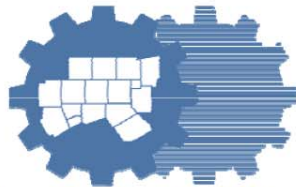


# Federal Financial Assistance Reports

Fiscal Year Ending September 30, 2011



North Central Texas  
Council of Governments

**NORTH CENTRAL TEXAS  
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL  
AND  
COMPLIANCE INFORMATION**

**YEAR ENDED SEPTEMBER 30, 2011**

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**REPORT 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**

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

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 North Central Texas Council of Governments (the Council) as of and for the year ended September 30, 2011, and have issued our report thereon dated February 14, 2012. We conducted our audit 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*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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.

North Central Texas Council of Governments  
February 14, 2012

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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*.

This report is intended solely for the information and use of the Executive Board, management, state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas  
February 14, 2012



**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

Compliance

We have audited the compliance of the North Central Texas Council of Governments (the Council), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2011. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

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 *OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Council, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2011.

Internal Control Over Compliance

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of the Council's 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.

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 over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### 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 North Central Texas Council of Governments, as of and for the year ended September 30, 2011, and have issued our report thereon dated February 14, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Executive Board, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P

Dallas, Texas  
February 14, 2012

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

**Section I-Summary of Auditors' Results**

**BASIC FINANCIAL STATEMENTS:**

An unqualified opinion was issued on the financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_ Yes     X  No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? \_\_\_ Yes     X  None reported

Noncompliance which is material to the basic financial statements noted? \_\_\_ Yes     X  No

**FEDERAL AWARDS:**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_ Yes     X  No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? \_\_\_ Yes     X  None reported

An unqualified opinion was issued on compliance for major programs.

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_ Yes     X  No

Identification of federal major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Programs or Cluster</u>
20.507	Federal Transit Cluster
66.039	Various EPA grants
66.454	Various TCEQ Grants
93.575, 93.596, 93.713	CCDF Cluster
81.086	Various Department of Energy grants
81.041	Clean Fleets

Dollar threshold used to distinguish Between type A and type B programs: \$2,662,729

Auditee qualified as low-risk auditee?  X  Yes    \_\_\_ No



**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

**Section II-Financial Statement Findings**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

There were no findings for the year ended September 30, 2011.

**Section III-Federal Awards Findings and Questioned Costs**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal programs, as required to be reported by Circular A-133 Compliance Supplement, section .510. Where practical, findings should be organized by federal agency or pass-through entity.

There were no findings for the year ended September 30, 2011.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

There were no findings from the year ended September 30, 2010.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

