



FEDERAL FINANCIAL ASSISTANCE REPORTS

FISCAL YEAR ENDED SEPTEMBER 30, 2024



**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Executive Board
North Central Texas Council of Governments
Arlington, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 the North Central Texas Council of Governments (the "Council"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated [REDACTED], 2025.

Report on 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 a 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 Council'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 or significant deficiencies may exist that were not identified.

Report on 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 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 Council’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 Council’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Waco, Texas
_____, 2025

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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Executive Board
North Central Texas Council of Governments
Arlington, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major 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, 2024. 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.

The Council’s basic financial statements include North Central Texas Emergency Communications District (the “District”), a discretely presented component unit. The District expended \$3,224,616 in federal awards. Our audit, described below, does not include the federal expenditures of the District because it is audited separately.

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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Council’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Council’s federal programs.

OFFICE LOCATIONS

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Council, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Council’s basic financial statements. We issued our report thereon, dated _____, 2025, 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 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 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.

Waco, Texas
_____, 2025

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NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Department of Agriculture					
Passed through the Texas Workforce Commission:					
SNAP - 2024	800924	10.561	0424SNE001	\$ 457,847	\$ 407,380
SNAP - 2023	800923	10.561	0423SNE001	36	-
<i>Total SNAP Cluster</i>				<u>457,883</u>	<u>407,380</u>
<i>Total Texas Workforce Commission</i>				<u>457,883</u>	<u>407,380</u>
Total U.S. Department of Agriculture				<u>457,883</u>	<u>407,380</u>
U.S. Department of Commerce					
Direct Programs:					
EDA CEDS-Planning 2024	0100008	11.302	ED24AUS0G0272	18,170	-
EDA CEDS-Planning Assistance	0100007	11.302	ED21AUS3020001	3,456	-
<i>Total 11.302</i>				<u>21,626</u>	<u>-</u>
<i>Total Direct Programs</i>				<u>21,626</u>	<u>-</u>
Total U.S. Department of Commerce				<u>21,626</u>	<u>-</u>
U.S. Department of Defense					
Direct Programs:					
North Central Texas Regional Compatible Use	0790002	12.610	HQ00052010064	73,033	-
Agile Curriculum Program	0790003	12.617	HQ00052110055	32,931	18,862
<i>Total Direct Programs</i>				<u>105,964</u>	<u>18,862</u>
Total U.S. Department of Defense				<u>105,964</u>	<u>18,862</u>
U.S. Department of Housing and Urban Development					
Passed through the Texas Department Agriculture:					
TDA- CEDAF	667124	14.228	CEDAF23-07	19,765	-
<i>Total Texas Department Agriculture</i>				<u>19,765</u>	<u>-</u>
Passed through the Texas General Land Office:					
GLO CDBG Mitigation	668351	14.228	24-145-000-E514	139,093	-
<i>Total Texas General Land Office</i>				<u>139,093</u>	<u>-</u>
<i>Total 14.228</i>				<u>158,858</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				<u>158,858</u>	<u>-</u>
U.S. Department of Labor					
Passed through the Texas Workforce Commission:					
WIOA DW-2024	0800824	17.278	0423WOD001	6,083,267	5,152,344
WIOA Adult-2023	0800723	17.258	0422WOA001	385,256	-
WIOA Adult-2024	800724	17.258	0423WOA001	3,603,535	2,831,900
WIOA Youth-2023	0800623	17.259	0422WOY001	155,374	155,374
WIOA Youth-2024	800624	17.259	0423WOY001	4,868,531	3,444,669
WIOA DW-2023	0800823	17.278	0422WOD001	954,376	(281)
Rapid Response 2025	801425	17.278	0424WOR001	16,064	12,726
Teacher Externship 24	0802024	17.258	0424EXT001	168,724	-
WIO-Upskilling and Training	0802924	17.258	0424WOZ001	146,900	146,900
E&T Apprentice WIOA	0804523	17.258	0423BSA001	50,000	-
Middle Skills-2023	0804423	17.258	0423WOS001	25,924	25,924
Apprentice E&T-Es	0804923	17.278	0423BSA002	34,500	-
Registered Apprenticeship	0804524	17.278	0424BSA001	13,800	-
Rapid Response 2024	0801424	17.278	0423WOR001	44,028	36,920
<i>Total WIOA Cluster</i>				<u>16,550,279</u>	<u>11,806,476</u>
REA-2023	0803323	17.225	0423REA001	123,778	-
REA-2024	0803324	17.225	0424REA001	1,417,805	1,073,825
<i>Total 17.225</i>				<u>1,541,583</u>	<u>1,073,825</u>
TAA-2024	0802124	17.245	0424TRA001	48,183	25,278
TAA-2023	0802123	17.245	0423TRA001	27,266	25,474
<i>Total 17.245</i>				<u>75,449</u>	<u>50,752</u>

