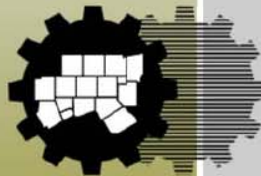




# **Federal ~~DRAFT~~ Financial Assistance Reports**

**Fiscal Year Ended  
September 30, 2017**



**North Central Texas Council of Governments**

**NORTH CENTRAL TEXAS  
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL  
AND  
COMPLIANCE INFORMATION**

**YEAR ENDED SEPTEMBER 30, 2017**

**DRAFT**

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# DRAFT



# 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, 2017, 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 22, 2018.

## 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.

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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.

Dallas, Texas

February 22, 2018

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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE 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 U.S. Office of Management and Budget (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, 2017. 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

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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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). These 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.

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, 2017.

Report on Internal Control Over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.

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Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

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, 2017, and the related notes to the financial statements, which collectively comprise North Central Texas Council of Governments basic financial statements. We issued our report thereon dated February 22, 2018, 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 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 as a whole.

WEAVER AND TIDWELL, L.L.P

Dallas, Texas

February 22, 2018

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

Section I-Summary of Auditors' Results

**BASIC FINANCIAL STATEMENTS:**

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_Yes      XNo
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? \_\_\_Yes      XNone reported

Noncompliance which is material to the basic financial statements noted? \_\_\_Yes      XNo

**FEDERAL AWARDS:**

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_Yes      XNo
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)? \_\_\_Yes      XNone reported

An unmodified opinion was issued on compliance for major programs.

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? \_\_\_Yes      XNo

Identification of federal major programs:

CFDA Number(s)	Name of Federal Programs or Cluster
20.205	Highway Planning and Construction Cluster
20.513, 20.516, 20.521	Transit Services Cluster

Dollar threshold used to distinguish Between type A and type B programs: \$2,636,014

Auditee qualified as low-risk auditee? XYes      \_\_\_No

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**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, 2017.

**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, 2017.

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

There were no findings from the year ended September 30, 2016.

