

Federal Financial Assistance Reports

Fiscal Year Ending September 30, 2012



**North Central Texas
Council of Governments**

**NORTH CENTRAL TEXAS
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL
AND
COMPLIANCE INFORMATION**

YEAR ENDED SEPTEMBER 30, 2012

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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, 2012, which collectively comprise the Council's basic financial statements and have issued our report thereon dated February 15, 2013. 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

Management of the Council is responsible for establishing and maintaining effective internal controls 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 Council'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 15, 2013

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.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
February 15, 2013



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, 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 of Governments
Arlington, Texas

Compliance

We have audited North Central Texas of Governments' (the Council) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (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, 2012. 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 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, 2012.

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 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 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.

North Central Texas Council of Governments
February 15, 2013

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 the Council as of and for the year ended September 30, 2012, and have issued our report thereon dated February 15, 2013, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Council's financial statements. The accompanying 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 financial statements or to the 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 financial statements as a whole.

The purpose of this report is solely to describe the scope of our testing of compliance with the types of compliance requirements applicable to each of the Council's major programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on the Council's compliance but not to provide an opinion on the effectiveness of the Council's internal control over compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Council's compliance with requirements applicable to each major program and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P

Dallas, Texas
February 15, 2013

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

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:

CFDA Number(s)	Name of Federal Programs or Cluster
20.205, 20.219	Highway Planning and Construction Cluster
20.507	Federal Transit Cluster
93.558, 93.714	TANF Cluster
81.086	Various Department of Energy grants
81.041	Clean Fleets

Dollar threshold used to distinguish Between type A and type B programs: \$2,387,335

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, 2012**

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, 2012.

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, 2012.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

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

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
U.S. Department of Transportation:				
<i>Pass-Through Texas Department of Transportation:</i>				
Highway Planning & Construction	700.12	20.205	50-12XF0006	\$ 8,278,539
Highway Planning & Construction	700.13	20.205	50-13XF0006	3,372
Tempo Support	716.12	20.205	50-12XF0006	79,352
Clean Vehicle Tech Program	804.03	20.205	0918-00-094	443
High Emitting Vehicle Program	814.08	20.205	0918-00-143	177,776
West Thoroughfare Program - 100	820.04	20.205	0902-48-646	12,456
East Thoroughfare Program - 80	821.04	20.205	0918-00-066	(48,279)
East Thoroughfare Program - 100	821.04	20.205	0918-00-095	881
Safety Education Program	823.06	20.219	0918-00-117	4,544
Diesel Idling Reduction	879.05	20.205	0918-00-110	58,844
Regional ITS Data Archiving	902.08	20.205	0918-00-147	39,588
Regional Emissions Reduction	904.09	20.205	0918-00-145	46,247
Air Quality Initiatives	928.11	20.205	02-0XXF1004	828,639
Air Quality Initiatives	904.12	20.205	18-1XXF1004	88,931
Regional Goods Movement	907.12	20.205	02-2XXF1006	106,161
Streamlined Project Delivery	925.10	20.205	0918-00-152	426,624
Streamlined Project Delivery	925.12	20.205	02-2XXF1007	75,941
Travel Survey (2010-2012)	927.10	20.205	18-0XXF1003	62,341
Plan Oversight Administration and Implementation Initiatives	929.10	20.205	02-0XXF1003	160,249
Plan Oversight Administration and Implementation Initiatives	939.11	20.205	02-1XXF1001	98,000
Regional Project Tracking	931.10	20.205	02-0XXF1001	196,608
Regional Traffic Signal	933.10	20.205	02-0XXF1002	449,107
Regional Traffic Signal	933.12	20.205	02-1XXF1002	176,652
TxDot Regional Coordination Planning	934.11	20.205	18-1XXF1001	69,716
TxDot JARC Regional Coordination	935.10	20.516	51002F7176	424
TxDot Mobility Management	936.10	20.516	51902F7324	53,404
Freeway Incident Management Program	940.11	20.205	18-0XXF1006	109,141
Freeway Incident Management Program	940.12	20.205	18-1XXF1003	63,030
Regional Bicycle Pedestrian	918.10	20.205	0918-00-152	114,984
Reg Trip / Vanpool / Bike Pedestrian	941.11	20.205	02-0XXF1003	1,914,392
Reg Trip / Vanpool / Bike Pedestrian	941.12	20.205	18-1XXF1007	295,142
Regional Aerial Photography - Data Collection and Planning	942.11	20.205	0918-00-178	336,035
Implementation of Management	943.12	20.205	02-1XXF1003	145,906
INVEST Web Tool - Pilot Test Evaluation	944.12	20.UNKNOWN	HEPN-1111-4L3E-0011	8,705
Dallas Capability Maturity Model Workshop	949.12	20.205	0000-00-006	25,000
<i>Texas Department of Transportation, subtotal</i>				14,458,895
<i>Pass-Through Federal Transit Administration:</i>				
FTA - JA/RC Administration	697.02	20.516	TX-37-4014	254,539
FTA - Grantee Administration	822.05	20.507	TX-90-X760	1,750
FTA - Grantee Administration	822.07	20.507	TX-90-X760	63,608
FTA - Grantee Administration	822.08	20.507	TX-90-X814	392,883
FTA - Urban Funding	822.09	20.507	TX-90-X840	405,207
FTA - Urban Funding	822.10	20.507	TX-90-X862	488,876
FTA - Urban Funding	822.11	20.507	TX-90-X911	252,502
FTA - Urban Funding	822.12	20.507	TX-90-X948	225,627
FTA - Urban Funding	822.13	20.507	TX-90-X980	25,505
Transit Planning Studies - Travel Surveys (Alt. Analysis)	825.08	20.522	TX-39-0001	209,549
FTA - Grantee Administration (New Freedom)	828.08	20.521	TX-57-X009	95,928
FTA - Grantee Administration (New Freedom)	828.09	20.521	TX-57-X021	4,322
FTA - Grantee Administration (New Freedom)	828.10	20.521	TX-57-X028	347,735
FTA - JA/RC Administration	829.08	20.516	TX-37-X061	63,520
FTA - JA/RC Administration	829.09	20.516	TX-37-X074	265,380
FTA - JA/RC Administration	829.10	20.516	TX-37-X081	502,255
* FTA - ARRA	915.10	20.507	TX-96-0020	780,533
<i>Federal Transit Administration, subtotal</i>				4,379,719

