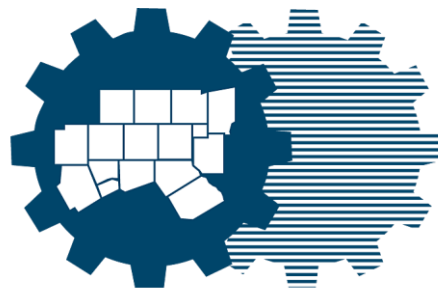




FEDERAL FINANCIAL ASSITANCE REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2021

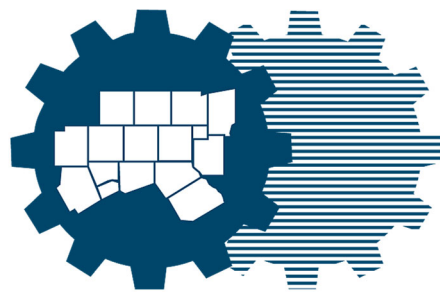


**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

FEDERAL SINGLE AUDIT REPORT

For the Year Ended September 30, 2021

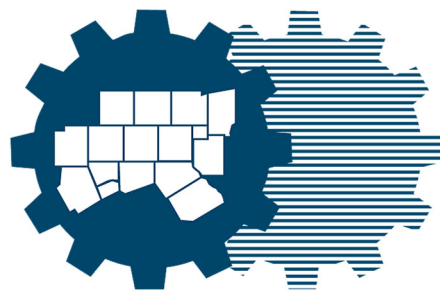


**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

TABLE OF CONTENTS

	Page
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 Uniform Guidance	3
Schedule of Findings and Questioned Costs	7
Schedule of Expenditures of Federal Awards	9
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, 2021, 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 24, 2022.

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, professional style.

Fort Worth, Texas
February 24, 2022

**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, 2021. 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.

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

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, 2021.

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.

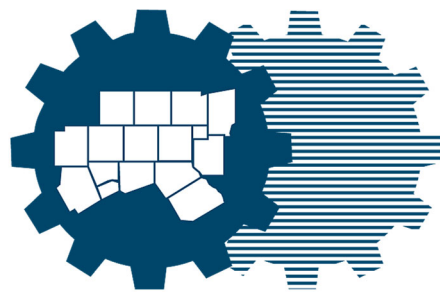
To the Members of the Executive Board
North Central Texas Council of Governments

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We issued our report thereon dated February 24, 2022, 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 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 taken as a whole.

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

Fort Worth, Texas
February 24, 2022



**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2021

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:

<u>Name of Federal Program or Cluster:</u>	<u>Assistance Listing Number (ALN)</u>
CCDF Cluster	93.575, 93.596
Aging Cluster	93.044, 93.045, 93.053
TANF	93.558
Federal Transit Cluster	20.500, 20.507, 20.526

