



# Federal Financial Assistance Reports

Fiscal Year Ended  
September 30, 2009

North Central Texas  
Council of Governments

**NORTH CENTRAL TEXAS  
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL  
AND  
COMPLIANCE INFORMATION**

**YEAR ENDED SEPTEMBER 30, 2009**

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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, 2009, and have issued our report thereon dated February 22, 2010. 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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affect the Council's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Council's financial statements that is more than inconsequential will not be prevented or detected by the Council's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a misstatement of the financial statements will not be prevented or detected by the Council's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of the section and would not necessarily identify all deficiencies in internal control that might be 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.

North Central Texas Council of Governments  
February 22, 2010

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Compliance and Other Matters

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

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 22, 2010



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE 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, 2009. 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, 2009.

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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affect the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

#### 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, 2009, and have issued our report dated February 22, 2010. 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 22, 2010

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**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
93.575; 93.596, 93.558	Child Care Services
93.558	Temporary Assistance for Needy Families
20.205	Transportation (various)
17.258; 17.259; 17.260	Workforce Investment Act
93.043; 93.044; 93.053	Title III

Dollar threshold used to distinguish Between type A and type B programs: \$2,099,770

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, 2009**

**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, 2009.

**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, 2009.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

There were no findings from the year ended September 30, 2008.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Federal Grantor / Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b>U.S. Department of Transportation:</b>				
<i>Pass-Through Texas Department of Transportation:</i>				
Air Quality Education	513.06	20.205	0918-00-120	\$ (78)
Land Use Joint Venture Program	696.02	20.205	0902-48-500	173,162
Rail Feasibility/Land Use	696.06	20.205	0918-00-115	(299)
Highway Planning & Construction	700.09	20.205	50-9XXF0006	8,838,679
TRANSIMS Project	709.03	20.205	0902-48-555	134,937
Tempo Support	716.09	20.205	50-9XXF0006	75,517
Bicycle Pedestrian Education Information	803.02	20.219	0902-48-458	66,091
Clean Vehicle Tech Program	804.03	20.205	0918-00-094	172,689
Regional Vanpool DART	807.06	20.205	0918-00-119	208,373
Regional Vanpool DART	807.09	20.205	0918-00-151	747,160
High Emitting Vehicle Program	814.02	20.205	0918-00-084	(10,566)
High Emitting Vehicle Program	814.08	20.205	0918-00-143	372,791
West Thoroughfare Program - 80	820.04	20.205	0902-48-646	202,385
West Thoroughfare Program - 100	820.04	20.205	0902-48-513	105,480
East Thoroughfare Program - 80	821.04	20.205	0918-00-066	1,080,880
East Thoroughfare Program - 100	821.04	20.205	0918-00-095	202,815
Safety Education Program	823.06	20.219	0918-00-117	5,401
Park Cash Out	878.06	20.205	0918-00-106	187
Diesel Idling Reduction	879.05	20.205	0918-00-110	61,529
Truck Lane Study	880.05	20.205	0918-45-752	(85)
Tower 55 Rail Study	891.07	20.205	0902-48-693	984,315
Regional ITS Incident Management	901.08	20.205	0918-00-148	154,484
Regional ITS Data archiving	902.08	20.205	0918-00-147	29,961
Regional Trip Reduction	903.08	20.205	0918-00-146	600,990
North Central Texas Clean School Bus	906.08	20.205	0902-48-720	544,483
Regional Goods Movement	907.09	20.205	0902-00-113	288,007
RTAP (FTA)	916.10	20.513	51918F7337	17,851
<b>Texas Department of Transportation, subtotal</b>				<u>15,057,139</u>
<i>Pass-Through Federal Transit Administration:</i>				
FTA - JA/RC Administration	697.02	20.516	TX-37-4014	113,454
FTA - JA/RC Administration	698.02	20.516	TX-37-4020	134,934
FTA - Grantee Administration	822.05	20.507	TX-90-X680	2,438
FTA - Grantee Administration	822.07	20.507	TX-90-X760	463,187
FTA - Grantee Administration	822.08	20.507	TX-90-X814	599,126
FTA - Urban Funding	822.09	20.507	TX-90-X840	154,763
Transit Planning Studies - Travel Surveys (Alt. Analysis)	825.08	20.522	TX-39-0001	246,288
FTA - Grantee Administration (New Freedom)	828.08	20.521	TX-57-X009	42,318
FTA - JA/RC Administration	829.08	20.516	TX-37-X061	92,949
FTA - Urban Funding	822.10	20.507	TX-90-X862	53,205
<b>Federal Transit Administration, subtotal</b>				<u>1,902,662</u>
<i>Pass-Through Federal Aviation Administration:</i>				
Federal Aviation Administration	895.08	20.106	3-48-D302-02-2007	15,044
Federal Aviation Administration	895.09	20.106	3-48-D302-03-2008	705,163
<b>Federal Aviation Administration, subtotal</b>				<u>720,207</u>
<i>Pass-Through Federal Highway Administration:</i>				
Regional Ecological Framework	872.08	20.205	DTFH61-08-H-00023	55,341
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<u>17,735,349</u>

