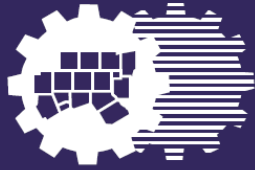


Federal Financial Assistance Reports

Fiscal Year Ending
September 30, 2010



North Central Texas
Council of Governments



**NORTH CENTRAL TEXAS
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL
AND
COMPLIANCE INFORMATION**

YEAR ENDED SEPTEMBER 30, 2010

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

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

We have audited the basic financial statements of the North Central Texas Council of Governments (the Council) as of and for the year ended September 30, 2010, and have issued our report thereon dated February 18, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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,

North Central Texas Council of Governments
February 18, 2011
Page 2

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*.

This report is intended solely for the information and use of the Executive Board, management, state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
February 18, 2011



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

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

Compliance

We have audited the compliance of the North Central Texas Council of Governments (the Council), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2010. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

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. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Council, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2010.

Internal Control Over Compliance

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of the Council's 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the North Central Texas Council of Governments as of and for the year ended September 30, 2010, and have issued our report dated February 18, 2011. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Executive Board, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P

Dallas, Texas
February 18, 2011

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Section I-Summary of Auditors' Results

BASIC FINANCIAL STATEMENTS:

An unqualified opinion was issued on the financial statements.

Internal control over financial reporting:

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

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

FEDERAL AWARDS:

Internal control over major programs:

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

An unqualified 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 X No

Identification of federal major programs:

CFDA Number(s)	Name of Federal Programs or Cluster
20.507	Federal Transit Cluster
17.258, 17.259, 17.260, 17.278	WIA Cluster
17.207	Employment Service Cluster
66.039	Various EPA grants
93.044, 93.045, 93.053, 93.705, 93.707	Aging Cluster
93.558, 93.714	TANF Cluster
93.575, 93.596, 93.713	CCDF Cluster
81.086	Various Department of Energy grants

Dollar threshold used to distinguish Between type A and type B programs: \$2,584,256

Auditee qualified as low-risk auditee? X Yes ___ No

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

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 Chapter 5.18 of *Government Auditing Standards*.

There were no findings for the year ended September 30, 2010.

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, section .510. Where practical, findings should be organized by federal agency or pass-through entity.

There were no findings for the year ended September 30, 2010.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

There were no findings from the year ended September 30, 2009.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Federal Grantor / Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
U.S. Department of Transportation:				
<i>Pass-Through Texas Department of Transportation:</i>				
Highway Planning & Construction	700.10	20.205	50-10XXF0006	\$ 8,597,002
Tempo Support	716.10	20.205	50-10XXF0006	75,711
Bicycle Pedestrian Education Information	803.02	20.219	0902-48-458	4,374
Clean Vehicle Tech Program	804.03	20.205	0918-00-094	231,953
Regional Vanpool DART	807.09	20.205	0918-00-151	1,202,621
High Emitting Vehicle Program	814.02	20.205	0918-00-084	(33)
High Emitting Vehicle Program	814.08	20.205	0918-00-143	338,784
West Thoroughfare Program - 80	820.04	20.205	0902-48-650	63,317
West Thoroughfare Program - 100	820.04	20.205	0902-48-646	227,085
East Thoroughfare Program - 80	821.04	20.205	0918-00-066	468,053
East Thoroughfare Program - 100	821.04	20.205	0918-00-095	157,783
Safety Education Program	823.06	20.219	0918-00-117	2,983
Diesel Idling Reduction	879.05	20.205	0918-00-110	26,711
Tower 55 Rail Study	891.07	20.205	0902-48-693	118,717
Regional ITS Incident Management	901.08	20.205	0918-00-148	145,366
Regional ITS Data archiving	902.08	20.205	0918-00-147	25,596
Regional Trip Reduction	903.08	20.205	0918-00-146	610,106
Regional Emissions Reduction	904.09	20.205	0918-00-145	439,900
Regional Goods Movement	907.09	20.205	0902-00-113	960,351
RTAP (FTA)	916.10	20.513	51918F7337	7,149
Regional Bicycle Pedestrian	918.10	20.205	0918-00-152	279,620
Streamlined project delivery	925.10	20.205	0918-00-152	26,943
SH 161 Peak Pricing Study	926.10	20.205	18-0XXF1005	148
Plan Oversight Administration and Implementation Initiatives	929.10	20.205	02-0XXF1003	6,191
Texas Department of Transportation, subtotal				14,016,431
<i>Pass-Through Federal Transit Administration:</i>				
FTA - JA/RC Administration	697.02	20.516	TX-37-4014	152,140
FTA - JA/RC Administration	698.02	20.516	TX-37-4020	100,357
FTA - Grantee Administration	822.05	20.507	TX-90-X760	11,680
FTA - Grantee Administration	822.07	20.507	TX-90-X760	118,322
FTA - Grantee Administration	822.08	20.507	TX-90-X814	466,956
FTA - Urban Funding	822.09	20.507	TX-90-X840	269,476
FTA - Urban Funding	822.10	20.507	TX-90-X862	106,729
FTA - Urban Funding	822.11	20.507	TX-90-X911	21,463
Transit Planning Studies - Travel Surveys (Alt. Analysis)	825.08	20.522	TX-39-0001	3,064
FTA - Grantee Administration (New Freedom)	828.08	20.521	TX-57-X009	126,158
FTA - JA/RC Administration	829.08	20.516	TX-37-X061	366,740
FTA - JA/RC Administration	829.09	20.516	TX-37-X074	36,251
* FTA - ARRA	915.10	20.507	TX-96-0020	1,244,510
Federal Transit Administration, subtotal				3,023,846
<i>Pass-Through Federal Aviation Administration:</i>				
Federal Aviation Administration	895.09	20.106	3-48-D302-03-2008	169,601
Federal Aviation Administration	895.10	20.106	3-48-D302-04-2009	401,723
Federal Aviation Administration, subtotal				571,324
<i>Pass-Through Federal Highway Administration:</i>				
Regional Ecological Framework	872.08	20.205	DTFH61-08-H-00023	88,461
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				17,700,062

