



FEDERAL FINANCIAL ASSISTANCE REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2023



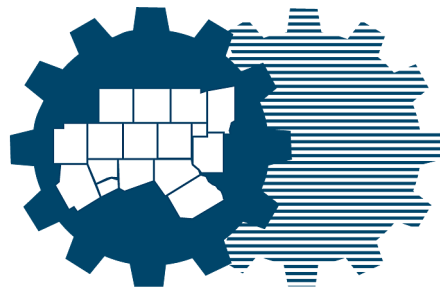
**North Central Texas
Council of Governments**

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**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the North Central Texas Council of Governments (the “Council”), as of and for the year ended September 30, 2023, 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 22, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
February 22, 2024



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited North Central Texas Council of Governments’ (the “Council”) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Council’s major federal programs for the year ended September 30, 2023. The Council’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The Council’s basic financial statements include North Central Texas Emergency Communications District (the “District”), a discretely presented component unit. The District expended \$1,060,085 in federal awards. Our audit, described below, does not include the federal expenditures of the District because it is audited separately.

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
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Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Council, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We issued our report thereon, dated February 22, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
February 22, 2024



**North Central Texas
Council of Governments**

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Department of Agriculture					
Passed through the Texas Workforce Commission:					
SNAP - 2023	0800923	10.561	0423SNE001	\$ 510,083	\$ 359,189
SNAP - 2022	0800922	10.561	0422SNE001	6,942	-
<i>Total SNAP Cluster</i>				<u>517,025</u>	<u>359,189</u>
<i>Total Texas Workforce Commission</i>				<u>517,025</u>	<u>359,189</u>
Total U.S. Department of Agriculture				<u>517,025</u>	<u>359,189</u>
U.S. Department of Commerce					
Direct Programs:					
EDA CEDS-Planning Assistance	0100007	11.302	ED21AUS3020001	102,179	-
<i>Total Direct Programs</i>				<u>102,179</u>	<u>-</u>
Total U.S. Department of Commerce				<u>102,179</u>	<u>-</u>
U.S. Department of Defense					
Direct Programs:					
North Central Texas Regional Compatible Use	0790002	12.610	HQ00052010064	156,917	-
Agile Curriculum Program	0790003	12.617	HQ00052110055	187,909	59,491
<i>Total Direct Programs</i>				<u>344,826</u>	<u>59,491</u>
Total U.S. Department of Defense				<u>344,826</u>	<u>59,491</u>
U.S. Department of Housing and Urban Development					
Passed through the Texas Department Agriculture:					
TDA	0667123	14.228	CEDAF21-07	12,907	-
<i>Total Texas Department Agriculture</i>				<u>12,907</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				<u>12,907</u>	<u>-</u>
U.S. Department of Justice					
Passed through the Texas Office of the Governor:					
COVID-19 - CESF	09CVD01	16.034	4348601	290,671	-
<i>Total Texas Office of the Governor</i>				<u>290,671</u>	<u>-</u>
Total U.S. Department of Justice				<u>290,671</u>	<u>-</u>
U.S. Department of Labor					
Passed through the Texas Workforce Commission:					
WIOA Adult-2023	0800723	17.258	0422WOA001	3,392,067	2,065,818
WIOA Adult-2022	0800722	17.258	0421WOA001	224,766	70,503
WIOA Youth-2023	0800623	17.259	0422WOY001	3,990,223	2,717,097
WIOA Youth-2022	0800622	17.259	0421WOY001	414,533	413,565
WIOA DW-2023	0800823	17.278	0422WOD001	5,149,359	4,051,888
WIOA DW-2022	0800822	17.278	0421WOD001	1,213,665	932,423
Rapid Response 2023	0801423	17.278	0422WOR001	51,069	40,421
Apprentice E&T-Es	0804923	17.278	0423BSA002	31,500	-
Rapid Response 2024	0801424	17.278	0423WOR001	10,999	8,935
<i>Total WIOA Cluster</i>				<u>14,478,181</u>	<u>10,300,650</u>
TAA-2022	0802122	17.245	0422TRA001	71,764	63,937
TAA-2023	0802123	17.245	0423TRA001	69,318	52,748
<i>Total 17.245</i>				<u>141,082</u>	<u>116,685</u>
REA-2023	0803323	17.225	0423REA001	961,517	664,735
TWC RAG ISAMS-2023	0801723	17.273	0423RAG001	8,552	-
NDW-2021	0803821	17.277	0421NDW001	54,743	54,743
Apprentice Texas Expansion 23	0804823	17.285	0422ATG001	346,546	-
RAG ES-2023	0801923	17.207	0423WPA001	564,877	44,957
RAG ES-2022	0801922	17.207	0422WPA001	138,690	14,504
Train Employee Navigation-2022	0804722	17.207	0422WPB001	86,786	86,786
WCI 2023	0803423	17.207	0423WCI001	33,600	-

