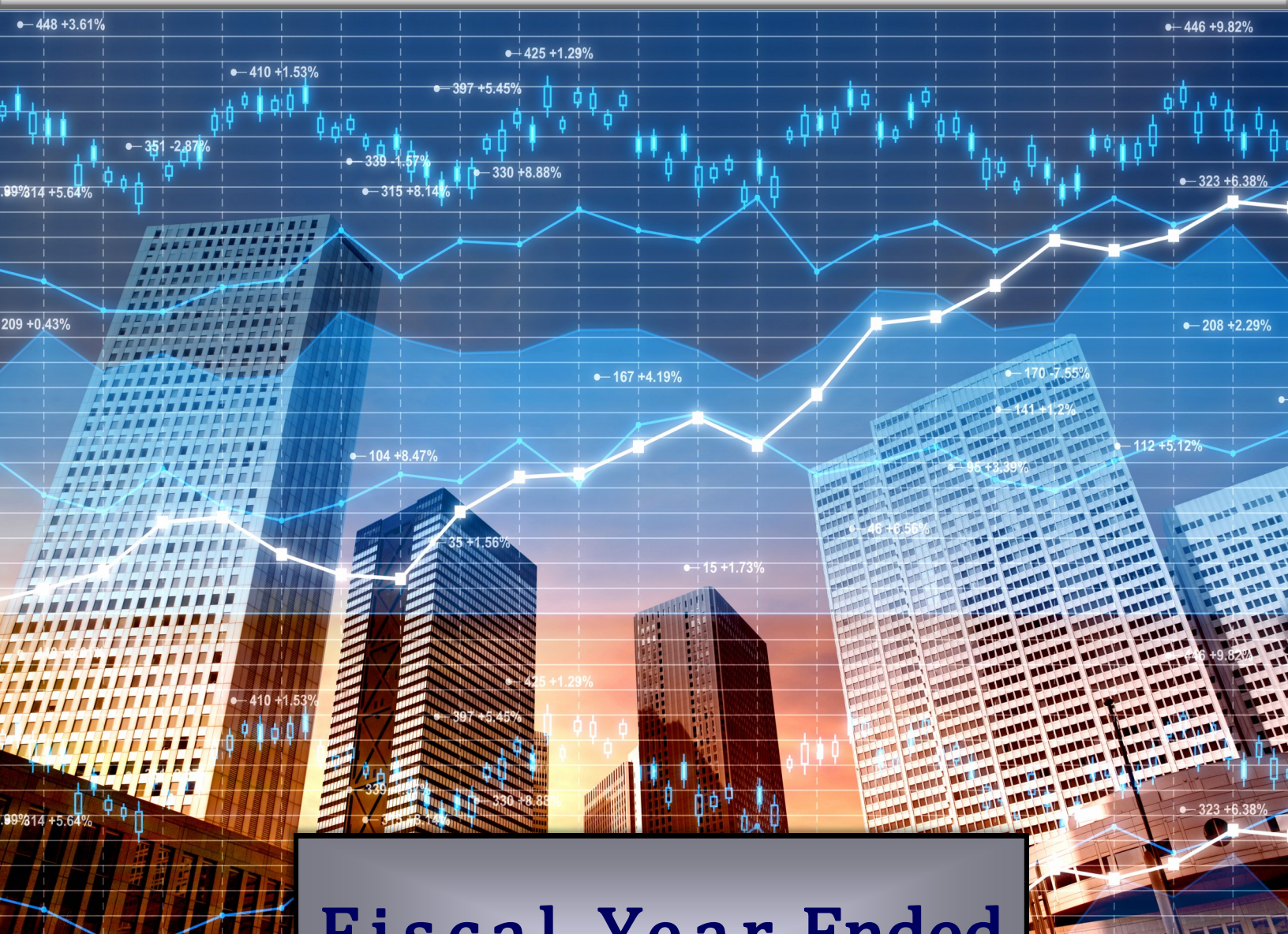


North Central Texas Council of Governments

Federal Financial Assistance Reports

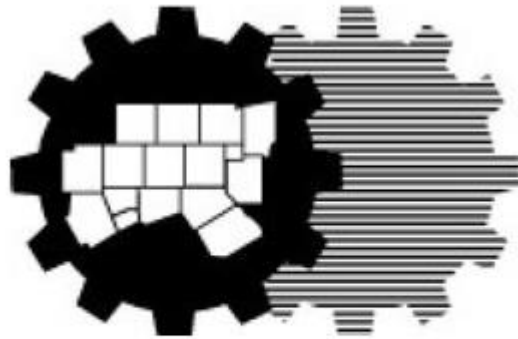


**Fiscal Year Ended
September 30, 2018**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

FEDERAL SINGLE AUDIT REPORT

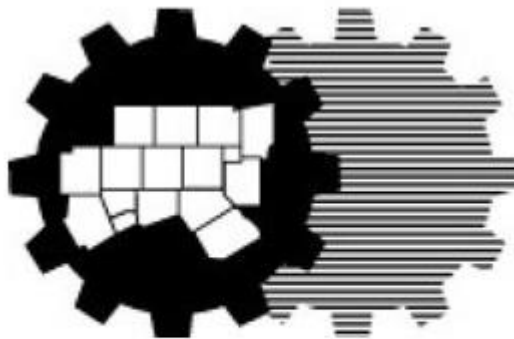
For the Year Ended September 30, 2018



**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
TABLE OF CONTENTS

	<u>Page</u>
Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the <i>Uniform Guidance</i>	3
Schedule of Findings and Questioned Costs	6
Schedule of Expenditures of Federal Awards	8
Notes to Schedule of Expenditures of Federal Awards	15
Summary Schedule of Prior Audit Findings	17
Corrective Action Plan	18



**North Central Texas
Council of Governments**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of North Central Texas Council of Governments (the “Council”), as of and for the year ended September 30, 2018, 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 18, 2019.

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.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 purposes.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Fort Worth, Texas
February 18, 2019

**REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE *UNIFORM GUIDANCE***

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

Report on Compliance for Each Major Federal Program