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTOR / PASS-THROUGH GRANTOR	GRANT NAME	NCTCOG GRANT NUMBER	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>CCDF CLUSTER</b>					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>	CHILDCARE-2017	0800317	93.575	0417CCF000	\$ 9,641,268
	CHILDCARE QUALITY - 2017	0802717	93.575	0417CCQ000	1,054,758
	CHILDCARE-2016	0800316	93.575	0416CCF000	565,415
	CAA-2017	0801617	93.575	0417CAA000	213,980
	CHILDCARE QUALITY - 2016	0802716	93.575	0416CCQ000	38,734
	WF COMMISSION INITIATIVES	0801516	93.575	0416WCI000	1,415
	CHILDCARE-2017	0800317	93.596	0417CCF000	8,442,290
	CC LOCAL MATCH-2016	0800416	93.596	0416CCM000	5,957,630
	CHILDCARE CCC-2017	0803517	93.596	0417CCC000	4,066,010
	CHILDCARE-2016	0800316	93.596	0416CCF000	691,806
	CC LOCAL MATCH-2017	0800417	93.596	0417CCM000	382,418
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>				31,055,724
	<i>CCDF CLUSTER, SUBTOTAL</i>				31,055,724
<b>AGING CLUSTER</b>					
<i>PASS-THROUGH HEALTH AND HUMAN SERVICES:</i>	TITLE IIIB FY17	0300217	93.044	539-16-0002-00001	1,302,474
	TITLE III ADMIN FY 17	0300117	93.044	539-16-0002-00001	101,061
	TITLE IIIC2 FY 17	0300417	93.045	539-16-0002-00001	1,618,607
	TITLE IIIC1 FY17	0300317	93.045	539-16-0002-00001	1,087,774
	TITLE III ADMIN FY 17	0300117	93.045	539-16-0002-00001	248,924
	TITLE IIIC1 FY16	0300316		539-16-0002-00001	(443)
	TITLE III ADMIN FY 17	0300117	93.052	539-16-0002-00001	68,250
	NSIP	0300317	93.053	539-16-0002-00001	610,053
	<i>PASS-THROUGH HEALTH AND HUMAN SERVICES, SUBTOTAL</i>				5,036,700
	<i>AGING CLUSTER, SUBTOTAL</i>				5,036,700
<b>TANF CLUSTER</b>					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>	TANF/CHOICE-2017	0801317	93.558	0417TAN001	2,717,247
	TANF/CHOICE-2016	0801316	93.558	0416TAN000	296,575
	NCP	0802817	93.558	0417NCP000	146,330
	RAG ES-2017	0801917	93.558	0417WPA000	115,479
	BUSINESS SERVICE AWARD 17	0804018	93.558	0417BSA000	15,000
	WCI-II 2016	0803416	93.558	0416WCI001	855
	WF COMMISSION INITIATIVES	0801516	93.558	0416WCI000	674
	RAG ES-2016	0801916	93.558	0416WPA000	(11,317)
	NCP	0802816	93.558	0416NCP000	(55,296)
	WCI-II 2016	0803416	93.596	0416WCI001	1,793
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>				3,227,340
	<i>TANF CLUSTER, SUBTOTAL</i>				3,227,340
<i>PASS-THROUGH HEALTH AND HUMAN SERVICES:</i>	TITLE VII EAP FY 17	0300717	93.041	539-16-0002-00001	22,823
	TITLE VII OAG FY 17	0300817	93.042	539-16-0002-00001	87,355
	TITLE IIID FY 17	0300517	93.043	539-16-0002-00001	90,357
	TITLE IIID FY 18	0300518	93.043	539-16-0002-00001	30
	AGING&DISABILITY RESOURCE	0301517	93.048	539-16-0031-00010	1,800
	TITLE IIIE FY 17	0300617	93.052	539-16-0002-00001	609,327
	CMS-MIPPA #2	0390017	93.071	539-16-0002-0001	18,729
	CMS-MIPPA #2	0390017	93.071	539-16-0031-00010	11,400
	AGING&DISABILITY RESOURCE	0301517	93.072	539-16-0031-00010	20,673
	CMS BASIC	0301117	93.324	539-16-0002-00001	22,202
	CMS BASIC	0301116	93.324	539-16-0002-00001	8,987
	ADRC HOUSING NAVIGATOR	0301317	93.791	539-16-0031-00010	48,350
	AGING&DISABILITY RESOURCE	0301517	93.791	539-16-0031-00010	35,108
	AGING&DISABILITY RESOURCE	0301518	93.791	539-16-0031-00010	3,302
	<i>PASS-THROUGH HEALTH AND HUMAN SERVICES, SUBTOTAL</i>				980,443
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>	CHILDCARE-2017	0800317	93.667	0417CCF000	148,061
	CHILDCARE-2016	0800316	93.667	0416CCF000	(11,338)
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>				136,723