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, 2021

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, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal Assistance Listing Numer*	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. Department of Health and Human Services					
Pass-Through Texas Workforce Commission:					
CHILDCARE-2021	0800321	93.575	0421CCF001	\$ 26,227,832	\$ 22,209,668
COVID-19 - CHILDCARE-2020	0800320	93.575	0420CCF001	2,223,438	2,223,438
CHILDCARE QUALITY - 2021	0802721	93.575	0421CCQ001	1,344,516	-
CHILDCARE-2020	0800320	93.575	0420CCF001	809,895	716,741
CHILDCARE QUALITY - 2020	0802720	93.575	0420CCQ001	74,629	-
CCAA-2021	0801621	93.575	0421CAA001	57,701	-
CHILDCARE-2019	0800319	93.575	0419CCF000	(43)	-
CHILDCARE-2021	0800321	93.596	0421CCF001	11,985,201	11,985,201
CHILDCARE-2020	0800320	93.596	0420CCF001	1,698,349	1,698,349
CC LOCAL MATCH-2020	0800420	93.596	0420CCM001	304,721	304,721
Total CCDF Cluster (ALN 93.575 and 93.596)				<u>44,726,239</u>	<u>39,138,118</u>
Pass-Through Health and Human Services Commission:					
TITLE IIIB FY21	0300221	93.044	HHS000874100018	1,635,303	421,913
COVID-19 - TITLE IIIB FY21	0300221	93.044	HHS000874100018	883,275	883,275
TITLE III ADMIN FY 21	0300121	93.044	HHS000874100018	192,917	-
COVID-19 - TITLE IIIB FY20	0300220	93.044	539-16-0002-00001	1,980	1,980
TITLE IIIC2 FY 21	0300421	93.045	HHS000874100018	1,535,879	1,528,545
COVID-19 - TITLE IIIC2 FY 21	0300421	93.045	HHS000874100018	1,374,828	1,374,828
TITLE III ADMIN FY 21	0300121	93.045	HHS000874100018	374,665	-
TITLE IIIC1 FY21	0300321	93.045	HHS000874100018	280,988	275,754
NSIP	0300921	93.053	HHS000874100018	146,376	146,376
TITLE IIIB FY21	0300221	93.044	HHS000874100018	1,008	1,008
Total Aging Cluster (ALN 93.044, 93.045, and 93.053)				<u>6,427,219</u>	<u>4,633,679</u>
Pass-Through Texas Workforce Commission:					
TANF/CHOICE-2021	0801321	93.558	0421TAF001	2,302,155	1,045,767
TANF/CHOICE-2020	0801320	93.558	0420TAF001	187,991	114,701
NCP-2021	0802821	93.558	0421NCP001	123,428	16,441
RAG ES-2020	0801920	93.558	0420WPA001	68,953	-
RAG ES-2021	0801921	93.558	0421WPA001	37,328	-
WCI 2020	0803420	93.558	0420WCI001	35,671	-
WCI 2021	0803421	93.558	0421WCI001	2,679	-
NCP-2020	0802820	93.558	0420NCP001	(2,037)	(2,037)
Total ALN 93.558				<u>2,756,168</u>	<u>1,174,872</u>
Pass-Through Health and Human Services Commission:					
TITLE VII EAP FY 21	300721	93.041	HHS000874100018	1,583	-
TITLE VII OAG FY 21	300821	93.042	HHS000874100018	12,561	-
COVID-19 - TITLE VII OAG FY 21	300821	93.042	HHS000874100018	2,568	-
Total ALN 93.042				<u>15,129</u>	<u>-</u>
TITLE IIID FY 21	0300521	93.043	HHS000874100018	160,927	-
COVID-19 - AGING&DISABILITY RESOURCE	0301520	93.048	HHS000270200001	143,459	-
COVID-19 - TITLE IIIE FY 21	0300621	93.052	HHS000874100018	1,161,993	1,161,993
TITLE IIIE FY 21	0300621	93.052	HHS000874100018	680,306	418,427
TITLE III ADMIN FY 21	0300121	93.052	HHS000874100018	86,051	-
TITLE IIIE FY 20	0300620	93.052	539-16-0002-00001	6,472	-
Total ALN 93.052				<u>1,934,822</u>	<u>1,580,420</u>
CMS-MIPPA #2	0390021	93.071	HHS000874100018	9,959	-
CMS-MIPPA 22	0390022	93.071	HHS000874100018	1,973	-
CMS-MIPPA #2	0390020	93.071	HHS000270200001	1,415	-
Total ALN 93.071				<u>13,347</u>	<u>-</u>
CMS BASIC	0301121	93.324	HHS000874100018	72,191	9,793
CMS BASIC	0301120	93.324	539-16-0002-00001	70,977	8,827
CMS BASIC	0301119	93.324	539-16-0002-00001	(1)	-
Total ALN 93.324				<u>143,167</u>	<u>18,620</u>
OLDER ADULT OPIOID PROGRM	0302520	93.788	HHS000776700001-A#1	21,061	-
OLDER ADULT OPIOID PROGRM	0302520	93.788	HHS000776700001	(1,368)	-
Total ALN 93.788				<u>19,693</u>	<u>-</u>
Aging & Disability Resource	0301520	93.791	HHS000270200001	74,350	-
Pass-Through Texas Workforce Commission:					
Social Services Block Grant - CHILDCARE-2021	0800321	93.667	0421CCF001	143,742	143,742
Social Services Block Grant - CHILDCARE-2020	0800320	93.667	0420CCF001	17,505	17,505
Total ALN 93.667				<u>161,247</u>	<u>161,247</u>
ACL DEMENTIA FRIENDLY	0303002	93.470	90ADPI0070-01-00	2,908	450
Total U.S. Department of Health and Human Services				<u>56,580,258</u>	<u>46,707,406</u>

