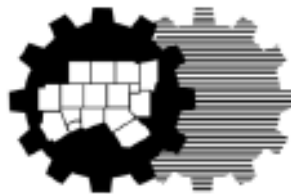


Federal Financial Assistance Reports

Fiscal Year Ended September 30, 2013

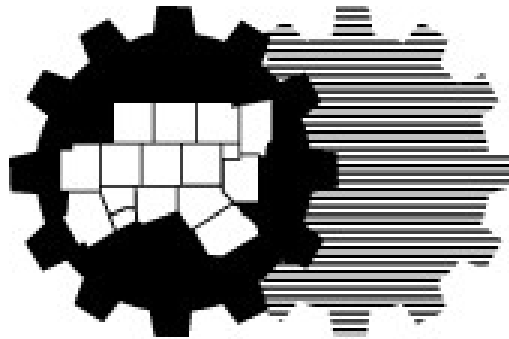


North Central Texas
Council of Governments

**NORTH CENTRAL TEXAS
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL
AND
COMPLIANCE INFORMATION**

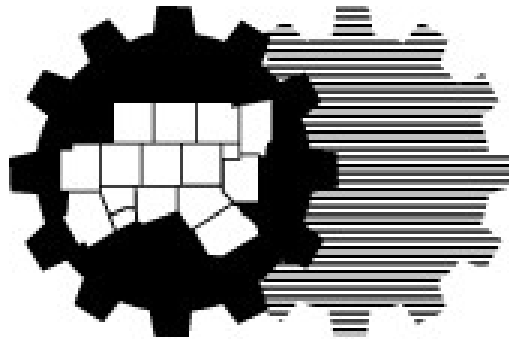
YEAR ENDED SEPTEMBER 30, 2013



**North Central Texas
Council of Governments**

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**North Central Texas
Council of Governments**



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, 2013, 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 19, 2014.

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 19, 2014



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR 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 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, 2013. 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, 2013.

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 to determine the 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.

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

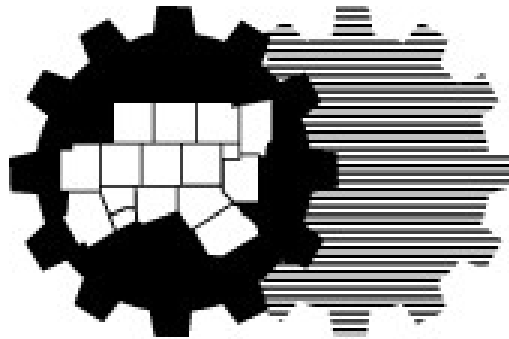
We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of North Central Texas Council of Governments, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise North Central Texas Council of Governments basic financial statements. We issued our report thereon dated September 30, 2013, 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.

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.

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

Dallas, Texas
February 19, 2014



**North Central Texas
Council of Governments**

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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
17.258, 17.259, 17.278	WIA Cluster
20.507	Federal Transit Cluster
20.932	Surface Transportation
81.086	Various Department of Energy grants
93.044, 93.045, 93.053	Aging Cluster

Dollar threshold used to distinguish Between type A and type B programs: \$2,735,501

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, 2013**

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, 2013.

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, 2013.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

