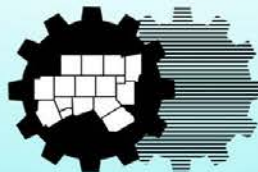


# Federal Financial Assistance Reports

Fiscal Year Ended September 30, 2014



**North Central Texas Council of Governments**

**NORTH CENTRAL TEXAS  
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL  
AND  
COMPLIANCE INFORMATION**

**YEAR ENDED SEPTEMBER 30, 2014**

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## **INDEPENDENT AUDITOR'S 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, 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 remaining fund information of the North Central Texas Council of Governments (the Council) as of and for the year ended September 30, 2014, 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 13, 2015.

### 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.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from 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 purpose.

*Weaver and Tidwell, L.L.P.*  
WEAVER AND TIDWELL, L.L.P.

Dallas, Texas  
February 13, 2015

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR 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

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 Circular A-133 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, 2014. 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 the requirements of laws, regulations, contracts, and grants 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 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 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 types of 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, 2014.

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 requirements 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 as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 over compliance 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of North Central Texas Council of Governments, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise North Central Texas Council of Governments basic financial statements. We issued our report thereon dated February 13, 2015, which

contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming 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 OMB Circular A-133 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 additional 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 as a whole.

*Weaver and Tidwell, L.L.P.*  
WEAVER AND TIDWELL, L.L.P

Dallas, Texas  
February 13, 2015



**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

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

**BASIC FINANCIAL STATEMENTS:**

An unmodified 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 unmodified 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:

CFDA Number(s)	Name of Federal Programs or Cluster
20.513, 20.516, 20.521	Transit Services Program Cluster
93.575, 93.596	CCDF Cluster

Dollar threshold used to distinguish Between type A and type B programs: \$2,862,423

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, 2014**

**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 *Government Auditing Standards*.

There were no findings for the year ended September 30, 2014.

**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. Where practical, findings should be organized by federal agency or pass-through entity.

There were no findings for the year ended September 30, 2014.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