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Department of Labor (continued)					
Passed through the Texas Workforce Commission (continued):					
TWC RAG ISAMS-2023	0801723	17.207	0423RAG001	\$ 798	\$ -
Veteran Resource-2023	0802223	17.801	0423TVC001	110,346	2,956
<i>Total Employment Service Cluster</i>				935,097	149,203
<i>Total Texas Workforce Commission</i>				16,925,718	11,286,016
Total U.S. Department of Labor				16,925,718	11,286,016
U.S. Department of Transportation					
Passed through the Texas Department of Transportation:					
TPF - 2023	07D1Y23	20.205	50-23XF0006	12,537,992	179,008
Regional Air Quality Initiatives 318	0783125	20.205	2022996	2,020,473	-
Go Carma US 75	0785001	20.205	F 2023 (531)	1,641,788	57,840
Auto OCC DECT Implementation	0783101	20.205	STP 2021(109)MM	1,121,775	-
Regional Rail Information	0783117	20.205	STP 2022(223)MM	1,074,377	-
Air Quality Public Educationion	0782042	20.205	2023292	790,205	-
Clean Fleets Technologies	0782026	20.205	CM 2017(453)	681,186	664,380
511 DFW Traveler Information System	0783110	20.205	STP 2022(188)MM	583,732	-
Smart Transit Corridors	0783109	20.205	2021205	566,552	-
Employer Trip Reduction	0783113	20.205	STP 2022(462)MM	557,195	-
Land Use Transportation	0783131	20.205	STP 2023(758)MM	550,910	-
Regional Traffic Signal Retiming Program FY 21 - FY 23	0782040	20.205	CM 2022(210)	532,399	494,413
Planning Studies & Sream	0783104	20.205	STP 2B20(328)MM	495,317	-
Air Quality Public Education	0782038	20.205	2022280	416,298	-
DFW Freight Optimization	0783121	20.205	2022554	401,905	-
RGM & Corrstudies FY 20-21	0783111	20.205	STP 2021(175)MM	336,388	-
FIM Program (FY 18)	0782037	20.205	CM 2020(420)	326,302	217,184
Regional Aerial Photo	0783135	20.205	STP 2B23(277)MM	300,807	-
RGM & Corrstudies FY 20-21	0783111	20.205	STP 2021(176)MM	296,863	-
Travel Survey & Data Collection	0783092	20.205	STP 1802(842)MM	290,173	-
People Mover (FY 21-22)	0783118	20.205	STP 2021(975)MM	288,561	-
Integrated Transportation	0783123	20.205	STP 2022(521) MM	279,939	58,252
Corridor Studies & Capital	0783132	20.205	STP 2023(578)MM	258,676	-
Regional Aerial Photography	0783115	20.205	STP 2021 (901) MM	227,599	-
Management of Regional Safety	0783124	20.205	2022833	224,146	-
Revenue and Project Tracker	0783116	20.205	F 2021(950)	214,708	-
Planning Studies & Sream	0783104	20.205	STP 2B20(327)MM	203,557	-
Revenue and Project Tracker	0783116	20.205	STP 2B23(004)MM	200,767	-
Phase V Regional Traffic Signal Retiming Program	0782036	20.205	CM1802(1830)	197,569	-
Regional Air Quality Initiatives	0783100	20.205	202285	176,730	-
Employer Trip Reduction	0783113	20.205	STP 2021(223)MM	175,986	-
Intermodal Transportation	0783112	20.205	STP 2021 (195)MM	166,736	-
COVID Transit Campaign	0782041	20.205	2023262	144,654	-
DFW Regional Safety Program	0783114	20.205	2021211	141,052	-
Regional ITS Quality Implementation M&O FY18	0783091	20.205	STP 2019(339)MM	140,686	-
Regional Parking Management	0783108	20.205	STP 2021 (200)MM	136,834	-
Citywide Bicycle Plan	0783120	20.205	2022526	132,971	-
PLAN OVRS Implementation Initiative FY16	0783072	20.205	STP 2017(424)MM	124,691	-
Land Use Transportation	0783107	20.205	STP 2021(908)MM	121,666	-
TPS- Collin Dallas Tarrant	0783095	20.205	STP 2020(428)MM	121,518	-
Regional Study- forest Hill	0783128	20.205	F 2023(218)	116,208	-
Regional Goods Movement	0783127	20.205	2023293	113,415	-
AV Multipurpose Design Dvelopment	0783090	20.205	STP 1802(843)MM	111,385	-
Regional Minor Intersection	0782035	20.205	CM 1802(829)	98,013	62,748
Travel Survey & Data Collection	0783130	20.205	STP 2023 (332) MM	91,206	-
Interstate Highway 30 Fair Park Area Street	0783126	20.205	2023294	90,032	-
EJ Activities & Toll Road Survey	0783077	20.205	STP 1602(685)MM	83,319	-

