

Federal Financial Assistance Reports

**Fiscal Year Ended
September 30, 2016**

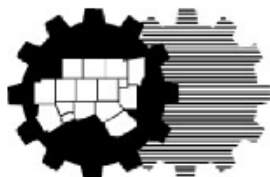


North Central Texas Council of Governments

**NORTH CENTRAL TEXAS
COUNCIL OF GOVERNMENTS**

**FEDERAL FINANCIAL
AND
COMPLIANCE INFORMATION**

YEAR ENDED SEPTEMBER 30, 2016

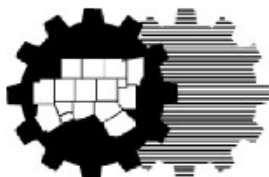


**North Central Texas
Council of Governments**

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**North Central Texas
Council of Governments**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of the North Central Texas Council of Governments (the Council) as of and for the year ended September 30, 2016, 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 10, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

Dallas, Texas
February 10, 2017

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

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

Report on Compliance for Each Major Federal Program

We have audited North Central Texas Council of Governments' (the Council) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2016. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2016.

Report on Internal Control Over Compliance

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

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

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

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

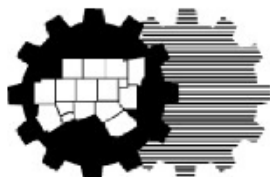
Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of North Central Texas Council of Governments, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise North Central Texas Council of Governments basic financial statements. We issued our report thereon dated February 10, 2017, which contained unmodified opinions on those financial statements.

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

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

Dallas, Texas
February 10, 2017



**North Central Texas
Council of Governments**

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Section I-Summary of Auditors' Results

BASIC FINANCIAL STATEMENTS:

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

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

Noncompliance which is material to the basic financial statements noted?

☐ Yes ☒ No

FEDERAL AWARDS:

Internal control over major federal programs:

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

An unmodified opinion was issued on compliance for major programs.

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?

☐ Yes ☒ No

Identification of federal major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Programs or Cluster</u>
17.258, 17.259, 17.278	WIA Cluster
20.507, 20.526	Federal Transit Cluster
93.044, 93.045, 93.053	Aging Cluster
93.575, 93.596	CCDF Cluster

Dollar threshold used to distinguish
Between type A and type B programs:

\$2,569,550

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Section II-Financial Statement Findings

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

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

Section III-Federal Awards Findings and Questioned Costs

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

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

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

There were no findings from the year ended September 30, 2015.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Federal Grantor / Pass-Through Grantor	Grant Name	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>					
Pass-Through Texas Workforce Commission:	RAG ES-2015	0801915	10.561	0415WPA000	117
	SNAP-2015	0800915	10.561	0415SNE000	(1,739)
	SNAP-2016	0800916	10.561	0416SNE000	917,913
	WF Commission Initiatives	0801516	10.561	0416WCI000	12
	SNAP Cluster , subtotal				916,303
Pass-Through Texas Workforce Commiss. , subtotal					916,303
Total U.S. Department of Agriculture					
<u>U.S. Department of Commerce</u>					
Direct Programs :	EDA CEDS	0100003	11.302	08-86-04969	47,524
<u>U.S. Department of Defense</u>					
Direct Programs :	JLUS Military Plan	0790001	12.610	EN1511-15-01	144,356
<u>U.S. Department of Housing and Urban Development</u>					
Pass-Through Texas Department of Agriculture:	Tx CDBG	0667116	14.228	C715207	18,916
	Tx CDBG	0667117	14.228	C716207	189
	CDBG - State-Administered CDBG Cluster , subtotal				19,105
Pass-Through Texas Department of Agriculture, subtotal					19,105
Total U.S. Department of Housing and Urban Development					
<u>U.S. Department Of Labor</u>					
Direct Programs :	DOL HI-B	0801812	17.268	HG-22735-12-60.A-48	108,445
Pass-Through Texas Workforce Commiss. :	RAG ES-2015	0801915	17.207	0415WPA000	72,565
	RAG ES-2016	0801916	17.207	0416WPA000	507,120
	TWC RAG ISAMS-2016	0801716	17.207	0416RAG000	14,167
	WF Commission Initiatives	0801516	17.207	0416WCI000	7,188
	WCI-II 2016	0803416	17.207	0416WCI001	10,675
Employment Service Cluster , subtotal					611,715
	RAG ES-2015	0801915	17.258	0415WPA000	29,227
	RSC-2016	0803216	17.258	0415RSC000	100,846
	WF Commission Initiatives	0801516	17.258	0416WCI000	36,483
	WIA Adult-2015	0800715	17.258	0414WIA000	1,253
	WIOA Adult-2016	0800716	17.258	0415WIOA000	3,280,448
	WIOA Adult-2017	0800717	17.258	0416WIOA000	37,922
	RAG ES-2015	0801915	17.259	0415WPA000	1,050
	WIA Youth-2015	0800615	17.259	0414WY000	1,262
	WIOA Youth-2016	0800616	17.259	0415WOY000	3,199,309
	WIOA Youth-2017	0800617	17.259	0416WOY000	432,311
	HD Job Training-2016	0803116	17.278	0415HJT000	32,851
	Loc Innovation Part-2016	0803316	17.278	0415WIP000	46,112
	Rapid Response 2016	0801416	17.278	0415WOR000	51,441
	Rapid Response 2017	0801417	17.278	0416WOR000	11,681
	WIA Dislocated Worker-2015	0800815	17.278	0414WID000	144,047
	WIOA DW-2016	0800816	17.278	0415WIOD000	4,184,653
WIA Cluster , subtotal					11,590,896
	RAG ES-2015	0801915	17.245	0415WPA000	296
	TAA-2015	0802115	17.245	0415TRA000	252,508
	TAA-2016	0802116	17.245	0416TRA000	282,481
	WF Commission Initiatives	0801516	17.245	0416WCI000	30
	LTU-2015	0802915	17.267	0415LTU000	55,000
	TWC RAG ISAMS-2016	0801716	17.273	0416RAG000	1,246
Pass-Through Texas Workforce Commiss. , subtotal					12,794,172
Total U.S. Department Of Labor					
12,902,617					