We have audited North Central Texas Council of Governments' (the "Council") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2018. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the *Uniform Guidance* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Council's compliance.

Opinion on Each Major Federal Program

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

Report on Internal Control over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

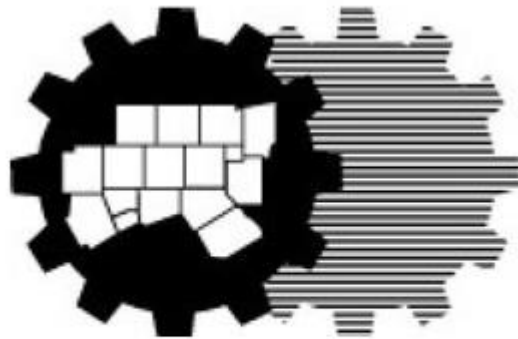
Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Council as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We have issued our report thereon dated February 18, 2019, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *Uniform Guidance* and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Handwritten signature in cursive script that reads "Whitley Penn LLP".

Fort Worth, Texas
February 18, 2019



**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2018

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of major programs:

Name of Federal Program or Cluster:	CFDA Numbers
Child Care and Development Fund (CCDF) Cluster:	
Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596
Temporary Assistance for Needy Families (TANF)	93.558
National Family Caregiver Support, Title III Part E	93.052
Homeland Security Grant Program	97.067
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$2,607,504
Auditee qualified as low-risk auditee?	Yes

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For The Year Ended September 30, 2018