Federal Grantor / Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b>U.S. Department of Transportation:</b>				
<i>Pass-Through Texas Department of Transportation:</i>				
Highway Planning & Construction	700.11	20.205	50-11XF0006	\$ 8,850,413
Highway Planning & Construction	700.10	20.205	50-10XF0006	(3,607)
Tempo Support	716.11	20.205	50-11XF0006	75,596
Clean Vehicle Tech Program	804.03	20.205	0918-00-094	(443)
Regional Vanpool DART	807.09	20.205	0918-00-151	469,312
High Emitting Vehicle Program	814.08	20.205	0918-00-143	336,228
West Thoroughfare Program - 80	820.04	20.205	0902-48-650	40,836
West Thoroughfare Program - 100	820.04	20.205	0902-48-646	106,155
East Thoroughfare Program - 80	821.04	20.205	0918-00-066	156,460
East Thoroughfare Program - 100	821.04	20.205	0918-00-095	65,926
Safety Education Program	823.06	20.219	0918-00-117	4,160
Diesel Idling Reduction	879.05	20.205	0918-00-110	56,841
Regional ITS Incident Management	901.08	20.205	0918-00-148	85,047
Regional ITS Data archiving	902.08	20.205	0918-00-147	38,945
Regional Trip Reduction	903.08	20.205	0918-00-146	885,109
Regional Emissions Reduction	904.09	20.205	0918-00-145	130,136
Regional Goods Movement	907.09	20.205	0902-00-113	172,900
Regional Bicycle Pedestrian	918.10	20.205	0918-00-152	196,306
Streamlined project delivery	925.10	20.205	0918-00-152	595,117
SH 161 Peak Pricing Study	926.10	20.205	18-0XXF1005	(150)
Travel Survey (2010-2012)	927.10	20.205	18-0XXF1003	90,578
Air Quality Initiatives	928.11	20.205	02-0XXF1004	892,009
Plan Oversight Administration and Implementation Initiatives	929.10	20.205	02-0XXF1003	118,656
Regional Project Tracking	931.10	20.205	02-0XXF1001	13,506
Regional Traffic Signal	933.10	20.205	02-0XXF1002	729,118
TxDot Regional Coordination Planning	934.11	20.205	18-1XXF1001	30,284
TxDot JARC Regional Coordination	935.10	20.516	51002F7176	121
Freeway Incident Mgt Prog	940.11	20.205	18-0XXF1006	72,202
Reg Trip / Vanpool/ Bike Pedestrian	941.11	20.205	02-0XXF1003	833,199
<i>Texas Department of Transportation, subtotal</i>				<u>15,040,960</u>
<i>Pass-Through Federal Transit Administration:</i>				
FTA - JA/RC Administration	697.02	20.516	TX-37-4014	220,848
FTA - JA/RC Administration	698.02	20.516	TX-37-4020	29,060
FTA - Grantee Administration	822.05	20.507	TX-90-X760	194,669
FTA - Grantee Administration	822.07	20.507	TX-90-X760	68,162
FTA - Grantee Administration	822.08	20.507	TX-90-X814	374,177
FTA - Urban Funding	822.09	20.507	TX-90-X840	240,501
FTA - Urban Funding	822.10	20.507	TX-90-X862	246,017
FTA - Urban Funding	822.11	20.507	TX-90-X911	62,594
FTA - Urban Funding	822.12	20.507	TX-90-X948	36,453
Transit Planning Studies - Travel Surveys (Alt. Analysis)	825.08	20.522	TX-39-0001	12,441
FTA - Grantee Administration (New Freedom)	828.08	20.521	TX-57-X009	604,642
FTA - Grantee Administration (New Freedom)	828.09	20.521	TX-57-X021	56,921
FTA - Grantee Administration (New Freedom)	828.10	20.521	TX-57-X028	125,202
FTA - JA/RC Administration	829.08	20.516	TX-37-X061	85,069
FTA - JA/RC Administration	829.09	20.516	TX-37-X074	299,142
FTA - JA/RC Administration	829.10	20.516	TX-37-X081	414,964
* FTA - ARRA	915.10	20.507	TX-96-0020	3,050,925
<i>Federal Transit Administration, subtotal</i>				<u>6,121,787</u>
<i>Pass-Through Federal Aviation Administration:</i>				
Federal Aviation Administration	895.10	20.106	3-48-D302-04-2009	348,278
Federal Aviation Administration	895.11	20.106	3-48-D302-05-2010	277,250
<i>Federal Aviation Administration, subtotal</i>				<u>625,528</u>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