There were no findings from the year ended September 30, 2013.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b><u>U.S. Department of Transportation:</u></b>				
<i>Pass-Through Texas Department of Transportation:</i>				
TxDot JARC Regional Coordination	0717005	20.516	51202F7246	\$ 228,191
TxDot JARC Reg Coord FY14	0717006	20.516	51418F7245	323,519
Value Pricing Pilot Program	0780004	20.200	0918-00-195	86,267
INVEST Implementation Project	0780005	20.205	TRX 1806	8,380
Ecological Implement	0780006	20.205	TRX 1851	65,496
Climate Change	0780007	20.205	TRX 1844	18,456
Regional Jobs Opportunity Pilot Program	0780008	20.205	18-4XXF7002	67,349
Bike-Walk N TX Safety	0780009	20.205	0902-00-0140	937
Air Quality Initiatives	0782002	20.205	18-1XXF1004	273,979
Regional Traffic Signal	0782010	20.205	02-0XXF1002	175,287
Freeway Incident Management Program	0782011	20.205	18-0XXF1006	160,522
Freeway Incident Management Program	0782012	20.205	18-1XXF1003	60,456
Regional Traffic Signal	0782013	20.205	18-0XXF1006	432,068
Incident Mgt/Sty Patrol	0782015	20.205	18-3XXF1016	1,501,552
AQ Initiatives CMAQ FY13	0782016	20.205	18-3XXF1009	108,074
Air Quality Initiatives	0783002	20.205	02-0XXF1004	201,500
Regional Goods Movement	0783041	20.205	02-2XXF1006	247,387
Regional Bicycle Pedestrian	0783042	20.205	18-0XXF1001	2,987
Travel Survey (2010-2012)	0783045	20.205	18-0XXF1003	306,902
Plan Oversight Administration and Implementation Initiatives	0783046	20.205	02-0XXF1003	311,467
Regional Project Tracking	0783047	20.205	02-0XXF1001	58,547
Regional Aerial Photography - Data Collection and Planning	0783049	20.205	0918-00-178	5,043
Implementation of Management	0783050	20.205	02-1XXF1003	933,358
Streamlined Project Delivery	0783052	20.205	02-2XXF1007	441,624
Reg Trip / Vanpool / Bike Pedestrian	0783053	20.205	18-2XXF1007	1,268,556
Regional ITS Data Archiving FY2012	0783054	20.205	18-2XXF1008	110,076
Streamlined Project Delivery	0783055	20.205	18-3XXF1011	76,151
Travel Survey Program	0783056	20.205	18-3XXF1015	1,173,243
Congestion Mgmt and Data	0783057	20.205	18-3XXF1021	47,221
Regional Goods Mvmt FY 13	0783058	20.205	02-3XXF10009	14,712
Proj Oversight & Admin	0783059	20.205	02-3XXF1008	439,308
Trip/Vanpool/Bike/Ped/SD	0783060	20.205	18-3XXF1014	832,793
Blacklands/NETEX	0783061	20.205	18-3XXF1020	853,926
Dept Streamlining FY2014	0783062	20.205	18-4XXF1022	10,910
Corridor Study of SH 199	0783064	20.205	0171-05-095	76
People Mover Test Track	0783065	20.205	0902-90-008	1,268
Highway Planning & Construction	07D1Y14	20.205	50-14F006	8,440,761
<i>Texas Department of Transportation, subtotal</i>				<u>19,288,349</u>
<i>Pass-Through Federal Transit Administration:</i>				
FTA - JA/RC Administration	0717001	20.516	TX-37-X014	144,085
FTA - Grantee Administration	0711Y06	20.507	TX-90-X760	3,565
FTA - Grantee Administration	0711Y07	20.507	TX-90-X814	142,037
FTA - Urban Funding	0711Y08	20.507	TX-90-X840	230,674
FTA - Urban Funding	0711Y09	20.507	TX-90-X862	234,427
FTA - Urban Funding	0711Y10	20.507	TX-90-X911	607,421
FTA - Urban Funding	0711Y11	20.507	TX-90-X948	203,869
FTA - Urban Funding	0711Y12	20.507	TX-90-X980	489,464
FTA - Urban Funding	0711Y13	20.507	TX-90-Y040	265,142
Transit Planning Studies - Travel Surveys (Alt. Analysis)	0713001	20.522	TX-39-0001	3,008
FTA - Grantee Administration (New Freedom)	0712Y08	20.521	TX-57-X009	236,509
FTA - Grantee Administration (New Freedom)	0712Y09	20.521	TX-57-X021	350,556
FTA - Grantee Administration (New Freedom)	0712Y11	20.521	TX-57-X039	410,174
FTA - Grantee Administration (New Freedom)	0712Y12	20.521	TX-57-X043	64,071
FTA - JA/RC Administration	0717Y08	20.516	TX-37-X061	67,076
FTA - JA/RC Administration	0717Y09	20.516	TX-37-X074	74,938
FTA - JA/RC Administration	0717Y10	20.516	TX-37-X081	797,157
FTA - JA/RC Administration	0717Y11	20.516	TX-37-X096	222,435
FTA - JA/RC Administration	0717Y12	20.516	TX-37-X106	634,076
FYA - 5310 Funds FY13	0718Y13	20.513	TX-16-X010-00	1,239,940
* FTA - ARRA Dallas Street Car	0715002	20.932	TX-78-0001	13,923,830
<i>Federal Transit Administration, subtotal</i>				<u>20,344,454</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<u><b>39,632,803</b></u>