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Federal Grantor / Pass-Through Grantor	Grant Name	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<u>U.S. Department of Transportation</u>					
<i>Pass-Through Tx Dept of Transportation :</i>					
	AQ CMAQ FY16-18	0782024	20.205	0918-00-262	240,933
	AQ Initiatives - OnRoad	0783050	20.205	02-1XXF1003	(1,933)
	AQ Initiatives CMAQ FY13	0782016	20.205	18-3XXF1009	737,492
	AQ Initiatives CMAQ FY14	0782017	20.205	18-4XXF1024	738,779
	Bike/Walk N TX Safety	0780009	20.205	0902-00-0140	276,552
	Blacklands/NETEX	0783061	20.205	18-3XXF1020	13
	Congestion Mgmt and Data	0783057	20.205	18-3XXF1021	69,882
	Congestion Mgmt. FY16	0783068	20.205	0902-00-160	54,404
	Corridor Study of SH 199	0783064	20.205	0171-05-095	168,514
	Department Streamlining	0783055	20.205	18-3XXF1011	200,400
	Department Streamlining FY2014	0783062	20.205	18-4XXF1022	192,162
	Ecological Implement	0780006	20.205	TRX1851	105,781
	FIM - Program	0782014	20.205	18-3XXF1010	499,550
	FIM FY16	0782025	20.205	0918-00-231	36,617
	Incident Mgt/Sfty Patrol	0782015	20.205	18-3XXF1016	953,839
	Initiatives Admin FY14	0783066	20.205	0902-48-890	1,059,901
	Invest	0780005	20.205	TRX1806	17,399
	ITS Deploy Plan Conc Ops	0780010	20.205	0918-00-259	69,737
	People Mover Test Track	0783065	20.205	0902-90-008	27,128
	Proj Oversight & Admin	0783059	20.205	02-3XXF1008	17,519
	Reg Jobs Opp Pilot Prgm	0780008	20.205	18-4XXF7002	261,598
	Reg Traffic Signal FY 14	0782020	20.205	0902-90-003	83,282
	Reg Traffic Signal FY 14	0782020	20.205	0902-90-009	50,619
	Reg Trip Vanpl TOD FY14	0783063	20.205	18-4XXF1023	1,408,693
	RegCong Mgmt Plan & Data	0783070	20.205	0918-00-233	19,362
	Regional Goods Mvmt FY13	0783058	20.205	02-3XXF1009	289,681
	RTSRP FY15 Eastern	0782021	20.205	0918-00-252	578,180
	RTSRP FY15 Eastern	0782021	20.205	0918-00-253	580,474
	RTSRP-Western FY2015	0782022	20.205	0902-00-152	560,695
	RTSRP-Western FY2015	0782022	20.205	0902-00-153	258,811
	SHRP2 Plan Works	0780012	20.205	0918-00-264	69,466
	Streamline Proj Delivery	0783069	20.205	0902-48-887	21,656
	Streamline Proj Delivery	0783069	20.205	0902-48-888	175
	TPF - 2016	07D1Y16	20.205	50-16XF0006	9,941,782
	Travel Forecasting Support	0780013	20.205	0902-00-154	5,675
	Travel Survey Program	0783056	20.205	18-3XXF1015	94,498
	Travel Survey Program	0783067	20.205	TRX1786	233,307
	Trip/Vanpool/Bike/Ped/SD	0783060	20.205	18-3XXF1014	737,294
	<i>Highway Planning and Construction Cluster , subtotal</i>				<u>20,659,917</u>
	Value Pricing Pilot Progr	0780004	20.200	0918-00-195	<u>107,037</u>
	<i>Pass-Through Tx Dept of Transportation , subtotal</i>				<u>20,766,954</u>