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Federal Grantor / Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b>U. S. Department of Labor:</b>				
<i>Direct Programs:</i>				
Workforce Investment Act, Logistic Skills Training and Certification	619.07	17.268	HG-15851-07-60-A-48	503,049
<i>Pass-Through Texas Workforce Commission:</i>				
Workforce Investment Act, Youth Program	602.08	17.259	0407WPF000	(8,800)
Workforce Investment Act, Youth Program	602.09	17.259	0408WIY000	3,126,828
Workforce Investment Act, Youth Program	602.10	17.259	0409WIY000	666,986
Workforce Investment Act, Adult Program	603.08	17.258	0407WPF000	(17,872)
Workforce Investment Act, Adult Program	603.09	17.258	0408WIA000	2,648,115
Workforce Investment Act, Adult Program	603.10	17.258	0409WIA000	430,923
Workforce Investment Act, Dislocated Worker	604.08	17.260	0407WPF000	219,138
Workforce Investment Act, Dislocated Worker	604.09	17.260	0408WID000	3,351,027
Workforce Investment Act, Dislocated Worker	604.10	17.260	0409WID000	452,942
Workforce Investment Act, Industry Skills	639.08	17.258	0408WSW002	71,640
Workforce Investment Act, Industry Skills	639.08	17.259	0408WSW002	77,544
Workforce Investment Act, Industry Skills	639.08	17.260	0408WSW002	90,412
<b>Workforce Investment Act, subtotal</b>				<b>11,108,883</b>
* Workforce Investment Act, ARRA Youth	614.09	17.259	0409XWY000	3,390,603
* Workforce Investment Act, ARRA Adult	615.09	17.258	0409XWA000	128,702
* Workforce Investment Act, ARRA Dislocated Workers	616.09	17.260	0409XDW000	150,314
* Workforce Investment Act, ARRA Employment Services	618.09	17.207	0409XES000	15,579
* Workforce Investment Act, ARRA Re-Employments Services	620.09	17.207	0409XRE000	26,488
<b>American Recovery and Reinvestment Act of 2009, subtotal</b>				<b>3,711,686</b>
WIA Statewide Alternative Funds	634.08	17.258	0408WSA000	(7,313)
WIA Statewide Alternative Funds	634.08	17.259	0408WSA000	(2,588)
WIA Statewide Alternative Funds	634.08	17.260	0408WSA000	10,092
WIA Statewide Alternative Funds	634.09	17.258	0409WSA000	241
WIA Statewide Alternative Funds	634.09	17.259	0409WSA000	16,228
WIA Statewide Alternative Funds	634.09	17.260	0409WSA000	141,045
<b>Skills Development, subtotal</b>				<b>157,705</b>
Trade Adjustment Assistance	638.08	17.245	0408TRA000	2,343
Trade Adjustment Assistance	638.09	17.245	0409TRA000	196,436
<b>Trade Adjustment Assistance, subtotal</b>				<b>198,779</b>
Wagner Peyser Employment Services	613.09	17.207	0409RAG000	5,959
Wagner Peyser Employment Services	613.09	17.258	0409RAG000	1,406
Wagner Peyser Employment Services	613.09	17.259	0409RAG000	156
Wagner Peyser Employment Services	613.09	17.271	0409RAG000	413
Wagner Peyser Employment Services	613.09	17.273	0409RAG000	1,513
Wagner Peyser Employment Services	628.08	17.207	0408WPA000	114,542
Wagner Peyser Employment Services	628.09	17.207	0409WPA000	385,029
<b>Wagner Peyser Employment Services, subtotal</b>				<b>509,018</b>
Disability Program-Navigator Initiative	642.08	17.266	0408DPN000	42,282
Disability Program-Navigator Initiative	642.09	17.266	0409DPN000	14,276
<b>Disability Program-Navigator Initiative, subtotal</b>				<b>56,558</b>
Performance Incentive Award Grant	643.08	17.258	0408PIA000	(5,846)
Performance Incentive Award Grant	643.08	17.259	0408PIA000	(4,617)
Performance Incentive Award Grant	643.08	17.260	0408PIA000	(1,852)
<b>Performance Incentive Award, subtotal</b>				<b>(12,315)</b>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<b>16,233,363</b>
<b>U.S. Department of Agriculture:</b>				
<i>Pass-Through Texas Workforce Commission:</i>				
Wagner Peyser Employment Services	613.09	10.561	0409RAG000	56
Food Stamp Employment & Training	605.08	10.561	0408FSE000	60,117
Food Stamp Employment & Training	605.09	10.561	0409FSE000	285,478
Food Stamp ABAWD	607.08	10.561	0408FSA000	1,263
Food Stamp ABAWD	607.09	10.561	0409FSA000	136,273
TWC Transport Contract	633.09	10.561	0409DOT000	95,006
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b>578,193</b>