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTOR / PASS-THROUGH GRANTOR	GRANT NAME	NCTCOG GRANT NUMBER	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES
<i>PASS-THROUGH NATIONAL COUNCIL ON AGING:</i>	BENEFITS ENROLLMENT CNTR	0301917	93.071	N/A	46,222
<i>PASS-THROUGH COMM CNCL OF GRTR DALLAS:</i>	CHRONIC DISEASE SM-ACL	0302116	93.761	90CS0051-01-00	43,480
<i>PASS-THROUGH TX DEPT OF HEALTH:</i>	PHEP CFS/EBOLA	0998112	93.074	ILCC 2016-048801-001	41,232
<i>PASS-THROUGH BBB EDUCATION FOUNDATION:</i>	TEXAS SNR MEDICARE PATROL	0302016	93.048	MOU	6,988
	TEXAS SNR MEDICARE PATROL	0302017	93.048	MOU	4,769
	<i>PASS-THROUGH BBB EDUCATION FOUNDATION, SUBTOTAL</i>				142,691
MEDICAID CLUSTER					
<i>PASS-THROUGH ANTHEM:</i>	RELO MCO AMERIGROUP	0301428	93.778	MCO	26,783
<i>PASS-THROUGH MOLINA:</i>	RELOC MCO MOLINA	0301430	93.778	MCO	23,030
<i>PASS-THROUGH SUPERIOR:</i>	RELO MCO SUPERIOR	0301431	93.778	MCO	12,737
<i>PASS-THROUGH CIGNA:</i>	RELOC MCO CIGNA	0301429	93.778	MCO	11,826
<i>PASS-THROUGH UNITED HEALTH CARE:</i>	RELO MCO UNITED	0301432	93.778	MCO	2,352
	<i>MEDICAID CLUSTER, SUBTOTAL</i>				76,728
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					<b>40,656,349</b>
<b>DEPARTMENT OF TRANSPORTATION</b>					
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER					
<i>PASS-THROUGH TX DEPT OF TRANSPORTATION:</i>	TPF - 2017	07D1Y17	20.205	50-17XF0006	10,042,206
	INCIDENT MGT/SFTY PATROL	0782015	20.205	18-3XXF1016	2,573,022
	AQ INITIATIVES CMAQ FY14	0782017	20.205	18-4XXF1024	1,355,169
	REG TRIP VANPL TOD FY15	0783071	20.205	0918-00-214	1,249,909
	AQ CMAQ FY16-18	0782024	20.205	0918-00-262	752,145
	MLS: AUTO OCCU DET IMPL	0782030	20.205	0902-00-171	600,000
	CORRIDOR STUDY OF SH 199	0783064	20.205	0171-05-095	543,450
	511DFW: TRAVELER INFO SYS	0783078	20.205	0902-00-176	507,407
	REGIONAL GOODS MVMT F	0783055	20.205	02-3XXF1009	475,422
	PLAN/OVRS/IMP INIT.FY16	0783071	20.205	0902-90-049	414,585
	REG TRIP VANPL TOD FY14	0783073	20.205	18-4XXF1023	391,146
	REG TRIP VANPL TOD FY15	0783073	20.205	0918-00-217	359,841
	FIM FY16	0783025	20.205	0918-00-231	356,932
	RTSRP FY15 EASTERN	0782021	20.205	0918-00-252	353,736
	TRAVEL SURVEY PROGRAM	0783067	20.205	TRX1786	327,356
	STREAMLINE PROJ DELIVERY	0783069	20.205	0902-48-887	325,977
	RTSRP FY15 EASTERN	0782021	20.205	0918-00-253	306,621
	DEPARTMENT STREAMLINING	0783055	20.205	18-3XXF1011	254,563
	REGCONG MGMT PLAN & DATA	0783070	20.205	0918-00-233	209,226
	REG JOBS OPP PILOT PRGM	0780008	20.205	18-4XXF7002	200,225
	BIKE/WALK N TX SAFETY	0780009	20.205	0902-00-0140	167,156