*ALN formerly known as CFDA #.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal Assistance Listing Number*	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. Department of Transportation					
Pass-Through Texas Department of Transportation:					
TPF - 2021	07D1Y21	20.205	50-21XF0006	\$ 11,331,828	\$ 49,950
AUTO OCC DECT IMP	0783101	20.205	STP 2021(109)MM	1,735,812	-
REGIONAL AQ INITIATIVES	0783100	20.205	STP 2021 (091)MM	1,232,681	-
AIR QUALITY PUBLIC EDUCAT	0782038	20.205	CM 2B20(215)	1,054,575	-
REGIONAL AERIAL PHOTOGRAP	0783115	20.205	STP 2021 (901) MM	1,008,001	-
LAND USE TRANSPORTATION &	0783107	20.205	STP 2021(270)MM	725,894	-
TPS-COLLIN DALLAS TARRANT	0783095	20.205	STP 2020(428)MM	679,821	-
REGIONAL GOODS MOVEMENT	0783094	20.205	STP 2020(406)MM	670,321	-
RTSRP FY15 EASTERN	0782021	20.205	CM 2015(564)	625,842	-
FIM PROGRAM (FY18)	0782037	20.205	CM 2020(420)	613,195	-
511 DFW TRAVELER INFO SYS	0783110	20.205	STP 2021 (230) MM	529,464	-
PHASE V RTSRP	0782036	20.205	CM1802(1830)	504,354	-
LAND USE TRANSPORTATION &	0783107	20.205	STP 2021(908)MM	421,594	-
CLEAN FLEET TECHNOLOGIES	0782026	20.205	CM 2017(453)	421,241	-
PLANNING STUDIES & SREAM	0783104	20.205	STP 2B20(327)MM	405,370	-
EMPLOYER TRIP REDUCTION	0783113	20.205	STP 2021(223)MM	391,434	-
VOC CONTROLS FY16-18CMAQ	0782028	20.205	CM 1802(479)	384,000	384,000
EMPLOYER TRIP REDUCTION	0783113	20.205	STP 2021(222)MM	318,804	-
AV 2.1 - PLANNING ASSISTA	0783102	20.205	2021074	303,678	-
REGIONAL AQ INITIATIVES	0783100	20.205	202285	271,870	-
HARRY HINES CORRIDOR PLAN	0783096	20.205	STP 2020(425)	250,269	-
DFW REGIONAL SAFETY PROGR	0783114	20.205	2021211	217,415	-
SMART TRANSIT CORRIDORS &	0783109	20.205	2021205	194,046	-
PROJ TRCK FISCAL INFO SYS	0783080	20.205	STP 2018(458)MM	186,371	-
CONG. MGT. OPER FY18	0783089	20.205	STP 1802(841)MM	184,353	-
REGIONAL VANPOOL PROGRAM	0783081	20.205	STP 1802(475)MM	179,718	-
CORRIDOR STUDIES & CAPITA	0783105	20.205	2021207	163,259	-
COLLIN CO TRANS INITIATIV	0783073	20.205	STP 2017(429)MM	141,469	74,331
TRAVEL SURVEY & DATA COLL	0783092	20.205	STP 1802(842)MM	139,442	-
PLANNING STUDIES & SREAM	0783104	20.205	STP 2B20(328)MM	133,796	-
AUTO OCC IMPLEMENTATION	0784001	20.205	STP 1802(844)MM	123,655	-
511DFW TRAVELER INFO SYS	0783078	20.205	STP 2019(524)MM	118,009	-
REGIONAL VANPOOL PROGRAM	0783081	20.205	STP 2018(237)MM	117,561	-
CORRIDOR STUDIES & CAPITA	0783105	20.205	2021206	117,027	-