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Department of Transportation (continued)					
Passed through the Texas Department					
of Transportation (continued):					
TIM Program FY 23	0782043	20.205	CM 2B23(167)	\$ 79,263	\$ -
AV Proving Ground Interstate Highway 30	0783088	20.205	STP 2019(319)MM	63,527	-
Av 2 2 Cost Average Local	0783106	20.205	2021081	38,535	-
Regional ETR	0783136	20.205	STP 2024(326)MM	36,655	-
Oak Farms Regional Corridors	0783122	20.205	STP 2022(596) MM	36,206	-
Employer Trip Reduction	0783113	20.205	STP 2021(222)MM	30,389	-
Program Oversight DBE Enhance	0783097	20.205	STP 2020(427)MM	28,187	-
EJ Study for Toll Roads	0783076	20.205	STP 1602(681)MM	24,448	-
AV 2.1 - Planning Assistance	0783102	20.205	2021075	23,138	-
Verify Auto OCC	0783138	20.205	STP 2024(374)MM	22,722	-
AV 2.1 - Planning Assistance	0783102	20.205	2021074	22,532	-
Cong Mgt Asset Tool	0783103	20.205	STP 2021 (204)MM	14,451	-
511 DFW FY 23	0783134	20.205	F 2B23(200)	10,901	-
Reg Data Hub DFW	0783133	20.205	STP 2B23 (033)MM	7,635	-
People Mover (FY 21-22)	0783118	20.205	STP 2B23 (264)MM	7,511	-
Av 2 2 Cost Average Location	0783106	20.205	2021082	3,564	-
Special Event Management	0783139	20.205	STP 2024(524)MM	2,709	-
Dart Vanpool Funding	0783119	20.205	STP 2022(400) MM	1,758	-
Pavement Condition on RTC	0783137	20.205	STP 2024 (091)MM	57	-
Regional Trip Vanpool TOD FY15	0783071	20.205	STP 1602(680)MM	(1,890)	-
Regional Minor Intersection	0782035	20.205	CM 1902 (424)	(23,040)	(23,040)
TPF - 2022	07D1Y22	20.205	50-22XF0006	(33,885)	(32,220)
<i>Total 20.205</i>				<u>30,300,634</u>	<u>1,678,565</u>
<i>Total Texas Department of Transportation</i>				<u>30,300,634</u>	<u>1,678,565</u>
Direct Programs:					
Tod Pilot Silver Line	0714002	20.500	TX-2022-060-00	103,496	-
COVID-19 - FY 2020 Cares Act Operation Assistance	071C001	20.507	TX-2020-087-00	2,624,132	2,606,767
FTA 5307 FY 2016	071116A	20.507	TX-2016-033-00	1,680,640	1,680,640
FTA 5307 FY 2018	0711Y18	20.507	TX-2019-034-00	1,640,589	1,312,160
DFW Core Express	0710002	20.507	TX-2020-086-00	1,522,364	-
FTA 5307 FY 2021	0711Y21	20.507	TX-2023-022-00	1,354,015	447,946
FTA 5307 FY 2017	0711Y17	20.507	TX-2017-058-00	1,261,187	1,260,128
Travel Survey & Data Collection	0710001	20.507	TX-2020-051-00	682,848	-
FTA 5307 FY 2022	0711Y22	20.507	1588-2023-1	412,753	258,449
FTA 5307 FY 2019	0711Y19	20.507	TX-2020-122-00	320,056	193,950
FTA 5307 FY 2020	0711Y20	20.507	TX-2021-051-00	228,451	228,451
FTA 5307 FY 2014 (Part 3)	071114B	20.507	TX-2018-042-00	66,161	66,161
FTA 5339 Bus & Facilities FY16	0719Y16	20.526	TX-2016-034-00	389,608	388,740
FTA 5339 Bus & Bus Facilities	0719Y17	20.526	TX-2017-068-00	341,404	341,404
FTA 5339 FY18 & FY19	0719Y19	20.526	TX-2021-086-00	55,637	5,490
FTA 5339 FY 2020	0719Y20	20.526	TX-2023-079-00	1,779	-
<i>Total Federal Transit Cluster</i>				<u>12,685,120</u>	<u>8,790,286</u>
FTA 5310 FY 2021	0718Y21	20.513	TX-2022-078-00	573,070	159,875
FTA FY 19 5310	0718Y19	20.513	TX-2020-080-00	375,134	354,174
FTA - 5310 FY 2017	0718Y17	20.513	TX-2017-073-02	221,448	221,448
FTA 5310 FY 2018	0718Y18	20.513	TX-2019-027-00	137,294	137,294
FTA 5310 FY 2020	0718Y20	20.513	TX-2021-036-00	121,300	-
FTA 5310 FY 2022	0718Y22	20.513	1588-2023-2	55,609	-
FTA 5310 FY 16	0718Y16	20.513	TX-2016-025-03	31,280	31,280
<i>Total Transit Services Programs Cluster</i>				<u>1,515,135</u>	<u>904,071</u>
<i>Total Direct Programs</i>				<u>14,200,255</u>	<u>9,694,357</u>
Total U.S. Department of Transportation				<u>44,500,889</u>	<u>11,372,922</u>