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<i>Pass-Through Federal Aviation Administration:</i> Federal Aviation Administration	895.11	20.106	3-48-D302-05-2010	324,697
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				19,163,311
<u>U. S. Department of Labor:</u>				
<i>Direct Programs:</i>				
Workforce Investment Act, Community-Based Job Training	619.10	17.269	CB-20564-10-60-A-48	982,158
Workforce Investment Act, Community-Based Job Training	619.12	17.268	HG-22735-12-60.A-48	446,039
<i>Direct Programs, subtotal</i>				<u>1,428,197</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Workforce Investment Act, Youth Program	602.12	17.259	0411WIIY000	3,080,195
Workforce Investment Act, Youth Program	602.13	17.259	0412WIIY000	816,815
Workforce Investment Act, Adult Program	603.11	17.258	0410WIA000	162,034
Workforce Investment Act, Adult Program	603.12	17.258	0411WIA000	3,608,491
Workforce Investment Act, Dislocated Worker	604.11	17.278	0410WID000	246,901
Workforce Investment Act, Dislocated Worker	604.12	17.278	0411WID000	4,902,772
Workforce Investment Act, Dislocated Worker	604.13	17.278	0412WID000	367,333
Workforce Investment Act, Alternative Funding	630.11	17.259	0411AYD000	399,991
<i>Workforce Investment Act, subtotal</i>				<u>13,584,532</u>
WIA Statewide Alternative Funds	634.10	17.260	0410WSA000	48,088
Emergency Unemployment Compensation Reemployment and Eligibility Assessment	631.12	17.225	0412EUC000	193,754
Trade Adjustment Assistance	638.11	17.245	0411TRA000	48,768
Trade Adjustment Assistance	638.12	17.245	0412TRA000	656,295
<i>Trade Adjustment Assistance, subtotal</i>				<u>705,063</u>
Wagner Peyser Employment Services	613.12	17.207	0412RAG000	16,747
Wagner Peyser Employment Services	613.12	17.273	0412RAG000	738
Wagner Peyser Employment Services	628.11	17.207	0411WPA000	(411)
Wagner Peyser Employment Services	628.12	17.207	0412WPA000	510,637
<i>Wagner Peyser Employment Services, subtotal</i>				<u>527,711</u>
Disability Program-Navigator Initiative	642.12	17.258	0412DNI000	29,450
Disability Program-Navigator Initiative	642.12	17.259	0412DNI000	1,550
<i>Disability Program Navigator, subtotal</i>				<u>31,000</u>
TOTAL U.S. DEPARTMENT OF LABOR				16,518,345
<u>U.S. Department of Agriculture:</u>				
<i>Pass-Through Texas Workforce Commission:</i>				
Food Stamp Employment & Training	605.12	10.561	0412SNE000	465,676
Food Stamp ABAWD	607.11	10.561	0411SNA000	66,336
Food Stamp ABAWD	607.12	10.561	0412SNA000	285,671
TOTAL U.S. DEPARTMENT OF AGRICULTURE				817,683
<u>U.S. Department of Justice:</u>				
<i>Pass-Through Bureau of Justice Assistance:</i>				
Project Safe Neighborhoods	657.10	16.609	2009-GP-BX-0008	12,829
Project Safe Neighborhoods	657.11	16.609	2010-GP-BX-0017	106,582
TOTAL U.S. DEPARTMENT OF JUSTICE				119,411