II. Financial Statement Findings

None noted

III. Federal Award Findings and Questioned Costs

None noted

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
CCDF Cluster					
Pass-Through Texas Workforce Commission:					
<i>CHILDCARE-2018</i>	0800318	93.575	0418CCF000	\$ 7,099,918	\$ 4,835,639
<i>CHILDCARE-2017</i>	0800317	93.575	0417CCF000	1,774,959	953,193
<i>CHILDCARE QUALITY - 2018</i>	0802718	93.575	0418CCQ000	1,059,495	-
<i>CCAA-2018</i>	0801618	93.575	0418CAA000	225,467	225,467
<i>CHILDCARE QUALITY - 2017</i>	0802717	93.575	0417CCQ000	4,010	-
<i>CHILDCARE-2019</i>	0800319	93.575	0419CCF000	42	-
<i>CHILDCARE-2018</i>	0800318	93.596	0418CCF000	14,493,312	14,493,312
<i>CC LOCAL MATCH-2017</i>	0800417	93.596	0417CCM000	7,022,988	7,022,988
<i>CHILDCARE CCC-2017</i>	0803517	93.596	0417CCC000	5,405	5,405
<i>CC LOCAL MATCH-2018</i>	0800418	93.596	0418CCM000	(3,437)	(3,437)
<i>CHILDCARE-2017</i>	0800317	93.596	0417CCF000	(329,845)	(329,845)
Pass-Through Texas Workforce Commission, Subtotal				31,352,314	27,202,722
CCDF Cluster, Subtotal				31,352,314	27,202,722
Aging Cluster					
Pass-Through Health and Human Services Commission:					
<i>TITLE IIIB FY18</i>	0300218	93.044	539-16-0002-00001	1,126,668	300,486
<i>TITLE III ADMIN FY 18</i>	0300118	93.044	539-16-0002-00001	210,586	-
<i>TITLE IIIB FY17</i>	0300217	93.044	539-16-0002-00001	42	-
<i>TITLE III ADMIN FY 17</i>	0300117	93.044	539-16-0002-00001	(624)	-
<i>TITLE IIIC2 FY 18</i>	0300418	93.045	539-16-0002-00001	2,070,505	2,056,614
<i>TITLE IIIC1 FY18</i>	0300318	93.045	539-16-0002-00001	1,185,441	1,170,248
<i>TITLE III ADMIN FY 18</i>	0300118	93.045	539-16-0002-00001	181,676	-
<i>TITLE IIIC1 FY17</i>	0300317	93.045	539-16-0002-00001	(207)	-
<i>TITLE IIIC2 FY 17</i>	0300417	93.045	539-16-0002-00001	(657)	-
<i>NSIP</i>	0300918	93.053	539-16-0002-00001	670,313	670,313
Pass-Through Health and Human Services Commission, Subtotal				5,443,743	4,197,661
Aging Cluster, Subtotal				5,443,743	4,197,661
TANF Cluster					
Pass-through Texas Workforce Commission:					
<i>TANF/CHOICE-2018 TANF</i>	0801318	93.558	0418TAN001	2,680,580	1,544,014
<i>TANF/CHOICE-2017</i>	0801317	93.558	0417TAN001	244,380	199,198
<i>NCP-2018</i>	0802818	93.558	0418NCP000	194,067	117,527
<i>RAG ES-2018</i>	0801918	93.558	0418WPA000	80,039	80,039
<i>WCI 2018</i>	0803418	93.558	0418WCI000	50,000	-
<i>WCI-II 2016</i>	0803416	93.558	0416WCI001	3,737	-
<i>NCP</i>	0802817	93.558	0417NCP000	1,222	1,222
<i>RAG ES-2017</i>	0801917	93.558	0417WPA000	(505)	(505)
Pass-Through Texas Workforce Commission, Subtotal				3,253,520	1,941,495
TANF Cluster, SUBTOTAL				3,253,520	1,941,495