CONG MGT ASSET TOOL	0783103	20.205	STP 2021 (204)MM	116,628	-
511DFW TRAVELER INFO SYS	0783078	20.205	STP 2018(381)MM	111,707	-
EJ STUDY FOR TOLL ROADS	0783076	20.205	STP 1602(681)MM	110,300	-
RGM & CORRSTUDIES FY20-21	0783111	20.205	STP 2021(175)MM	107,894	-
LAND USE TR & BIKE PED	0783083	20.205	STP 2018(243)MM	104,989	-
REG ITS QUAL IMP M&O FY18	0783091	20.205	STP 2019(339)MM	104,297	-
SOUTHERN DALLAS COUNTY RE	0783098	20.205	STP 2020(419)MM	92,811	-
VOC CONTROLS FY16-18CMAQ	0782028	20.205	CM 1602(686)	90,545	39,960
REG ITS QUAL IMP M&O FY18	0783091	20.205	STP 2019(338)MM	81,376	-
PEOPLE MOVER TEST TRACK	0783065	20.205	STP 2015(431)MM	80,480	-
REGIONAL PARKING MANAGEME	0783108	20.205	STP 2021 (200)MM	79,034	-
AQ MARKETING & EDU. FY17	0782031	20.205	CM 1802(321)	74,920	-
AQ ALT FUEL VEHICLE	0783074	20.205	CM 1501(492)	70,126	-
511 DFW TRAVELER INFO SYS	0783110	20.205	STP 2021 (229) MM	65,660	-
EJ ACTIV & TOLL RD SURVEY	0783077	20.205	STP 1602(685)MM	55,338	-
LAND USE TR & BIKE PED	0783083	20.205	STP 2019(799)MM	53,927	-
REG TRIP VANPL TOD FY15	0783071	20.205	STP 1602(680)MM	48,334	-
AV 2.2 COST AVERAGE LOCA	0783106	20.205	2021081	42,356	-
AV 2.1 - PLANNING ASSISTA	0783102	20.205	2021075	40,210	-
REG MINOR INTERSECTION	0782035	20.205	CM 1902 (424)	37,210	28,946
PROG OVERSIGHT DBE EHANCE	0783097	20.205	STP 2020(427)MM	34,245	-
REG MINOR INTERSECTION	0782035	20.205	CM 1802(829)	33,218	-
PLAN OVRS IMP INIT. FY16	0783072	20.205	STP 2017(424)MM	31,336	-
BOMBER SPUR REGIONAL VELO	0783093	20.205	STP 2020(162)	19,968	-
IDLE FREE SCHOOL ZONES	0782027	20.205	CM 1502(493)	19,145	-
INTERMODAL TRANSPORTATION	0783112	20.205	STP 2021 (195)MM	15,043	-
REVENUE AND PROJECT TRACK	0783116	20.205	F 2021(950)	13,654	-
511DFW TRAVELER INFO SYS	0783078	20.205	STP 1602(006)MM	13,637	-
AV MULTIPURPOSE DSGN DEV	0783090	20.205	STP 1802(843)MM	12,535	-
AV PROVING GROUND IH30	0783088	20.205	STP 2019(319)MM	12,312	-
AIR QUALITY PUBLIC EDUCAT	0782038	20.205	2022280	12,263	-
INCIDENT MGT 2018-2020	0783084	20.205	STP 2018(447)MM	6,709	-
MCKINNEY M-LINE EXTENSION	0783086	20.205	STP 1802(815)MM	1,858	-
RGM & CORRSTUDIES FY20-21	0783111	20.205	STP 2021(176)MM	100	-
REGIONAL GOODS MVMT FY13	0783058	20.205	STP 1302(100)MM	(2)	-
TPF - 2020	07D1Y20	20.205	50-20XF0006	(16,800)	-
<i>Total Highway Planning and Construction Cluster (ALN 20.205)</i>				<u>27,673,532</u>	<u>577,187</u>