There were no findings from the year ended September 30, 2012.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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>				
TxDot JARC Regional Coordination	0717005	20.516	51202F7246	\$ 3,828
TxDot Mobility Management	0750004	20.516	51202F7245	366,043
INVEST Web Tool - Pilot Test Evaluation	0750005	20.UNKNOWN	HEPN-1111-4L3E-0011	917
Value Pricing Pilot Program	0780004	20.200	0918-00-195	102,288
INVEST Implementation Project	0780005	20.205	TRX 1806	428
Ecological Implement	0780006	20.205	TRX 1851	46
Climate Change	0780007	20.205	TRX 1844	12
Regional Emissions Reduction	0782001	20.205	0918-00-145	1,418,717
Air Quality Initiatives	0782002	20.205	18-1XXF1004	117,907
Clean Vehicle Tech Program	0782005	20.205	0918-00-094	87,826
Regional Traffic Signal	0782010	20.205	02-0XXF1002	582,842
Freeway Incident Management Program	0782011	20.205	18-0XXF1006	67,441
Freeway Incident Management Program	0782012	20.205	18-1XXF1003	115,479
Regional Traffic Signal	0782013	20.205	18-0XXF1006	139,885
AQ Initiatives CMAQ FY13	0782016	20.205	18-3XXF1009	9,093
Air Quality Initiatives	0783002	20.205	02-0XXF1004	691,712
Reg Trip / Vanpool / Bike Pedestrian	0783003	20.205	18-1XXF1001	593,723
High Emitting Vehicle Program	0783025	20.205	0918-00-143	(5,563)
Safety Education Program	0783036	20.205	0918-00-117	880
Diesel Idling Reduction	0783037	20.205	0918-00-0110	72,631
Regional ITS Data Archiving	0783039	20.205	0918-00-147	43,489
Regional Goods Movement	0783041	20.205	02-2XXF1006	197,834
Regional Bicycle Pedestrian	0783042	20.205	18-0XXF1001	203,543
Travel Survey (2010-2012)	0783045	20.205	18-0XXF1003	459,406
Plan Oversight Administration and Implementation Initiatives	0783046	20.205	02-0XXF1003	194,014
Regional Project Tracking	0783047	20.205	02-0XXF1001	319,270
Regional Aerial Photography - Data Collection and Planning	0783049	20.205	0918-00-178	87,773
Implementation of Management	0783050	20.205	02-1XXF1003	528,944
Streamlined Project Delivery	0783052	20.205	02-2XXF1007	489,177
Reg Trip / Vanpool / Bike Pedestrian	0783053	20.205	18-2XXF1007	1,424,222
Regional ITS Data Archiving FY2012	0783054	20.205	18-2XXF1008	20,230
Streamlined Project Delivery	0783055	20.205	18-3XXF1011	1,542
Congestion Mgmt and Data	0783057	20.205	18-3XXF1021	1,861
Regional Goods Mvmt FY 13	0783058	20.205	02-3XXF10009	501
Trip/Vanpool/Bike/Ped/SD	0783060	20.205	18-3XXF1014	1,654
Blacklands/NETEX	0783061	20.205	18-3XXF1020	13,787
Highway Planning & Construction	07D1Y12	20.205	50-12XF0006	(16,192)
Highway Planning & Construction	07D1Y13	20.205	50-13XF006	8,251,489
Highway Planning & Construction	07D1Y14	20.205	50-14F006	192,111
<i>Texas Department of Transportation, subtotal</i>				<u>16,780,790</u>
<i>Pass-Through Federal Transit Administration:</i>				
FTA - JA/RC Administration	0717001	20.516	TX-37-X014	208,507
FTA - Grantee Administration	0711Y06	20.507	TX-90-X760	156,622
FTA - Grantee Administration	0711Y07	20.507	TX-90-X814	138,761
FTA - Urban Funding	0711Y08	20.507	TX-90-X840	361,132
FTA - Urban Funding	0711Y09	20.507	TX-90-X862	310,207
FTA - Urban Funding	0711Y10	20.507	TX-90-X911	207,353
FTA - Urban Funding	0711Y11	20.507	TX-90-X948	370,247
FTA - Urban Funding	0711Y12	20.507	TX-90-X980	281,014
Transit Planning Studies - Travel Surveys (Alt. Analysis)	0713001	20.522	TX-39-0001	60,376
FTA - Grantee Administration (New Freedom)	0712Y08	20.521	TX-57-X009	181,956
FTA - Grantee Administration (New Freedom)	0712Y09	20.521	TX-57-X021	24,006
FTA - Grantee Administration (New Freedom)	0712Y10	20.521	TX-57-X028	84,010
FTA - Grantee Administration (New Freedom)	0712Y11	20.521	TX-57-X039	394,171
FTA - Grantee Administration (New Freedom)	0712Y12	20.521	TX-57-X043	2,243
FTA - JA/RC Administration	0717Y08	20.516	TX-37-X061	179,346
FTA - JA/RC Administration	0717Y09	20.516	TX-37-X074	193,853
FTA - JA/RC Administration	0717Y10	20.516	TX-37-X081	426,424
FTA - JA/RC Administration	0717Y11	20.516	TX-37-X096	149,887
FTA - JA/RC Administration	0717Y12	20.516	TX-37-X106	124,177
* FTA - ARRA	071A001	20.507	TX-96-X020	302,392
* FTA - ARRA Dallas Street Car	0715002	20.932	TX-78-0001	11,082,443
<i>Federal Transit Administration, subtotal</i>				<u>15,239,127</u>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