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Federal Grantor / Pass-Through Grantor	Grant Name	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures	
<u>U.S. Department of Transportation</u>						
Pass-Through Federal Transit Authority :	5307 FY12	0711Y12	20.507	TX-90-X980-00	64,215	
	5307 FY2015 Grant Amendme	071115A	20.507	TX-2016-024-00	191,910	
	DFWIA_FY145307pt2	071114A	20.507	TX-2016-027-00	50,993	
	FTA - 5307 FY 2015	0711Y15	20.507	TX-90-Y135-00	1,003,377	
	FTA - 5307 FY 2016	071116A	20.507	TX-2016-033-00	363,272	
	FTA 5307 FY2013	0711Y13	20.507	TX-90-Y040-00	499,669	
	FTA 5307 FY2014	0711Y14	20.507	TX-90-Y071-00	1,202,326	
	FTA CMAQ Transfer	0710Y15	20.507	TX-95-X083-00	450,000	
	Urban Transit (FY2009)	0711Y09	20.507	TX-90-X862	62,858	
	Urban Transit (FY2010)	0711Y10	20.507	TX-90-X911	62,335	
	FTA 5339 BBF FY14	0719Y14	20.526	TX-34-0014-00	4,020	
			Federal Transit Cluster , subtotal		3,954,975	
	FTA 5310 Funds FY13	0718Y13	20.513	TX-16-X010-00	382,076	
	FTA 5310 Funds FY14	0718Y14	20.513	TX-16-X023-00	7,463	
	FTA 5310 Funds FY14 B	071814A	20.513	TX-2016-031-00	609,832	
	FTA 5310 Funds FY15	0718Y15	20.513	TX-16-X026-00	262,000	
	FTA 5310 Funds FY16	0718Y16	20.513	TX-2016-025-00	654,818	
	FY15 5310 Part 2	071815A	20.513	TX-2016-030-00	485,071	
	FTA - JARC	0717Y09	20.516	TX-37-X074	95,746	
	FTA - JARC	0717Y10	20.516	TX-37-X081	23,738	
	JARC FY2011	0717Y11	20.516	TX-37-X096-00	133,659	
	JARC FY2012	0717Y12	20.516	TX-37-X106-00	433,702	
	FTA - New Freedom	0712Y08	20.521	TX-57-X009	146,306	
	FTA - New Freedom	0712Y09	20.521	TX-57-X021	96,923	
	FTA - New Freedom 2010	0712Y10	20.521	TX-57-X028	364,772	
	FTA New Freedom 2011	0712Y11	20.521	TX-57-X039	115,258	
	FTA New Freedom 2012	0712Y12	20.521	TX-57-X043	215,511	
Pass-Through Tx Dept of Transportation:	TX Dot JARC RegCoord FY14	0717006	20.516	51418F7245	3,622	
			Transit Services Programs Cluster , subtotal		4,030,497	
	Transit Planning Study	0713001	20.522	TX-39-0001	59	
	Pass-Through Federal Transit Authority, subtotal				7,981,909	
Pass-Through Federal Highway Adminis:	Sust. Schools Project	0780011	20.933	DTFH6115G00005	63,046	
Total U.S. Department of Transportation					28,815,531	
<u>Environmental Protection Agency</u>						
	Direct Programs :	EPA DERA 2014	0721007	66.039	DE-00F95501	10,517
		EPA DERA 2015:Ntx Airpor	0721008	66.039	DE-01F12101-0	11,176
		FRT Efficiency O/R Center	0720006	66.041	AF-83495901	124,290
	Direct Programs , subtotal				145,983	
Pass-Through Tx Comm on Environ Qual :	Water Quality Mgt Png	0667016	66.454	582-16-60227	85,083	
	Water Quality Mgt Png	0667017	66.454	582-17-70169	7,712	
	Pass-Through Tx Comm on Environ Qual , subtotal				92,795	
Pass-Through Texas A&M:	Texas AGRILIFE Research	0668716	66.419	06-S160605	20,000	
	Texas AGRILIFE Research	0668717	66.419	06-S170608	9	
	Pass-Through TEXAS A&M , subtotal				20,009	
Total Environmental Protection Agency					258,787	
<u>U.S. Department of Energy</u>						
	Direct Programs :	Clean Cities OEPT Grant	0740018	81.086	DE-EE0007410	1,114
		DOE Filling Critical Gap	0740016	81.086	DE-EE0007026	156,655
	Direct Programs , subtotal				157,769	
Pass-Through State Energy Conserv Off:	Solar Ready	0666915	81.041	CML503	194,437	
Pass Through Leonardo Technologies Inc.:	Clean Cities Coalition	0740012	81.086	DE-FED004002	23,150	
Pass-Through MARC:	Solar Rooftop	0740015	81.117	TRX1876	12,340	
Pass-Through NARC:	NARC: Aggregated Procurem.	0740017	81.086	DE-EE0007462	8,065	
Total U.S. Department of Energy					395,761	