*ALN formerly known as CFDA #.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal Assistance Listing Numer*	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. Department of Transportation (continued)					
Direct Federal Transit Administration:					
FTA TOD PL GRANT	0714001	20.500	TX-2017-020-01	\$ 75,717	\$ -
DFW CORE EXPRESS	0710002	20.507	TX-2020-086-00	2,404,336	-
COVID-19 - FY2020 CARES ACT OPER ASSISTANCE	071C001	20.507	TX-2020-087-00	2,218,155	1,823,695
FTA 5307 FY 2018	0711Y18	20.507	TX-2019-034-00	1,235,279	729,806
FTA 5307 FY 2019	0711Y19	20.507	TX-2020-122-00	986,118	634,106
5307 FY2015 GRANT AMENDMENT	071115A	20.507	TX-2016-024-00	886,789	886,789
DFWIA_FY145307PT2	071114A	20.507	TX-2016-027-00	521,506	521,506
FTA 5307 FY 2017	0711Y17	20.507	TX-2017-058-00	360,191	153,682
TRAVEL SURVEY & DATA COLL	0710001	20.507	TX-2020-051-00	353,066	-
FTA - 5307 FY 2016	071116A	20.507	TX-2016-033-00	275,455	200,455
FTA 5307 FY 2020	0711Y20	20.507	TX-2021-051-00	48,397	-
FTA 5307 FY2014 (PART 3)	071114B	20.507	TX-2018-042-00	34,259	(2,915)
FTA 5307 FY2014	0711Y14	20.507	TX-90-Y071-01	6,690	6,690
FTA 5339 BUS & BUS FACI	0719Y17	20.526	TX-2017-068-00	50,733	-
FTA 5339 BUS & FAC FY16	0719Y16	20.526	TX-2016-034-00	29,995	-
Total Federal Transit Cluster (ALN 20.500, 20.507, and 20.526)				<u>9,486,686</u>	<u>4,953,814</u>
Direct Federal Transit Administration:					
FTA - 5310 FY2018	0718Y18	20.513	TX-2019-027-00	321,468	-
FTA ICAM PILOT PROGRAM	0718301	20.513	TX-2020-049-00	292,439	233,971
FTA FY19 5310	0718Y19	20.513	TX-2020-080-00	227,048	66,524
FTA 5310 FUNDS FY13	0718Y13	20.513	TX-16-X010-01	174,000	174,000
FTA - 5310 FY2017	0718Y17	20.513	TX-2017-073-02	116,601	109,393
FTA 5310 FUNDS FY16	0718Y16	20.513	TX-2016-025-03	86,990	86,990
FTA 5310 FY2020	0718Y20	20.513	TX-2021-036-00	8,490	7,806
FTA - JARC	0717Y10	20.516	TX-37-X081-02	11,019	11,019
FTA NEW FREEDOM 2012	0712Y12	20.521	TX-57-X043-01	248,935	248,935
FTA - NEW FREEDOM	0712Y09	20.521	TX-57-X021	107,297	107,297
FTA - NEW FREEDOM	0712Y08	20.521	TX-57-X009-00	17,245	17,245
Total Transit Services Programs Cluster (ALN 20.513, 20.516, and 20.521)				<u>1,611,532</u>	<u>1,063,180</u>
TRANSIT PLANNING STUDY	0713001	20.522	TX-39-0001-00	107,248	-
Pass-Through Texas Department of Transportation:					
TXDOT: ZERO-EMISSION VEHI	0780016	20.200	STP 2020(734)	53,268	-
Total U.S. Department of Transportation				<u>38,932,266</u>	<u>6,594,181</u>
U.S. Department of Labor					
Pass-Through Texas Workforce Commission:					
WIOA ADULT-2021	0800721	17.258	0420W0A001	2,454,062	1,246,628
WIOA ADULT-2020	0800720	17.258	0419W0A001	280,562	280,562
WIOA ALTERNATIVE-2020	0804220	17.258	0419W0A001	214,761	80,876
BSA-HIRABILITY AWARD	0804421	17.258	0420BSA002	30,000	-
WIOA YOUTH-2021	0800621	17.259	0420W0Y002	2,431,696	1,471,652
WIOA DW-2021	0800821	17.278	0420W0D001	4,640,328	2,893,772
WIOA DW-2020	0800820	17.278	0419W0D001	318,404	318,404
WIOA DW-2022	0800822	17.278	0422W0D001	157,846	157,846
BSA YOUTH CAREER-2020	0804320	17.278	0420BSA001	61,794	-
RAPID RESPONSE 2021	0801421	17.278	0420W0R001	39,990	32,306
RAPID RESPONSE 2022	0801422	17.278	0421W0R001	13,613	10,584
Total WIOA Cluster (ALN 17.258, 17.259, and 17.278)				<u>10,643,056</u>	<u>6,492,630</u>
Pass-Through Texas Workforce Commission:					
REA-2021	0803321	17.225	0421REA001	635,991	382,396
REA-2020	0803320	17.225	0420REA001	54,772	54,772
Total ALN 17.225				<u>690,763</u>	<u>437,168</u>
TAA-2021	0802121	17.245	0421TRA001	281,140	257,690
TAA-2020	0802120	17.245	0420TRA001	60,739	51,080
Total ALN 17.245				<u>341,879</u>	<u>308,770</u>
TWC RAG ISAMS-2021	0801721	17.273	0421RAG001	2,453	-
TWC RAG ISAMS-2020	0801720	17.273	0420RAG001	(31)	-
Total ALN 17.273				<u>2,422</u>	-
NDW-2021	0803821	17.277	0421NDW001	46,865	46,865
APPRENTICESHIP EXPANSION	0804521	17.285	0421ATG002	92,862	-