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	0730Y11	20.106	3-48-D302-05-2010	148,052
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				32,167,969
<u>U. S. Department of Labor:</u>				
<i>Direct Programs:</i>				
Community-Based Job Training	0801810	17.269	CB-20564-10-60-A-48	900,694
H1-B	0801812	17.268	HG-22735-12-60.A-48	1,987,421
<i>Direct Programs, subtotal</i>				<u>2,888,115</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Workforce Investment Act, Youth Program	0800613	17.259	0412WIY000	3,251,733
Workforce Investment Act, Youth Program	0800614	17.259	0413WIY000	293,955
Workforce Investment Act, Adult Program	0800712	17.258	0411WIA000	60,319
Workforce Investment Act, Adult Program	0800713	17.258	0412WIA000	3,540,540
Workforce Investment Act, Dislocated Worker	0800812	17.278	0411WID000	246,941
Workforce Investment Act, Dislocated Worker	0800813	17.278	0412WID000	5,292,681
<i>Workforce Investment Act, subtotal</i>				<u>12,686,169</u>
Emergency Unemployment Compensation Reemployment and Eligibility Assessment	0802512	17.225	0412EUC000	293,019
Trade Adjustment Assistance	0802112	17.245	0412TRA000	41,382
Trade Adjustment Assistance	0802113	17.245	0413TRA000	1,155,462
<i>Trade Adjustment Assistance, subtotal</i>				<u>1,196,844</u>
Wagner Peyser Employment Services	0801713	17.207	0413RAG000	13,147
Wagner Peyser Employment Services	0801713	17.273	0413RAG000	1,157
Wagner Peyser Employment Services	0801912	17.207	0412WPA000	184,592
Wagner Peyser Employment Services	0801913	17.207	0413WPA000	398,368
<i>Wagner Peyser Employment Services, subtotal</i>				<u>597,264</u>
Disability Program-Navigator Initiative	0802312	17.258	0412DNI000	2,291
Disability Program-Navigator Initiative	0802312	17.259	0412DNI000	121
<i>Disability Program-Navigator Initiative, subtotal</i>				<u>2,412</u>
Performance Incentive Award	0802613	17.207	0413PAE000	5,635
Performance Incentive Award	0802613	17.259	0413PAE000	563
Performance Incentive Award	0802613	17.278	0413PAE000	5,071
<i>Performance Incentive Award, subtotal</i>				<u>11,269</u>
TOTAL U.S. DEPARTMENT OF LABOR				17,675,092
<u>U.S. Department of Agriculture:</u>				
<i>Pass-Through Texas Workforce Commission:</i>				
Food Stamp Employment & Training	0800912	10.561	0412SNE000	76,411
Food Stamp Employment & Training	0800913	10.561	0413SNE000	538,073
Food Stamp ABAWD	0801012	10.561	0412SNA000	34,505
Food Stamp ABAWD	0801013	10.561	0413SNA000	317,750
TOTAL U.S. DEPARTMENT OF AGRICULTURE				966,739
<u>U.S. Department of Justice:</u>				
<i>Pass-Through Bureau of Justice Assistance:</i>				
Project Safe Neighborhoods	0565711	16.609	2010-GP-BX-0017	453
TOTAL U.S. DEPARTMENT OF JUSTICE				453
<u>U. S. Environmental Protection Agency:</u>				
<i>Direct Programs:</i>				
North Central Texas Clean School Bus Program	0721004	66.039	DE-00F12601	148,541
North Central Texas On-Site Idle Reduction Investments	0721005	66.039	DE-00F12401	398,636
Freight Efficiency Outreach Center	0720006	66.041	AF-83495901	105,352
<i>Direct Programs, subtotal</i>				<u>652,529</u>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<i>Pass-Through Texas Commission on Environmental Quality:</i>				
Water Quality Management Planning	0667012	66.454	582-12-10089	1,570
Water Quality Management Planning	0667013	66.454	582-13-30046	75,356