The accompanying notes are an integral part of this schedule.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Department of Labor (continued)					
Passed through the Texas Workforce Commission (continued):					
TWC RAG ISAMS-2024	801724	17.273	0424RAG001	\$ 2,878	\$ -
Apprentice Texas Expansion 23	0804823	17.285	0422ATG001	206,472	-
RAG ES-2023	0801923	17.207	0423WPA001	144,158	24,555
RAG ES-2024	801924	17.207	0424WPA001	618,399	136,420
Train Employee Navigation-2022	0804722	17.207	0422WPB001	7,117	7,117
WCI 2024	803424	17.207	0424WCI001	40,646	-
TWC RAG ISAMS-2024	801724	17.207	0424RAG001	11,320	-
Apprentice E&T-ES	0804923	17.207	0423BSA002	4,500	-
Veteran Resource-2024	802224	17.801	0424TVC001	106,686	2,715
<i>Total Employment Service Cluster</i>				<u>932,826</u>	<u>170,807</u>
<i>Total Texas Workforce Commission</i>				<u>19,309,487</u>	<u>13,101,860</u>
Total U.S. Department of Labor				<u>19,309,487</u>	<u>13,101,860</u>
U.S. Department of Transportation					
Passed through the Texas Department of Transportation:					
TPF-2024	07D1Y24	20.205	50-24XF0006	13,192,478	60,005
Regional Rail Information	0783117	20.205	STP 2022(223)MM	1,548,091	-
Regional Traffic Signal Retiming Program FY21-FY23	0782040	20.205	CM 2024(093)	1,533,791	-
Regional Air Quality Initiatives	0783145	20.205	2024708	1,072,661	-
Land Use Transportation	0783131	20.205	STP 2023(758)MM	957,850	-
Regional Air Quality Initiatives	0783158	20.205	2025064	856,885	-
Go Carma US 75	0785001	20.205	F 2023 (531)	852,363	209,878
Air Quality Public Education	0782042	20.205	2023292	754,195	-
511DFW FY23	0783134	20.205	F 2B23(200)	694,742	-
Region ETR	0783136	20.205	STP 2024(326)MM	689,016	-
Planning & Streamlined PR	0783149	20.205	2024709	687,735	-
Integrated Transportation	0783123	20.205	STP 2022(521) MM	677,509	100,720
Verify Auto OCC	0783138	20.205	STP 2024(374)MM	612,850	-
Travel Survey & Data Collection	0783130	20.205	STP 2023 (332) MM	603,799	-
Revenue And Project Tracker	0783116	20.205	STP 2B23(004)MM	574,715	-
Regional Air Quality Initiatives 318	0783125	20.205	2022996	546,465	-
Auto Occupancy FY24	0783156	20.205	STP 2B24(318)MM	539,372	-
Regional Goods Movement	0783127	20.205	2023293	521,640	-
Regional Traffic Signal Retiming Program FY21-FY23	0782040	20.205	CM 2022(210)	487,444	-
DFW Freight Optimization	0783121	20.205	2022554	472,712	-
Regional Data Hub DFW	0783133	20.205	STP 2B23 (033)MM	446,087	-
Air Quality Public Education	0783141	20.205	2024716	435,600	-
Oak Farms Regional Corridor	0783122	20.205	STP 2022(596) MM	405,598	-
Regional Aerial Photo	0783135	20.205	STP 2B23(277)MM	332,174	-
DFW Regional Safety	0783143	20.205	2024760	321,704	-
Land Use Transportation	0783157	20.205	2B24485	281,510	-
IH 30 Fair Park Area Street	0783126	20.205	2023294	203,405	-
Citywide Bicycle Plan	0783120	20.205	2022526	174,717	-
TIM Program Fy23	0782043	20.205	CM 2B23(167)	163,742	-
Special Event Management	0783139	20.205	STP 2024(524)MM	129,264	-
Program Oversight DBE Enhance	0783097	20.205	STP 2020(427)MM	111,031	-
Regional Goods Movement	0783152	20.205	2B24240	106,625	-
Regional Parking Management	0783146	20.205	2024761	105,894	-
Reg SAF Program	0783162	20.205	2B24457	99,525	-
Regional Study- Forest Hill	0783128	20.205	F 2023(218)	98,049	-
Management of Regional Safety	0783124	20.205	2022833	97,180	-
Region ETR	0783154	20.205	STP 2B24 (182)MM	81,223	-
Grand Ave Travel Forecast	0783140	20.205	STP 2024(514)MM	81,081	-
Revenue And Project Tracker	0783150	20.205	STP 2B24(442)MM	75,662	-
Travel Survey Data Collection	0783151	20.205	STP 2B24(284)MM	63,257	-

