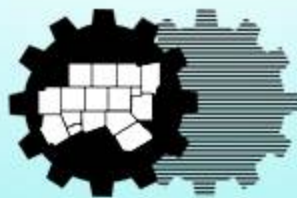


# **Federal Financial Assistance Reports**

**Fiscal Year Ended September 30, 2015**



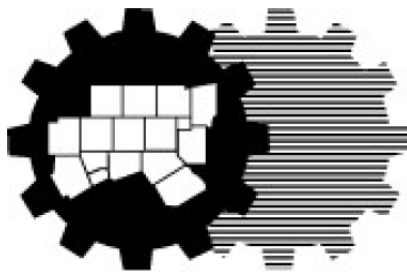
**North Central Texas Council of Governments**



**NORTH CENTRAL TEXAS  
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL  
AND  
COMPLIANCE INFORMATION**

**YEAR ENDED SEPTEMBER 30, 2015**

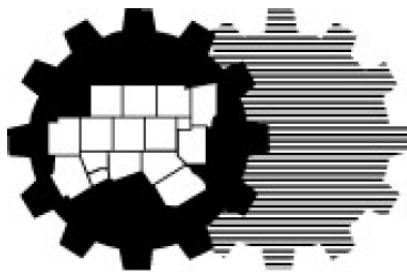


**North Central Texas  
Council of Governments**

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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, 2015, 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 15, 2016.

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 15, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND 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 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, 2015. 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, 2015.

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 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.

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.

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, 2015, 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 15, 2016, which contained unmodified opinions on those financial statements.

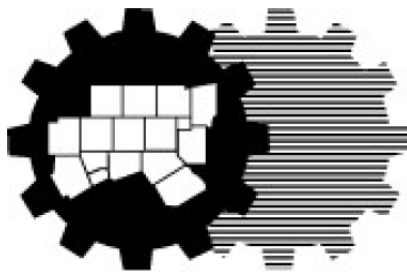
Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements.

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.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P

Dallas, Texas  
February 15, 2016



**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, 2015**

**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  No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)?  Yes  None reported

Noncompliance which is material to the basic financial statements noted?  Yes  No

**FEDERAL AWARDS:**

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that is (are) not considered to be material weakness(es)?  Yes  None reported

An unmodified 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  No

Identification of federal major programs:

CFDA Number(s)	Name of Federal Programs or Cluster
20.205	Highway Planning and Construction Cluster
93.558	TANF Cluster

Dollar threshold used to distinguish Between type A and type B programs: \$2,602,141