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

<u>Federal Grantor / Pass-Through Grantor/Program Title</u>	<u>NCTCOG Grant Number</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>
<u>U. S. Department of Labor:</u>				
<i>Direct Programs:</i>				
Workforce Investment Act, Logistic Skills Training and Certification	619.07	17.268	HG-15851-07-60-A-48	595,253
Workforce Investment Act, Community-Based Job Training	619.10	17.269	CB-20564-10-60-A-48	67,933
<i>Direct Programs, subtotal</i>				<u>663,186</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Workforce Investment Act, Youth Program	602.10	17.259	0409WIY000	2,758,612
Workforce Investment Act, Youth Program	602.11	17.259	0410WIY000	312,456
Workforce Investment Act, Adult Program	603.10	17.258	0409WIA000	2,584,087
Workforce Investment Act, Adult Program	603.11	17.258	0410WIA000	507,869
Workforce Investment Act, Dislocated Worker	604.10	17.260	0409WID000	2,722,176
Workforce Investment Act, Dislocated Worker	604.11	17.278	0410WID000	234,921
<i>Workforce Investment Act (WIA), subtotal</i>				<u>9,120,121</u>
* Workforce Investment Act, ARRA Youth	614.09	17.259	0409XWY000	1,089,606
* Workforce Investment Act, ARRA Adult	615.09	17.258	0409XWA000	1,545,800
* Workforce Investment Act, ARRA Dislocated Workers	616.09	17.260	0409XDW000	2,911,778
* Workforce Investment Act, ARRA Employment Services	618.09	17.207	0409XES000	105,137
* Workforce Investment Act, ARRA Re-Employments Services	620.09	17.207	0409XRE000	174,705
* Workforce Investment Act, ARRA Statewide Activities	623.10	17.259	0410XSA000	74,966
<i>WIA, American Recovery and Reinvestment Act of 2009 , subtotal</i>				<u>5,901,992</u>
WIA Statewide Alternative Funds	634.09	17.258	0409WSA000	3,491
WIA Statewide Alternative Funds	634.09	17.259	0409WSA000	2,142
WIA Statewide Alternative Funds	634.09	17.260	0409WSA000	20,557
WIA Statewide Alternative Funds	634.10	17.258	0410WSA000	8,453
WIA Statewide Alternative Funds	634.10	17.259	0410WSA000	15,981
WIA Statewide Alternative Funds	634.10	17.260	0410WSA000	35,255
<i>WIA Statewide Alternative Funds, subtotal</i>				<u>85,879</u>
Trade Adjustment Assistance	638.09	17.245	0409TRA000	10,527
Trade Adjustment Assistance	638.10	17.245	0410TRA000	695,267
<i>Trade Adjustment Assistance, subtotal</i>				<u>705,794</u>
Wagner Peyser Employment Services	613.10	17.207	0410RAG000	7,709
Wagner Peyser Employment Services	613.10	17.258	0410RAG000	1,632
Wagner Peyser Employment Services	613.10	17.273	0410RAG000	615
Wagner Peyser Employment Services	628.09	17.207	0409WPA000	369,122
Wagner Peyser Employment Services	628.10	17.207	0410WPA000	224,144
<i>Wagner Peyser Employment Services, subtotal</i>				<u>603,222</u>
Disability Program-Navigator Initiative	642.09	17.260	0409DPN000	7,000
Disability Program-Navigator Initiative	642.09	17.266	0409DPN000	37,103
<i>Disability Program Navigator, subtotal</i>				<u>44,103</u>
TOTAL U.S. DEPARTMENT OF LABOR				<u>17,124,297</u>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