The accompanying notes are an integral part of this schedule.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.s. Department Of Transportation (continued)					
Passed Through The Texas Department Of Transportation (continued):					
Pavement Condition On RTC	0783137	20.205	STP 2024 (091)MM	\$ 61,370	\$ -
People Mover (FY21-22)	0783118	20.205	STP 2B23 (264)MM	57,813	-
Regional Traffic Signal Retiming Program FY24	0782044	20.205	CM 2B24 (461)MM	43,041	-
High Speed Auto Vehicle	0783129	20.205	2023271	42,639	-
Input Output Economic Model	0783148	20.205	STP 2024(800)MM	35,584	-
Region Wide Project to Assist	0783144	20.205	2024715	35,575	-
TPS-Collin Dallas Tarrant	0783095	20.205	STP 2020(428)MM	35,498	-
Corridor Studies & Capital	0783132	20.205	STP 2023(578)MM	27,424	-
Air Quality Public Education	0783141	20.205	2025168	13,978	-
Park Row Historic District	0783147	20.205	2024752	13,358	-
Mckinney Line Passenger Rail Study	0783164	20.205	2B24492	10,145	-
Program Oversight Coordination	0783160	20.205	2B24480	9,604	-
Transportation Technical	0783159	20.205	STP 2B24(473)MM	7,427	-
COVID Transit Campaign	0782041	20.205	2023262	6,159	-
TPF-2025	07D1Y25	20.205	50-20XF0006	5,055	5,055
Engineering for Passenger Rail Roadway	0783142	20.205	STP 2024(494)MM	2,506	-
Texas Railroad Information Management System	0783161	20.205	STP 2B24 (286)MM	2,451	-
TPF-2025	07D1Y25	20.205	50-25XF0006	1,000	1,000
Regional Geospatial Image	0783163	20.205	STP 2025(069)MM	841	-
Las Colinas Automated Transit	0783153	20.205	STP 2B24 (474)MM	485	-
Engineering for Passenger Rail Roadway	0783155	20.205	STP 2B24(434)MM	318	-
TPF-2023	07D1Y23	20.205	50-23XF0006	(19,751)	(19,151)
<i>Total 20.205</i>				<u>32,082,161</u>	<u>357,507</u>
<i>Total Texas Department of Transportation</i>				<u>32,082,161</u>	<u>357,507</u>
Direct Programs:					
DFW Core Express	0710002	20.507	TX-2020-086-00	3,438,914	-
COVID-19 - FY2020 Cares Act Operation Assistance	071C001	20.507	TX-2020-087-00	1,795,007	598,014
FTA 5339 FY18 & FY19	0719Y19	20.526	TX-2021-086-00	1,207,610	1,208,220
FTA 5307 FY 2022	0711Y22	20.507	TX-2024-032-00	1,089,848	627,859
FTA 5307 FY 2018	0711Y18	20.507	TX-2019-034-00	763,845	720,421
FTA 5307 FY 2019	0711Y19	20.507	TX-2020-122-00	741,775	740,389
FTA 5339 FY2020	0719Y20	20.526	TX-2023-079-00	675,239	600,355
FTA American Rescue Plan	071D001	20.507	TX-2023-018-00	635,145	635,145
Tod Pilot Silver Line	0714002	20.500	TX-2022-060-00	554,152	-
FTA 5307 FY 2017	0711Y17	20.507	TX-2017-058-00	363,875	364,935
FTA 5307 FY 2021	0711Y21	20.507	TX-2023-022-00	363,197	252,684
Travel Survey & Data Collection	0710001	20.507	TX-2020-051-00	221,789	-
FTA 5307 FY 2020	0711Y20	20.507	TX-2021-051-00	221,467	219,506
FTA 5307 FY 2016	071116A	20.507	TX-2016-033-00	56,971	56,971
FY2018 Lapsing 5307 FUNDS	071118B	20.507	TX-2023-080-00	54,504	-
FTA 5339 FY2021	0719Y21	20.526	TX-2024-019-00	790	-
<i>Total Federal Transit Cluster</i>				<u>12,184,128</u>	<u>6,024,499</u>
FTA 5310 FY2020	0718Y20	20.513	TX-2021-036-00	485,072	485,072
FTA - 5310 FY2017	0718Y17	20.513	TX-2017-073-02	419,867	419,867
FTA 5310 FY2022	0718Y22	20.513	TX-2024-010-00	375,003	-
FTA 5310 FY2018	0718Y18	20.513	TX-2019-027-00	305,333	305,333
FTA 5310 FY2021	0718Y21	20.513	TX-2022-078-00	213,466	213,466
FTA FY19 5310	0718Y19	20.513	TX-2020-080-00	198,129	198,129
<i>Total Transit Services Programs Cluster</i>				<u>1,996,870</u>	<u>1,621,867</u>
Areas of Persistent Poverty	071E001	20.505	TX-2023-090-00	92,313	-
FY23 Safe Streets and Roads for All	07FHA01	20.939	693JJ32440392	40,169	-
Fort Worth to Houston High Speed Rail	07FRA01	20.326	69A36524520470FSPTX	13,315	-
<i>Total Direct Programs</i>				<u>14,326,795</u>	<u>7,646,366</u>
Total U.S. Department of Transportation				<u>46,408,956</u>	<u>8,003,873</u>