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
Past-Through Health and Human Services Commission:					
TITLE VII EAP FY 18	0300718	93.041	539-16-0002-00001	12,677	-
TITLE VII EAP FY 17	0300717	93.041	539-16-0002-00001	-	-
TITLE VII OAG FY 18	0300818	93.042	539-16-0002-00001	112,040	-
TITLE VII OAG FY 17	0300817	93.042	539-16-0002-00001	-	-
TITLE IIID FY 18	0300518	93.043	539-16-0002-00001	97,433	-
TITLE IIIE FY 18	0300618	93.052	539-16-0002-00001	586,408	65,392
TITLE III ADMIN FY 18	0300118	93.052	539-16-0002-00001	87,321	-
TITLE IIIE FY 17	0300617	93.052	539-16-0002-00001	(2)	-
CMS-MIPPA #2	0390018	93.071	539-16-0002-0001	12,865	-
CMS-MIPPA #2	0390018	93.071	539-16-0031-00010	11,416	-
CMS-MIPPA #2	0390017	93.071	539-16-0002-0001	-	-
CMS BASIC	0301118	93.324	539-16-0002-00001	109,069	-
CMS BASIC	0301117	93.324	539-16-0002-00001	86,486	-
CMS BASIC	0301116	93.324	539-16-0002-00001	822	-
ADRC HOUSING NAVIGATOR	0301318	93.791	539-16-0031-00010	44,205	-
AGING & DISABILITY RESOURCE	0301518	93.791	539-16-0031-00010	23,380	-
AGING & DISABILITY RESOURCE	0301519	93.791	539-16-0031-00010	1,893	-
Pass-Through Health and Human Services Commission, Subtotal				1,186,013	65,392
Pass-Through Texas Workforce Commission:					
SOCIAL SERVICES BLOCK GRANT -2018	0800318	93.667	0418CCF000	152,245	152,245
SOCIAL SERVICES BLOCK GRANT-2017	0800317	93.667	0417CCF000	(5,785)	(5,785)
Pass-Through Texas Workforce Commission, Subtotal				146,460	146,460
Pass-Through BBB Education Foundation:					
TEXAS SNR MEDICARE PATROL	0302017	93.048	SMPACL17	9,539	-
TEXAS SNR MEDICARE PATROL	0302018	93.048	SMPACL18	6,366	-
Pass-Through BBB Education Foundation, Subtotal				15,905	-
Pass-Through Community Council of Greater Dallas:					
CHRONIC DISEASE SM-ACL	0302116	93.761	90CS0051-01-00	(7,697)	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				41,390,258	33,553,730
U.S. DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction Cluster					
Pass-Through Texas Department of Transportation:					
TPF - 2018	07D1Y18	20.205	50-18XF0006	10,875,403	-
REG TRIP VANPL TOD FY15	0783071	20.205	STP 1602(680)MM	1,342,055	401,751
REGIONAL AQ INITIATIVES	0783079	20.205	STP 1702 (785)MM	979,249	-
MLS: AUTO OCCU DET IMPL	0782030	20.205	CM 1702(597)	920,000	-
AQ MARKETING & EDU. FY17	0782031	20.205	CM 1702(782)	917,752	-
511DFW: TRAVELER INFO SYS	0783078	20.205	STP 1602(006)MM	866,163	-
REG TRIP VANPL TOD FY15	0783071	20.205	STP 1602(684)MM	712,393	120,255
511DFW: TRAVELER INFO SYS	0783078	20.205	STP 2018(381)MM	696,472	65,133
REG AERIAL PHOTO DATA COL	0783082	20.205	STP 1702(683)MM	695,040	-
REGIONAL AQ INITIATIVES	0783079	20.205	STP 2018(608)MM	660,245	-
FIM FY16	0782025	20.205	CM 1602(007)	648,084	361,931
REGIONAL GOODS MVMT FY13	0783058	20.205	STP 1302(100)MM	597,580	-
REGCONG MGMT PLAN & DATA	0783070	20.205	STP 1602(023)MM	440,772	-
PEOPLE MOVER TEST TRACK	0783065	20.205	STP 2015(431)MM	395,313	-
RTSRP FY15 EASTERN	0782021	20.205	CM 2015(564)	382,175	-
RTSRP FY15 EASTERN	0782021	20.205	CM 2015(565)	364,453	-
RTSRP-WESTERN FY2015	0782022	20.205	CM 2015(561)	349,326	-