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Environmental Protection Agency					
Direct Programs:					
DERA 2020 - North Texas Emissions	0721013	66.039	DE-01F88301-0	\$ 366,999	\$ 366,999
DERA 2018 - Public Sector	0721011	66.039	DE-01F56701-0	167,828	165,000
DERA 2019 - North Texas Emissions	0721012	66.039	DE-01F68301-1	10,545	-
<i>Total 66.039</i>				<u>545,372</u>	<u>531,999</u>
EPA Climate Pollution Red	0721014	66.046	02F39201	13,225	-
EPA Trash-Free Waters	0607720	66.475	01D07720	217,348	80,057
EPA OW2RNG	0607721	66.808	01F90401	(113)	(113)
<i>Total Direct Programs</i>				<u>775,832</u>	<u>611,943</u>
Passed through the Texas Commission on Environmental Quality:					
Water Quality Management Planning	0667023	66.454	582-22-40205	111,767	-
<i>Total Texas Commission on Environmental Quality</i>				<u>111,767</u>	<u>-</u>
Total U.S. Environmental Protection Agency				<u>887,599</u>	<u>611,943</u>
U.S. Department of Energy					
Direct Programs:					
NETL Clean Cities Coalition Network	0740021	81.086	DE-EE0010582	44,770	-
<i>Total Direct Programs</i>				<u>44,770</u>	<u>-</u>
Passed through the Clean Fuels Ohio Coalition:					
Natural Gas Vehicle Uptime Fleet Analysis	0740019	81.086	DE-EE0008798	911	-
CFO - Electric Vehicle - Watts Analysis	0740020	81.086	DE-EE0008890	(5,433)	-
<i>Total Clean Fuels Ohio Coalition</i>				<u>(4,522)</u>	<u>-</u>
<i>Total 81.086</i>				<u>40,248</u>	<u>-</u>
Total U.S. Department of Energy				<u>40,248</u>	<u>-</u>
U.S. Department of Health and Human Services					
Passed through the Texas Health and Human Services Commission:					
Title IIIB FY 23	0300223	93.044	HHS000874100018	1,838,613	547,596
Title III Administrator FY 23	0300123	93.044	HHS000874100018	217,349	-
Title IIIB FY 22	0300222	93.044	HHS000874100018	(11)	-
COVID-19 - Title IIIB FY 23	0300223	93.044	HHS000874100018	577,715	321,028
Title IIIC2 FY 23	0300423	93.045	HHS000874100018	3,142,462	3,116,905
Title IIIC1 FY 23	0300323	93.045	HHS000874100018	2,514,392	2,507,089
COVID-19 - Title IIIC2 FY 23	0300423	93.045	HHS000874100018	846,683	846,683
Title III Administrator FY 23	0300123	93.045	HHS000874100018	461,707	-
COVID-19 - Title III Administrator FY 23	0300123	93.045	HHS000874100018	28,720	-
NSIP	0300923	93.053	HHS000874100018	717,592	717,592
<i>Total Aging Cluster</i>				<u>10,345,222</u>	<u>8,056,893</u>
Title VII EAP FY 23	0300723	93.041	HHS000874100018	27,325	-
Title VII EAP FY 22	0300722	93.041	HHS000874100018	(22)	-
<i>Total 93.041</i>				<u>27,303</u>	<u>-</u>
Title VI OAG FY 23	0300823	93.042	HHS000874100018	230,375	-
COVID-19 - Title VII OAG FY 23	0300823	93.042	HHS000874100018	16,581	-
<i>Total 93.042</i>				<u>246,956</u>	<u>-</u>
Title IIID FY 23	0300523	93.043	HHS000874100018	148,298	-
COVID-19 - Title IIID FY 23	0300523	93.043	HHS000874100018	82,233	-
<i>Total 93.043</i>				<u>230,531</u>	<u>-</u>
COVID-19 - Aging & Disability	0301520	93.048	HHS000270200001	86,943	-
COVID-19 - Title IIIE FY 23	0300623	93.052	HHS000874100018	322,217	-
Title III Administrator FY 23	0300123	93.052	HHS000874100018	97,089	-
Title IIIE FY 22	0300622	93.052	HHS000874100018	(10)	-
Title IIIE FY 23	0300623	93.052	HHS000874100018	809,964	393,335
<i>Total 93.052</i>				<u>1,229,260</u>	<u>393,335</u>