*ALN formerly known as CFDA #.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal Assistance Listing Number*	Contract Number	Federal Expenditures	Pass-Through to Subrecipient Expenditures
U.S. Department of Labor (continued)					
Pass-Through Texas Workforce Commission:					
RAG ES-2021	0801921	17.207	0421WPA001	\$ 607,264	\$ 88,615
RAG ES-2020	0801920	17.207	0420WPA001	542,208	270,277
TWC RAG ISAMS-2021	0801721	17.207	0421RAG001	26,284	-
WCI 2021	0803421	17.207	0421WCI001	19,150	-
WCI 2019	0803419	17.207	0419WCI000	2,215	-
TWC RAG ISAMS-2020	0801720	17.207	0420RAG001	109	-
Total Employment Service Cluster (ALN 17.207)				<u>1,197,230</u>	<u>358,892</u>
Total U.S. Department of Labor				<u>13,015,077</u>	<u>7,644,325</u>
U.S. Department of Homeland Security					
Direct Federal Emergency Management:					
19 CTP-WAXAHACH CREEK	0668520	97.045	EMT-2019-CA-00035-S01	94,558	-
20 CTP-CATHERINE BRANCH	0668621	97.045	EMT-2020-CA-00039-S01	60,161	-
19 CTP-HARRIET CREEK	0668521	97.045	EMT-2019-CA-00036-S01	60,139	-
18 CTP-MARYS CREEK	0668519	97.045	EMT-2018-CA-00023-S01	43,284	-
20 COMS TSI	0668221	97.045	EMT-2020-CA-00040-S01	26,183	-
20 CTP COG PM	0668421	97.045	EMT-2020-CA-00038-S01	23,956	-
18 CHARMS COG	0668219	97.045	EMT-2018-CA-00025-S01	5,419	-
19 CTP COG PM	0668420	97.045	EMT-2019-CA-00034-S01	3,336	-
Total ALN 97.045				<u>317,036</u>	-
Pass-Through the Office of the Governor:					
2020 SHSP REGIONAL PLANNI	09S2001	97.067	2945606	252,818	-
SHSP 19	0901Y19	97.067	2945505	249,135	-
20 UASI - PLANNING	09U2001	97.067	2984206	111,201	-
SHSP 18	0901Y18	97.067	3306302	84,416	-
UASI 18	0902Y18	97.067	3693301	71,280	-
2020 SHSP EMRR	09S2018	97.067	3306304	48,731	-
2020 SHSP PUB ED	09S2003	97.067	2945205	46,353	-
2020 SHSP USAR	09S2004	97.067	2945406	38,629	-
19 UASI-SIT AWARENESS	09U1924	97.067	3693302	35,119	-
2020 SHSP TRAIN & EX	09S2007	97.067	3061405	28,027	-
SHSP 19	0901Y19	97.067	2945405	22,977	-
