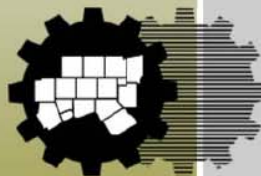




# **Federal Financial Assistance Reports**

**Fiscal Year Ended  
September 30, 2017**



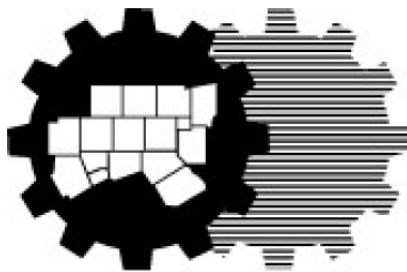
**North Central Texas Council of Governments**



**NORTH CENTRAL TEXAS  
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL  
AND  
COMPLIANCE INFORMATION**

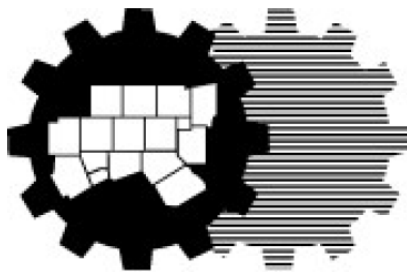
**YEAR ENDED SEPTEMBER 30, 2017**



**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, 2017, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated February 16, 2018.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

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 16, 2018



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH UNIFORM GUIDANCE AND ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**

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

Report on Compliance for Each Major Federal Program

We have audited North Central Texas Council of Governments' (the Council) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2017. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

Report on Internal Control Over Compliance

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

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

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

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

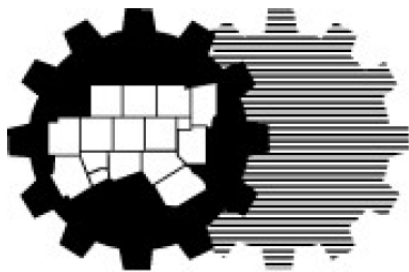
Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of North Central Texas Council of Governments, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise North Central Texas Council of Governments basic financial statements. We issued our report thereon dated February 16, 2018 which contained unmodified opinions on those financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Dallas, Texas  
February 16, 2018



**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, 2017**

**Section I-Summary of Auditors' Results**

**BASIC FINANCIAL STATEMENTS:**

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  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 Uniform Guidance?  Yes  No

Identification of federal major programs:

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

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

Auditee qualified as low-risk auditee?  Yes  No

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

**Section II-Financial Statement Findings**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with *Government Auditing Standards*.

There were no findings for the year ended September 30, 2017.

**Section III-Federal Awards Findings and Questioned Costs**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal programs, as required to be reported by Circular A-133 Compliance Supplement. Where practical, findings should be organized by federal agency or pass-through entity.

There were no findings for the year ended September 30, 2017.