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
U. S. Environmental Protection Agency:				
<i>Direct Programs:</i>				
Brownsfield Revolving Loan Fund	827.08	66.818	BF-96662001	4,003
Blue Skyways Area Clean Diesel Funding Program: Idle Reduction	909.09	66.039	DE-96686601	71,275
Blue Skyways Collaborative Construction Equipment Upgrade	910.09	66.039	DE-96686901	264,228
North Central Texas Clean Construction Projects	921.11	66.039	DE-00F12801	468,913
North Central Texas Clean School Bus Program	922.10	66.039	DE-00F12601	303,275
North Central Texas On-Site Idle Reduction Investments	923.10	66.039	DE-00F12401	4,197
Freight Efficiency Outreach Center	930.11	66.041	AF-83495901	14,837
<i>Direct Programs, subtotal</i>				<u>1,130,728</u>
<i>Pass-Through Texas Commission on Environmental Quality:</i>				
Water Quality Management Planning	670.12	66.454	582-12-10089	96,737
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>1,227,465</u>
U. S. Department of Health and Human Services:				
<i>Pass-Through Texas Department of Aging and Disability Services:</i>				
Title VII - Prevention of Elder Abuse, Neglect & Exploitation	562.12	93.041	2012-EAP-18	21,303
Title VII - Long Term Care Ombudsman Services for Older Individuals	563.12	93.042	2012-OAG-18	77,805
<i>Title VII, subtotal</i>				<u>99,108</u>
Title III, Part D, Disease Prevention and Health Promotion Services	560.12	93.043	2012-3D-18	99,573
Title III, Part B - Administration	505.12	93.044	2012-ADM-18	137,230
Title III, Part B - Grants for Supportive Services and Senior Centers	531.11	93.044	2011-3B-18	(300)
Title III, Part B - Grants for Supportive Services and Senior Centers	531.12	93.044	2012-3B-18	1,544,328
<i>Title III, Part B, subtotal</i>				<u>1,681,258</u>
Title III, Part C-1 - Administration	505.12	93.045	2012-ADM-18	163,638
Title III, Part C-2 - Administration	505.12	93.045	2012-ADM-18	197
Title III, Part C-1 Nutrition Services	537.12	93.045	2012-3C1-18	595,704
Title III, Part C-2 Nutrition Services	559.12	93.045	2012-3C2-18	1,760,677
<i>Title III, Part C, subtotal</i>				<u>2,520,216</u>
Title III, Part E - Administration	505.12	93.052	2012-ADM-18	46,015
Title III, Part E National Family Caregiver Support Program	561.12	93.052	2012-3E-18	635,103
<i>Title III, Part E, subtotal</i>				<u>681,118</u>
Nutrition Services Incentive Program	566.12	93.053	2012-NSIP-18	553,522
Aging & Disability Resource Center	786.11	93.048	2011-Spec Aging Prog	736
Aging & Disability Resource Center	786.12	93.791	539-11-0002-00001	29,542
Aging & Disability Resource Center	786.12	93.048	539-11-0002-00001	10,000
<i>Aging & Disability Resource Center, subtotal</i>				<u>40,278</u>
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	565.12	93.779	2012-CMS-18	23,078
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	565.13	93.779	2013-CMS-18	84,922
CMS-MIPPA	787.11	93.779	2011-CMS MIPPA-18	99,773
CMS-Money Follows the Person	791.11	93.779	539-11-0002-00001	10,844
CMS-Money Follows the Person	791.11	93.791	539-11-0002-00001	26,362
CMS-Money Follows the Person	791.12	93.779	539-11-0002-00001	60,309
<i>CMS-HCFA - Centers for Medicare & Medicaid Services, subtotal</i>				<u>305,288</u>
<i>Texas Department of Aging and Disability Services, subtotal</i>				<u>5,980,361</u>