The accompanying notes are an integral part of this schedule.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Environmental Protection Agency					
Direct Programs:					
DERA 2020 - North Texas Emissions	0721013	66.039	DE-01F88301-0	\$ 765,912	\$ 761,358
DERA18 - Public Sector	0721011	66.039	DE-01F56701-0	492,793	476,892
DERA 2019 - North Texas Emissions	0721012	66.039	DE-01F68301-1	216,554	208,365
<i>Total 66.039</i>				<u>1,475,259</u>	<u>1,446,615</u>
EPA Climate Pollution Red	0721014	66.046	02F39201	481,336	-
<i>Total Direct Programs</i>				<u>1,956,595</u>	<u>1,446,615</u>
Passed through the Texas Commission on Environmental Quality:					
Water Quality Management Planning	0667023	66.454	582-22-40205	110,063	-
Water Quality Management Planning	0667024	66.456	582-24-50307	106,688	-
<i>Total Texas Commission on Environmental Quality</i>				<u>216,751</u>	<u>-</u>
Total U.S. Environmental Protection Agency				<u>2,173,346</u>	<u>1,446,615</u>
U.S. Department of Energy					
Direct Programs:					
NETL Clean Cities Coalition Network	0740021	81.086	DE-EE0010582	132,925	-
<i>Total Direct Programs</i>				<u>132,925</u>	<u>-</u>
Passed through the Clean Fuels Ohio Coalition:					
Natural Gas Vehicle Uptime Fleet Analysis	0740019	81.086	DE-EE0008798	1,757	-
CFO - Electric Vehicle - Watts Analysis	0740020	81.086	DE-EE0008890	(2,000)	-
<i>Total Clean Fuels Ohio Coalition</i>				<u>(243)</u>	<u>-</u>
Passed through the City of Arlington, Texas:					
FY22 DOE Vehicle Technology	0740023	81.086	DE-EE0010635	19,347	-
<i>Total City of Arlington, Texas</i>				<u>19,347</u>	<u>-</u>
Passed through the Louisiana Clean Fuels:					
GUMBO	0740024	81.086	DE-EE0010629	8,800	-
<i>Total Louisiana Clean Fuels</i>				<u>8,800</u>	<u>-</u>
Passed through the Renewable Energy Council:					
FY22 DOE Vehicle Technology	0740022	81.086	DE-EE0010634	20,539	-
<i>Total Renewable Energy Council</i>				<u>20,539</u>	<u>-</u>
<i>Total 81.086</i>				<u>181,368</u>	<u>-</u>
Passed through GTI Energy:					
H2LA Hydrogen Corridor	0740025	81.089	DE-EE0010650	20,020	-
<i>Total GTI Energy</i>				<u>20,020</u>	<u>-</u>
Total U.S. Department of Energy				<u>201,388</u>	<u>-</u>
U.S. Department of Health and Human Services					
Passed through the Texas Health and Human Services Commission:					
Title IIIC2 FY 24	0300424	93.045	HHS000874100018	4,307,243	4,271,727
COVID-19 - Title IIIC2 FY 24	0300424	93.045	HHS000874100018	1,697,610	1,697,610
Title IIIB FY24	0300224	93.044	HHS000874100018	1,372,915	38,927
COVID-19 - Title IIIB FY 24	0300224	93.044	HHS000874100018	1,059,077	458,154
NSIP	0300924	93.053	HHS000874100018	721,970	721,970
Title IIIC1 FY24	0300324	93.045	HHS000874100018	654,445	634,364
COVID-19 - Title IIIC1 FY 24	0300324	93.045	HHS000874100018	641,718	641,718
Title III Administrator FY 24	0300124	93.045	HHS000874100018	348,979	-
Title III Administrator FY 24	0300124	93.044	HHS000874100018	174,489	-
COVID-19 - Expanding Public Health Workforce	0301124	93.044	HHS000874100018	88,257	-
Title IIIC1 FY 23	0300323	93.045	HHS000874100018	(86)	(81)
Title IIIC2 FY 23	0300423	93.045	HHS000874100018	(1,428)	(1,428)
<i>Total Aging Cluster</i>				<u>11,065,189</u>	<u>8,462,961</u>