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

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

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

FEDERAL GRANTOR / PASS-THROUGH GRANTOR	GRANT NAME	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES	Pass Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
CCDF CLUSTER					
PASS-THROUGH TEXAS WORKFORCE COMMISS.:	CHILDCARE-2017	93.575	0417CCF000	\$ 9,641,268	\$ 7,040,984
	CHILDCARE QUALITY - 2017	93.575	0417CCQ000	1,054,758	-
	CHILDCARE-2016	93.575	0416CCF000	565,415	(49,175)
	CCAA-2017	93.575	0417CAA000	213,980	213,980
	CHILDCARE QUALITY - 2016	93.575	0416CCQ000	38,734	-
	WF COMMISSION INITIATIVES	93.575	0416WCI000	1,415	-
	CHILDCARE-2017	93.596	0417CCF000	8,442,290	8,442,290
	CC LOCAL MATCH-2016	93.596	0416CCM000	5,957,630	5,774,483
	CHILDCARE CCC-2017	93.596	0417CCQ000	4,066,010	4,066,010
	CHILDCARE-2016	93.596	0416CCF000	691,806	691,806
	CC LOCAL MATCH-2017	93.596	0417CCM000	382,418	382,418
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>			31,055,724	26,562,795
	<i>CCDF CLUSTER, SUBTOTAL</i>			31,055,724	26,562,795
AGING CLUSTER					
PASS-THROUGH HEALTH AND HUMAN SERVICES:	TITLE IIB FY17	93.044	539-16-0002-00001	1,302,474	286,453
	TITLE III ADMIN FY 17	93.044	539-16-0002-00001	101,061	-
	TITLE IIC2 FY 17	93.045	539-16-0002-00001	1,618,607	1,608,340
	TITLE IIC1 FY17	93.045	539-16-0002-00001	1,087,774	1,077,651
	TITLE III ADMIN FY 17	93.045	539-16-0002-00001	248,924	-
	TITLE IIC1 FY16	93.045	539-16-0002-00001	(443)	-
	TITLE III ADMIN FY 17	93.052	539-16-0002-00001	68,250	-
	NSIP	93.053	539-16-0002-00001	610,053	610,053
	<i>PASS-THROUGH HEALTH AND HUMAN SERVICES, SUBTOTAL</i>			5,036,700	3,582,497
	<i>AGING CLUSTER, SUBTOTAL</i>			5,036,700	3,582,497
TANF CLUSTER					
PASS-THROUGH TEXAS WORKFORCE COMMISS.:	TANF/CHOICE-2017	93.558	0417TAN001	2,717,247	2,285,550
	TANF/CHOICE-2016	93.558	0416TAN000	296,575	-
	NCP	93.558	0417NCP000	146,330	109,379
	RAG ES-2017	93.558	0417WPA000	115,479	-
	BUSINESS SERVICE AWARD 17	93.558	0417BSA000	15,000	-
	WCH-II 2016	93.558	0416WCI001	855	-
	WF COMMISSION INITIATIVES	93.558	0416WCI000	674	-
	RAG ES-2016	93.558	0416WPA000	(11,317)	-
	NCP	93.558	0416NCP000	(55,296)	-
	WCH-II 2016	93.596	0416WCI001	1,793	-
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>			3,227,340	2,394,929
	<i>TANF CLUSTER, SUBTOTAL</i>			3,227,340	2,394,929
PASS-THROUGH HEALTH AND HUMAN SERVICES:	TITLE VII EAP FY 17	93.041	539-16-0002-00001	22,823	-
	TITLE VII OAG FY 17	93.042	539-16-0002-00001	87,355	-
	TITLE IIID FY 17	93.043	539-16-0002-00001	90,357	-
	TITLE IIID FY 18	93.043	539-16-0002-00001	30	-
	AGING&DISABILITY RESOURCE	93.048	539-16-0031-00010	1,800	-
	TITLE IIIE FY 17	93.052	539-16-0002-00001	609,327	83,668
	CMS-MIPPA #2	93.071	539-16-0002-00001	18,729	-
	CMS-MIPPA #2	93.071	539-16-0031-00010	11,400	-
	AGING&DISABILITY RESOURCE	93.072	539-16-0031-00010	20,673	-
	CMS BASIC	93.324	539-16-0002-00001	22,202	-
	CMS BASIC	93.324	539-16-0002-00001	8,987	-
	ADRC HOUSING NAVIGATOR	93.791	539-16-0031-00010	48,350	-
	AGING&DISABILITY RESOURCE	93.791	539-16-0031-00010	35,108	-
	AGING&DISABILITY RESOURCE	93.791	539-16-0031-00010	3,302	-
	<i>PASS-THROUGH HEALTH AND HUMAN SERVICES, SUBTOTAL</i>			980,443	83,668
PASS-THROUGH TEXAS WORKFORCE COMMISS.:	CHILDCARE-2017	93.667	0417CCF000	148,061	148,061
	CHILDCARE-2016	93.667	0416CCF000	(11,338)	(11,338)
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>			136,723	136,723