Auditee qualified as low-risk auditee?  Yes  No

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

**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, 2015.

**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, 2015.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

There were no findings from the year ended September 30, 2014.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b>U.S. Department of Transportation:</b>				
<i>Pass-Through Texas Department of Transportation:</i>				
TxDot JARC Reg Coord FY14	0717006	20.516	51418F7245	\$ 600,215
Value Pricing Pilot Program	0780004	20.200	0918-00-195	65,468
INVEST Implementation Project	0780005	20.205	TRX1806	10,878
Ecological Implement	0780006	20.205	TRX1851	48,306
Climate Change	0780007	20.205	TRN1844	20,354
Regional Jobs Opportunity Pilot Program	0780008	20.205	18-4XXF7002	270,827
Bike-Walk N TX Safety	0780009	20.205	0902-00-0140	85,350
Air Quality Initiatives	0782002	20.205	18-1XXF1004	4,168
Freeway Incident Management Program	0782012	20.205	18-1XXF1003	215,863
Regional Traffic Signal	0782013	20.205	18-0XXF1006	512,395
FIM-Program	0782014	20.205	18-3XXF1010	712,563
Incident Mgt/Sfty Patrol	0782015	20.205	18-3XXF1016	853,700
AQ Initiatives CMAQ FY13	0782016	20.205	18-3XXF1009	110,492
AQ Initiatives CMAQ FY14	0782017	20.205	18-4XXF1024	782,369
Reg Traffic Signal FY14	0782020.01	20.205	0902-90-003	818,815
Reg Traffic Signal FY14	0782020.02	20.205	0902-90-009	851,478
RTSRP-FR-Eastern FY2015	0782021	20.205	0918-00-252	50,853
RTSRP-FR-Western FY2015	0782022	20.205	0902-00-152	32,013
Regional Goods Movement	0783041	20.205	02-2XXF1006	292,507
Travel Survey (2010-2012)	0783045	20.205	18-0XXF1003	638,942
Plan Oversight Administration and Implementation Initiatives	0783046	20.205	02-0XXF1003	72,048
Implementation of Management	0783050	20.205	02-1XXF1003	113,856
Streamlined Project Delivery	0783052	20.205	02-2XXF1007	402,448
Reg Trip / Vanpool / Bike Pedestrian	0783053	20.205	18-2XXF1007	856,190
Regional ITS Data Archiving FY2012	0783054	20.205	18-2XXF1008	14,669
Streamlined Project Delivery	0783055	20.205	18-3XXF1011	127,313
Travel Survey Program	0783056	20.205	18-3XXF1015	294,606
Congestion Mgmt and Data	0783057	20.205	18-3XXF1021	118,091
Regional Goods Mmnt FY 13	0783058	20.205	02-3XXF1009	701
Proj Oversight & Admin	0783059	20.205	02-3XXF1008	804,010
Trip/Vanpool/Bike/Ped/SD	0783060	20.205	18-3XXF1014	796,700
Blacklands/NETEX	0783061	20.205	18-3XXF1020	153,413
Dept Streamlining FY2014	0783062	20.205	18-4XXF1022	179,357
Reg Trip Vanpool TOD FY14	0783063	20.205	18-4XXF1023	297,509
Corridor Study of SH 199	0783064	20.205	0171-05-095	13,407
People Mover Test Track	0783065	20.205	0902-90-008	19,887
Initiatives Admin FY14	0783066	20.205	0902-48-890	792,252
Highway Planning & Construction	07D1Y14	20.205	50-14F006	(27,951)
Highway Planning & Construction	07D1Y15	20.205	50-15XF0006	9,062,571
Highway Planning & Construction	07D1Y16	20.205	50-16XF0006	35,595
<i>Texas Department of Transportation, subtotal</i>				21,104,228
<i>Pass-Through Federal Transit Administration:</i>				
FTA - Urban Funding	0711Y08	20.507	TX-90-X840	212,202
FTA - Urban Funding	0711Y09	20.507	TX-90-X862	514,730
FTA - Urban Funding	0711Y10	20.507	TX-90-X911	308,935
FTA - Urban Funding	0711Y11	20.507	TX-90-X948	210,714
FTA - Urban Funding	0711Y12	20.507	TX-90-X980-00	668,311
FTA - Urban Funding	0711Y13	20.507	TX-90-Y040-00	2,260,108
FTA - Urban Funding	0711Y14	20.507	TX-90-Y071-00	2,367,129
FTA - Urban Funding	0711Y15	20.507	TX-90-Y135-00	73,395
Transit Planning Studies - Travel Surveys (Alt. Analysis)	0713001	20.522	TX-39-0001	130
FTA - Grantee Administration (New Freedom)	0712Y08	20.521	TX-57-X009	138,346
FTA - Grantee Administration (New Freedom)	0712Y09	20.521	TX-57-X021	155,449
FTA - Grantee Administration (New Freedom)	0712Y11	20.521	TX-57-X039	376,113
FTA - Grantee Administration (New Freedom)	0712Y12	20.521	TX-57-X043	88,577
FTA - JA/RC Administration	0717Y09	20.516	TX-37-X074	36,939
FTA - JA/RC Administration	0717Y10	20.516	TX-37-X081	422,529
FTA - JA/RC Administration	0717Y11	20.516	TX-37-X096-00	505,169
FTA - JA/RC Administration	0717Y12	20.516	TX-37-X106-00	781,641
FTA - 5310 Funds FY13	0718Y13	20.513	TX-16-X010-00	492,316
FTA - 5310 Funds FY14	0718Y14	20.513	TX-16-X023-00	922,770
FTA - 5310 Funds FY15	0718Y15	20.513	TX-16-X026-00	654,818
* FTA - ARRA Dallas Street Car	0715002	20.932	TX-78-0001	993,727
<i>Federal Transit Administration, subtotal</i>				12,184,048
<i>Pass-Through Federal Highway Administration:</i>				
Sust. Schools Project	0780011	20.933	DTFH6115G00005	15,272
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<b>33,303,548</b>