Water Quality Management Planning	0667014	66.454	582-14-40167	4,777
<i>Texas Commission on Environmental Quality, subtotal</i>				81,703
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				734,232
<u>U. S. Department of Health and Human Services:</u>				
<i>Pass-Through Texas Department of Aging and Disability Services:</i>				
Title VII - Prevention of Elder Abuse, Neglect & Exploitation	0300713	93.041	2013-EAP-18	17,054
Title VII - Long Term Care Ombudsman Services for Older Individuals	0300813	93.042	2013-OAG-18	80,135
<i>Title VII, subtotal</i>				97,189
Title III, Part B - Administration	0300111	93.044	539-11-0002-0001	(825)
Title III, Part B - Administration	0300113	93.044	539-11-0002-0001	114,239
Title III, Part B - Grants for Supportive Services and Senior Centers	0300213	93.044	539-11-0002-0001	1,351,137
Title III, Part B - Grants for Supportive Services and Senior Centers	0301713	93.044	539-11-0002-0001	12,898
<i>Title III, Part B, subtotal</i>				1,477,449
Title III, Part C-1 - Administration	0300113	93.045	539-11-0002-0001	170,851
Title III, Part C-2 - Administration	0300113	93.045	539-11-0002-0001	54,577
Title III, Part C-1 Nutrition Services	0300312	93.045	539-11-0002-0001	(1,469)
Title III, Part C-1 Nutrition Services	0300313	93.045	539-11-0002-0001	580,018
Title III, Part C-2 Nutrition Services	0300413	93.045	539-11-0002-0001	1,722,338
<i>Title III, Part C, subtotal</i>				2,526,315
Title III, Part D, Disease Prevention and Health Promotion Services	0390411	93.043	539-11-0002-0001	2
Title III, Part D, Disease Prevention and Health Promotion Services	0300513	93.043	539-11-0002-0001	73,448
<i>Title III, Part D, subtotal</i>				73,450
Title III, Part E - Administration	0300113	93.052	2013-ADM-18	44,710
Title III, Part E National Family Caregiver Support Program	0300613	93.052	2013-3E-18	580,530
<i>Title III, Part E, subtotal</i>				625,240
Nutrition Services Incentive Program	0300913	93.053	2013-NSIP-13	523,541
Aging & Disability Resource Center	0301513	93.048	539-11-0002-0001	27,924
Aging & Disability Resource Center	0301513	93.779	539-11-0002-0001	116,905
Aging & Disability Resource Center	0301514	93.778	539-11-0002-0001	16,584
Aging & Disability Resource Center	0301514	93.048	539-11-0002-0001	908
<i>Aging & Disability Resource Center, subtotal</i>				162,321
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	0301112	93.779	539-11-0002-0001	23,331
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	0301113	93.779	539-11-0002-0001	82,520
CMS-MIPPA	0390111	93.779	539-11-0002-0001	536
CMS-Money Follows the Person	0301213	93.791	539-11-0002-0001	1,390
CMS-Money Follows the Person	0301312	93.791	539-11-0002-0001	34,997
CMS-Money Follows the Person	0301312	93.779	539-11-0002-0001	45,570
CMS-Money Follows the Person	0301314	93.791	539-11-0002-0001	2,500
<i>CMS-HCFA - Centers for Medicare & Medicaid Services, subtotal</i>				190,844
<i>Texas Department of Aging and Disability Services, subtotal</i>				5,676,349
<i>Pass-Through Texas Workforce Commission:</i>				
Temporary Assistance for Needy Families	0801312	93.558	0412TAN000	45,859
Temporary Assistance for Needy Families	0801313	93.558	0413TAN000	3,247,316
<i>Temporary Assistance for Needy Families, subtotal</i>				3,293,175

