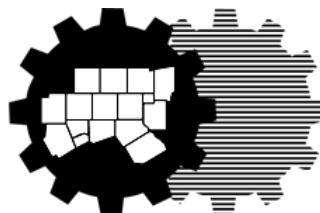


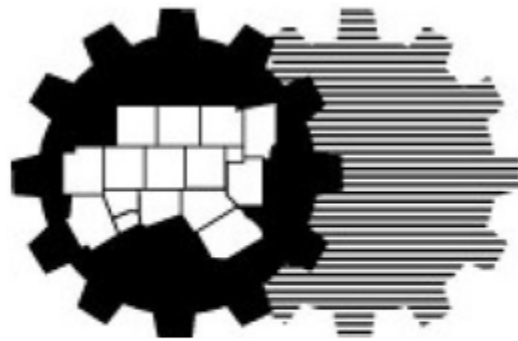
Federal Financial Assistance Report

Fiscal Year Ended

September 30,
2020

North Central Texas Council of Governments



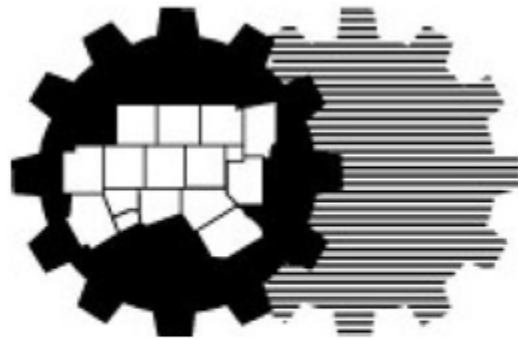


**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

FEDERAL SINGLE AUDIT REPORT

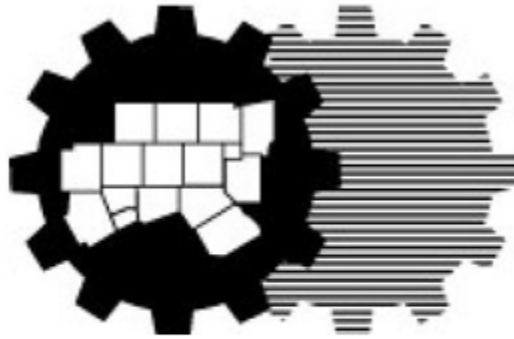
For the Year Ended September 30, 2020



**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
TABLE OF CONTENTS

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1
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 <i>Uniform Guidance</i>	3
Schedule of Findings and Questioned Costs	6
Schedule of Expenditures of Federal Awards	8
Notes to Schedule of Expenditures of Federal Awards	14
Summary Schedule of Prior Audit Findings	16
Corrective Action Plan	17



**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, the discretely presented component unit, 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, 2020, 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 25, 2021.

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) as the basis for designing 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 financial statements. 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.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Fort Worth, Texas
February 25, 2021

**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, 2020. 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, 2020.

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, 2020, 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 25, 2021, 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.

Whitley Penn LLP

Fort Worth, Texas
February 25, 2021

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2020

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of major programs:

Name of Federal Program or Cluster:	CFDA Numbers
Highway Planning and Construction Cluster:	
Highway Planning and Construction	20.205
Transit Services Program Cluster:	
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513
Job Access and Reverse Commute Program	20.516
New Freedom Program	20.521
Unemployment Insurance (UI)	17.225
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended September 30, 2020