(continued)



**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b><u>U. S. Department of Labor:</u></b>				
<i>Direct Programs:</i>				
H1-B	0801812	17.268	HG-22735-12-60.A-48	867,901
<i>Pass-Through Texas Workforce Commission:</i>				
Long Term Unemployment	0802915	17.267	0415LTU000	51,432
Workforce Investment Act, Youth Program	0800614	17.259	0413WYI000	(19,070)
Workforce Investment Act, Youth Program	0800615	17.259	0414WYI000	3,173,489
Workforce Investment Act, Youth Program	0800616	17.259	0414WOY000	468,058
Workforce Investment Act, Adult Program	0800715	17.258	0414WIA000	3,265,823
Workforce Investment Act, Adult Program	0800714	17.258	0413WIA000	342,961
Workforce Investment Act, Adult Program	0800716	17.258	0415WOA000	79,068
Workforce Investment Act, Dislocated Worker	0800815	17.278	0414WID000	4,612,329
Workforce Investment Act, Dislocated Worker	0800814	17.278	0413WID000	351,573
<i>Workforce Investment Act, subtotal</i>				<u>12,325,663</u>
Trade Adjustment Assistance	0802115	17.245	0415TRA000	378,923
Trade Adjustment Assistance	0802114	17.245	0414TRA000	110,424
<i>Trade Adjustment Assistance, subtotal</i>				<u>489,347</u>
Wagner Peyser Employment Services	0801715	17.207	0415RAG000	14,118
Wagner Peyser Employment Services	0801715	17.273	0415RAG000	1,242
Wagner Peyser Employment Services	0801915	17.207	0415WPA000	558,170
Wagner Peyser Employment Services	0801914	17.207	0414WPA000	112,763
Wagner Peyser Employment Services	0802512	17.225	0412EUC000	(2)
<i>Wagner Peyser Employment Services, subtotal</i>				<u>686,291</u>
HD Job Training-2016	0803116	17.278	0415HJT000	21,258
<i>Texas Workforce Commission Award, subtotal</i>				<u>13,522,559</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<b><u>14,390,460</u></b>
<b><u>U.S. Department of Agriculture:</u></b>				
<i>Pass-Through Texas Workforce Commission:</i>				
Food Stamp Employment & Training	0800914	10.561	0414SNE000	49
Food Stamp Employment & Training	0800915	10.561	0415SNE000	484,107
Food Stamp ABAWD	0801015	10.561	0415SNA000	517,475
<i>Texas Workforce Commission Award, subtotal</i>				<u>1,001,631</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b><u>1,001,631</u></b>
<b><u>U. S. Environmental Protection Agency:</u></b>				
<i>Direct Programs:</i>				
Freight Efficiency Outreach Center	0720006	66.041	AF-83495901	143,608
EPA DERA 2014	0721007	66.039	DE-00F95501	1,739
<i>Direct Programs, subtotal</i>				<u>145,347</u>
<i>Pass-Through Texas Commission on Environmental Quality:</i>				
Water Quality Management Planning	0667015	66.454	582-15-50106	94,506
Water Quality Management Planning	0667016	66.454	582-16-60227	12,136
<i>Texas Commission on Environmental Quality, subtotal</i>				<u>106,642</u>
<i>Pass-through TX A&amp;M Agrilife Research</i>				
Vision 303 (d)	0668715	66.419	06-S150601	25,000
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b><u>276,989</u></b>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b>U. S. Department of Health and Human Services:</b>				
<i>Pass-Through Texas Department of Aging and Disability Services:</i>				
Title VII - Prevention of Elder Abuse, Neglect & Exploitation	0300715	93.041	539-11-0002-00001	30,238
Title VII - Long Term Care Ombudsman Services for Older Individuals	0300815	93.042	539-11-0002-00001	87,839
<i>Title VII, subtotal</i>				<u>118,077</u>
Title III, Part B - Administration	0300115	93.044	539-11-0002-00001	145,815
Title III, Part B - Grants for Supportive Services and Senior Centers	0300215	93.044	539-11-0002-00001	1,194,372
Title III, Part B - Grants for Supportive Services and Senior Centers	0301713	93.044	539-11-0002-00001	13,855