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Federal Grantor / Pass-Through Grantor/Program Title	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<b><u>U.S. Department of Commerce:</u></b>				
<i>Pass-Through Texas Division of Emergency Management:</i>				
Public Safety Interoperability Communications	857.07	11.555	2007-GS-H7-0044	251,606
<b>TOTAL U.S. DEPARTMENT OF COMMERCE</b>				<b>251,606</b>
<b><u>U. S. Environmental Protection Agency:</u></b>				
<i>Direct Programs:</i>				
North Texas Regional Environmental Management System	668.09	66.708	NP-96684901-1	2,750
Brownsfield Revolving Loan Fund	827.08	66.818	BF-96662001-0	1,551
Smartway Trans Partn	888.06	66.034	XA-83321501-2	21,600
Blue Skyways Collaborative Clean School Bus	894.07	66.036	SB-96645301-0	34,366
Blue Skyways Area Clean Diesel Funding Program	909.09	66.034	BF-96686601-0	19,064
<b>Direct Programs, subtotal</b>				<b>79,331</b>
<i>Pass-Through Texas Commission on Environmental Quality:</i>				
Water Quality Management Planning	670.09	66.454	582-9-77091	41,767
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b>121,098</b>
<b><u>U. S. Department of Health and Human Services:</u></b>				
<i>Pass-Through Texas Department of Aging and Disability Services:</i>				
Title VII - Prevention of Elder Abuse, Neglect & Exploitation	562.09	93.041	2007-EAP-18	21,051
Title VII - Long Term Care Ombudsman Services for Older Individuals	563.09	93.042	2007-OAG-18	73,377
<b>Title VII, subtotal</b>				<b>94,428</b>
Title III, Part D, Disease Prevention and Health Promotion Services	560.09	93.043	2007-3D-18	38,137
Title III, Part D, Medication Management	567.09	93.043	2007-3D-18 MM	22,564
<b>Title III, Part D, subtotal</b>				<b>60,701</b>
Title III, Part B - Administration	505.09	93.044	2007-ADM-18	132,708
Title III, Part B - Grants for Supportive Services and Senior Centers	531.09	93.044	2007-3B-18	1,067,999
<b>Title III, Part B, subtotal</b>				<b>1,200,707</b>
Title III, Part C-1 - Administration	505.09	93.045	2007-ADM-18	101,223
Title III, Part C-2 - Administration	505.09	93.045	2007-ADM-18	49,440
Title III, Part C-1 Nutrition Services	537.09	93.045	2007-3C1-18	408,495
Title III, Part C-2 Nutrition Services	559.09	93.045	2007-3C2-18	1,898,284
<b>Title III, Part C, subtotal</b>				<b>2,457,442</b>
* ARRA-Home Delivered Meals	790.09	93.705	N/A	10,572
* ARRA-Congregate Meals	790.09	93.707	N/A	9,287
<b>American Recovery and Reinvestment Act of 2009, subtotal</b>				<b>19,859</b>
Title III, Part E - Administration	505.09	93.052	2007-ADM-18	58,306
Title III, Part E National Family Caregiver Support Program	561.09	93.052	2007-3E-18	571,727
<b>Title III, Part E, subtotal</b>				<b>630,033</b>
Nutrition Services Incentive Program	566.09	93.053	2007-NSIP-18	652,276
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	565.09	93.779	2007-CMS-18	40,649
CMS-HCFA - Centers for Medicare & Medicaid Services Research, Demonstrations and Evaluations	565.10	93.779	2008-CMS-18	38,758
<b>CMS-HCFA - Centers for Medicare &amp; Medicaid Services,subtotal</b>				<b>79,407</b>
<b>Texas Department of Aging and Disability Services, subtotal</b>				<b>5,194,853</b>
<i>Pass-Through Texas Department of Health:</i>				
Social Services Block Grant-Hurricane Katrina	865.07	93.667	529-07-0035-00001	157,205
<i>Pass-Through Texas Workforce Commission:</i>				
Wagner Peyser Employment Services	613.09	93.558	0409RAG000	459
Wagner Peyser Employment Services	613.09	93.575	0409RAG000	988
<b>Wagner Peyser Employment Services, subtotal</b>				<b>1,447</b>