(continued)



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

FEDERAL GRANTOR / PASS-THROUGH GRANTOR	GRANT NAME	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES	Pass Through to Subrecipients	
<i>PASS-THROUGH NATIONAL COUNCIL ON AGING:</i>	BENEFITS ENROLLMENT CNTR	93.071	N/A	46,222	-	
<i>PASS-THROUGH COMM CNCL OF GRTR DALLAS:</i>	CHRONIC DISEASE SM-ACL	93.761	90CS0051-01-00	43,480	-	
<i>PASS-THROUGH TX DEPT OF HEALTH:</i>	PHEP CPS/EBOLA	93.074	ILCC 2016-048801-001	41,232	-	
<i>PASS-THROUGH BBB EDUCATION FOUNDATION:</i>	TEXAS SNR MEDICARE PATROL	93.048	MOU	6,988	-	
	TEXAS SNR MEDICARE PATROL	93.048	MOU	4,769	-	
	<i>PASS-THROUGH BBB EDUCATION FOUNDATION, SUBTOTAL</i>			142,691	-	
MEDICAID CLUSTER						
	<i>PASS-THROUGH ANTHEM:</i>	RELO MCO AMERIGROUP	93.778	MCO	26,783	-
	<i>PASS-THROUGH MOLINA:</i>	RELOC MCO MOLINA	93.778	MCO	23,030	-
	<i>PASS-THROUGH SUPERIOR:</i>	RELO MCO SUPERIOR	93.778	MCO	12,737	-
	<i>PASS-THROUGH CIGNA:</i>	RELOC MCO CIGNA	93.778	MCO	11,826	-
	<i>PASS-THROUGH UNITED HEALTH CARE:</i>	RELO MCO UNITED	93.778	MCO	2,352	-
	<i>MEDICAID CLUSTER, SUBTOTAL</i>			76,728	-	
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>40,656,349</b>	<b>32,760,613</b>	
<b>DEPARTMENT OF TRANSPORTATION</b>						
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER						
	<i>PASS-THROUGH TX DEPT OF TRANSPORTATION:</i>	TPF - 2017	20.205	50-17XF0006	10,042,206	-
		INCIDENT MGT/SFTY PATROL	20.205	18-3XXF1016	2,573,022	-
		AQ INITIATIVES CMAQ FY14	20.205	18-4XXF1024	1,355,169	-
		REG TRIP VANPL TOD FY15	20.205	0918-00-214	1,249,909	-
		AQ CMAQ FY16-18	20.205	0918-00-262	752,145	-
		MLS: AUTO OCCU DET IMPL	20.205	0902-00-171	600,000	-
		CORRIDOR STUDY OF SH 199	20.205	0171-05-095	543,450	-
		511DFW: TRAVELER INFO SYS	20.205	0902-00-176	507,407	-
		REGIONAL GOODS MMT FY13	20.205	02-3XXF1009	475,422	-
		PLAN/OVRS/IMP INIT.FY16	20.205	0902-00-949	414,585	-
		REG TRIP VANPL TOD FY14	20.205	18-4XXF1023	391,146	-