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, 2020

Federal Grantor/Pass-Through Grantor/Program Title	NCTCOG Grant		Federal CFDA	Federal Expenditures	Pass-Through to Subrecipient Expenditures
	Number	Number	Contract Number		
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-Through Texas Workforce Commission:					
CHILDCARE-2020	0800320	93.575	0420CCF001	\$ 24,698,878	\$ 20,718,809
COVID-19 - CHILDCARE-2020	0800320	93.575	0420CCF001	9,077,398	9,077,399
CHILDCARE QUALITY - 2020	0802720	93.575	0420CCQ001	1,621,634	-
CCAA-2020	0801620	93.575	0420CAA001	213,577	-
CHILDCARE QUALITY - 2019	0802719	93.575	0419CCQ000	156,649	-
TRS AWARD-2019	0804019	93.575	0419PAQ001	43,938	-
CHILDCARE-2019	0800319	93.575	0419CCF000	(1,943,126)	(1,945,544)
CHILDCARE-2020	0800320	93.596	0420CCF001	12,789,992	12,789,992
CC LOCAL MATCH-2019	0800419	93.596	0419CCM001	5,711,447	5,711,448
CC LOCAL MATCH-2020	0800420	93.596	0420CCM001	5,324,084	5,324,085
CHILDCARE-2019	0800319	93.596	0419CCF000	(743,852)	(743,852)
Total CCDF Cluster (93.575, 93.596)				56,950,619	50,932,337
Pass-Through Health and Human Services Commission:					
TITLE IIIB FY20	0300220	93.044	539-16-0002-00001	1,313,933	297,221
TITLE III ADMIN FY 20	0300120	93.044	539-16-0002-00001	204,974	-
COVID-19 - TITLE IIIB FY20	0300220	93.044	539-16-0002-00001	21,176	-
TITLE IIIB FY19	0300219	93.044	539-16-0002-00001	1	-
TITLE IIIC2 FY 20	0300420	93.045	539-16-0002-00001	2,120,157	2,088,343
COVID-19 - TITLE IIIC2 FY 20	0300420	93.045	539-16-0002-00001	1,319,671	1,319,672
TITLE IIIC1 FY20	0300320	93.045	539-16-0002-00001	517,902	496,651
TITLE III ADMIN FY 20	0300120	93.045	539-16-0002-00001	312,395	-
NSIP	0300920	93.053	539-16-0002-00001	396,052	-
Total Aging Cluster (93.044, 93.045, 93.053)				6,206,261	4,201,887
Pass-Through Texas Workforce Commission:					
TANF/CHOICE-2020	0801320	93.558	0420TAF001	2,470,328	1,307,170
RAG ES-2020	0801920	93.558	0420WPA001	392,963	-
TANF/CHOICE-2019	0801319	93.558	0419TAF000	225,871	76,069
NCP-2020	0802820	93.558	0420NCP001	146,034	45,281
WCI 2020	0803420	93.558	0420WCI001	4,033	-
WCI 2019	0803419	93.558	0419WCI000	3,719	-
RAG ES-2019	0801919	93.558	0419WPA000	(14,189)	(14,189)
Total TANF Cluster (93.558)				3,228,759	1,414,331
Pass-Through Health and Human Services Commission:					
TITLE VII EAP FY 20	0300720	93.041	539-16-0002-00001	17,020	-
TITLE VII OAG FY 20	0300820	93.042	539-16-0002-00001	74,391	-
COVID-19 - TITLE VII OAG FY 20	0300820	93.042	539-16-0002-00001	6,244	-
Total CFDA # 93.042				80,635	-
TITLE IIID FY 20	0300520	93.043	539-16-0002-00001	130,350	-
TITLE IIID FY 21	0300521	93.043	HHS000874100018	20	-
TITLE IIID FY 19	0300519	93.043	539-16-0002-00001	(6,400)	-
Total CFDA # 93.043				123,970	-
TITLE IIIB FY20	0300220	93.044	539-16-0002-00001	40,792	40,792
COVID-19 - AGING&DISABILITY RESOURCE	0301520	93.048	HHS000270200001	17,904	-
TITLE IIIE FY 20	0300620	93.052	539-16-0002-00001	846,957	611,884
TITLE III ADMIN FY 20	0300120	93.052	539-16-0002-00001	92,932	-
TITLE IIIE FY 19	0300619	93.052	539-16-0002-00001	(68)	-
Total CFDA # 93.052				939,821	611,884
CMS-MIPPA #2	0390020	93.071	HHS000270200001	19,031	-
CMS-MIPPA #2	0390020	93.071	539-16-0002-00001	17,657	-
Total CFDA # 93.071				36,688	-
CMS BASIC	0301119	93.324	539-16-0002-00001	74,625	11,130
CMS BASIC	0301120	93.324	539-16-0002-00001	62,978	-
Total CFDA # 93.324				137,603	11,130
OLDER ADULT OPIOID PROGRAM	0302520	93.788	HHS000776700001	16,337	-
OLDER ADULT OPIOID PROGRAM	0302520	93.788	HHS000776700001-A#1	7,237	-
Total CFDA # 93.788				23,574	-
AGING & DISABILITY RESOURCE	0301520	93.791	HHS000270200001	70,430	-
Pass-Through Texas Workforce Commission:					
CHILDCARE-2020	0800320	93.667	0420CCF001	131,830	131,830
CHILDCARE-2019	0800319	93.667	0419CCF000	(14,918)	(14,918)
Total CFDA # 93.667				116,912	116,912
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				67,990,988	57,329,273