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<i>Pass-Through Texas Workforce Commission:</i>				
Disability Program-Navigator Initiative	642.11	93.558	0411DNI000	4,998
Disability Program-Navigator Initiative	642.12	93.558	0412DNI000	26,177
<i>Disability Program Navigator, subtotal</i>				<u>31,175</u>
Temporary Assistance for Needy Families	610.11	93.558	0411TAN000	39,321
Temporary Assistance for Needy Families	610.12	93.558	0412TAN000	2,835,139
<i>Temporary Assistance for Needy Families, subtotal</i>				<u>2,874,460</u>
Direct Child Care Services	601.11	93.596	0411CCF000	1,217,277
Direct Child Care Services	601.12	93.667	0412CCF000	134,325
Direct Child Care Services	601.12	93.575	0412CCF000	9,607,925
Direct Child Care Services	601.12	93.596	0412CCF000	11,086,934
Child Care Attendance Automation	612.11	93.575	0411CAA000	(32,782)
Child Care Attendance Automation	612.12	93.575	0412CAA000	227,852
Child Care - Local Match	637.11	93.596	0411CCM000	(5)
Child Care - Local Match	637.12	93.596	0412CCM000	3,934,615
Child Care - Local Match Additional	633.12	93.596	0412CAM000	110,009
<i>Child Care Services, subtotal</i>				<u>26,286,150</u>
* TANF Emergency Fund, ARRA BTW	611.10	93.714	0410BTW000	276,805
<i>Texas Workforce Commission, subtotal</i>				<u>29,468,590</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>35,448,951</u>
<u>U.S. Department of Homeland Security:</u>				
<i>Pass-Through Texas Department of Public Safety:</i>				
Urban Area Security Initiative, 2009	859.09	97.008	2009-SS-T9-0064	294,477
Urban Area Security Initiative, 2010	859.10	97.008	2010-SS-T0-0008	307,980
Urban Area Security Initiative, 2011	859.11	97.008	EMW-2011-SS-00019	64,760
Interoperable Emergency Communications Grant Program 2008	869.08	97.001	2008-IO-T8-0040	(1,143)
Interoperable Emergency Communications Grant Program 2010	869.10	97.055	2010-IP-T0-0005	40,408
State Homeland Security Grant Program 2009	859.09	97.073	2009-SS-T9-0064	230,375
State Homeland Security Grant Program 2010	860.10	97.073	2010-SS-T0-0008	214,447
State Homeland Security Grant Program 2011	860.11	97.073	EMW-2011-SS-00019	96,446
Hazard Mitigation Grant	588.12	97.039	DR-1931-004	53,722
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>1,301,472</u>
<u>U.S. Department of Energy:</u>				
<i>Direct Programs:</i>				
Clean Cities Programmatic Support	715.10	81.086	DE-FE0004002	49,173
* ARRA North Central Texas Alternative Fuel and Advanced Technology Investments	917.10	81.086	DE-EE0002548	3,077,307
<i>Direct Programs, subtotal</i>				<u>3,126,480</u>
<i>Pass-Through State Energy Conservation Office:</i>				
* Clean Fleets North Texas	924.10	81.041	CS0017	1,524,538
<i>Pass-Through Center For The Commercialization of Electric</i>				
* Texas Triangle PEV	948.12	81.086		19,500
TOTAL U.S. DEPARTMENT OF ENERGY				<u>4,670,518</u>
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct Programs:</i>				
Planning for Military Communities	938.11	14.704	CCPTX0024-10	310,681
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>310,681</u>
TOTAL EXPENDITURE OF FEDERAL AWARDS				<u>\$ 79,577,837</u>

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

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

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	\$ 10,839,413
State Administered Grants	97,922,702
Less: State funded grant awards	<u>29,184,278</u>
Per Schedule of Expenditures of Federal Awards	<u><u>\$ 79,577,837</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.