<i>Title III, Part B, subtotal</i>				<u>1,354,042</u>
Title III, Administration	0300115	93.045	539-11-0002-00001	207,095
Title III, Part C-1 Nutrition Services	0300315	93.045	539-11-0002-00001	927,968
Title III, Part C-2 Nutrition Services	0300415	93.045	539-11-0002-00001	1,891,670
<i>Title III, Part C, subtotal</i>				<u>3,026,733</u>
Title III, Part D, Disease Prevention and Health Promotion Services	0300515	93.043	539-11-0002-00001	89,793
Title III, Part E - Administration	0300115	93.052	539-11-0002-00001	61,387
Title III, Part E National Family Caregiver Support Program	0300615	93.052	539-11-0002-00001	555,173
<i>Title III, Part E, subtotal</i>				<u>616,560</u>
Nutrition Services Incentive Program	0300915	93.053	539-11-0002-00001	599,927
ADRC Options Counseling Training/Sustainability	0301515	93.048	53900-5-0000094916	3,137
ADRC Local Contact Agency	0301515	93.791	53900-5-0000094916	33,619
ADRC Local Contact Agency	0301516	93.791	539-16-0031-00010	1,433
Money Follows the Person--Housing Navigation	0301315	93.791	53900-5-0000094916	50,000
Money Follows the Person--Housing Navigation	0301316	93.791	539-16-0031-00010	2,750
<i>Aging &amp; Disability Resource Center, subtotal</i>				<u>90,939</u>
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	0301114	93.324	539-11-0002-00001	100,397
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	0301115	93.324	539-11-0002-00001	78,707
CMS-MIPPA	0390014	93.071	539-11-0002-00001	3,372
CMS-MIPPA	0390015	93.071	539-11-0002-00001	29,417
<i>CMS-HCFA - Centers for Medicare &amp; Medicaid Services, subtotal</i>				<u>211,893</u>
<i>Texas Department of Aging and Disability Services, subtotal</i>				<u>6,107,964</u>
<i>Pass-Through BBB Education Foundation</i>				
Texas Senior Medicare Patrol	0302015	93.048	n/a	158
<i>Pass-Through National Council on Aging</i>				
Benefits Enrollment Center-National Association of Area Agency on Aging	0301915	93.518	n/a	40,144
<i>Pass-Through Texas Department of Health</i>				
Mass Fatality	0998110	93.074	2015-047701	99,998
Public Health Emergency Preparedness	0998112	93.074	2015-047701	1,460
<i>Texas Department of Health, subtotal</i>				<u>101,458</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Temporary Assistance for Needy Families	0801315	93.558	0415TAN000	2,886,818
Temporary Assistance for Needy Families	0801314	93.558	0414TAN000	100,132
<i>Temporary Assistance for Needy Families, subtotal</i>				<u>2,986,950</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Direct Child Care Services	0800314	93.575	0414CCF000	728,530
Direct Child Care Services	0800314	93.596	0414CCF000	384,876
Direct Child Care Services	0800315	93.596	0415CCF000	13,152,690
Direct Child Care Services	0800315	93.575	0415CCF000	8,585,303
Direct Child Care Services	0800314	93.667	0414CCF000	3,806
Direct Child Care Services	0800315	93.667	0415CCF000	149,356
Child Care Attendance Automation	0801615	93.575	0415CAA000	211,518
Child Care Attendance Automation	0801614	93.575	0414CAA000	(19,392)
Child Care - Local Match	0800415	93.596	0415CCM000	994,530
Child Care - Local Match	0800414	93.596	0414CCM000	1,675,726
Child Care - Quality	0802715	93.575	0415CCQ000	963,099
Child Care - Quality	0802714	93.575	0414CCQ000	84,553
<i>Child Care Services, subtotal</i>				<u>26,914,595</u>
Wagner Peyser Employment Services	0801915	93.558	0415WPA000	52,166
Wagner Peyser Employment Services	0801914	93.558	0414WPA000	(3,817)
<i>Wagner Peyser Employment Services, subtotal</i>				<u>48,349</u>
<i>Texas Workforce Commission, subtotal</i>				<u>29,949,894</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b><u>36,199,618</u></b>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