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. DEPARTMENT OF TRANSPORTATION					
Pass-Through Texas Department of Transportation:					
TPF - 2020	07D1Y20	20.205	50-20XF0006	\$ 11,841,401	\$ -
AUTO OCC IMPLEMENTATION	0784001	20.205	STP 1802(844)MM	1,722,084	-
REG TRIP VANPL TOD FY15	0783071	20.205	STP 1602(680)MM	1,227,883	-
AQ MARKETING & EDU. FY17	0782031	20.205	CM 1802(321)	860,619	-
REGIONAL AQ INITIATIVES	0783079	20.205	STP 2018(608)MM	745,540	-
REGIONAL GOODS MOVEMENT	0783094	20.205	STP 2020(406)MM	558,025	-
REGIONAL AQ INITIATIVES	0783079	20.205	STP 2016(995)MM	549,862	-
RTSRP-WESTERN FY2015	0782022	20.205	CM 2015(561)	517,623	-
AUTO OCC DECT IMP	0783099	20.205	STP 2020(745)MM	509,600	-
TPS-COLLIN DALLAS TARRANT	0783095	20.205	STP 2020(428)MM	437,722	-
LAND USE TR & BIKE PED	0783083	20.205	STP 2019(799)MM	398,538	-
STREAMLINE PROJ DELIVERY	0783069	20.205	STP 1602(219)MM	387,276	-
PHASE V RTSRP	0782036	20.205	CM1802(1830)	345,137	-
REGIONAL VANPOOL PROGRAM	0783081	20.205	STP 1802(475)MM	332,257	-
511DFW: TRAVELER INFO SYS	0783078	20.205	STP 2019(524)MM	324,969	-
PROJ TRCK FISCAL INFO SYS	0783080	20.205	STP 2018(458)MM	303,872	-
TRAVEL SURVEY & DATA COLL	0783092	20.205	STP 1802(842)MM	268,786	-
RTSRP FY15 EASTERN	0782021	20.205	CM 2015(564)	265,386	-
CORRIDOR STUDIES & CAPITA	0783087	20.205	CM 1802(829)	260,279	-
PRELIM ENG VELOWEB TRAIL	0782034	20.205	CM 2019(228)	254,546	-
CONG. MGT. OPER FY18	0783089	20.205	STP 1802(841)MM	250,584	-
CLEAN FLEET TECHNOLOGIES	0782026	20.205	CM 2017(453)	249,298	-
HDDV WEIGH INMOTION PILOT	0782033	20.205	CM 2018(288)	167,147	-
REGIONAL AQ INITIATIVES	0783100	20.205	STP 2021 (091)MM	161,855	-
RTSRP FY15 EASTERN	0782021	20.205	CM 2015(565)	158,833	-
BOMBER SPUR REGIONAL VELO	0783093	20.205	STP 2020(162)	135,130	-
FIM FY16	0782025	20.205	CM 1602(007)	129,068	-
REGIONAL VANPOOL PROGRAM	0783081	20.205	STP 2018(237)MM	126,160	-
LAND USE TR & BIKE PED	0783083	20.205	STP 2018(243)MM	120,537	-
FIM PROGRAM (FY18)	0782037	20.205	CM 2020(420)	113,829	-
REG ITS QUAL IMP M&O FY18	0783091	20.205	STP 2019(338)MM	106,776	-
SOUTHERN DALLAS COUNTY RE	0783098	20.205	STP 2020(419)MM	88,738	-
AQ ALT FUEL VEHICLE	0783074	20.205	CM 1501(492)	67,932	-
511DFW: TRAVELER INFO SYS	0783078	20.205	STP 2018(381)MM	56,384	53,287
REGIONAL AQ INITIATIVES	0783079	20.205	STP 1702 (785)MM	54,758	-
REG MINOR INTERSECTION	0782035	20.205	0902-00-172	35,783	-
HARRY HINES CORRIDOR PLAN	0783096	20.205	STP 2020(425)	30,973	-
511DFW: TRAVELER INFO SYS	0783078	20.205	STP 1602(006)MM	29,972	-