<u>Federal Grantor / Pass-Through Grantor/Program Title</u>	<u>NCTCOG Grant Number</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture:</u>				
<i>Pass-Through Texas Workforce Commission:</i>				
Wagner Peyser Employment Services	613.10	10.561	0410RAG000	271
Food Stamp Employment & Training	605.09	10.561	0409FSE000	35,601
Food Stamp Employment & Training	605.10	10.561	0410FSE000	299,550
Food Stamp ABAWD	607.09	10.561	0409FSA000	9,099
Food Stamp ABAWD	607.10	10.561	0410FSA000	263,361
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>607,882</u>
<u>U.S. Department of Commerce:</u>				
<i>Pass-Through Texas Division of Emergency Management:</i>				
Public Safety Interoperability Communications	857.07	11.555	2007-GS-H7-0044	<u>1,325,027</u>
TOTAL U.S. DEPARTMENT OF COMMERCE				<u>1,325,027</u>
<u>U.S. Department of Justice:</u>				
<i>Pass-Through Bureau of Justice Assistance:</i>				
Project Safe Neighborhoods	657.10	16.609	2009-GP-BX-0008	<u>73,555</u>
<i>Pass-Through Office of the Governor, Criminal Justice Division:</i>				
* ARRA - Eward Byrne Memorial Justice Assistance Grant Program	656.10	16.803	SU-09-A10-22234	72,100
Edward Byrne Memorial Justice Assistance Grant Program (JAG), Court Analysis Portal	652.10	16.738	DJ-07-A10-22809	200,000
Edward Byrne Memorial Assistance Grant Program (JAG), subtotal				<u>272,100</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>345,655</u>
<u>U. S. Environmental Protection Agency:</u>				
<i>Direct Programs:</i>				
Brownsfield Revolving Loan Fund	827.08	66.818	BF-96662001	4,442
North Central Texas Clean School Bus Program: Blue Skyways	905.08	66.036	SB-96667701	200,000
Blue Skyways Area Clean Diesel Funding Program: Idle Reduction	909.09	66.039	BF-96686601	538,359
Blue Skyways Collaborative Construction Equipment Upgrade	910.09	66.039	DE-96686901	416,468
* ARRA On-Road Heavy-Duty Diesel	912.10	66.039	2A-96694801	1,877,796
* ARRA SmartWay Technology Upgrade	914.10	66.039	2A-96694901	1,042,344
North Central Texas Clean School Bus Program	922.10	66.039	DE-00F12601	10,051
North Central Texas On-Site Idle Reduction Investments	923.10	66.039	DE-00F12401	1,855
Direct Programs, subtotal				<u>4,091,315</u>
<i>Pass-Through Texas Commission on Environmental Quality:</i>				
* ARRA - Water Quality Management Planning	667.10	66.454	582-9-90457	155,610
Water Quality Management Planning	670.10	66.454	582-10-90444	52,779
Water Quality Management Planning, subtotal				<u>208,389</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>4,299,704</u>
<u>U. S. Department of Health and Human Services:</u>				
<i>Pass-Through Texas Department of Aging and Disability Services:</i>				
Title VII - Prevention of Elder Abuse, Neglect & Exploitation	562.1	93.041	2010-EAP-18	21,415
Title VII - Long Term Care Ombudsman Services for Older Individuals	563.1	93.042	2010-OAG-18	79,963
Title VII, subtotal				<u>101,378</u>
Title III, Part D, Disease Prevention and Health Promotion Services	560.1	93.043	2010-3D-18	110,044
Title III, Part D, Medication Management	567.1	93.043	2010-3D-18 MM	20,488
Title III, Part D, subtotal				<u>130,532</u>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Federal Grantor / Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