Federal Grantor / Pass-Through Grantor/ Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b><u>U.S. Department of Homeland Security:</u></b>				
<i>Pass-Through Texas Department of Public Safety:</i>				
Urban Area Security Initiative, 2013	0902Y13	97.067	EMW-2013-SS-0045	171,529
Urban Area Security Initiative, 2014	0902Y14	97.067	EMW-2014-SS-0029	95,311
State Homeland Security Grant Program 2013	0901Y13	97.067	EMW-2013-SS-0045	285,222
State Homeland Security Grant Program 2014	0901Y14	97.067	EMW-2014-SS-0029	196,738
Pre-Disaster Mitigation Program Fiscal Year 13	0911301	97.047	PDM FY-13-001	87,253
Hazard Mitigation Grant Program DR-1999-023	0911923	97.039	DR-1999-023	59,035
Hazard Mitigation Grant Program DR-1931-004	0911931	97.039	DR-1931-004	24,600
Pre-Disaster Mitigation Program Fiscal Year 12	0911232	97.047	PDM FY-12-032	7,417
Safe Room Rebate	0911992	97.039	DR-1999-002	502,641
<i>Texas Department of Public Safety, subtotal</i>				<u>1,429,746</u>
<i>Pass-Through Federal Emergency Management</i>				
Coop Technical Partners	0668415	97.045	EMW-2014-CA-K00179	203,402
Coop Technical Partners	0668515	97.045	EMW-2014-CA-K00181	12,213
<i>Federal Emergency Management, subtotal</i>				<u>215,615</u>
<i>Pass-Through Office of the Governor</i>				
State Homeland Security 15	0901Y15	97.067	2945801	2,870
State Homeland Security 15	0901Y15	97.067	N/A	3,769
<i>Office of the Governor, subtotal</i>				<u>6,639</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b><u>1,652,000</u></b>
<b><u>U.S. Department of Energy:</u></b>				
<i>Direct Programs:</i>				
Moving North Texas Forward	0740014	81.086	DE-EE00603	133,948
DOE: Filling Critical Gaps	0740016	81.086	DE-EE0007026	11,513
* ARRA North Central Texas Alternative Fuel and Advanced Technology Investments	074A001	81.086	DE-EE0005589	(356,571)
<i>Direct Programs, subtotal</i>				<u>(211,110)</u>
<i>Pass-Through Mid-America Regional Council</i>				
Solar Rooftop	0740015	81.117	TRX1876	28,136
<i>Pass-Through State Energy Conservation Office</i>				
Solar Ready	0666915	81.041	15-5757JF	5,563
<i>Pass-Through Leonardo Technologies, Inc.</i>				
Clean Cities Coalition	0740012	81.086	DE-FE0004002	20,307
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>				<b><u>(157,104)</u></b>
<b><u>U.S. Department of Commerce</u></b>				
<i>Direct Programs:</i>				
Comprehensive Economic Development Strategy	0100003	11.302	08-86-04969	51,597
<b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>				<b><u>51,597</u></b>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<i>Pass-Through Texas Department of Agriculture</i>				
Texas Department of Agriculture CDBG grant	0667115	14.228	C714207	19,306
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b><u>19,306</u></b>
<b><u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u></b>				<b><u>\$ 86,738,045</u></b>

\* 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, 2015**

**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	\$ 13,357,415
State Administered Grants	103,398,608
Less: State funded grant awards	<u>30,017,978</u>
Per Schedule of Expenditures of Federal Awards	<u><u>\$ 86,738,045</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.