PRELIMINARY ENG MID/WAX	0782029	20.205	CM 2018(235)	29,618	-
COLLIN CO TRANS INITIATIV	0783073	20.205	STP 2017(429)MM	22,859	-
PEOPLE MOVER TEST TRACK	0783065	20.205	STP 2015(431)MM	20,147	-
EJ STUDY FOR TOLL ROADS	0783076	20.205	STP 1602(681)MM	19,127	-
REG ITS QUAL IMP M&O FY18	0783091	20.205	STP 2019(339)MM	15,470	-
EJ ACTIV & TOLL RD SURVEY	0783077	20.205	STP 1602(685)MM	13,508	-
MCKINNEY M-LINE EXTENSION	0783086	20.205	STP 1802(815)MM	12,069	-
AIR QUALITY PUBLIC EDUCAT	0782038	20.205	CM 2B20(215)	11,666	-
PLAN/OVRS/IMP INIT.FY16	0783072	20.205	STP 2017(424)MM	10,886	-
AV: PROVING GROUND IH30	0783088	20.205	STP 2019(319)MM	10,708	-
AV MULTIPURPOSE DSGN/DEV	0783090	20.205	STP 1802(843)MM	9,395	-
LAND USE TRANSPORTATION &	0783107	20.205	STP 2021(270)MM	8,126	-
IDLE FREE SCHOOL ZONES	0782027	20.205	CM 1502(493)	7,676	-
INCIDENT MGT 2018-2020	0783084	20.205	STP 2018(447)MM	7,453	-
PROG OVERSIGHT DBE EHANCE	0783097	20.205	STP 2020(427)MM	4,496	-
EMPLOYER TRIP REDUCTION	0783113	20.205	STP 2021(223)MM	4,090	-
CORRIDOR STUDIES & CAPITA	0783105	20.205	2021206	2,558	-
AQ MARKETING & EDU. FY17	0782031	20.205	CM 1702(782)	255	-
PLANNING STUDIES & SREAM	0783104	20.205	B20(327)MM	121	-
REGIONAL PARKING MANAGEME	0783108	20.205	STP 2021 (200)MM	58	-
TPF - 2018	07D1Y18	20.205	50-18XF0006	(166)	-
TPF - 2019	07D1Y19	20.205	50-19XF0006	(16,384)	-
Total Highway Planning and Construction Cluster (20.205)				24,388,898	53,287
Direct Federal Transit Administration:					
FTA TOD PL GRANT	0714001	20.500	TX-2017-020-01	386,235	-
FY2020 CARES ACT OPER ASS	071C001	20.507	TX-2020-087-00	1,903,867	1,847,778
FTA 5307 FY 2018	0711Y18	20.507	TX-2019-034-00	1,536,794	1,125,242
FTA 5307 FY 2017	0711Y17	20.507	TX-2017-058-00	823,780	194,197
DFW CORE EXPRESS	0710002	20.507	TX-2020-086-00	481,247	-
FTA - 5307 FY 2015	0711Y15	20.507	TX-90-Y135-01	443,380	443,380
FTA - 5307 FY 2016	071116A	20.507	TX-2016-033-00	369,927	234,927
FTA 5307 FY 2019	0711Y19	20.507	TX-2020-122-00	279,141	92,591
DFW14_FY145307PT2	071114A	20.507	TX-2016-027-00	254,851	254,851
TRAVEL SURVEY & DATA COLL	0710001	20.507	TX-2020-051-00	157,849	-
FTA 5307 FY2014 (PART 3)	071114B	20.507	TX-2018-042-00	142,793	120,694
5307 FY2015 GRANT AMENDME	071115A	20.507	TX-2016-024-00	128,981	128,981
URBAN TRANSIT (FY2010)	0711Y10	20.507	TX-90-X911-02	93,296	93,296
5307 FY12	0711Y12	20.507	TX-90-X980-01	72,000	72,000
FTA 5307 FY2014	0711Y14	20.507	TX-90-Y071-01	190	190
FTA 5339 BUS & FAC FY16	0719Y16	20.526	TX-2016-034-00	198	-
Total Federal Transit Cluster (20.500, 20.507, 20.526)				7,074,529	4,608,127

