

# Federal Financial Assistance Reports



Fiscal Year Ended September 30, 2006

North Central Texas Council of Governments

**NORTH CENTRAL TEXAS  
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL  
AND  
COMPLIANCE INFORMATION**

**YEAR ENDED SEPTEMBER 30, 2006**

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**WEAVER  
AND  
TIDWELL**

*L.L.P.*

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND OTHER MATTERS  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN  
AUDIT OF BASIC 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 financial statements of the governmental activities, the business-type activities, and each major fund of North Central Texas Council of Governments as of and for the year ended September 30, 2006, which collectively comprise North Central Texas Council of Governments' basic financial statements and have issued our report thereon dated January 19, 2007. 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.

### **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 grants, 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*.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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  
January 19, 2007

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM, ON 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, 2006. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of audit findings. 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, 2006.

### 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation 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, 2006, and have issued our report thereon dated January 19, 2007. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 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  
January 19, 2007

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

**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
- Reportable condition(s) 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
- Reportable condition(s) 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 major programs:

CFDA Number(s)	Name of Federal Programs or Cluster
93.575; 93.558; 93.596	Child Care Services
20.205	Highway Planning & Construction
17.258; 17.259; 17.260	Workforce Investment Act
17.260	National Emergency Grant

Dollar threshold used to distinguish Between type A and type B programs: \$1,774,962

Auditee qualified as low-risk auditee?  X  Yes     \_\_\_ No

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

**Section II-Financial Statement Findings**

This section identifies the reportable conditions, 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, 2006.

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

This section identifies the reportable conditions, 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, 2006.



NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

Federal Grantor / Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Estimated Federal Expenditures
<b><u>U.S. Department of Transportation:</u></b>			
<i>Pass-Through Texas Department of Transportation:</i>			
Congestion Mitigation/Air Quality Program Awareness	513.01	20.205	\$ 181,167
Congestion Mitigation/Air Quality Program Awareness	513.06	20.205	50,695
Land Use Joint Venture Program	696.02	20.205	40,911
Land Use Joint Venture Program	696.02	20.205	76,588
Land Use & outreachProgram	696.06	20.205	94,988
Highway Planning & Construction	700.06	20.205	6,831,995
Value Pricing Pilot Program	714.03	20.205	(8,490)
Bicycle Pedestrian Education Information	803.02	20.219	32,054
Clean Vehicle Tech Program	804.03	20.205	30,909
Ozone Season Fare Reduction	805.02	20.205	163,347
Employee Trip Reduction	806.02	20.205	1,428
Enhanced Employee Trip Reduc	806.05	20.205	315,288
Vanpool-DART	807.02	20.205	121,249
Regional Vanpool DART	807.06	20.205	328,722
Dallas Multi-Moda I- CBD Joint Transportation Study	808.02	20.205	(18,437)
DFW Int'l Airport -ITS MAS	811.02	20.205	85,892
Regional ITS Communication Program	812.02	20.205	196,358
High Emitting Vehicle Trade Program	814.02	20.205	733,854
TRANSIMS Project	709.03	20.205	1,264
Feasibility Corridor Study-Freight Bottleneck	817.03	20.205	76,450
West Thoroughfare Program	820.04	20.205	244,694
West Thoroughfare Program	820.04	20.205	220,861
East Thoroughfare Program	821.04	20.205	719,708
East Thoroughfare Program	821.04	20.205	434,499
Pay As You Drive	875.05	20.205	408,101
Traffic Signal Replace	876.05	20.205	4,099
Diesel Idling Reduction	879.05	20.205	43,077
Truck Lane Study	880.05	20.205	358,846
Clean Vehicle Fleet Procure	881.05	20.205	131,768
Regional Stormwater Mgmt Program	884.06	20.205	38,243
Park Cash Out Proj	878.06	20.205	2,391
<i>Total Texas Department of Transportation:</i>			11,942,519
<i>Pass-Through Federal Transit Administration:</i>			
NE Tarrant County Job Access Reverse Commute	697.02	20.516	47,718
Regional JA / RC	698.02	20.516	1,946
FTA-Grantee Administration	822.05	20.507	336,247
<i>Total Federal Transit Administration:</i>			385,911
<b>Total U.S. Department of Transportation</b>			<b>12,328,430</b>
<b><u>U. S. Department of Labor:</u></b>			
<i>Pass-Through Texas Workforce Commission:</i>			
Workforce Investment Act, Youth Activities	602.06	17.259	2,409,945
Workforce Investment Act, Adult Program	603.06	17.258	1,846,393
Workforce Investment Act, Dislocated Worker	604.06	17.260	4,894,745
Workforce Investment Act, Youth Activities	602.07	17.259	433,524
Workforce Investment Act, Adult Program	603.07	17.258	721,729
Workforce Investment Act, Dislocated Worker	604.07	17.260	337,708
<i>Workforce Investment Act, subtotal</i>			10,644,044