		REG TRIP VANPL TOD FY15	20.205	0918-00-217	359,841	-
		FIM FY16	20.205	0918-00-231	356,932	-
		RTSRP FY15 EASTERN	20.205	0918-00-252	353,736	-
		TRAVEL SURVEY PROGRAM	20.205	TRX1786	327,356	-
		STREAMLINE PROJ DELIVERY	20.205	0902-48-887	325,977	-
		RTSRP FY15 EASTERN	20.205	0918-00-253	306,621	-
		DEPARTMENT STREAMLINING	20.205	18-3XXF1011	254,563	-
		REGCONG MGMT PLAN & DATA	20.205	0918-00-233	209,226	-
		REG JOBS OPP PILOT PRGM	20.205	18-4XXF7002	200,225	-
		BIKE/WALK N TX SAFETY	20.205	0902-00-0140	167,156	-
		REGIONAL AQ INITIATIVES	20.205	0902-00-158	155,149	-
		COLLIN CO TRANS INITIATIV	20.205	0918-24-237	148,470	-
		RTSRP-WESTERN FY2015	20.205	0902-00-152	109,180	-
		AQ MARKETING & EDU. FY17	20.205	0918-00-272	103,609	-
		INITIATIVES ADMIN FY14	20.205	0902-48-890	96,845	-
		SHRP2 PLAN WORKS	20.205	0918-00-264	79,850	-
		CLEAN FLEET TECHNOLOGIES	20.205	0918-00-254	75,782	-
		ITS DEPLOY PLAN CONC OPS	20.205	0918-00-259	69,646	-
		PEOPLE MOVER TEST TRACK	20.205	0902-90-008	58,574	-
		PROJ TRCK FISCAL INFO SYS	20.205	0902-00-183	57,969	-
		RTSRP-WESTERN FY2015	20.205	0902-00-153	55,320	-
		DEPT STREAMLINING FY2014	20.205	18-4XXF1022	44,526	-
		LEGAL/PROCUREMENT/CONTRCT	20.205	0902-00-195	32,958	-
		CONGESTION MGMT. FY16	20.205	0902-00-160	8,253	-
		TRAVEL FORECASTING SUPPOR	20.205	0902-00-154	6,919	-
		INVEST ROUND 3	20.205	0918-00-274	5,330	-
		IDLE FREE SCHOOL ZONES	20.205	0918-00-257	5,241	-
		AQ ALT FUEL VEHICLE	20.205	0918-00-256	2,584	-
		VOC CONTROLS: FY16-18CMAQ	20.205	0902-00-197	2,439	-
		EJ STUDY FOR TOLL ROADS	20.205	0918-00-208	852	-
		STREAMLINE PROJ DELIVERY	20.205	0902-48-888	696	-
		EJ ACTIV & TOLL RD SURVEY	20.205	0902-00-196	504	-
		TPF - 2018	20.205	50-18XF0006	305	-
		TPF - 2016	20.205	50-16XF0006	(3,698)	-
	<i>PASS-THROUGH TX DEPT OF TRANSPORTATION, SUBTOTAL</i>			22,883,397	-	
	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER, SUBTOTAL</i>			22,883,397	-	