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
Pass-Through Texas Department of Transportation (continued):					
Direct Federal Transit Administration:					
FTA - 5310 FY2017	0718Y17	20.513	TX-2017-073-02	\$ 377,373	\$ 40,815
FTA - 5310 FY2018	0718Y18	20.513	TX-2019-027-00	232,421	199,434
FTA 5310 FUNDS FY16	0718Y16	20.513	TX-2016-025-03	192,294	33,652
FY15 5310 PART 2	071815A	20.513	TX-2016-030-02	68,178	68,178
FTA ICAM PILOT PROGRAM	0718301	20.513	TX-2020-049-00	55,530	29,416
FTA 5310 FUNDS FY14 B	071814A	20.513	TX-2016-031-01	9,179	9,179
FTA - JARC	0717Y10	20.516	TX-37-X081-02	72,927	72,927
JARC FY2011	0717Y11	20.516	TX-37-X096-00	2	2
FTA NEW FREEDOM 2012	0712Y12	20.521	TX-57-X043-01	96,908	96,908
FTA - NEW FREEDOM	0712Y08	20.521	TX-57-X009-00	14,687	14,687
<i>Total Transit Services Programs Cluster (20.513, 20.516, 20.521)</i>				<u>1,119,499</u>	<u>565,198</u>
Direct Federal Transit Administration:					
TRANSIT PLANNING STUDY	0713001	20.522	TX-39-0001-00	80,846	-
Pass-Through Texas Department of Transportation:					
TXDOT: ZERO-EMISSION VEHI	0780016	20.200	STP 2020(734)	13,928	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>32,677,700</u>	<u>5,226,612</u>
U.S. DEPARTMENT OF LABOR					
Pass-Through Texas Workforce Commission:					
WIOA ADULT-2020	0800720	17.258	0419WOA001	2,636,601	1,475,643
WIOA ALTERNATIVE-2020	0804220	17.258	0419WAF001	242,600	222,680
WIOA ADULT-2019	0800719	17.258	0418WOA000	146,876	144,229
WCI 2019	0803419	17.258	0419WCI000	5,509	-
WIOA YOUTH-2020	0800620	17.259	0419WOY001	2,794,030	1,718,659
WIOA YOUTH-2021	0800621	17.259	0420WOY002	106,590	106,640
WIOA YOUTH-2019	0800619	17.259	0418WOY000	1,476	-
WIOA DW-2020	0800820	17.278	0419WOD001	4,906,850	3,330,578
WIOA DW-2019	0800819	17.278	0418WOD000	137,341	134,672
RAPID RESPONSE 2020	0801420	17.278	0419WOR001	38,796	31,255
PAF YOUTH PERFORMANCE-19	0803119	17.278	0419PAF001	30,000	-
BSA YOUTH CAREER-2020	0804320	17.278	0420BSA001	13,206	-
RAPID RESPONSE 2021	0801421	17.278	0420WOR001	9,092	7,009
<i>Total WIA Cluster (17.258, 17.259, 17.278)</i>				<u>11,068,967</u>	<u>7,171,365</u>
Pass-Through Texas Workforce Commission:					
REA-2020	0803320	17.225	0420REA001	911,591	581,736
TAA-2020	0802120	17.245	0420TRA001	295,385	270,747
TAA-2019	0802119	17.245	0419TRA000	187,950	175,215
<i>Total CFDA # 17.245</i>				<u>483,335</u>	<u>445,962</u>
TWC RAG ISAMS-2020	0801720	17.273	0420RAG001	2,219	-
Pass-Through Texas Workforce Commission:					
RAG ES-2020	0801920	17.207	0420WPA001	536,702	270,933
RAG ES-2019	0801919	17.207	0419WPA000	105,336	14,189
WCI 2020	0803420	17.207	0420WCI001	26,348	-
TWC RAG ISAMS-2020	0801720	17.207	0420RAG001	23,337	-
TWC RAG ISAMS-2019	0801719	17.207	0419RAG000	(9,069)	-
<i>Total Employment Service Cluster (17.207)</i>				<u>682,654</u>	<u>285,122</u>
TOTAL U.S. DEPARTMENT OF LABOR				<u>13,148,766</u>	<u>8,484,185</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Direct Federal Emergency Management:					
18 CTP-MARYS CREEK	0668519	97.045	EMT-2018-CA-00023-S01	244,958	-
19 CTP-WAXAHACH CREEK	0668520	97.045	EMT-2019-CA-00035-S01	158,637	-
CTP-RICH CHAM HUC-8	0668518	97.045	EMT-2017-CA-00028-S01	153,473	-
CTP-W. FORK TRINITY	0668418	97.045	EMT-2017-CA-00034-S01	36,796	-
19 CTP COG PM	0668420	97.045	EMT-2019-CA-00034-S01	21,664	-
19 CTP-HARRIET CREEK	0668521	97.045	EMT-2019-CA-00036-S01	14,558	-
18 CHARMS COG	0668219	97.045	EMT-2018-CA-00025-S01	14,532	-
18 CTP COG PM	0668419	97.045	EMT-2018-CA-00024-S01	8,035	-
FY17-COMS-COG	0668218	97.045	EMT-2017-CA-00026-S01	7,917	-
<i>Total CFDA # 97.045</i>				<u>660,570</u>	<u>-</u>