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Department of Health and Human Services (continued)					
Passed through the Texas Health and Human Services Commission (continued):					
CMS - MIPPA 23	0390023	93.071	HHS000874100018	\$ 3,531	\$ -
Aging & Disability Resource	0301520	93.071	HHS000270200001	12,948	-
<i>Total 93.071</i>				<u>16,479</u>	<u>-</u>
Aging & Disability Resource	0301520	93.072	HHS000270200001	7,654	-
CMS Basic	0301323	93.324	HHS000874100018	75,581	-
CMS Basic	0301122	93.324	HHS000874100018	46,838	1,645
<i>Total 93.324</i>				<u>122,419</u>	<u>1,645</u>
COVID-19 - ARP Elder Justice Act	0301223	93.747	HHS000874100018	2,147	-
Aging & Disability Resource	0301520	93.791	HHS000270200001	76,424	-
<i>Total Texas Health and Human Services Commission</i>				<u>12,391,338</u>	<u>8,451,873</u>
Passed through the Texas Workforce Commission:					
Childcare-2023	0800323	93.575	0423CCF001	24,681,360	20,611,377
Childcare Quality - 2023	0802723	93.575	0423CCQ001	4,392,862	2,176,130
COVID-19 - Childcare Quality - 2022	0802722	93.575	0422CCQ001	1,244,721	741,527
COVID-19 - SIR Childcare	0804622	93.575	0422CCX001	1,149,137	1,148,934
Childcare - 2022	0800322	93.575	0422CCF001	444,889	442,259
COVID-19 - Childcare Quality - 2023	0802723	93.575	0423CCQ001	126,691	126,691
Childcare Quality - 2022	0802722	93.575	0422CCQ001	25,115	-
COVID-19 - Childcare-2022	0800322	93.575	0422CCF001	(14,829)	(14,829)
Childcare - 2023	0800323	93.596	0423CCF001	16,831,341	16,831,341
CC Local Match - 2022	0800422	93.596	0422CCM001	5,653,948	5,653,948
CC Local Match - 2023	0800423	93.596	0423CCM001	5,460,246	5,460,246
Childcare - 2022	0800322	93.596	0422CCF001	145,666	145,666
<i>Total CCDF Cluster</i>				<u>60,141,147</u>	<u>53,323,290</u>
TANF/Choice - 2023	0801323	93.558	0423TAF001	2,901,995	1,627,264
TANF/Choice - 2022	0801322	93.558	0422TAF001	303,406	175,606
NCP - 2023	0802823	93.558	0423NCP001	154,788	55,288
RAG ES - 2023	0801923	93.558	0423WPA001	42,661	-
WCI 2023	0803423	93.558	0423WCI001	21,409	-
RAG ES - 2022	0801922	93.558	0422WPA001	16,404	-
NCP - 2022	0802822	93.558	0422NCP001	2,405	2,405
<i>Total 93.558</i>				<u>3,443,068</u>	<u>1,860,563</u>
Childcare - 2023	0800323	93.667	0423CCF001	132,054	132,054
Childcare - 2022	0800322	93.667	0422CCF001	3,417	3,417
<i>Total 93.667</i>				<u>135,471</u>	<u>135,471</u>
<i>Total Texas Workforce Commission</i>				<u>63,719,686</u>	<u>55,319,324</u>
Direct Programs:					
ACL Dementia Friendly	0303002	93.470	90ADPI0070-01-00	334,993	177,832
<i>Total Direct Programs</i>				<u>334,993</u>	<u>177,832</u>
Total U.S. Department of Health and Human Services				<u>76,446,017</u>	<u>63,949,029</u>
U.S. Department of Homeland Security					
Passed through the Texas Office of the Governor:					
2022 Strategic Highway Safety Plan Regional Planning	09S2201	97.067	2945608	476,396	-
2021 Strategic Highway Safety Plan Emrr	09S2118	97.067	3306305	193,925	-
2022 UASI- Planning	09U2201	97.067	2984208	123,695	-
20 UASI-THIRA/SPR Completion	09U2024	97.067	4512701	80,222	-
2022 Strategic Highway Safety Plan Interop	09S2202	97.067	4427201	79,136	-
2020 Strategic Highway Safety Plan Hazmat	09S2019	97.067	2945506	60,950	-
2021 Strategic Highway Safety Plan Train & Ex	09S2107	97.067	3061406	49,545	-
2020 Strategic Highway Safety Plan USARP	09S2004	97.067	2945406	48,256	-
2020 Strategic Highway Safety Plan Interop	09S2002	97.067	3303404	33,639	-