The accompanying notes are an integral part of this schedule.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Department of Health and Human Services (continued)					
Passed through the Texas Health and Human Services Commission (continued):					
Title VII EAP FY 24	0300724	93.041	HHS000874100018	\$ 23,020	\$ -
<i>Total 93.041</i>				<u>23,020</u>	<u>-</u>
Title VII OAG FY 24	0300824	93.042	HHS000874100018	112,144	-
COVID-19 - Title VII OAG FY 24	0300824	93.042	HHS000874100018	33,952	-
<i>Total 93.042</i>				<u>146,096</u>	<u>-</u>
Title IIID FY 24	0300524	93.043	HHS000874100018	152,010	-
COVID-19 - Title IIID FY 24	0300524	93.043	HHS000874100018	82,233	-
<i>Total 93.043</i>				<u>234,243</u>	<u>-</u>
COVID-19 - Aging & Disability	0301520	93.048	HHS000270200001	576	-
Title IIIIE FY 24	0300624	93.052	HHS000874100018	846,914	382,800
COVID-19 - Title IIIIE FY 24	0300624	93.052	HHS000874100018	333,186	9,313
Title III Administrator FY 24	0300124	93.052	HHS000874100018	100,947	-
<i>Total 93.052</i>				<u>1,281,047</u>	<u>392,113</u>
CMS - MIPPA 23	0390023	93.071	HHS000874100018	31,639	-
Aging & Disability Resource	0301520	93.071	HHS000270200001	8,207	-
CMS - MIPPA	0390024	93.071	HHS000874100018	2,780	-
<i>Total 93.071</i>				<u>42,626</u>	<u>-</u>
CMS Basic	0301323	93.324	HHS000874100018	89,303	-
CMS Basic	0301324	93.324	HHS000874100018	87,619	-
<i>Total 93.324</i>				<u>176,922</u>	<u>-</u>
COVID-19 - ARP Elder Justice Act	0301223	93.747	HHS000874100018	61,653	-
Aging & Disability Resource	0301520	93.791	HHS000270200001	71,936	-
Aging & Disability Resource	0301525	93.791	HHS001341600013	6,876	-
<i>Total 93.791</i>				<u>78,812</u>	<u>-</u>
<i>Total Texas Health and Human Services Commission</i>				<u>13,110,184</u>	<u>8,855,074</u>
Passed through the Texas Workforce Commission:					
COVID-19 - Childcare - 2024	0800324	93.575	0424CCF001	34,969,718	34,969,715
Childcare - 2024	0800324	93.575	0424CCF001	25,001,292	20,204,816
COVID-19 - Childcare - 2023	0800323	93.575	0423CCF001	17,175,079	17,175,079
Childcare - 2024	0800324	93.596	0424CCF001	12,789,918	12,789,918
CC Local Match - 2024	0800424	93.596	0424CCM001	5,386,878	5,386,878
Childcare Quality - 2024	0802724	93.575	0424CCQ001	5,279,939	3,087,700
COVID-19 - Childcare Quality - 2024	0802724	93.575	0424CCQ001	194,795	194,795
Childcare Quality - 2023	0802723	93.575	0423CCQ001	156,349	-
Childcare - 2023	0800323	93.596	0423CCF001	(259,353)	(259,353)
Childcare - 2023	0800323	93.575	0423CCF001	(13,935,507)	(13,935,507)
<i>Total CCDF Cluster</i>				<u>86,759,108</u>	<u>79,614,041</u>
TANF/Choice - 2024	0801324	93.558	0424TAF002	3,702,861	2,249,137
TANF/Choice - 2023	0801323	93.558	0423TAF001	372,853	225,698
NCP - 2024	0802824	93.558	0424NCP001	114,737	21,384
RAG ES - 2024	0801924	93.558	0424WPA001	35,795	-
WCI 2024	0803424	93.558	0424WCI001	20,834	-
RAG ES - 2023	0801923	93.558	0423WPA001	16,913	-
NCP - 2023	0802823	93.558	0423NCP001	(157)	(157)
Apprentice E&T-ES	804923	93.558	0423BSA002	4,500	-
<i>Total 93.558</i>				<u>4,268,336</u>	<u>2,496,062</u>
Childcare - 2024	0800324	93.667	0424CCF001	130,275	130,275
Childcare - 2023	0800323	93.667	0423CCF001	(14)	(14)
<i>Total 93.667</i>				<u>130,261</u>	<u>130,261</u>
<i>Total Texas Workforce Commission</i>				<u>91,157,705</u>	<u>82,240,364</u>