	REGIONAL AQ INITIATIVES	0783079	20.205	0902-00-158	155,149
	COLLIN CO TRANS INITIATIV	0783073	20.205	0918-24-237	148,470
	RTSRP-WESTERN FY2015	0782022	20.205	0902-00-152	109,180
	AQ MARKETING & EDU, FY17	0782031	20.205	0918-00-272	103,609
	INITIATIVES ADMIN FY14	0783066	20.205	0902-48-890	96,845
	SHRP2 PLAN WORKS	0780012	20.205	0918-00-264	79,850
	CLEAN FLEET TECHNOLOGIES	0782026	20.205	0918-00-254	75,782
	ITS DEPLOY PLAN CONC OPS	0780010	20.205	0918-00-259	69,646
	PEOPLE MOVER TEST TRACK	0783065	20.205	0902-90-008	58,574
	PROJ TRCK FISCAL INFO SYS	0783080	20.205	0902-00-183	57,969
	RTSRP-WESTERN FY2015	0782022	20.205	0902-00-153	55,320
	DEPT STREAMLINING FY2014	0783062	20.205	18-4XXF1022	44,526
	LEGAL/PROCUREMENT/CONTRCT	0783075	20.205	0902-00-195	32,958
	CONGESTION MGMT. FY16	0783068	20.205	0902-00-160	8,253
	TRAVEL FORECASTING SUPPOR	0780013	20.205	0902-00-154	6,919
	INVEST ROUND 3	0780014	20.205	0918-00-274	5,330
	IDLE FREE SCHOOL ZONES	0782027	20.205	0918-00-257	5,241
	AQ ALT FUEL VEHICLE	0783074	20.205	0918-00-256	2,584
	VOC CONTROLS: FY16-18CMAQ	0782028	20.205	0902-00-197	2,439
	EJ STUDY FOR TOLL ROADS	0783076	20.205	0918-00-208	852
	STREAMLINE PROJ DELIVERY	0783069	20.205	0902-48-888	696
	EJ ACTIV & TOLL RD SURVEY	0783077	20.205	0902-00-196	504
	TPF - 2018	07D1Y18	20.205	50-18XF0006	305
	TPF - 2016	07D1Y16	20.205	50-16XF0006	(3,698)
	<i>PASS-THROUGH TX DEPT OF TRANSPORTATION, SUBTOTAL</i>				22,883,397
	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER, SUBTOTAL</i>				<b>22,883,397</b>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTOR / PASS-THROUGH GRANTOR	GRANT NAME	NCTCOG GRANT NUMBER	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES
<b>FEDERAL TRANSIT CLUSTER</b>					
<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY:</i>					
	FTA TOD PL GRANT	0714001	20.500	TX-2017-020-00	55,306
	FTA - 5307 FY 2016	071116A	20.507	TX-2016-033-00	1,220,984
	FTA - 5307 FY 2015	0711Y15	20.507	TX-90-Y135-00	927,157
	5307 FY2015 GRANT AMENDME	071115A	20.507	TX-2016-024-00	669,930
	FTA 5307 FY 2017	0711Y17	20.507	TX-2017-058-01	369,229
	DFWIA_FY145307PT2	071114A	20.507	TX-2016-027-00	357,747
	FTA 5307 FY2014	0711Y14	20.507	TX-90-Y071-00	334,354
	URBAN TRANSIT (FY2010)	0711Y10	20.507	TX-90-X911	91,895
	URBAN TRANSIT (FY2009)	0711Y09	20.507	TX-90-X862	77,665
	5307 FY12	0711Y12	20.507	TX-90-X980-00	56,175
	FTA 5307 FY2013	0711Y13	20.507	TX-90-Y040-00	53,870
	FTA 5339 BUS & FAC FY16	0719Y16	20.526	TX-2016-034-00	934,140
	FTA 5339 BBF FY14	0719Y14	20.526	TX-34-0014-00	669,957
	FTA 5339 BUS & FAC FY15	0719Y15	20.526	TX-2016-023-00	400,000