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor / Passed through the Grantor / Program Title	NCTCOG Grant Number	Federal Assistance Listing Number	Contract Number	Expenditures	Pass-through Expenditures
U.S. Department of Homeland Security (continued)					
Passed through the Texas Office of the Governor (continued):					
2022 Strategic Highway Safety Plan USARP	09S2204	97.067	4455201	\$ 32,314	\$ -
2021 Strategic Highway Safety Plan Cyber Security	09S2125	97.067	3946202	26,790	-
2022 Strategic Highway Safety Plan CCP	09S2205	97.067	2945308	4,200	-
2022 Strategic Highway Safety Plan Pub Ed	09S2203	97.067	2945207	3,149	-
2022 Strategic Highway Safety Plan Emrr	09S2218	97.067	3306306	1,394	-
<i>Total 97.067</i>				<u>1,213,611</u>	<u>-</u>
<i>Total Texas Office of the Governor</i>				<u>1,213,611</u>	<u>-</u>
Direct Programs:					
21 CTP-East fork	0668522	97.045	EMT-2021-CA-00011-S01	170,327	-
21 CTP-UWF Discovery	0668422	97.045	EMT-2021-CA-00009-S01	141,629	-
21 CTP-Hog Branch	0668622	97.045	EMT-2021-CA-00012-S01	91,391	-
20 CTP-Catherine Branch	0668621	97.045	EMT-2020-CA-00039-S01	54,194	-
21 Coms Charms COG	0668222	97.045	EMT-2021-CA-00008-S01	14,228	-
20 Coms TSI	0668221	97.045	EMT-2020-CA-00040-S01	11,069	-
FY21-CTP-COG-PM	0668322	97.045	EMT-2021-CA-00010-S01	9,487	-
22 CTP-COG PM	0668223	97.045	EMT-2022-CA-00010-S01	6,290	-
<i>Total 97.045</i>				<u>498,615</u>	<u>-</u>
<i>Total Direct Programs</i>				<u>498,615</u>	<u>-</u>
Passed through the Texas Department of Public Safety:					
PDM FY19-008 Johnson-Somervell-Wise	0911908	97.047	PDMC-PL-06-TX-2019-008	41,667	-
PDM FY19-009 Ellis-Navarro	0911909	97.047	PDMC-PL-06-TX-2019-009	11,084	-
<i>Total 97.047</i>				<u>52,751</u>	<u>-</u>
<i>Total Texas Department of Public Safety</i>				<u>52,751</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>1,764,977</u>	<u>-</u>
Total Expenditures of Federal Awards				<u>\$ 141,833,056</u>	<u>\$ 87,638,590</u>