Title III, Part B - Administration	505.1	93.044	2010-ADM-18	125,139
Title III, Part B - Grants for Supportive Services and Senior Centers	531.1	93.044	2010-3B-18	1,184,579
Title III, Part B, subtotal				<u>1,309,718</u>
Title III, Part C-1 - Administration	505.1	93.045	2010-ADM-18	172,994
Title III, Part C-2 - Administration	505.1	93.045	2010-ADM-18	21,951
Title III, Part C-1 Nutrition Services	537.1	93.045	2010-3C1-18	369,152
Title III, Part C-2 Nutrition Services	559.1	93.045	2010-3C2-18	1,999,549
Title III, Part C, subtotal				<u>2,563,646</u>
* ARRA-Home Delivered Meals	790.09	93.705	N/A	132,482
* ARRA-Congregate Meals	790.09	93.707	N/A	283,772
American Recovery and Reinvestment Act of 2009, subtotal				<u>416,254</u>
Title III, Part E - Administration	505.1	93.052	2010-ADM-18	35,537
Title III, Part E National Family Caregiver Support Program	561.1	93.052	2010-3E-18	577,358
Title III, Part E, subtotal				<u>612,895</u>
Nutrition Services Incentive Program	566.1	93.053	2010-NSIP-18	511,744
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Eval.	565.1	93.779	2010-CMS-18	31,575
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Eval.	565.11	93.779	2011-CMS-18	34,902
CMS-HCFA - Centers for Medicare & Medicaid Services, subtotal				<u>66,477</u>
Texas Department of Aging and Disability Services, subtotal				<u>5,712,644</u>
<i>Pass-Through Texas Department of State Health Services:</i>				
Social Services Block Grant-Hurricane Katrina	865.07	93.667	529-07-0035-00001	30,451
<i>Pass-Through Texas Workforce Commission:</i>				
Wagner Peyser Employment Services	613.10	93.558	0410RAG000	1,107
Wagner Peyser Employment Services	613.10	93.575	0410RAG000	154
Wagner Peyser Employment Services, subtotal				<u>1,261</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Disability Program-Navigator Initiative	642.09	93.558	0409DPN000	7,000
<i>Pass-Through Texas Workforce Commission:</i>				
Temporary Assistance for Needy Families	610.09	93.558	0409TAN000	100,162
Temporary Assistance for Needy Families	610.10	93.558	0410TAN000	2,781,325
Subsidized Employment Initiative	608.10	93.558	0410TSE000	153,769
Temporary Assistance for Needy Families, subtotal				<u>3,035,256</u>
<i>Pass-Through Texas Workforce Commission:</i>				
* Temporary Assistance for Needy Families, ARRA Emergency Contingency Funds	627.10	93.558	0410XSE000	133,391
* Temporary Assistance for Needy Families, ARRA Emergency Contingency Funds	627.10	93.714	0410XSE000	1,390,108
Temporary Assistance for Needy Families (ARRA), subtotal				<u>1,523,499</u>
<i>Pass-Through Texas Workforce Commission:</i>				
Direct Child Care Services	601.09	93.575	0409CCF000	238,150
Direct Child Care Services	601.09	93.667	0409CCF000	3,782
Direct Child Care Services	601.09	93.596	0409CCF000	458,980
Direct Child Care Services	601.10	93.667	0410CCF000	91,181
Direct Child Care Services	601.10	93.575	0410CCF000	9,602,424
Direct Child Care Services	601.10	93.596	0410CCF000	9,789,727
Child Care - Local	637.09	93.596	0409CCM000	659,953
Child Care - Local	637.10	93.596	0410CCM000	3,214,130
Child Care Services, subtotal				<u>24,058,327</u>