	<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY, SUBTOTAL</i>				6,218,409
	<i>FEDERAL TRANSIT CLUSTER, SUBTOTAL</i>				6,218,409
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>					
<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY:</i>					
	FTA 5310 FUNDS FY16	0718Y16	20.513	TX-2016-025-00	747,072
	FTA 5310 FUNDS FY14 B	071814A	20.513	TX-2016-031-00	555,123
	FTA 5310 FUNDS FY14	0718Y14	20.513	TX-16-X023-00	269,351
	FTA 5310 FUNDS FY13	0718Y13	20.513	TX-16-X010-00	163,825
	FY15 5310 PART 2	0718Y15	20.513	TX-2016-030-00	117,493
	FTA 5310 FUNDS FY15	0718Y15	20.513	TX-16-X026-00	57,163
	JARC FY2012	0711Y12	20.516	TX-37-X106-00	36,530
	JARC FY2011	0711Y11	20.516	TX-37-X096-00	20,881
	FTA - NEW FREEDOM	0712Y08	20.521	TX-57-X009	76,912
	FTA - NEW FREEDOM 2010	0712Y10	20.521	TX-57-X028	58,824
	FTA - NEW FREEDOM	0712Y09	20.521	TX-57-X021	17,362
	FTA NEW FREEDOM 2012	0712Y12	20.521	TX-57-X043	5,628
	<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY, SUBTOTAL</i>				2,126,164
	<i>TRANSIT SERVICES PROGRAMS CLUSTER, SUBTOTAL</i>				2,126,164
	<i>PASS-THROUGH TX DEPT OF TRANSPORTATION:</i>	VALUE PRICING PILOT PROGR	0780004	0918-00-195	108,240
	<i>PASS-THROUGH FEDERAL HIGHWAY ADMINIS:</i>	SUST. SCHOOLS PROJECT	0780011	DTFH6115G00005	52,411
	<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY:</i>	TRANSIT PLANNING STUDY	0713001	TX-39-0001	144
	<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>				<b>31,388,765</b>
<b>DEPARTMENT OF LABOR</b>					
<b>WIA CLUSTER</b>					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>					
	WIOA ADULT-2017	0800717	17.258	0416WOA000	2,663,585
	WIOA ADULT-2018	0800718	17.258	0417WOA000	228,273
	RSC-2016	0803216	17.258	0415RSC000	64,430
	WCH-II 2016	0803416	17.258	0416WCI001	25,003
	BUSINESS SERVICE AWARD 17	0804018	17.258	0417BSA000	15,000
	WF COMMISSION INITIATIVES	0801516	17.258	0416WCI000	(2,613)
	WIOA YOUTH-2017	0800617	17.259	0416WOY000	2,514,467
	WIOA YOUTH-2018	0800618	17.259	0417WOY000	312,288
	WIOA DW-2017	0800817	17.278	0416WOD000	3,446,271
	WIOA STATEWIDE-2017	0803617	17.278	0417WOO000	428,797
	WIOA DW-2018	0800818	17.278	0417WOD000	192,365
	LOC INNOVATION PART-2016	0803316	17.278	0415WIP000	55,112
	WCH-II 2016	0803416	17.278	0416WCI001	51,842
	RAPID RESPONSE 2017	0801417	17.278	0416WOR000	40,332
	HD JOB TRAINING-2016	0803116	17.278	0415HJT000	20,891
	WIOA DW-2016	0800816	17.278	0415WOD000	15,111
	RAPID RESPONSE 2018	0801418	17.278	0417WOR000	14,620
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>				10,085,774
	<i>WIA CLUSTER, SUBTOTAL</i>				10,085,774