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

FEDERAL GRANTOR / PASS-THROUGH GRANTOR	GRANT NAME	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES	Pass Through to Subrecipients
<b>FEDERAL TRANSIT CLUSTER</b>					
<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY:</i>					
	FTA TOD PL GRANT	20.500	TX-2017-020-00	55,306	-
	FTA - 5307 FY 2016	20.507	TX-2016-033-00	1,220,984	1,220,984
	FTA - 5307 FY 2015	20.507	TX-90-Y135-00	927,157	927,157
	5307 FY2015 GRANT AMENDME	20.507	TX-2016-024-00	669,930	341,408
	FTA 5307 FY 2017	20.507	TX-2017-058-01	369,229	369,229
	DFWIA_FY145307PT2	20.507	TX-2016-027-00	357,747	357,747
	FTA 5307 FY2014	20.507	TX-90-Y071-00	334,354	334,354
	URBAN TRANSIT (FY2010)	20.507	TX-90-X911	91,895	91,895
	URBAN TRANSIT (FY2009)	20.507	TX-90-X862	77,665	77,665
	5307 FY12	20.507	TX-90-X980-00	56,175	9,000
	FTA 5307 FY2013	20.507	TX-90-Y040-00	53,870	53,870
	FTA 5339 BUS & FAC FY16	20.526	TX-2016-034-00	934,140	934,140
	FTA 5339 BBF FY14	20.526	TX-34-0014-00	669,957	595,980
	FTA 5339 BUS & FAC FY15	20.526	TX-2016-023-00	400,000	400,000
	<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY, SUBTOTAL</i>			6,218,409	5,713,429
	<i>FEDERAL TRANSIT CLUSTER, SUBTOTAL</i>			6,218,409	5,713,429
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>					
<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY:</i>					
	FTA 5310 FUNDS FY16	20.513	TX-2016-025-00	747,072	747,072
	FTA 5310 FUNDS FY14 B	20.513	TX-2016-031-00	555,123	555,123
	FTA 5310 FUNDS FY14	20.513	TX-16-X023-00	269,351	18,965
	FTA 5310 FUNDS FY13	20.513	TX-16-X010-00	163,825	154,795
	FY15 5310 PART 2	20.513	TX-2016-030-00	117,493	117,493
	FTA 5310 FUNDS FY15	20.513	TX-16-X026-00	57,163	57,163
	JARC FY2012	20.516	TX-37-X106-00	36,530	-
	JARC FY2011	20.516	TX-37-X096-00	20,881	20,881
	FTA - NEW FREEDOM	20.521	TX-57-X009	76,912	76,912
	FTA - NEW FREEDOM 2010	20.521	TX-57-X028	58,824	58,824
	FTA - NEW FREEDOM	20.521	TX-57-X021	17,362	17,362
	FTA NEW FREEDOM 2012	20.521	TX-57-X043	5,628	5,628
	<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY, SUBTOTAL</i>			2,126,164	1,830,218
	<i>TRANSIT SERVICES PROGRAMS CLUSTER, SUBTOTAL</i>			2,126,164	1,830,218
	<i>PASS-THROUGH TX DEPT OF TRANSPORTATION:</i>	20.200	0918-00-195	108,240	-
	<i>PASS-THROUGH FEDERAL HIGHWAY ADMINIS:</i>	20.933	DTFH6115G00005	52,411	-
	<i>PASS-THROUGH FEDERAL TRANSIT AUTHORITY:</i>	20.522	TX-39-0001	144	-
	<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>31,388,765</b>	<b>7,543,647</b>
<b>DEPARTMENT OF LABOR</b>					
<b>WIA CLUSTER</b>					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>					
	WIOA ADULT-2017	17.258	0416WOA000	2,663,585	1,711,945
	WIOA ADULT-2018	17.258	0417WOA000	228,273	228,273
	RSC-2016	17.258	0415RSC000	64,430	-
	WCH-II 2016	17.258	0416WCI001	25,003	-
	BUSINESS SERVICE AWARD 17	17.258	0417BSA000	15,000	-
	WF COMMISSION INITIATIVES	17.258	0416WCI000	(2,613)	-
	WIOA YOUTH-2017	17.259	0416WOY000	2,514,467	1,578,923
	WIOA YOUTH-2018	17.259	0417WOY000	312,288	312,288
	WIOA DW-2017	17.278	0416WOD000	3,446,271	2,231,805
	WIOA STATEWIDE-2017	17.278	0417WOD000	428,797	428,797
	WIOA DW-2018	17.278	0417WOD000	192,365	192,365
	LOC INNOVATION PART-2016	17.278	0415WIP000	55,112	-
	WCH-II 2016	17.278	0416WCI001	51,842	-
	RAPID RESPONSE 2017	17.278	0416WOR000	40,332	40,332
	HD JOB TRAINING-2016	17.278	0415HJT000	20,891	-
	WIOA DW-2016	17.278	0415WOD000	15,111	15,111
	RAPID RESPONSE 2018	17.278	0417WOR000	14,620	14,620
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>			10,085,774	6,754,459
	<i>WIA CLUSTER, SUBTOTAL</i>			10,085,774	6,754,459

(continued)