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
Pass-Through Texas Department of Transportation (continued):					
TRAVEL SURVEY PROGRAM	0783067	20.205	STP 1602(135)MM	342,573	-
PLAN/OVRS/IMP INIT.FY16	0783072	20.205	STP 2017(424)MM	277,888	-
PROJ TRCK FISCAL INFO SYS	0783080	20.205	STP 1702(800)MM	238,524	-
LAND USE TR & BIKE PED	0783083	20.205	STP 2018(243)MM	220,978	-
CLEAN FLEET TECHNOLOGIES	0782026	20.205	CM 2017(453)	212,050	-
AQ INITIATIVES CMAQ FY14	0782017	20.205	CM 1402(011)	181,798	-
COLLIN CO TRANS INITIATIV	0783073	20.205	STP 2017(429)MM	111,312	-
INCIDENT MGT 2018-2020	0783084	20.205	STP 2018(447)MM	97,224	-
INCIDENT MGT/SFTY PATROL	0782015	20.205	CM 1302(093)	76,105	-
TRAVEL FORECASTING SUPPOR	0780013	20.205	STP 2016(443)	56,769	-
HDDV WEIGH INMOTION PILOT	0782033	20.205	CM 2018(288)	51,589	-
RTSRP-WESTERN FY2015	0782022	20.205	CM 2015(562)	50,507	-
PRELIMINARY ENG MID/WAX	0782029	20.205	CM 2018(235)	45,366	-
STREAMLINE PROJ DELIVERY	0783069	20.205	STP 1602(218)MM	41,121	-
REGIONAL VANPOOL PROGRAM	0783081	20.205	STP 2018(237)MM	40,443	-
INVEST ROUND 3	0780014	20.205	STP 1702(758)	29,075	-
AQ CMAQ FY16-18	0782024	20.205	CM 2016(892)	25,368	-
CORRIDOR STUDY OF SH 199	0783064	20.205	STP 2015(436)MM	20,656	-
IDLE FREE SCHOOL ZONES	0782027	20.205	CM 1502(493)	15,741	-
CONGESTION MGMT. FY16	0783068	20.205	STP 1602(243)MM	14,912	-
AQ REVOLVING LOAN FY17	0782032	20.205	CM 1702(684)	11,884	-
LEGAL/PROCUREMENT/CONTRCT	0783075	20.205	STP 2017(425)MM	10,884	-
EJ ACTIV & TOLL RD SURVEY	0783077	20.205	STP 1602(685)MM	9,621	-
SHRP2 PART 2	0780015	20.205	0918-00-264	9,592	-
EJ STUDY FOR TOLL ROADS	0783076	20.205	STP 1602(681)MM	6,951	-
AQ ALT FUEL VEHICLE	0783074	20.205	CM 1501(492)	4,139	-
PROJ TRCK FISCAL INFO SYS	0783080	20.205	STP 2018(458)MM	1,793	-
STREAMLINE PROJ DELIVERY	0783069	20.205	STP 1602(219)MM	1,123	-
VOC CONTROLS: FY16-18CMAQ	0782028	20.205	CM 1602(686)	951	-
BIKE/WALK N TX SAFETY	0780009	20.205	STP 2014(153)TE	773	-
AV: PROVIDING GROUND IH30	0783088	20.205	CM 2019(319)	623	-
TPF - 2017	07D1Y17	20.205	50-17XF0006	(21,990)	-
Pass-Through U.S. Texas Department of Transportation, Subtotal				24,028,818	949,070
Highway Planning and Construction Cluster, Subtotal				24,028,818	949,070
Federal Transit Cluster					
Direct Federal Transit Administration:					
FTA TOD PL GRANT	0714001	20.500	TX-2017-020-00	251,333	-
FTA 5307 FY 2017	0711Y17	20.507	TX-2017-058-01	983,133	983,133
FTA - 5307 FY 2016	071116A	20.507	TX-2016-033-00	871,677	682,550
5307 FY2015 GRANT AMENDME	071115A	20.507	TX-2016-024-00	408,305	122,278
FTA 5307 FY2014 (PART 3)	071114B	20.507	TX-2018-042-00	402,574	402,574
FTA - 5307 FY 2015	0711Y15	20.507	TX-90-Y135-00	310,048	310,048
DFWIA_FY145307PT2	071114A	20.507	TX-2016-027-00	172,491	172,491
FTA 5307 FY2013	0711Y13	20.507	TX-90-Y040-00	78,243	78,243
FTA 5307 FY2014	0711Y14	20.507	TX-90-Y071-00	15,090	15,090
URBAN TRANSIT (FY2010)	0711Y10	20.507	TX-90-X911	4,778	4,778
5307 FY12	0711Y12	20.507	TX-90-X980-00	3,914	(9,000)
URBAN TRANSIT (FY2009)	0711Y09	20.507	TX-90-X862	(10,118)	(10,118)
FTA 5339 BBF FY14	0719Y14	20.526	TX-34-0014-00	51,758	-
FTA 5339 BUS & FAC FY15	0719Y15	20.526	TX-2016-023-00	40,437	-
FTA 5339 BUS & FAC FY16	0719Y16	20.526	TX-2016-034-00	5,850	5,850
Direct Federal Transit Administration, Subtotal				3,589,513	2,757,917
Federal Transit Cluster, Subtotal				3,589,513	2,757,917