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "SEFA") includes the federal grant activity of North Central Texas Council of Governments (the "Council") under programs of the federal government for the year ended September 30, 2023. The information in the SEFA is presented in accordance with the requirements of Office of Management and Budget (OMB) *Uniform Guidance*. Because the SEFA presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net position or cash flows of the Council.

Note 2 - Summary of Significant Accounting Policies

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

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available. Federal grant funds for governmental funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When such funds are advanced to the Council, they are recorded as unearned revenue until earned. Otherwise, federal grant funds are received on a reimbursement basis from the respective federal program agencies. Generally, unused balances are returned to the grantor at the close of specified project periods.

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

Note 3 – Indirect Costs

The Council has elected not to use the 10 percent de minimis indirect cost rate allowed under the *Uniform Guidance*.

Note 4 - Relationship to Federal Financial Reports

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

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Note 5 - Relationship to the Basic Financial Statements

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

Federal administered grants	\$ 16,301,470
State administered grants	139,729,245
Less: State-funded grant awards	<u>(14,197,659)</u>
Federal expenditures reported on the SEFA	<u>\$ 141,833,056</u>

Note 6 - Negative Amounts

Due to a revision in the calculation of administrative costs, the funding agent has retroactively calculated certain grant expenditures. As a result of this recalculation, the affected grants reflect a negative balance on the SEFA.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

I. Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weakness(es) identified?	None
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	None

Federal Awards:

Internal control over major programs: Material weakness(es) identified?	None
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs	Unmodified

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

Assistance Listing Number: 20.205 93.575, 93.596	Name of Federal Program or Cluster: Highway Planning and Construction CCDF Cluster
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Dollar threshold used to distinguish between type A and type B programs for federal single audit:	\$3,000,000
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Auditee qualified as low-risk auditee for federal single audit?	Yes
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II. Financial Statement Findings

None noted

III. Findings and Questioned Costs for Federal Awards

None noted

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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

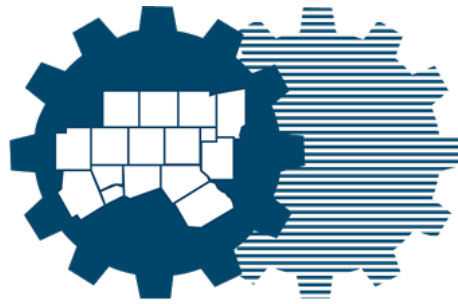
CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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

I. Corrective Action Plan

Not applicable



**North Central Texas
Council of Governments**