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

FEDERAL GRANTOR / PASS-THROUGH GRANTOR	GRANT NAME	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES	Pass Through to Subrecipients
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>	TAA-2017	17.245	0417TRA000	372,713	370,588
	TAA-2016	17.245	0416TRA000	124,124	123,789
	WCH-II 2016	17.245	0416WCI001	236	-
	WF COMMISSION INITIATIVES	17.245	0416WCI000	186	-
	WCH-II 2016	17.258	0416WCI001	838	-
	TWC RAG ISAMS-2017	17.273	0417RAG000	2,057	-
	NDW OIL GAS	17.277	0417NDW000	376,147	304,771
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>			876,301	799,147
EMPLOYMENT SERVICE CLUSTER					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>	RAG ES-2017	17.207	0417WPA000	403,725	403,725
	RAG ES-2016	17.207	0416WPA000	123,905	41,013
	WCH-II 2016	17.207	0416WCI001	82,240	7,476
	TWC RAG ISAMS-2017	17.207	0417RAG000	23,382	-
	WF COMMISSION INITIATIVES	17.207	0416WCI000	1,486	-
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>			634,738	452,214
	<i>EMPLOYMENT SERVICE CLUSTER, SUBTOTAL</i>			634,738	452,214
<b>TOTAL DEPARTMENT OF LABOR</b>				<b>11,596,813</b>	<b>8,005,820</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>					
<i>PASS-THROUGH OFFICE OF THE GOVERNOR:</i>	STATE HOMELAND SECURIT 15	97.067	2945801	214,170	-
	STATE HOMELAND SECURIT 16	97.067	2945602	208,028	-
	STATE HOMELAND SECURIT 15	97.067	2945701	154,599	-
	STATE HOMELAND SECURIT 15	97.067	2944801	142,907	-
	URBAN AREA SECURITY 2015	97.067	2984201	97,403	-
	STATE HOMELAND SECURIT 16	97.067	2945702	94,489	-
	STATE HOMELAND SECURIT 16	97.067	3061401	79,085	-
	STATE HOMELAND SECURIT 16	97.067	INTERLOCAL COOP AGREEMENT	67,543	-
	STATE HOMELAND SECURIT 16	97.067	2945402	65,560	-
	URBAN AREA SECURITY 2016	97.067	2984102	47,920	-
	STATE HOMELAND SECURIT 16	97.067	2945502	43,695	-
	URBAN AREA SECURITY 2015	97.067	2984001	40,260	-
	STATE HOMELAND SECURIT 15	97.067	2945501	38,794	-
	STATE HOMELAND SECURIT 15	97.067	2945401	31,867	-
	STATE HOMELAND SECURIT 16	97.067	3054601	26,755	-
	STATE HOMELAND SECURIT 16	97.067	3065301	24,600	-
	STATE HOMELAND SECURIT 16	97.067	2945302	21,702	-
	STATE HOMELAND SECURIT 16	97.067	2945202	17,162	-
	URBAN AREA SECURITY 2016	97.067	2983902	14,822	-
	URBAN AREA SECURITY 2015	97.067	2983901	11,908	-
	STATE HOMELAND SECURIT 15	97.067	2945201	10,644	-
	STATE HOMELAND SECURIT 17	97.067	INTERLOCAL COOP AGREEMENT	6,140	-
	STATE HOMELAND SECURIT 16	97.067	3040301	4,626	-
	STATE HOMELAND SECURIT 15	97.067	2945101	2,108	-
	URBAN AREA SECURITY 2015	97.067	2984301	1,097	-
	STATE HOMELAND SECURIT 15	97.067	2945301	157	-
	URBAN AREA SECURITY 2016	97.067	2984302	2	-
	STATE HOMELAND SECURIT 15	97.067	2945601	(298)	-
	<i>PASS-THROUGH OFFICE OF THE GOVERNOR, SUBTOTAL</i>			1,467,745	-
<i>PASS-THROUGH TEXAS DEPT PUBLIC SAFETY:</i>	SAFE ROOM REBATE	97.039	DR-1999-002	461,565	-
	HAZARD MITIGATION PROGRAM	97.039	DR-1999-023	4,563	-
	SAFE RM DR-4223-053	97.039	DR-4223-053	367	-
	HMGP DR-1999-24	97.039	DR-1999-024	(84)	-
	PDM FY16-014 TARRANT CNTY	97.047	PDM FY16-014	17,976	-
	PRE DISASTER MITIGATION	97.047	PDM FY-13-001	4,779	-
	<i>PASS-THROUGH TEXAS DEPT PUBLIC SAFETY, SUBTOTAL</i>			489,166	-