The accompanying notes are an integral part of this schedule.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Department of Health and Human Services (continued)					
Direct Programs:					
ACL Dementia Friendly	0303002	93.470	90ADPI0070-01-00	\$ 321,945	\$ 116,961
<i>Total Direct Programs</i>				<u>321,945</u>	<u>116,961</u>
Total U.S. Department of Health and Human Services				<u>104,589,834</u>	<u>91,212,399</u>
U.S. Department of Homeland Security					
Passed through the Texas Office of the Governor:					
2023 Strategic Highway Safety Plan Regional Planning	09S2301	97.067	2945609	449,358	-
2023 UASI - SIT AWR	09U2324	97.067	3693304	170,000	-
2023 UASI - Planning	09U2301	97.067	2984209	166,440	-
2023 Strategic Highway Safety Plan Train & Ex	09S2307	97.067	3061408	97,335	-
2022 Strategic Highway Safety Plan Regional Planning	09S2201	97.067	2945608	92,990	-
2023 Strategic Highway Safety Plan Interop	09S2302	97.067	4427202	67,638	-
2021 Strategic Highway Safety Plan Emrr	09S2118	97.067	3306305	30,824	-
2022 UASI - CCP	09U2205	97.067	4923501	27,382	-
2022 Strategic Highway Safety Plan Train & Ex	09S2207	97.067	3061407	22,437	-
2022 UASI - Planning	09U2201	97.067	2984208	22,067	-
2023 Strategic Highway Safety Plan CCP	09S2305	97.067	4816701	15,000	-
2022 Strategic Highway Safety Plan USAR	09S2204	97.067	4455201	10,695	-
2022 Strategic Highway Safety Plan Emrr	09S2218	97.067	3306306	6,910	-
2023 Strategic Highway Safety Plan Public Education	09S2303	97.067	2945208	1,555	-
<i>Total 97.067</i>				<u>1,180,631</u>	<u>-</u>
<i>Total Texas Office of the Governor</i>				<u>1,180,631</u>	<u>-</u>
Direct Programs:					
21 CTP - East Fork	0668522	97.045	EMT-2021-CA-00011-S01	162,248	-
21 CTP - Hog Branch	0668622	97.045	EMT-2021-CA-00012-S01	43,368	-
23 - Coms COG	0668242	97.045	EMT-2023-CA-05023	22,616	-
22 CTP-COG PM	0668223	97.045	EMT-2022-CA-00010-S01	18,683	-
23 CTP-COG PM	0668241	97.045	EMT-2023-CA-05022	5,771	-
21 Coms Charms COG	0668222	97.045	EMT-2021-CA-00008-S01	872	-
<i>Total 97.045</i>				<u>253,558</u>	<u>-</u>
<i>Total Direct Programs</i>				<u>253,558</u>	<u>-</u>
Passed through the Texas Department of Public Safety:					
PDM FY19-008 Johnson-Sommervell-Wise	0911908	97.047	PDMC-PL-06-TX-2019-008	9,977	-
PDM FY19-009 Ellis-Navarro	0911909	97.047	PDMC-PL-06-TX-2019-009	9,978	-
<i>Total 97.047</i>				<u>19,955</u>	<u>-</u>
<i>Total Texas Department of Public Safety</i>				<u>19,955</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>1,454,144</u>	<u>-</u>
Total Expenditures of Federal Awards				<u>\$ 174,881,486</u>	<u>\$ 114,190,989</u>