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	NCTCOG Grant		Federal CFDA	Federal Expenditures	Pass-Through to Subrecipient Expenditures
	Number	Number	Contract Number		
Pass-Through the Office of the Governor:					
SHSP 19	0901Y19	97.067	2945605	\$ 282,845	\$ -
SHSP 18	0901Y18	97.067	2945604	117,194	-
UASI 19	0902Y19	97.067	2984205	101,894	-
SHSP 19	0901Y19	97.067	2945405	77,797	-
SHSP 19	0901Y19	97.067	3306303	64,499	-
SHSP 17	0901Y17	97.067	3306301	61,059	-
SHSP 18	0901Y18	97.067	2945504	53,242	-
SHSP 19	0901Y19	97.067	2945204	44,156	-
SHSP 19	0901Y19	97.067	2945305	21,125	-
SHSP 19	0901Y19	97.067	3733601	13,874	-
SHSP 18	0901Y18	97.067	3061403	12,553	-
UASI 18	0902Y18	97.067	2984002	7,130	-
SHSP 18	0901Y18	97.067	3303402	2,977	-
SHSP 19	0901Y19	97.067	2945505	2,813	-
SHSP 19	0901Y19	97.067	3061404	2,146	-
SHSP 19	0901Y19	97.067	3303403	1,492	-
SHSP 18	0901Y18	97.067	3306302	1,146	-
SHSP 17	0901Y17	97.067	2945503	(960)	-
SHSP 18	0901Y18	97.067	2945404	(1,701)	-
Total CFDA # 97.067				865,281	-
Pass-Through Texas Department of Public Safety:					
SAFE RM DR-4223-053	0911053	97.039	DR-4223-053	530,147	-
SAFE ROOM REBATE	0911992	97.039	DR-1999-002	(8)	-
HAZARD MITIGATION PROGRAM	0911923	97.039	DR-1999-023	(25,849)	-
Total CFDA # 97.039				504,290	-
PDM FY17-001 ERATH	0911701	97.047	PDMC-PL-06-TX-2017-001	28,682	-
PDM FY17-008 PP AND PARKR	0911708	97.047	PDMC-PL-06-TX-2017-008	17,528	-
PDM FY16-014 TARRANT CNTY	0911614	97.047	PDMC-PL-06-TX-2016-014	6,093	-
Total CFDA # 97.047				52,303	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					
				2,082,444	-
U.S. DEPARTMENT OF AGRICULTURE					
Pass-Through Texas Workforce Commission:					
SNAP-2020	0800920	10.561	0420SNE001	775,423	508,445
Total SNAP Cluster (10.561)				775,423	508,445
TOTAL U.S. DEPARTMENT OF AGRICULTURE					
				775,423	508,445
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
EPA DERA 2017	0721009	66.039	DE-01F40101-0	478,587	478,586
EPA TRASH-FREE WATERS	0607720	66.475	01D07720	11,467	1,196
Pass-Through Texas Commission on Environmental Quality:					
WATER QUALITY MGT PLNG	0667020	66.454	582-20-10168	133,405	-
WATER QUALITY MGT PLNG	0667021	66.454	582-21-10072	8,777	-