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

<b>FEDERAL GRANTOR / PASS-THROUGH GRANTOR</b>	<b>GRANT NAME</b>	<b>NCTCOG GRANT NUMBER</b>	<b>FEDERAL CFDA NUMBER</b>	<b>CONTRACT NUMBER</b>	<b>FEDERAL EXPENDITURES</b>
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>	TAA-2017	0802117	17.245	0417TRA000	372,713
	TAA-2016	0802116	17.245	0416TRA000	124,124
	WCH-II 2016	0803416	17.245	0416WC1001	236
	WF COMMISSION INITIATIVES	0801516	17.245	0416WC1000	186
	WCH-II 2016	0803416	17.258	0416WC1001	838
	TWC RAG ISAMS-2017	0801717	17.273	0417RAG000	2,057
	NDW OIL GAS	0803817	17.277	0417NDW000	376,147
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>				876,301
<b>EMPLOYMENT SERVICE CLUSTER</b>					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>	RAG ES-2017	0801917	17.207	0417WPA000	403,725
	RAG ES-2016	0801916	17.207	0416WPA000	123,905
	WCH-II 2016	0803416	17.207	0416WC1001	82,240
	TWC RAG ISAMS-2017	0801717	17.207	0417RAG000	23,382
	WF COMMISSION INITIATIVES	0801516	17.207	0416WC1000	1,486
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>				634,738
	<i>EMPLOYMENT SERVICE CLUSTER, SUBTOTAL</i>				634,738
<b>TOTAL DEPARTMENT OF LABOR</b>					11,596,813
<b>DEPARTMENT OF HOMELAND SECURITY</b>					
<i>PASS-THROUGH OFFICE OF THE GOVERNOR:</i>	STATE HOMELAND SECURIT 15	0901Y15	97.067	2945801	214,170
	STATE HOMELAND SECURIT 16	0901Y16	97.067	2945602	208,028
	STATE HOMELAND SECURIT 16	0901Y16	97.067	2945701	154,599
	STATE HOMELAND SECURIT 15	0901Y15	97.067	2944801	142,907
	URBAN AREA SECURITY 2015	0902Y15	97.067	2984201	97,403
	STATE HOMELAND SECURIT 16	0901Y16	97.067	2945702	94,489
	STATE HOMELAND SECURIT 16	0901Y16	97.067	3061401	79,085
	STATE HOMELAND SECURIT 16	0901Y16	97.067	INTERLOCAL COOP AGREEMENT	67,543
	STATE HOMELAND SECURIT 16	0901Y16	97.067	2945402	65,560
	URBAN AREA SECURITY 2016	0902Y16	97.067	2984102	47,920
	STATE HOMELAND SECURIT 16	0901Y16	97.067	2945502	43,695
	URBAN AREA SECURITY 2015	0902Y15	97.067	2984001	40,260
	STATE HOMELAND SECURIT 15	0901Y15	97.067	2945501	38,794
	STATE HOMELAND SECURIT 15	0901Y15	97.067	2945401	31,867
	STATE HOMELAND SECURIT 16	0901Y16	97.067	3054601	26,755
	STATE HOMELAND SECURIT 16	0901Y16	97.067	3065301	24,600
	STATE HOMELAND SECURIT 16	0901Y16	97.067	2945302	21,702
	STATE HOMELAND SECURIT 16	0901Y16	97.067	2945202	17,162
	URBAN AREA SECURITY 2016	0902Y16	97.067	2983902	14,822
	URBAN AREA SECURITY 2015	0902Y15	97.067	2983901	11,908
	STATE HOMELAND SECURIT 15	0901Y15	97.067	2945201	10,644
	STATE HOMELAND SECURIT 17	0901Y17	97.067	INTERLOCAL COOP AGREEMENT	6,140
	STATE HOMELAND SECURIT 16	0901Y16	97.067	3040301	4,626
	STATE HOMELAND SECURIT 15	0901Y15	97.067	2945101	2,108
	URBAN AREA SECURITY 2015	0902Y15	97.067	2984301	1,097
	STATE HOMELAND SECURIT 15	0901Y15	97.067	2945301	157
	URBAN AREA SECURITY 2016	0902Y16	97.067	2984302	2
	STATE HOMELAND SECURIT 15	0901Y15	97.067	2945601	(298)
	<i>PASS-THROUGH OFFICE OF THE GOVERNOR, SUBTOTAL</i>				1,467,745
<i>PASS-THROUGH TEXAS DEPT PUBLIC SAFETY:</i>	SAFE ROOM REBATE	0911992	97.039	DR-1999-002	461,565
	HAZARD MITIGATION PROGRAM	0911923	97.039	DR-1999-023	4,563
	SAFE RM DR-4223-053	0911053	97.039	DR-4223-053	367
	HMGP DR-1999-24	0911924	97.039	DR-1999-024	(84)
	PDM FY16-014 TARRANT CNTY	0911614	97.047	PDM FY16-014	17,976
	PRE DISASTER MITIGATION	0911301	97.047	PDM FY-13-001	4,779
	<i>PASS-THROUGH TEXAS DEPT PUBLIC SAFETY, SUBTOTAL</i>				489,166