Federal Grantor / Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<i>Pass-Through Federal Highway Administration:</i> Regional Ecological Framework	872.08	20.205	DTFH61-08-H-00023	9,556
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<b>21,797,831</b>
<b><u>U. S. Department of Labor:</u></b>				
<i>Direct Programs:</i>				
Workforce Investment Act, Community-Based Job Training	619.10	17.269	CB-20564-10-60-A-48	734,982
<i>Pass-Through Texas Workforce Commission:</i>				
Workforce Investment Act, Youth Program	602.10	17.259	0409WIY000	(387,529)
Workforce Investment Act, Youth Program	602.11	17.259	0410WIY000	3,412,547
Workforce Investment Act, Youth Program	602.12	17.259	0411WIY000	920,400
Workforce Investment Act, Adult Program	603.10	17.258	0410WIA000	57,309
Workforce Investment Act, Adult Program	603.11	17.258	0410WIA000	2,664,361
Workforce Investment Act, Dislocated Worker	604.10	17.260	0409WID000	246,941
Workforce Investment Act, Dislocated Worker	604.11	17.278	0410WID000	3,838,913
Workforce Investment Act, Dislocated Worker	604.12	17.278	0411WID000	6,566
<i>Workforce Investment Act, subtotal</i>				10,759,508
<i>Pass-Through Texas Workforce Commission:</i>				
* Workforce Investment Act, ARRA Adult	615.09	17.258	0409XWA000	110,118
* Workforce Investment Act, ARRA Dislocated Workers	616.09	17.260	0409XDW000	78,772
* Workforce Investment Act, ARRA Statewide Activities	623.10	17.259	0410XSA000	108,812
<i>American Recovery and Reinvestment Act of 2009 , subtotal</i>				297,702
<i>Pass-Through Texas Workforce Commission:</i>				
WIA Statewide Alternative Funds	634.10	17.258	0410WSA000	8,453
WIA Statewide Alternative Funds	634.10	17.260	0410WSA000	60,484
<i>Skills Development, subtotal</i>				68,937
<i>Pass-Through Texas Workforce Commission:</i>				
Trade Adjustment Assistance	638.10	17.245	0410TRA000	2,733
Trade Adjustment Assistance	638.11	17.245	0411TRA000	1,089,830
<i>Trade Adjustment Assistance, subtotal</i>				1,092,563
<i>Pass-Through Texas Workforce Commission:</i>				
Wagner Peyser Employment Services	613.11	17.207	0411RAG000	6,505
Wagner Peyser Employment Services	613.11	17.258	0411RAG000	1,632
Wagner Peyser Employment Services	613.11	17.273	0411RAG000	615
Wagner Peyser Employment Services	625.11	17.207	0411WPA001	271,653
Wagner Peyser Employment Services	628.10	17.207	0410WPA000	188,437
Wagner Peyser Employment Services	628.11	17.207	0411WPA000	622,235
<i>Wagner Peyser Employment Services, subtotal</i>				1,091,077
<i>Pass-Through Texas Workforce Commission:</i>				
Disability Program-Navigator Initiative	642.09	17.266	0409DPN000	4,998
Disability Program-Navigator Initiative	642.11	17.260	0411DPN000	1,525
Disability Program-Navigator Initiative	642.11	17.266	0411DPN000	28,975
<i>Disability Program Navigator, subtotal</i>				35,498
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<b>14,080,267</b>
<b><u>U.S. Department of Agriculture:</u></b>				
<i>Pass-Through Texas Workforce Commission:</i>				
Wagner Peyser Employment Services	613.11	10.561	0411RAG000	271
Food Stamp Employment & Training	605.10	10.561	0410FSE000	25,110

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

Federal Grantor / Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
Food Stamp Employment & Training	605.11	10.561	0411FSE000	351,736
Food Stamp ABAWD	607.10	10.561	0410FSA000	10,599
Food Stamp ABAWD	607.11	10.561	0411FSA000	181,151
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b>568,867</b>
<b><u>U.S. Department of Commerce:</u></b>				
<i>Pass-Through Texas Department of Public Safety:</i>				
Public Safety Interoperability Communications	857.07	11.555	2007-GS-H7-0044	1,320,249
<b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>				<b>1,320,249</b>
<b><u>U.S. Department of Justice:</u></b>				
<i>Pass-Through Bureau of Justice Assistance:</i>				
Project Safe Neighborhoods	657.10	16.609	2009-GP-BX-0008	136,302
Project Safe Neighborhoods	657.11	16.609	2010-GP-BX-0017	124,230
<i>Project Safe Neighborhoods, subtotal</i>				260,532
<i>Pass-Through Office of the Governor, Criminal Justice Division:</i>				
Violent Crime	658.11	16.738	DJ-09-A10-23712-01	54,673
Edward Byrne Memorial Justice Assistance Grant Program , Court Analysis Portal	652.11	16.738	DJ-08-A10-24802-01	275,000
<i>Office of the Governor, Criminal Justice Division, subtotal</i>				329,673
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<b>590,205</b>
<b><u>U. S. Environmental Protection Agency:</u></b>				
<i>Direct Programs:</i>				
Brownsfield Revolving Loan Fund	827.08	66.818	BF-96662001	211,799
Blue Skyways Area Clean Diesel Funding Program: Idle Reduction	909.09	66.039	DE-96686601	77,242
Blue Skyways Collaborative Construction Equipment Upgrade	910.09	66.039	DE-96686901	69,304
* ARRA On-Road Heavy-Duty Diesel	912.10	66.039	2A-96694801	308,295
* ARRA SmartWay Technology Upgrade	914.10	66.039	2A-96694901	425,445
North Central Texas Clean Construction Projects	921.11	66.039	DE-00F12801	17,079
North Central Texas Clean School Bus Program	922.10	66.039	DE-00F12601	38,133
North Central Texas On-Site Idle Reduction Investments	923.10	66.039	DE-00F12401	8,004
<i>Direct Programs, subtotal</i>				1,155,301
<i>Pass-Through Texas Commission on Environmental Quality:</i>				
* ARRA - Water Quality Management Planning	667.10	66.454	582-9-90457	136,889
Water Quality Management Planning	670.11	66.454	582-11-10141	158,762
Water Quality Management Planning	670.12	66.454	582-12-10089	4,940
<i>Texas Commission on Environmental Quality, subtotal</i>				300,591
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b>1,455,892</b>
<b><u>U. S. Department of Health and Human Services:</u></b>				
<i>Pass-Through Texas Department of Aging and Disability Services:</i>				
Title VII - Prevention of Elder Abuse, Neglect & Exploitation	562.11	93.041	2011-EAP-18	22,646
Title VII - Long Term Care Ombudsman Services for Older Individuals	563.11	93.042	2011-OAG-18	83,476
<i>Title VII, subtotal</i>				106,122
Title III, Part D, Disease Prevention and Health Promotion Services	560.11	93.043	2011-3D-18	48,046
Title III, Part D, Medication Management	567.10	93.043	2010-3DMM-18	1,915
Title III, Part D, Medication Management	567.11	93.043	2011-3D-18 MM	33,083
<i>Title III, Part D, subtotal</i>				83,044
Title III, Part B - Administration	505.11	93.044	2011-ADM-18	94,068
Title III, Part B - Grants for Supportive Services and Senior Centers	531.11	93.044	2011-3B-18	1,278,252
<i>Title III, Part B, subtotal</i>				1,372,320