Total CFDA # 66.454				142,182	-
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY					
				632,236	479,782
U.S. DEPARTMENT OF ENERGY					
Direct Programs:					
CLEAN CITIES OEPT GRANT	0740018	81.086	DE-EE0007410	107,600	-
Pass-Through Clean Fuel Ohio:					
CFO - EV-WATTS ANALYSIS	0740020	81.086	DE-EE0008890	10,145	-
NGV UPTIME FLEET ANALYSIS	0740019	81.086	DE-EE0008798	6,669	-
Total CFDA # 81.086				124,414	-
TOTAL U.S. DEPARTMENT OF ENERGY					
				124,414	-
U.S. DEPARTMENT OF COMMERCE					
Direct Programs:					
EDA CEDS	0100005	11.302	ED18AUS3020008	78,543	-
COVID-19 - EDA CEDS COVID-19 CARES	0100006	11.307	ED20AUS3070027	17,830	-
TOTAL U.S. DEPARTMENT OF COMMERCE					
				96,373	-
U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Direct Programs:					
RSVP	0303001	94.002	17SRWTX013	36,253	-
TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
				36,253	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Pass-Through Texas Department of Agriculture:					
TDA CDBG	0667120	14.228	C719207	20,631	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
				20,631	-
U.S. DEPARTMENT OF DEFENSE					
Direct Programs:					
NCTX REG. COMPATIBLE USE	0790002	12.610	HQ00052010064	172	-
TOTAL U.S. DEPARTMENT OF DEFENSE					
				172	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 117,585,400	\$ 72,028,297

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

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, 2020. 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, 2020

Note 4 - Relationship to the Basic Financial Statements

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

Federal administered grants	\$ 9,665,896
State administered grants	123,057,730
Local administered grants	16,814
Less: State funded grant awards	<u>15,155,040</u>
Per Schedule of Expenditures of Federal Awards	<u><u>\$ 117,585,400</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, 2020

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

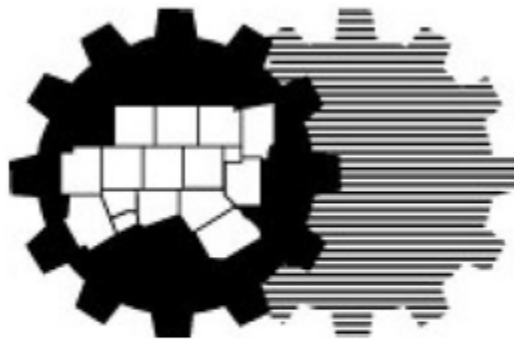
CORRECTIVE ACTION PLAN

For the Year Ended September 30, 2020

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



**North Central Texas
Council of Governments**