2020 SHSP CYBER SECURITY	09S2025	97.067	3946201	19,000	-
SHSP 19	0901Y19	97.067	2945305	13,100	-
2020 SHSP FUSION	09S2015	97.067	3733602	3,396	-
2020 SHSP CCP	09S2005	97.067	2945306	3,233	-
20 UASI - M&A	09U20M1	97.067	2984306	1,972	-
2020 SHSP HAZMAT	09S2019	97.067	2945506	224	-
2020 SHSP INTEROP	09S2002	97.067	3303404	217	-
SHSP 18	0901Y18	97.067	2945604	(107)	-
SHSP 19	0901Y19	97.067	3306303	(114)	-
SHSP 19	0901Y19	97.067	3303403	(1,112)	-
SHSP 19	0901Y19	97.067	3733601	(1,274)	-
SHSP 19	0901Y19	97.067	3061404	(2,131)	-
SHSP 19	0901Y19	97.067	2945204	(2,525)	-
SHSP 19	0901Y19	97.067	2945605	(4,815)	-
Total ALN 97.067				<u>1,017,750</u>	-
Pass-Through Texas Department of Public Safety:					
SAFE RM DR-4223-053	0911053	97.039	DR-4223-053	35,685	-
SAFE ROOM REBATE	0911992	97.039	DR-1999-002	24,074	-
Total ALN 97.039				<u>59,759</u>	-
PDM FY19-008 JOHN-SOM-WIS	0911908	97.047	PDMC-PL-06-TX-2019-008	32,876	-
PDM FY19-009 ELLIS-NAVARR	0911909	97.047	PDMC-PL-06-TX-2019-009	30,279	-
PDM FY17-001 ERATH	0911701	97.047	PDMC-PL-06-TX-2017-001	15,895	-
PDM FY17-008 PP AND PARKR	0911708	97.047	PDMC-PL-06-TX-2017-008	13,112	-
Total ALN 97.047				<u>92,162</u>	-
Total U.S. Department of Homeland Security				<u>1,486,707</u>	<u>-</u>
U.S. Department of Agriculture					
Pass-Through Texas Workforce Commission:					
SNAP-2021	0800921	10.561	0421SNE001	688,852	450,398
SNAP-2020	0800920	10.561	0420SNE001	1,494	-
Total SNAP Cluster (ALN 10.561)				<u>690,346</u>	<u>450,398</u>
Total U.S. Department of Agriculture				<u>690,346</u>	<u>450,398</u>
U.S. Environmental Protection Agency					
Direct Programs:					
EPA DERA 2017	0721009	66.039	DE-01F40101-0	552,159	464,969
EPA TRASH-FREE WATERS	0607720	66.475	01D07720	161,078	95,386
EPA OW2RNG	0607721	66.808	01F90401	21,363	7,488
Pass-Through Texas Commission on Environmental Quality:					
WATER QUALITY MGT PLNG	667021	66.454	582-21-10072	127,811	-
Total U.S. Environmental Protection Agency				<u>862,411</u>	<u>567,843</u>