(continued)

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

FEDERAL GRANTOR / PASS-THROUGH GRANTOR	GRANT NAME	FEDERAL CFDA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES	Pass Through to Subrecipients
<i>PASS-THROUGH FEDERAL EMERGENCY MGMT:</i>					
	CTP-IRVING/LYNCHBURG	97.045	EMW-2015-CA-00133	185,410	-
	CTP-CEDAR CREEK	97.045	EMW-2015-CA-00134	144,359	-
	CTP-DENTON CREEK	97.045	EMW-2015-CA-00131	117,551	-
	COOP TECH PARTNERS-MAS	97.045	EMT-2016-CA-00019-SO1	22,013	-
	CTP-EAST FORK TRINITY	97.045	EMT-2016-CA-00021-SO1	378	-
	CTP-W. FORK TRINITY	97.045	EMT-2016-CA-00024-SO1	378	-
	CTP-MIDDLE BRAZOS	97.045	EMT-2016-CA-00023-SO1	313	-
	COOP TECH PARTNERS-MAS	97.045	EMW-2014-CA-K00181	(91)	-
	COOP TECH PARTNERS-MAS	97.045	EMW-2015-CA-00068-SO1	(5,159)	-
	<i>PASS-THROUGH FEDERAL EMERGENCY MGMT, SUBTOTAL</i>			465,152	-
	<i>PASS-THROUGH CITY OF DALLAS:</i>			41,454	-
	URBAN AREA SECURITY 2015	97.067	ILA 166049	41,454	-
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<b>2,463,517</b>	<b>-</b>
<b>DEPARTMENT OF AGRICULTURE</b>					
<b>SNAP CLUSTER</b>					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>					
	SNAP-2017	10.561	0417SNE000	675,117	554,361
	WCH-II 2016	10.561	0416WCI001	93	-
	WF COMMISSION INITIATIVES	10.561	0416WCI000	74	-
	SNAP-2016	10.561	0416SNE000	(22,312)	-
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>			652,972	554,361
	<i>SNAP CLUSTER, SUBTOTAL</i>			652,972	554,361
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>				<b>652,972</b>	<b>554,361</b>
<b>DEPARTMENT OF EDUCATION</b>					
<i>PASS-THROUGH TEXAS WORKFORCE COMMISS.:</i>					
	WF COMMISSION INITIATIVES	84.002	0416WCI000	2,540	-
	VR-SUMMER EARN AND LEARN	84.126	320-17-0048-0000000000004	346,193	256,771
	<i>PASS-THROUGH TEXAS WORKFORCE COMMISS., SUBTOTAL</i>			348,733	256,771
<b>TOTAL DEPARTMENT OF EDUCATION</b>				<b>348,733</b>	<b>256,771</b>
<b>DEPARTMENT OF ENERGY</b>					
<i>DIRECT PROGRAMS:</i>					
	DOE: FILLING CRITICAL GAP	81.086	DE-EE0007026	225,817	168,392
	CLEAN CITIES OEP T GRANT	81.086	DE-EE0007410	7,671	-
	<i>DIRECT PROGRAMS, SUBTOTAL</i>			233,488	168,392
	<i>PASS-THROUGH NARC:</i>			58,143	-
	NARC: AGGREGATED PROCUREMENT	81.086	DE-EE0007462	58,143	-
	<i>PASS-THROUGH SOLSMART:</i>			21,196	-
	SOLSMART	81.117	DE-EE0007155	21,196	-
	<i>PASS THROUGH LEONARDO TECHNOLOGIES INC.:</i>			161	-
	CLEAN CITIES COALITION	81.086	DE-FE0004002	161	-
<b>TOTAL DEPARTMENT OF ENERGY</b>				<b>312,988</b>	<b>168,392</b>
<b>DEPARTMENT OF DEFENSE</b>					
<i>DIRECT PROGRAMS:</i>					
	JLUS MILITARY PLAN	12.610	EN1511-15-01	266,937	-