The accompanying notes are an integral part of this schedule.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "SEFA") 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, 2024. The information in the SEFA is presented in accordance with the requirements of Office of Management and Budget (OMB) *Uniform Guidance*. Because the SEFA 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 Fund. 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. 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 revenue 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.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, are recognized later based on specific accounting rules applicable to each, generally when payment is due.

Note 3 - Indirect Costs

The Council has elected not to use the de minimis indirect cost rate allowed under the *Uniform Guidance*.

Note 4 - Relationship to Federal Financial Reports

Amounts reported in the SEFA 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.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Note 5 - Relationship to the Basic Financial Statements

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

Federal administered grants	\$ 17,119,408
State administered grants	173,202,111
Less: State-funded grant awards	<u>(15,440,033)</u>
Federal expenditures reported on the SEFA	<u>\$174,881,486</u>

Note 6 - 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 SEFA.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

I. Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? None

Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? None

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? None

Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of Uniform Guidance? None

Identification of major programs:

Assistance Listing Number: 93.044, 93.045, 93.053 93.575, 93.596	Name of Federal Program or Cluster: Aging Cluster CCDF Cluster
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Dollar threshold used to distinguish between type A and type B programs for federal single audit: \$3,000,000

Auditee qualified as low-risk auditee for federal single audit? Yes

II. Financial Statement Findings

None noted

III. Findings and Questioned Costs for Federal Awards

None noted

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

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NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Title 2, U.S. Code of Federal Regulations, Section 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

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