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

<u>Federal Grantor / Pass-Through Grantor/Program Title</u>	<u>NCTCOG Grant Number</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>
<i>Pass-Through Texas Workforce Commission:</i>				
* Workforce Investment Act, ARRA Child Care	621.09	93.713	0409XCC000	2,391,815
* Workforce Investment Act, ARRA CCDF Quality Improvement	624.09	93.713	0409XCQ000	1,009,895
WIA American Recovery and Reinvestment Act of 2009, subtotal				3,401,710
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				37,770,148
<u>Department of Homeland Security:</u>				
<i>Pass-Through Texas Division of Emergency Management:</i>				
Interoperable Emergency Communications Grant Program 2008	869.08	97.001	2008-IO-T8-0040	34,759
Interoperable Emergency Communications Grant Program 2009	869.09	97.001	2009-IP-T9-0014	3,447
Interoperable Emergency Communications Grant, subtotal				38,206
Urban Area Security Initiative, 2005 Dallas	859.05	97.008	2005-GE-T5-4025	919
Urban Area Security Initiative, 2005 Ft Worth	861.05	97.008	2005-GE-T5-4025	370
Urban Area Security Initiative, 2005 Arlington	862.05	97.008	2005-GE-T5-4025	6,390
Urban Area Security Initiative, 2006	859.06	97.008	2006-GE-T6-0068	47,162
Urban Area Security Initiative, 2007	859.07	97.008	2007-GE-T7-0024	103,465
Urban Area Security Initiative, 2007	859.08	97.008	2007-GE-T7-0024	205,408
Urban Area Security Initiative, 2008	860.08	97.008	2008-GE-T8-0034	374,048
Urban Area Security Initiative, 2009	859.09	97.008	2009-SS-T9-0064	344,148
Urban Area Security Initiative, subtotal				1,081,910
Citizen Corps Program, 2006	859.06	97.053	2006-GE-T6-0068	809
Citizen Corps Program, 2007	859.07	97.053	2007-GE-T7-0024	2
Citizens Corps Program, subtotal				811
State Homeland Security Grant Program 2005	860.05	97.073	2005-GE-T5-4025	2,845
State Homeland Security Grant Program 2006	859.06	97.073	2006-GE-T6-0068	307,851
State Homeland Security Grant Program 2007	859.07	97.073	2007-GE-T7-0024	199,279
State Homeland Security Grant Program 2008	860.08	97.073	2008-GE-T8-0034	502,503
State Homeland Security Grant Program 2009	859.09	97.073	2009-SS-T9-0064	306,754
State Homeland Security Grant, subtotal				1,319,232
Law Enforcement Terrorism Prevention Program, 2006	859.06	97.074	2006-GE-T6-0068	38,005
Law Enforcement Terrorism Prevention Program, 2007	859.07	97.074	2007-GE-T7-0024	159,638
Law Enforcement Terrorism Prevention, subtotal				197,643
TOTAL DEPARTMENT OF HOMELAND SECURITY				2,637,802
<u>U.S. Department of Defense:</u>				
<i>Direct Programs:</i>				
JLUS Economic Adjustment Activities	896.07	12.610	EN0632-06-01-08-02	67,612
TOTAL U.S. DEPARTMENT OF DEFENSE				67,612
<u>U.S. Department of Energy:</u>				
<i>Direct Programs:</i>				
Clean Cities Programmatic Support	715.07	81.086	41817M4343	2,517
Clean Cities Programmatic Support	715.10	81.086	DE-FE0004002	28,232
* ARRA North Central Texas Alternative Fuel and Advanced Technology Investments	917.10	81.086	DE-EE0002548	4,227,888
Clean Start Initiative-DOE ARRA	919.10	81.086	EE-0002550	5,025
TOTAL U.S DEPARTMENT OF ENERGY				4,263,662
<u>Total Expenditures of Federal Awards</u>				<u>\$ 86,141,851</u>

* 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, 2010**

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 (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	\$ 12,842,963
State Administered Grants	123,357,424
Less: State funded grant awards	<u>50,058,536</u>
Per Schedule of Expenditures of Federal Awards	<u><u>\$ 86,141,851</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.