<b>TOTAL DEPARTMENT OF DEFENSE</b>				<b>266,937</b>	<b>-</b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
<i>PASS-THROUGH TX COMM ON ENVIRON QUAL:</i>					
	WATER QUALITY MGT PLNG	66.454	582-17-70169	86,611	-
	WATER QUALITY MGT PLNG	66.454	582-18-80219	9,988	-
	<i>PASS-THROUGH TX COMM ON ENVIRON QUAL, SUBTOTAL</i>			96,599	-
	<i>DIRECT PROGRAMS:</i>			7,479	-
	EPA DERA 2015:NTX AIRPOR	66.039	DE-01F12101-0	7,479	-
	EPA DERA 2014	66.039	DE-00F95501	2,538	-
	FRT EFFICIENCY O/R CENTER	66.041	AF-83495901	35,506	-
	<i>DIRECT PROGRAMS, SUBTOTAL</i>			45,523	-
	<i>PASS-THROUGH TEXAS A&amp;M:</i>			9,991	-
	TEXAS AGRILIFE RESEARCH	66.419	06-S170608	9,991	-
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>				<b>152,113</b>	<b>-</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>CDBG - STATE-ADMINISTERED CDBG CLUSTER</b>					
<i>PASS-THROUGH OFF OF RURAL COMM AFFAIRS:</i>					
	TDA CDBG	14.228	C716207	19,089	-
	TDA CDBG	14.228	n/a	235	-
	<i>PASS-THROUGH OFF OF RURAL COMM AFFAIRS, SUBTOTAL</i>			19,324	-
	<i>CDBG - STATE-ADMINISTERED CDBG CLUSTER, SUBTOTAL</i>			19,324	-
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>19,324</b>	<b>-</b>
<b>DEPARTMENT OF COMMERCE</b>					
<i>DIRECT PROGRAMS:</i>					
	EDA CEDS	11.302	08-86-04969	(4,482)	-
	EDA CEDS	11.303	ED17AUS3030022	13,114	-
	<i>DIRECT PROGRAMS, SUBTOTAL</i>			8,632	-
<b>TOTAL DEPARTMENT OF COMMERCE</b>				<b>8,632</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 87,867,143</b>	<b>\$ 49,289,604</b>

(concluded)

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

**NOTE 1. GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all applicable federal awards of the North Central Texas Council of Governments (the Council). The Council's reporting entity is defined in Note A to the basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included on the schedule.

**NOTE 2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note A to the basic financial statements.

**NOTE 3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

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

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

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

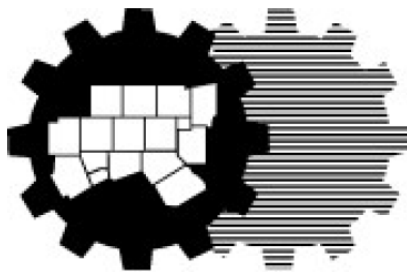
Federal administered grants	\$ 9,417,021
State administered grants	116,521,194
Local administered grants	311,242
Less: State funded grant awards	<u>38,382,314</u>
Per Schedule of expenditures of federal awards	<u>\$ 87,867,143</u>

**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.

**NOTE 6. INDIRECT COST RATE**

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



**North Central Texas  
Council of Governments**