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

Federal Grantor / Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
Title III, Part C-1 - Administration	505.11	93.045	2011-ADM-18	182,011
Title III, Part C-2 - Administration	505.11	93.045	2011-ADM-18	14,926
Title III, Part C-1 Nutrition Services	537.11	93.045	2011-3C1-18	486,533
Title III, Part C-2 Nutrition Services	559.11	93.045	2011-3C2-18	1,972,982
<i>Title III, Part C, subtotal</i>				<u>2,656,452</u>
Title III, Part E - Administration	505.11	93.052	2011-ADM-18	62,262
Title III, Part E National Family Caregiver Support Program	561.11	93.052	2011-3E-18	571,538
<i>Title III, Part E, subtotal</i>				<u>633,800</u>
Nutrition Services Incentive Program	566.11	93.053	2011-NSIP-18	513,401
Aging & Disability Resource Center	786.11	93.048	2011-Spec Aging Prog	51,881
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations an	565.11	93.779	2011-CMS-18	35,345
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations an	565.12	93.779	2012-CMS-18	55,553
CMS-MIPPA	787.09	93.779	2009-CMS MIPPA-18	121,102
CMS-MIPPA	787.11	93.779	2011-CMS MIPPA-18	56,691
CMS-Money Follows the Person	791.11	93.779	2011-CMS-MFP-18	21,659
<i>CMS-HCFA - Centers for Medicare &amp; Medicaid Services, subtotal</i>				<u>290,350</u>
<i>Texas Department of Aging and Disability Services, subtotal</i>				<u>5,707,370</u>
<i>Pass-Through Texas Department of State Health Services:</i>				
<i>Pass-Through Texas Workforce Commission:</i>				
Wagner Peyser Employment Services	613.11	93.558	0411RAG000	1,107
Wagner Peyser Employment Services	613.11	93.575	0411RAG000	154
<i>Wagner Peyser Employment Services, subtotal</i>				<u>1,261</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Disability Program-Navigator Initiative	642.11	93.558	0411DPN000	25,502
<i>Disability Program Navigator, subtotal</i>				<u>25,502</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Temporary Assistance for Needy Families	610.10	93.558	0410TAN000	187,950
Temporary Assistance for Needy Families	610.11	93.558	0411TAN000	2,776,935
Subsidized Employment Initiative	608.10	93.558	0410TSE000	46,100
<i>Temporary Assistance for Needy Families, subtotal</i>				<u>3,010,985</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Direct Child Care Services	601.10	93.596	0410CCF000	718,950
Direct Child Care Services	601.11	93.667	0411CCF000	92,283
Direct Child Care Services	601.11	93.575	0411CCF000	9,041,834
Direct Child Care Services	601.11	93.596	0411CCF000	9,960,611
Child Care Attendance Automation	612.11	93.575	0411CAA000	189,693
Child Care - Local	637.10	93.596	0410CCM000	1,865,978
Child Care - Local	637.11	93.596	0411CCM000	5,434,043
<i>Child Care Services, subtotal</i>				<u>27,303,392</u>
<i>Pass-Through Texas Workforce Commission:</i>				
* Workforce Investment Act, ARRA Child Care	621.09	93.713	0409XCC000	3,425,292
* Workforce Investment Act, ARRA CCDF Quality Improvement	624.09	93.713	0409XCQ000	1,341,788
* TANF Emergency Fund, ARRA BTW	611.10	93.714	0410BTW000	169,191
* Temporary Assistance for Needy Families, ARRA Emergency Contingency Funds	627.10	93.714	0410XSE000	1,352
<i>American Recovery and Reinvestment Act of 2009, subtotal</i>				<u>4,937,623</u>
<i>Texas Department of State Health Services, subtotal</i>				<u>35,278,763</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b><u>40,986,133</u></b>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