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b>U. S. Department of Labor:</b>				
<i>Direct Programs:</i>				
Community-Based Job Training	0801810	17.269	CB-20564-10-60-A-48	42,323
H1-B	0801812	17.268	HG-22735-12-60.A-48	1,086,830
<i>Direct Programs, subtotal</i>				<u>1,129,153</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Workforce Investment Act, Youth Program	0800614	17.259	0413WIY000	3,489,366
Workforce Investment Act, Youth Program	0800615	17.259	0414WIY000	382,644
Workforce Investment Act, Adult Program	0800713	17.258	0412WIA000	156,751
Workforce Investment Act, Adult Program	0800714	17.258	0413WIA000	3,129,520
Workforce Investment Act, Dislocated Worker	0800813	17.278	0412WID000	86,289
Workforce Investment Act, Dislocated Worker	0800814	17.278	0413WID000	5,404,864
<i>Workforce Investment Act, subtotal</i>				<u>12,649,434</u>
Emergency Unemployment Compensation Reemployment and Eligibility Assessment	0802512	17.225	0412EUC000	31,485
Trade Adjustment Assistance	0802113	17.245	0413TRA000	194,047
Trade Adjustment Assistance	0802114	17.245	0414TRA000	743,860
<i>Trade Adjustment Assistance, subtotal</i>				<u>937,907</u>
Wagner Peyser Employment Services	0801714	17.207	0414RAG000	14,116
Wagner Peyser Employment Services	0801714	17.273	0414RAG000	1,242
Wagner Peyser Employment Services	0801913	17.207	0413WPA000	144,267
Wagner Peyser Employment Services	0801914	17.207	0414WPA000	507,247
<i>Wagner Peyser Employment Services, subtotal</i>				<u>666,872</u>
Performance Incentive Award	0802613	17.207	0413PAE000	1,866
Performance Incentive Award	0802613	17.259	0413PAE000	187
Performance Incentive Award	0802613	17.278	0413PAE000	1,679
<i>Performance Incentive Award, subtotal</i>				<u>3,732</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<b>15,418,583</b>
<b>U.S. Department of Agriculture:</b>				
<i>Pass-Through Texas Workforce Commission:</i>				
Food Stamp Employment & Training	0800913	10.561	0413SNE000	18,097
Food Stamp Employment & Training	0800914	10.561	0414SNE000	484,476
Food Stamp ABAWD	0801013	10.561	0413SNA000	19,729
Food Stamp ABAWD	0801014	10.561	0414SNA000	317,303
<i>Texas Workforce Commission Award, subtotal</i>				<u>839,605</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b>839,605</b>
<b>U. S. Environmental Protection Agency:</b>				
<i>Direct Programs:</i>				
Freight Efficiency Outreach Center	0720006	66.041	AF-83495901	23,124
<i>Pass-Through Texas Commission on Environmental Quality:</i>				
Water Quality Management Planning	0667014	66.454	582-14-40167	98,046
Water Quality Management Planning	0667015	66.454	582-15-50106	4,713
<i>Texas Commission on Environmental Quality, subtotal</i>				<u>102,759</u>
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b>125,883</b>
<b>U. S. Department of Health and Human Services:</b>				
<i>Pass-Through Texas Department of Aging and Disability Services:</i>				
Title VII - Prevention of Elder Abuse, Neglect & Exploitation	0300714	93.041	539-11-0002-0001	13,621
Title VII - Long Term Care Ombudsman Services for Older Individuals	0300814	93.042	539-11-0002-0001	73,877
<i>Title VII, subtotal</i>				<u>87,498</u>
Title III, Part B - Administration	0300114	93.044	539-11-0002-0001	143,060
Title III, Part B - Grants for Supportive Services and Senior Centers	0300214	93.044	539-11-0002-0001	1,087,292
Title III, Part B - Grants for Supportive Services and Senior Centers	0301713	93.044	539-11-0002-0001	33,243
Title III, Part B - Grants for Supportive Services and Senior Centers	0301714	93.044	539-11-0002-0001	14,993
<i>Title III, Part B, subtotal</i>				<u>1,278,588</u>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
Title III, Part C-1 - Administration	0300114	93.045	539-11-0002-0001	185,385
Title III, Part C-2 - Administration	0300114	93.045	539-11-0002-0001	38,992
Title III, Part C-1 Nutrition Services	0300314	93.045	539-11-0002-0001	700,340
Title III, Part C-2 Nutrition Services	0300414	93.045	539-11-0002-0001	1,617,746
<i>Title III, Part C, subtotal</i>				<u>2,542,463</u>
Title III, Part D, Disease Prevention and Health Promotion Services	0300513	93.043	539-11-0002-0001	3,342
Title III, Part D, Disease Prevention and Health Promotion Services	0300514	93.043	539-11-0002-0001	98,197
<i>Title III, Part D, subtotal</i>				<u>101,539</u>
Title III, Part E - Administration	0300114	93.052	539-11-0002-0001	18,589
Title III, Part E National Family Caregiver Support Program	0300614	93.052	539-11-0002-0001	454,314
<i>Title III, Part E, subtotal</i>				<u>472,903</u>
Nutrition Services Incentive Program	0300914	93.053	539-11-0002-0001	584,589
ADRC Options Counseling Training/Sustainability	0301514	93.048	539-11-0002-0001	60,874
ADRC Local Contact Agency	0301514	93.791	539-11-0002-0001	44,189
ADRC Operations	0301514	93.778	539-11-0002-0001	182,886
ADRC Operations	0301515	93.778	539-11-0002-0001	26,779
<i>Aging &amp; Disability Resource Center, subtotal</i>				<u>314,728</u>
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	0301113	93.779	539-11-0002-0001	22,163
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	0301114	93.324	539-11-0002-0001	13,397
CMS-MIPPA	0390014	93.518	539-11-0002-0001	29,488
CMS-Money Follows the Person Rebalancing Demonstration	0301214	93.791	539-11-0002-0001	129
CMS-Money Follows the Person--Housing Navigation	0301314	93.791	539-11-0002-0001	43,999
<i>CMS-HCFA - Centers for Medicare &amp; Medicaid Services, subtotal</i>				<u>109,176</u>
<i>Texas Department of Aging and Disability Services, subtotal</i>				<u>5,491,484</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Temporary Assistance for Needy Families	0801313	93.558	0413TAN000	81,441
Temporary Assistance for Needy Families	0801314	93.558	0414TAN000	3,031,615
<i>Temporary Assistance for Needy Families, subtotal</i>				<u>3,113,056</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Direct Child Care Services	0800313	93.596	0413CCF000	166,254
Direct Child Care Services	0800313	93.575	0413CCF000	856,470
Direct Child Care Services	0800314	93.596	0414CCF000	13,355,964
Direct Child Care Services	0800314	93.575	0414CCF000	7,339,858
Direct Child Care Services	0800314	93.558	0414CCF000	135,372
Child Care Attendance Automation	0801614	93.575	0414CAA000	232,708
Child Care - Local Match	0800413	93.596	0413CCM000	831,298
Child Care - Local Match	0800414	93.596	0414CCM000	3,876,436
Child Care - Quality	0802714	93.575	0414CCQ000	728,730
<i>Child Care Services, subtotal</i>				<u>27,523,090</u>
Wagner Peyser Employment Services	0801913	93.558	0413WPA000	25,254
Wagner Peyser Employment Services	0801914	93.558	0414WPA000	87,710
<i>Wagner Peyser Employment Services, subtotal</i>				<u>112,964</u>
<i>Texas Workforce Commission, subtotal</i>				<u>30,749,110</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u><b>36,240,594</b></u>