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
Transit Services Programs Cluster					
Direct Federal Transit Administration:					
<i>FY15 5310 PART 2</i>	071815A	20.513	TX-2016-030-00	679,036	437,071
<i>FTA - 5310 FY2017</i>	0718Y17	20.513	TX-2017-073-00	295,468	295,468
<i>FTA 5310 FUNDS FY13</i>	0718Y13	20.513	TX-16-X010-00	259,316	259,316
<i>FTA 5310 FUNDS FY14 B</i>	071814A	20.513	TX-2016-031-00	162,979	162,979
<i>FTA 5310 FUNDS FY14</i>	0718Y14	20.513	TX-16-X023-00	125,706	47,936
<i>FTA 5310 FUNDS FY16</i>	0718Y16	20.513	TX-2016-025-00	74,885	74,885
<i>FTA - JARC</i>	0717Y10	20.516	TX-37-X081	85,941	85,941
<i>FTA - NEW FREEDOM</i>	0712Y08	20.521	TX-57-X009	58,939	58,939
Direct Federal Transit Administration, Subtotal				<u>1,742,270</u>	<u>1,422,535</u>
Transit Services Programs Cluster, Subtotal				<u>1,742,270</u>	<u>1,422,535</u>
Direct Federal Highway Administration:					
<i>SUST. SCHOOLS PROJECT</i>	0780011	20.933	DTFH6115G00005	72,712	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>29,433,313</u>	<u>5,129,522</u>
U.S. DEPARTMENT OF LABOR					
WIA Cluster					
Pass-through Texas Workforce Commission:					
<i>WIOA ADULT-2018</i>	0800718	17.258	0417WOA000	2,663,774	1,757,419
<i>WIOA ADULT-2019</i>	0800719	17.258	0418WOA000	37,550	37,550
<i>WIOA YOUTH-2018</i>	0800618	17.259	0417WOY000	2,830,361	1,894,999
<i>WIOA YOUTH-2019</i>	0800619	17.259	0418WOY000	793,459	544,159
<i>WIOA DW-2018</i>	0800818	17.278	0417WOD000	2,892,547	1,819,299
<i>WIOA DW-2019</i>	0800819	17.278	0418WOD000	247,696	247,696
<i>RAPID RESPONSE 2018</i>	0801418	17.278	0417WOR000	45,152	36,630
<i>TEACHER EXTERNSHIP-2018</i>	0802018	17.278	0418WOS000	26,488	-
<i>RAPID RESPONSE 2019</i>	0801419	17.278	0418WOR000	19,074	12,172
<i>WIAO STATEWIDE-2017</i>	0803617	17.278	0417WOO000	-	-
<i>WCI-II 2016</i>	0803416	17.278	0416WCI001	(1,842)	-
Pass-through Texas Workforce Commission, Subtotal				<u>9,554,259</u>	<u>6,349,924</u>
WIA Cluster, Subtotal				<u>9,554,259</u>	<u>6,349,924</u>
Pass-Through Texas Workforce Commission:					
<i>REA-2018</i>	0803318	17.225	0418REA000	424,607	325,318
<i>TAA-2018</i>	0802118	17.245	0418TRA000	299,324	282,378
<i>TAA-2017</i>	0802117	17.245	0417TRA000	149,355	141,847
<i>TWC RAG ISAMS-2018</i>	0801718	17.273	0418RAG000	1,285	-
<i>TWC RAG ISAMS-2017</i>	0801717	17.273	0417RAG000	(772)	-
<i>NDW OIL GAS</i>	0803817	17.277	0417NDW000	789,282	617,023
Pass-Through Texas Workforce Commission, Subtotal				<u>1,663,081</u>	<u>1,366,566</u>
Employment Service Cluster					
Pass-Through Texas Workforce Commission:					
<i>RAG ES-2018</i>	0801918	17.207	0418WPA000	471,057	258,069
<i>RAG ES-2017</i>	0801917	17.207	0417WPA000	167,522	95,278
<i>WCI 2018</i>	0803418	17.207	0418WCI000	43,833	6,977
<i>TWC RAG ISAMS-2018</i>	0801718	17.207	0418RAG000	14,608	-
<i>TWC RAG ISAMS-2017</i>	0801717	17.207	0417RAG000	(8,774)	-
Pass-through Texas Workforce Commission, Subtotal				<u>688,246</u>	<u>360,324</u>
Employment Service Cluster, Subtotal				<u>688,246</u>	<u>360,324</u>
TOTAL DEPARTMENT OF LABOR				<u>11,905,586</u>	<u>8,076,814</u>