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<i>Pass-Through Texas Workforce Commission:</i>				
Direct Child Care Services	0800312	93.596	0412CCF000	1,357,794
Direct Child Care Services	0800313	93.575	0413CCF000	9,277,605
Direct Child Care Services	0800313	93.596	0413CCF000	11,081,583
Direct Child Care Services	0800313	93.558	0413CCF000	257,711
Child Care Attendance Automation	0801613	93.575	0413CAA000	246,771
Child Care - Local Match	0800412	93.596	0412CCM000	899,884
Child Care - Local Match	0800413	93.596	0413CCM000	4,452,620
<i>Child Care Services, subtotal</i>				<u>27,573,968</u>
Wagner Peyser Employment Services	0801913	93.558	0413WPA000	71,258
Disability Program-Navigator Initiative	0802312	93.558	0412DNI000	2,412
<i>Texas Workforce Commission, subtotal</i>				<u>30,940,813</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>36,617,162</u>
<u>U.S. Department of Homeland Security:</u>				
<i>Pass-Through Texas Department of Public Safety:</i>				
Urban Area Security Initiative, 2009	0902Y09	97.067	2009-SS-T9-0064	(2,718)
Urban Area Security Initiative, 2010	0902Y10	97.067	2010-SS-T0-0008	100,454
Urban Area Security Initiative, 2011	0902Y11	97.067	EMW-2011-SS-00019	177,460
Urban Area Security Initiative, 2012	0902Y12	97.067	EMW-2012-SS-00018-S01	38,619
State Homeland Security Grant Program 2010	0901Y10	97.067	2010-SS-T0-0008	11,961
State Homeland Security Grant Program 2011	0901Y11	97.067	EMW-2011-SS-00019	169,851
State Homeland Security Grant Program 2012	0901Y12	97.067	EMW-2012-SS-00018-S01	583,157
Citizen Corps Program 2010	0904Y10	97.067	2010-SS-T0-0008	15,000
Hazard Mitigation Grant Program DR-1999-023	0911923	97-039	DR-1999-023	1,420
Hazard Mitigation Grant Program DR-1931-004	0911931	97-039	DR-1931-004	116,799
Pre-Disaster Mitigation Program	0911232	97-047	PDM FY-12-032	95,170
Safe Room Rebate	0911992	97-039	DR-1999-002	11,124
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>1,318,297</u>
<u>U.S. Department of Energy:</u>				
<i>Direct Programs:</i>				
Clean Cities Coalition	0740012	81.086	DE-FE0004002	36,640
Moving North Texas Forward	0740014	81.086	DE-EE00603	48,666
* ARRA North Central Texas Alternative Fuel and Advanced Technology Investments	074A001	81.086	DE-EE0005589	1,229,394
<i>Direct Programs, subtotal</i>				<u>1,314,700</u>
<i>Pass-Through State Energy Conservation Office:</i>				
Solar Rooftop	0740015	81.117	TRX 1876	2,392
TOTAL U.S. DEPARTMENT OF ENERGY				<u>1,317,092</u>
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct Programs:</i>				
Planning for Military Communities	0701001	14.704	CCPTX0024-10	273,240
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>273,240</u>
<u>U.S. Federal Emergency Management Agency</u>				
<i>Direct Programs:</i>				
Coop Technical Partners	0668413	97.045	EMT-2012-CA-0008	113,089
TOTAL U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT				<u>113,089</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 91,183,365</u>

* 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, 2013**

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	\$	20,631,697
State Administered Grants		105,208,041
Less: State funded grant awards		<u>34,656,373</u>
Per Schedule of Expenditures of Federal Awards	\$	<u><u>91,183,365</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.