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b><u>U.S. Department of Homeland Security:</u></b>				
<i>Pass-Through Texas Department of Public Safety:</i>				
Urban Area Security Initiative, 2011	0902Y11	97.067	EMW-2011-SS-00019	30,712
Urban Area Security Initiative, 2012	0902Y12	97.067	EMW-2012-SS-00018-S01	318,879
Urban Area Security Initiative, 2013	0902Y13	97.067	EMW-2013-SS-0045	72,511
State Homeland Security Grant Program 2011	0901Y11	97.067	EMW-2011-SS-00019	39,990
State Homeland Security Grant Program 2012	0901Y12	97.067	EMW-2012-SS-00018-S01	530,852
State Homeland Security Grant Program 2013	0901Y13	97.067	EMW-2013-SS-0045	140,018
Pre-Disaster Mitigation Program Fiscal Year 13	0911301	97.047	PDM FY-13-001	21,032
Hazard Mitigation Grant Program DR-1999-023	0911923	97.039	DR-1999-023	113,946
Hazard Mitigation Grant Program DR-1931-004	0911931	97.039	DR-1931-004	(2,451)
Pre-Disaster Mitigation Program Fiscal Year 12	0911232	97.047	PDM FY-12-032	66,332
Safe Room Rebate	0911992	97.039	DR-1999-002	809,122
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b><u>2,140,943</u></b>
<b><u>U.S. Department of Energy:</u></b>				
<i>Direct Programs:</i>				
Clean Cities Coalition	0740012	81.086	DE-FE0004002	30,882
Moving North Texas Forward	0740014	81.086	DE-EE00603	292,207
* ARRA North Central Texas Alternative Fuel and Advanced Technology Investments	074A001	81.086	DE-EE0005589	391,315
			<i>Direct Programs, subtotal</i>	<u>714,404</u>
<i>Pass-Through Mid-America Regional Council</i>				
Solar Rooftop	0740015	81.117	TRX 1876	62,109
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>				<b><u>776,513</u></b>
<b><u>U.S. Department of Commerce</u></b>				
<i>Direct Programs:</i>				
Comprehensive Economic Development Strategy	0100003	11.302	08-86-04969	5,359
<b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>				<b><u>5,359</u></b>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<i>Pass-Through Texas Department of Agriculture</i>				
Texas Department of Agriculture CDBG grant	0667114	14.228	C713207	20,667
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b><u>20,667</u></b>
<b><u>U.S. Federal Emergency Management Agency</u></b>				
<i>Direct Programs:</i>				
Coop Technical Partners	0668413	97.045	EMT-2012-CA-0008	6,911
Coop Technical Partners	0668414	97.045	EMT-2013-CA-0009	206,249
<b>TOTAL U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT</b>				<b><u>213,160</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b><u>\$ 95,414,110</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, 2014**

**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 (the 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	\$	22,491,763
State Administered Grants		99,668,833
Less: State funded grant awards		26,746,486
Per Schedule of Expenditures of Federal Awards	\$	95,414,110

**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.