(continued)

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

Federal Grantor / Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Estimated Federal Expenditures
National Emergency Grant	626.05	17.260	<u>2,904,222</u>
<i>National Emergency Grant, subtotal</i>			<u>2,904,222</u>
First Generation College Student Initiative-Adult Program	635.05	17.258	68,359
First Generation College Student Initiative-Youth Program	635.05	17.259	61,950
First Generation College Student Initiative-Dislocated Worker	635.05	17.260	83,313
First Generation College Student Initiative-Adult Program	635.06	17.258	22,217
First Generation College Student Initiative-Youth Program	635.06	17.259	24,408
First Generation College Student Initiative-Dislocated Worker	635.06	17.260	<u>28,942</u>
<i>First Generation College Student Initiative, subtotal</i>			<u>289,189</u>
Skills Development-Workforce Investment Act-Dislocated Worker	634.05	17.260	31,933
Skills Development-Workforce Investment Act-Adult Program	634.06	17.258	12,666
Skills Development-Workforce Investment Act-Youth Program	634.06	17.259	143,534
Skills Development-Workforce Investment Act-Dislocated Worker	634.06	17.260	<u>679,247</u>
<i>Skills Development, subtotal</i>			<u>867,380</u>
Trade Adjustment Assistance	638.04	17.245	2,519
Trade Adjustment Assistance	638.05	17.245	31,594
Trade Adjustment Assistance	638.06	17.245	<u>253,421</u>
<i>Trade Adjustment Assistance, subtotal</i>			<u>287,534</u>
Veterans Service - DVOP/LVER	632.06	17.801	<u>73,488</u>
<i>Veterans services, subtotal</i>			<u>73,488</u>
Reintegration Counselor	639.06	17.261	192,109
H-1B Job Training	641.06	17.261	<u>157,250</u>
<i>Texas Hurricane Katrina/Rita Job Training, subtotal</i>			<u>349,359</u>
Reemployment Initiatives Project	630.05	17.225	69,686
Reemployment Initiatives Project	630.06	17.225	<u>64,197</u>
<i>Reemployment Initiatives Project, subtotal</i>			<u>133,883</u>
Wagner Peyser Employment Services	628.05	17.207	143,693
Wagner Peyser Employment Services	628.06	17.207	<u>417,264</u>
<i>Wagner Peyser Employment Services, subtotal</i>			<u>560,957</u>
Resource Administration Grant - Grants UI/ Tax	631.06	17.203	280
Resource Administration Grant - Grants UI/ Tax	631.06	17.207	341
Resource Administration Grant - Grants UI/ Tax	631.06	17.259	360
Resource Administration Grant - Grants UI/ Tax	631.06	17.258	370
Resource Administration Grant - Grants UI/ Tax	631.06	17.260	370
Resource Administration Grant - Grants UI/ Tax	631.06	17.225	<u>1,313</u>
<i>Resource Administration Grant, subtotal</i>			<u>3,034</u>
<i>Texas Workforce Commission, subtotal</i>			<u>16,113,090</u>
<b>Total U.S. Department of Labor</b>			<b><u>16,113,090</u></b>