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

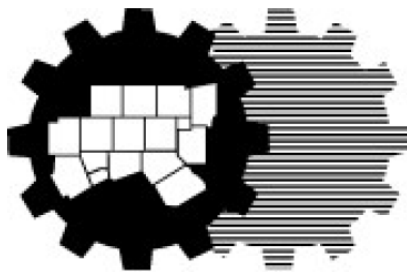
Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY					
Pass-Through Office of the Governor:					
<i>URBAN AREA SECURITY 2016</i>	0902Y16	97.067	3547301	296,030	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	2945603	200,001	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	3061402	185,051	-
<i>STATE HOMELAND SECURIT 16</i>	0901Y16	97.067	3054601	174,340	-
<i>URBAN AREA SECURITY 2017</i>	0902Y17	97.067	2984203	154,846	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	2945403	83,884	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	3404601	73,497	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	3303401	61,177	-
<i>STATE HOMELAND SECURIT 16</i>	0901Y16	97.067	3061401	50,918	-
<i>URBAN AREA SECURITY 2016</i>	0902Y16	97.067	2984102	50,414	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	2945203	43,785	-
<i>STATE HOMELAND SECURIT 16</i>	0901Y16	97.067	2945202	34,525	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	2945303	28,010	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	3306301	27,231	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	3317701	26,312	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	2945503	24,188	-
<i>STATE HOMELAND SECURIT 17</i>	0901Y17	97.067	30080196	19,176	-
<i>STATE HOMELAND SECURIT 16</i>	0901Y16	97.067	2945502	16,729	-
<i>URBAN AREA SECURITY 2017</i>	0902Y17	97.067	2983903	14,816	-
<i>STATE HOMELAND SECURIT 16</i>	0901Y16	97.067	2945402	9,436	-
<i>URBAN AREA SECURITY 2017</i>	0902Y17	97.067	2984303	9,167	-
<i>STATE HOMELAND SECURIT 16</i>	0901Y16	97.067	3040301	6,460	-
<i>STATE HOMELAND SECURIT 16</i>	0901Y16	97.067	2945302	3,122	-
<i>URBAN AREA SECURITY 2015</i>	0902Y15	97.067	2984001	3,007	-
<i>SHGP 18</i>	0901Y18	97.067	30090216	2,700	-
<i>STATE HOMELAND SECURIT 15</i>	0901Y15	97.067	2945201	2,120	-
<i>STATE HOMELAND SECURIT 16</i>	0901Y16	97.067	2945602	(3,576)	-
Pass-Through Office of the Governor, Subtotal				1,597,366	-
Pass-Through Texas Department of Public Safety:					
<i>SAFE ROOM REBATE</i>	0911992	97.039	DR-1999-002	802,023	-
<i>SAFE RM DR-4223-053</i>	0911053	97.039	DR-4223-053	250,733	-
<i>PDM FY16-014 TARRANT CNTY</i>	0911614	97.047	PDMC-PL-06-TX-2016-014	104,883	-
<i>PDM FY17-008 PP AND PARKR</i>	0911708	97.047	PDMC-PL-06-TX-2017-008	1,129	-
<i>PDM FY17-001 ERATH</i>	0911701	97.047	PDMC-PL-06-TX-2017-001	1,112	-
<i>PRE DISASTER MITIGATION</i>	0911301	97.047	PDM FY-13-001	-	-
Pass-Through Texas Department of Public Safety, Subtotal				1,159,880	-
Direct Federal Emergency Management:					
<i>CTP-MIDDLE BRAZOS</i>	0668617	97.045	EMT-2016-CA-00023-SO1	103,653	-
<i>CTP-W. FORK TRINITY</i>	0668417	97.045	EMT-2016-CA-00024-SO1	94,035	-
<i>CTP-W. FORK TRINITY</i>	0668418	97.045	EMT-2017-CA-00034-SO1	38,917	-
<i>CTP-EAST FORK TRINITY</i>	0668517	97.045	EMT-2016-CA-00021-SO1	35,895	-
<i>FY17-CTP-COG-PM</i>	0668318	97.045	EMT-2017-CA-00027-SO1	24,353	-
<i>CTP-IRVING/LYNCHBURG</i>	0668516	97.045	EMW-2015-CA-00133	10,495	-
<i>CTP-CEDAR CREEK</i>	0668616	97.045	EMW-2015-CA-00134	9,759	-
<i>CTP-DENTON CREEK</i>	0668816	97.045	EMW-2015-CA-00131	9,216	-
<i>COOP TECH PARTNERS-MAS</i>	0669017	97.045	EMT-2016-CA-00019-SO1	2,988	-
<i>FY17-COMS-COG</i>	0668218	97.045	EMT-2017-CA-00026-SO1	2,966	-
<i>CTP-RICH CHAM HUC-8</i>	0668518	97.045	EMT-2017-CA-00028-SO1	554	-
Direct Federal Emergency Management, Subtotal				332,831	-
TOTAL DEPARTMENT OF HOMELAND SECURITY				3,090,077	-