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

<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>
Temporary Assistance for Needy Families	610.08	93.558	0408TAN000	177,385
Temporary Assistance for Needy Families	610.09	93.558	0409TAN000	<u>2,795,337</u>
<b>Temporary Assistance for Needy Families, subtotal</b>				<u>2,972,722</u>
Performance Incentive Award Grant	643.08	93.558	0408PIA000	<u>29,229</u>
Choices Post Employment Stipend	612.08	93.558	0408CPE000	<u>1,022</u>
Direct Child Care Services	601.08	93.558	0408CCF000	(5,997,759)
Direct Child Care Services	601.08	93.575	0408CCF000	962,548
Direct Child Care Services	601.08	93.596	0408CCF000	5,770,462
Direct Child Care Services	601.09	93.558	0409CCF000	122,295
Direct Child Care Services	601.09	93.575	0409CCF000	7,357,772
Direct Child Care Services	601.09	93.596	0409CCF000	11,241,325
Child Care - Local	637.08	93.596	0408CCM000	502,289
Child Care - Local	637.09	93.596	0409CCM000	<u>4,997,754</u>
<b>Child Care Services, subtotal</b>				<u>24,956,686</u>
* Workforce Investment Act, ARRA Child Care	621.09	93.713	0409XCC000	<u>34,415</u>
<b>Texas Workforce Commission, Subtotal</b>				<u>27,995,521</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<u>33,347,579</u>
<b><u>Department of Homeland Security:</u></b>				
<i>Pass-Through Texas Division of Emergency Management:</i>				
Urban Area Security Initiative, 2005 Dallas	859.05	97.008	2005-GE-T5-4025	5,764
Urban Area Security Initiative, 2006	859.06	97.008	2006-GE-T6-0068	29,736
Urban Area Security Initiative, 2007	859.07	97.008	2007-GE-T7-0024	557,213
Urban Area Security Initiative, 2008	859.08	97.008	2008-GE-T8-0034	155,560
Urban Area Security Initiative, 2008	860.08	97.008	2008-GE-T8-0034	<u>1,880</u>
<b>Urban Area Security Initiative, subtotal</b>				<u>750,153</u>
State Homeland Security Grant Program 2005	860.05	97.073	2005-GE-T5-4025	4,432
State Homeland Security Grant Program 2006	859.06	97.073	2006-GE-T6-0068	30
State Homeland Security Grant Program 2007	859.07	97.073	2007-GE-T7-0024	752,496
State Homeland Security Grant Program 2008	860.08	97.073	2008-GE-T8-0034	<u>83,231</u>
<b>State Homeland Security Grant, subtotal</b>				<u>840,189</u>
Interoperable Emergency Communications Grant Program	869.08	97.001	2008-IO-T8-0040	<u>3,549</u>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<u>1,593,891</u>
<b><u>U.S. Department of Defense:</u></b>				
<i>Direct Programs:</i>				
JLUS Economic Adjustment Activities	896.07	12.610	EN0632-06-01-08-02	<u>102,260</u>
<b>TOTAL U.S. DEPARTMENT OF DEFENSE</b>				<u>102,260</u>
<b><u>U.S. Department of Energy:</u></b>				
<i>Direct Programs:</i>				
Clean Cities Programmatic Support	715.07	66.51	41817M3551	<u>28,978</u>
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>				<u>28,978</u>
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>				<u>\$ 69,992,317</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, 2009**

**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	\$ 3,391,827
State Administered Grants	115,989,167
Less: State funded grant awards	<u>49,388,677</u>
Per Schedule of Expenditures of Federal Awards	<u><u>\$ 69,992,317</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.