<u>Federal Grantor / Pass-Through Grantor/Program Title</u>	<u>NCTCOG Grant Number</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>
<b><u>U.S. Department of Homeland Security:</u></b>				
<i>Pass-Through Texas Department of Public Safety:</i>				
Urban Area Security Initiative, 2007	859.08	97.008	2007-GE-T7-0024	293
Urban Area Security Initiative, 2008	860.08	97.008	2008-GE-T8-0034	225,227
Urban Area Security Initiative, 2009	859.09	97.008	2009-SS-T9-0064	983,737
Urban Area Security Initiative, 2010	859.10	97.008	2010-SS-T0-0008	240,001
Interoperable Emergency Communications Grant Program 2008	869.08	97.001	2008-IO-T8-0040	919
Interoperable Emergency Communications Grant Program 2009	869.09	97.001	2009-IP-T9-0014	51,132
Interoperable Emergency Communications Grant Program 2010	869.10	97.055	2010-IP-T0-0005	65,746
Citizen Corps Program, 2008	860.08	97.053	2008-GE-T8-0034	468
State Homeland Security Grant Program 2007	859.07	97.073	2007-GE-T7-0024	575,839
State Homeland Security Grant Program 2008	860.08	97.073	2008-GE-T8-0034	184,692
State Homeland Security Grant Program 2009	859.09	97.073	2009-SS-T9-0064	542,181
State Homeland Security Grant Program 2010	860.10	97.073	2010-SS-T0-0008	187,250
Hazard Mitigation Grant	588.03	97.039	DR-1379-3.146	(30,808)
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b><u>3,026,677</u></b>
<b><u>U.S. Department of Energy:</u></b>				
<i>Direct Programs:</i>				
Clean Cities Programmatic Support	715.10	81.086	DE-FE0004002	63,954
* ARRA North Central Texas Alternative Fuel and Advanced Technology Investments	917.10	81.086	DE-EE0002548	3,951,390
<i>Direct Programs, subtotal</i>				<u>4,015,344</u>
<i>Pass-Through State Energy Conservation Office:</i>				
* Clean Fleets North Texas	924.10	81.041	CS0017	860,100
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>				<b><u>4,875,444</u></b>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<i>Direct Programs:</i>				
Planning for Military Communities	938.11	14.704	CCPTX0024-10	56,079
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b><u>56,079</u></b>
<b><u>TOTAL EXPENDITURE OF FEDERAL AWARDS</u></b>				<b><u>\$ 88,757,644</u></b>

\* Denotes American Recovery and Reinvestment Act of 2009 - Stimulus Funds

(concluded)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

**NOTE 1. GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all applicable federal awards of the North Central Texas Council of Governments (Council). The Council's reporting entity is defined in Note A to the basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included on the schedule.

**NOTE 2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note A to the basic financial statements.

**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.

**NOTE 4. RELATIONSHIP TO THE BASIC FINANCIAL STATEMENTS**

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

Federal Grants	\$	12,979,109
State Administered Grants		119,138,426
Less: State funded grant awards		<u>43,359,891</u>
Per Schedule of Expenditures of Federal Awards	\$	<u><u>88,757,644</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 effected grants reflect a negative balance on the current schedule of expenditures of federal awards.