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Snap Cluster					
Pass-Through Texas Workforce Commission:					
SNAP-2018	0800918	10.561	0418SNE000	572,098	491,630
SNAP-2017	0800917	10.561	0417SNE000	(9,205)	-
Pass-Through Texas Workforce Commission, Subtotal				562,893	491,630
Snap Cluster, Subtotal				562,893	491,630
TOTAL U.S. DEPARTMENT OF AGRICULTURE				562,893	491,630
DEPARTMENT OF ENERGY					
<u>Direct Programs:</u>					
DOE: FILLING CRITICAL GAP	0740016	81.086	DE-EE0007026	120,599	104,265
CLEAN CITIES OEPT GRANT	0740018	81.086	DE-EE0007410	47,184	-
Direct Programs, Subtotal				167,783	104,265
PASS-THROUGH NARC:					
NARC: AGGREGATED PROCUREM	0740017	81.086	DE-EE0007462	24,111	-
PASS-THROUGH SOLSMART:					
SOLSMART	0652117	81.117	DE-EE0007155	13,804	-
TOTAL U.S. DEPARTMENT OF ENERGY				205,698	104,265
U.S. DEPARTMENT OF COMMERCE					
<u>Direct Programs:</u>					
EDA CEDS	0100005	11.302	ED18AUS3020008	59,934	-
EDA CEDS	0100004	11.303	ED17AUS3030022	44,158	-
Direct Programs, Subtotal				104,092	-
TOTAL U.S. DEPARTMENT OF COMMERCE				104,092	-
U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
<u>Direct Programs:</u>					
RSVP	0303001	94.002	17SRWTX013	99,683	-
TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				99,683	-
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Pass-Through Texas Commission on Environmental Quality:					
WATER QUALITY MGT PLNG	0667018	66.454	582-18-80219	81,452	-
WATER QUALITY MGT PLNG	0667019	66.454	582-19-90148	10,303	-
Pass-Through Texas Commission on Environmental Quality, Subtotal				91,755	-
<u>Direct Programs:</u>					
EPA DERA 2014	0721007	66.039	DE-00F95501	24,299	-
EPA DERA 2017	0721009	66.039	DE-01f40101-0	15,437	-
EPA - CONST EQUIP	0721002	66.039	DE-96686901	(43,521)	-
FRT EFFICIENCY O/R CENTER	0720006	66.041	AF-83495901	(2,846)	-
Direct Programs, Subtotal				(6,631)	-
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				85,124	-
U.S. DEPARTMENT OF DEFENSE					
<u>Direct Programs:</u>					
JLUS MILITARY PLAN	0790001	12.610	EN1511-15-01	20,667	-
TOTAL U.S. DEPARTMENT OF DEFENSE				20,667	-

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Federal Grantor/Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Total Federal Expenditures	Passed through to Subrecipient Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
CDBG - State-Administered Cluster:					
Pass-Through Office of Rural Community Affairs					
<i>TDA CDBG</i>	0667118	14.228	C717207	18,814	-
<i>TDA CDBG</i>	0667119	14.228	C718207	606	-
Pass-Through Office of Rural Community Affairs, Subtotal				19,420	-
CDBG - State-Administered Cluster, Subtotal				19,420	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				19,420	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 86,916,811	\$ 47,355,961



**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended September 30, 2018

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of North Central Texas Council of Governments (the “Council”) under programs of the federal government for the year ended September 30, 2018. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) *Uniform Guidance*. Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net position or cash flows of the Council.

Note 2 - Summary of Significant Accounting Policies

The Council accounts for all federal awards under programs of the federal government in the General and Special Revenue Funds. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the Council, they are recorded as unearned revenues until earned. Otherwise, federal grant funds are received on a reimbursement basis from the respective federal program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods. The Council has elected not to use the 10 percent de minimis indirect cost rate allowed under the *Uniform Guidance*.

Note 3 – Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related federal financial reports with grantor agencies because of accruals which would be included in the next report filed with the agencies.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended September 30, 2018

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	\$ 6,122,920
State administered grants	122,996,621
Local administered grants	49,981
Less: State funded grant awards	<u>42,252,711</u>
Per Schedule of Expenditures of Federal Awards	<u><u>\$ 86,916,811</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 affected grants reflect a negative balance on the current schedule of expenditures of federal awards.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Year Ended September 30, 2018

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, “The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings.” The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit’s schedule of findings and questioned costs and
- All audit findings reported in the prior audit’s summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

CORRECTIVE ACTION PLAN

For The Year Ended September 30, 2018

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, “At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports.”

I. Corrective Action Plan

Not applicable