*ALN formerly known as CFDA #.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Number</u>	<u>Federal Assistance Listing Number*</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>	<u>Pass-Through to Subrecipient Expenditures</u>
U.S. Department of Energy					
Direct Programs:					
CLEAN CITIES OEPT GRANT	0740018	81.086	DE-EE0007410	\$ 5,516	\$ -
Pass-Through Clean Fuel Ohio:					
CFO - EV-WATTS ANALYSIS	0740020	81.086	DE-EE0008890	15,664	-
NGV UPTIME FLEET ANALYSIS	0740019	81.086	DE-EE0008798	14,283	-
Total ALN 81.086				<u>35,463</u>	<u>-</u>
Total U.S. Department of Energy				<u>35,463</u>	<u>-</u>
U.S. Department of Commerce					
Direct Programs:					
EDA CEDS-PLANNING ASSIST	0100007	11.302	ED21AUS3020001	32,655	-
EDA CEDS	0100005	11.302	ED18AUS3020008	31,475	-
Total ALN 11.302				<u>64,130</u>	<u>-</u>
COVID-19 - EDA CEDS COVID-19 CARES	0100006	11.307	ED20AUS3070027	161,208	-
Total U.S. Department of Commerce				<u>225,338</u>	<u>-</u>
U.S. Department of Justice					
Direct Programs:					
COVID-19 - CESF	09CVD01	16.034	4348601	217,100	-
Total U.S. Department of Justice				<u>217,100</u>	<u>-</u>
U.S. Corporation for National and Community Service					
Pass-Through Health and Human Services Commission:					
VISTA	0302519	94.013	17VSWTX006	(511)	-
Total U.S. Corporation For National and Community Service				<u>(511)</u>	<u>-</u>
U.S. Department of Housing And Urban Development					
Pass-Through Texas Department of Agriculture:					
TDA CDBG	0667120	14.228	C719207	21,755	-
Total U.S. Department of Housing and Urban Development				<u>21,755</u>	<u>-</u>
U.S. Department of Defense					
Direct Programs:					
NCTX REG. COMPATIBLE USE	0790002	12.610	HQ00052010064	50,177	-
AGILE CURRICULUM PROGRAM	0790003	12.617	HQ00052110055	341	-
Total U.S. Department of Defense				<u>50,518</u>	<u>-</u>
Total Expenditures of Federal Awards				<u>\$ 112,116,728</u>	<u>\$ 61,964,153</u>

*ALN formerly known as CFDA #.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

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, 2021. 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.

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	\$ 12,541,382
State administered grants	116,230,240
Local administered grants	29,947
Less: State funded grant awards	<u>16,684,841</u>
Per Schedule of Expenditures of Federal Awards	<u><u>\$ 112,116,728</u></u>

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended September 30, 2021

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, 2021

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

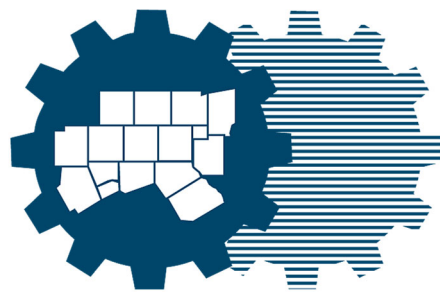
CORRECTIVE ACTION PLAN

For the Year Ended September 30, 2021

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**