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NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

Federal Grantor / Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Estimated Federal Expenditures
<b><u>U.S. Department of Agriculture:</u></b>			
Food Stamp Employment & Training	605.06	10.561	454,864
Food Stamp Employment & Training	605.06	10.561.050	49,488
Food Stamp National Emergency Grant	626.05	10.561	71,605
Resource Administration Grant - Grants UI/ Tax	631.06	10.561	466
TWC Transport Contract	633.06	10.561	15,786
TWC Transport Contract	633.07	10.561	11,814
<i>Texas Workforce Commission, subtotal</i>			604,023
<b>Total U.S. Department of Agriculture</b>			<b>604,023</b>
<b><u>U. S. Department of Housing and Urban Development:</u></b>			
<i>Direct Programs:</i>			
Community Development Work Study Program	502.04	14.512	126,750
Community Development Work Study Program	502.06	14.512	31,981
<i>Pass-Through Organization of Rural Community Affairs:</i>			
Texas Community and Economic Development	671.06	14.228	22,853
Texas Community and Economic Development	671.07	14.228	1,517
<i>Organization of Rural Affairs, subtotal</i>			24,370
<b>Total U. S. Department of Housing and Urban Development</b>			<b>183,101</b>
<b><u>U. S. Environmental Protection Agency:</u></b>			
<i>Direct Programs:</i>			
Muddy Creek Watershed	669.03	66.461	3,637
Dallas Emission Enforcement Program	874.05	66.034	13,698
Stream Team	668.06	66.461	37,257
			54,592
<i>Pass-Through Texas Commission on Environmental Quality:</i>			
Water Quality Management Planning	670.06	66.454	61,829
Water Quality Management Planning	670.07	66.454	3,649
<i>Texas Commission on Environmental Quality, subtotal</i>			65,478
<b>Total U.S. Environmental Protection Agency</b>			<b>120,070</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	562.06	93.041	19,036
Title VII - Long Term Care Ombudsman Services for Older Individuals	563.06	93.042	62,624
<i>Title VII, subtotal</i>			81,660
Title III, Part D, Disease Prevention and Health Promotion Services	560.06	93.043	74,442
Title III, Part D, Medication Management	567.06	93.043	5,492
<i>Title III, Part D, subtotal</i>			79,934
Title III, Part B - Administration	505.06	93.044	39,463
Title III, Part B - Grants for Supportive Services and Senior Centers	531.05	93.044	54,133
Title III, Part B - Grants for Supportive Services and Senior Centers	531.06	93.044	1,078,018
<i>Title III, Part B, subtotal</i>			1,171,614

(continued)