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

FEDERAL GRANTOR / PASS-THROUGH GRANTOR	GRANT NAME	NCTCOG GRANT NUMBER	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES
<i>PASS-THROUGH FEDERAL EMERGENCY MGMT:</i>	CTP-IRVING/LYNCHBURG	0668516	97.045	EMW-2015-CA-00133	185,410
	CTP-CEDAR CREEK	0668616	97.045	EMW-2015-CA-00134	144,359
	CTP-DENTON CREEK	0668816	97.045	EMW-2015-CA-00131	117,551
	COOP TECH PARTNERS-MAS	0669017	97.045	EMT-2016-CA-00019-SO1	22,013
	CTP-EAST FORK TRINITY	0668517	97.045	EMT-2016-CA-00021-SO1	378
	CTP-W. FORK TRINITY	0668417	97.045	EMT-2016-CA-00024-SO1	378
	CTP-MIDDLE BRAZOS	0668617	97.045	EMT-2016-CA-00023-SO1	313
	COOP TECH PARTNERS-MAS	0668515	97.045	EMW-2014-CA-K00181	(91)
	COOP TECH PARTNERS-MAS	0669016	97.045	EMW-2015-CA-00068-SO1	(5,159)
					465,152
<i>PASS-THROUGH CITY OF DALLAS:</i>	URBAN AREA SECURITY 2015	0902Y15	97.067	ILA 166049	41,454
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>					<b>2,463,517</b>
<b>DEPARTMENT OF AGRICULTURE</b>					
SNAP CLUSTER					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>	SNAP-2017	0800917	10.561	0417SNE000	675,117
	WCH-II 2016	0803416	10.561	0416WCI001	93
	WF COMMISSION INITIATIVES	0801516	10.561	0416WCI000	74
	SNAP-2016	0800916	10.561	0416SNE000	(22,312)
					652,972
					652,972
					<b>652,972</b>
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>					
<b>DEPARTMENT OF EDUCATION</b>					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>	WF COMMISSION INITIATIVES	0801516	84.002	0416WCI000	2,540
	VR-SUMMER EARN AND LEARN	0803917	84.126	320-17-0048-0000000000004	346,193
					348,733
					<b>348,733</b>
<b>TOTAL DEPARTMENT OF EDUCATION</b>					
<b>DEPARTMENT OF ENERGY</b>					
<i>DIRECT PROGRAMS:</i>	DOE: FILLING CRITICAL GAP	0740018	81.086	DE-EE0007026	225,817
	CLEAN CITIES OEPT GRANT	0740018	81.086	DE-EE0007410	7,671
					233,488
					58,143
<i>PASS-THROUGH NARC:</i>	NARC: AGGREGATED PROCUREMENT	0740017	81.086	DE-EE0007462	21,196
<i>PASS-THROUGH SOLSMART:</i>	SOLSMART	0652117	81.117	DE-EE0007155	161
<i>PASS THROUGH LEONARDO TECHNOLOGIES INC.:</i>	CLEAN CITIES COALITION	0740012	81.086	DE-FE0004002	
<b>TOTAL DEPARTMENT OF ENERGY</b>					<b>312,988</b>
<b>DEPARTMENT OF DEFENSE</b>					
<i>DIRECT PROGRAMS:</i>	JLUS MILITARY PLAN	0790001	12.610	EN1511-15-01	266,937
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
<i>PASS-THROUGH TX COMM ON ENVIRON QUAL:</i>	WATER QUALITY MGT PLNG	0667017	66.454	582-17-70169	86,611
	WATER QUALITY MGT PLNG	0667018	66.454	582-18-80219	9,988
					96,599
					7,479
<i>DIRECT PROGRAMS:</i>	EPA DERA 2015:NTX AIRPOR	0721008	66.039	DE-01F12101-0	2,538
	EPA DERA 2014	0721007	66.039	DE-00F95501	35,506
	FRT EFFICIENCY O/R CENTER	0720006	66.041	AF-83495901	45,523
					9,991
<i>PASS-THROUGH TEXAS A&amp;M:</i>	TEXAS AGRILIFE RESEARCH	0668717	66.419	06-S170608	152,113
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
CDBG - STATE-ADMINISTERED CDBG CLUSTER					
<i>PASS-THROUGH OFF OF RURAL COMM AFFAIRS:</i>	TDA CDBG	0667117	14.228	C716207	19,089
	TDA CDBG	0667118	14.228	n/a	235
					19,324
					19,324
					<b>19,324</b>
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>DEPARTMENT OF COMMERCE</b>					
<i>DIRECT PROGRAMS:</i>	EDA CEDS	0100003	11.302	08-86-04969	(4,482)
	EDA CEDS	0100004	11.303	ED17AUS3030022	13,114
					8,632
					<b>8,632</b>
<b>TOTAL DEPARTMENT OF COMMERCE</b>					
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<b>\$ 87,867,143</b>

(concluded)



**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**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.

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

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

Federal administered grants	\$	9,417,021
State administered grants		116,521,194
Local administered grants		311,242
Less: State funded grant awards		38,382,314
Per Schedule of expenditures of federal awards	\$	87,867,143

**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.

**NOTE 6. INDIRECT COST RATE**

The Council has not elected to use the 10% de minimus cost rate allowable by Uniform Guidance.