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

Federal Grantor / Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Estimated Federal Expenditures
Title III, Part C-1 - Administration	505.06	93.045	116,631
Title III, Part C-1 Nutrition Services	537.06	93.045	319,507
Title III, Part C-2 - Administration	505.06	93.045	62,844
Title III, Part C-2 Nutrition Services	559.06	93.045	1,369,913
<i>Title III, Part C, subtotal</i>			<u>1,868,895</u>
Title III, Part E - Administration	505.06	93.052	50,256
Title III, Part E National Family Caregiver Support Program	561.06	93.052	470,227
<i>Title III, Part E, subtotal</i>			<u>520,483</u>
Nutrition Services Incentive Program	566.06	93.053	342,702
CMS-HCFA - Centers for Medicare & Medicaid Services Research	565.06	93.779	45,017
CMS-HCFA - Centers for Medicare & Medicaid Services Research	565.07	93.779	19,821
<i>CMS-HCFA - Centers for Medicare &amp; Medicaid Services, subtotal</i>			<u>64,838</u>
Kidney Health Care Program (Texas SPAP)	580.06	93.786	3,657
<i>Texas Department of Aging and Disability Services, subtotal</i>			<u>4,133,783</u>
<i>Pass-Through Texas Department of Health:</i>			
Social Services Block Grant-Hurricane Katrina	865.07	93.667	11,027
<i>Texas Department of Health, subtotal</i>			<u>11,027</u>
<i>Pass-Through Texas Workforce Commission:</i>			
Temporary Assistance for Needy Families	610.05	93.558	108,157
Temporary Assistance for Needy Families	610.06	93.558	2,327,108
Resource Administration Grant - Grants UI/ Tax	631.06	93.558	703
<i>Temporary Assistance for Needy Families, subtotal</i>			<u>2,435,968</u>
<i>Pass-Through Texas Workforce Commission:</i>			
National Emergency Grant - Child Care Program	626.05	93.596	615,457
<i>National Emergency Grant, subtotal</i>			<u>615,457</u>
Child Care Services FY2005	601.05	93.575	648,352
Child Care Services FY2005	601.05	93.596	134,573
Child Care Services FY2006	601.06	93.575	10,109,332
	601.06	93.558.667	112,978
Child Care Services FY2007	601.06	93.596	7,116,879
Child Care - Local Unit FY 2005	637.05	93.596	387,192
Child Care - Local Unit FY 2006	637.06	93.596	2,976,291
<i>Child Care Services, subtotal</i>			<u>21,485,597</u>
<i>Texas Workforce Commission, subtotal</i>			<u>24,537,022</u>
<b>Total U. S. Department of Health and Human Services</b>			<b><u>28,681,832</u></b>
<b><u>Department of Homeland Security:</u></b>			
<i>Pass-Through Texas Department of Public Safety (GDEM):</i>			
Urban Areas Security Initiative, 2004	858.04	97.008	51,149
Urban Areas Security Initiative - 2005	859.05	97.008	159,715

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NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

Federal Grantor / Pass-Through Grantor / Program Title	NCTCOG Grant Number	Federal CFDA Number	Estimated Federal Expenditures
Urban Areas Security Initiative - 2005	861.05	97.008	89,289
Urban Areas Security Initiative - 2005	862.05	97.008	80,310
Urban Areas Security Initiative - 2006	859.06	97.008	31
<i>Urban Area Security Initiative, subtotal</i>			<u>380,494</u>
State Homeland Security Grant Program 2004-LETPP	857.04	97.074	34,283
State Homeland Security Grant Program 2004	857.04	97.073	70,702
State Homeland Security Grant Program 2005	860.05	97.073	553,382
<i>State Homeland Security Grant, subtotal</i>			<u>658,367</u>
<i>Texas Department of Public Safety, subtotal</i>			<u>1,038,860</u>
<b>Total Department of Homeland Security</b>			<b><u>1,038,860</u></b>
<b><u>U.S. Department of Interior:</u></b>			
U.S. Geological Survey	445.05	15.808	75,000
<b>Total U.S. Department of interior</b>			<b><u>75,000</u></b>
<b><u>U.S. Department of Energy:</u></b>			
Influence the AFV Choice	710.05	81.086	(1,343)
<b>Total U.S. Department of Energy</b>			<b><u>(1,343)</u></b>
<b><u>Federal Emergency Management Agency:</u></b>			
CTP Mapping Statement	586.06	97.045	22,326
<b>Total Federal Emergency Management Agency</b>			<b><u>22,326</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 59,165,389</u></b>

(concluded)

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

(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.

(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.

(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.

(4) Relationship to Basic Financial Statements

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

Total revenue from federal and state administered grants	\$ 74,173,627
Less: State funded grant awards	15,008,238
Per Schedule of Expenditures of Federal Awards	<u>\$ 59,165,389</u>