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**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Federal Grantor / Pass-Through Grantor	Grant Name	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
U.S. Department of Education					
Pass-Through Texas Workforce Commiss. :	RAG ES-2015	0801915	84.002	0415WPA000	1,563
	WF Commission Initiatives	0801516	84.002	0416WCI000	9,631
	Pass-Through Texas Workforce Commiss. , subtotal				11,194
Total U.S. Department of Education					11,194
U.S. Department of Health and Human Services					
Pass-Through Depart Of Aging/Disab. SVC:	Title III Admin FY 16	0300116	93.044	539-16-0002-00001	96,453
	Title IIIB FY16	0300216	93.044	539-16-0002-00001	1,251,094
	Title IIIB FY15	0300215	93.044	539-11-0002-00001	16,062
	Title III Admin FY 16	0300116	93.045	539-16-0002-00001	275,413
	Title IIIC1 FY16	0300316	93.045	539-16-0002-00001	1,080,559
	Title IIIC2 FY 16	0300416	93.045	539-16-0002-00001	1,687,199
	Title IIIC1 FY15	0300315	93.045	539-11-0002-00001	2,088
	Title IIIC2 FY 15	0300415	93.045	539-11-0002-00001	10,510
	NSIP	0300916	93.053	539-16-0002-00001	608,113
			Aging Cluster , subtotal		5,027,491
	Title VII EAP FY 15	0300716	93.041	539-16-0002-00001	17,546
	Title VII OAG FY 16	0300816	93.042	539-16-0002-00001	80,529
	Title IIID FY 16	0300516	93.043	539-16-0002-00001	92,851
	Title III Admin FY 16	0300116	93.052	539-16-0002-00001	65,942
	Title IIIE FY 16	0300616	93.052	539-16-0002-00001	636,780
	CMS-MIPPA #2	0390016	93.071	53900-0-0000050391M2	42,532
	Aging&Disability Resource	0301516	93.072	539-16-0031-00010	48,379
	CMS Basic	0301115	93.324	539-11-0002-00001	64,638
	CMS Basic	0301116	93.324	539-16-0002-00001	110,289
	Aging&Disability Resource	0301516	93.791	539-16-0031-00010	28,786
	CMS-Money Follow s Person	0301316	93.791	539-16-0031-00010	47,550
	Pass-Through Depart Of Aging/DISAB SVC, subtotal				6,263,313
Pass-Through Texas Workforce Commiss. :	CCAA-2016	0801616	93.575	0416CAA000	223,799
	Childcare Quality - 2015	0802715	93.575	0415CCQ000	18,453
	Childcare Quality - 2016	0802716	93.575	0416CCQ000	872,245
	Childcare-2015	0800315	93.575	0415CCF000	1,571,082
	Childcare-2016	0800316	93.575	0416CCF000	9,260,987
	CQI-2016	0803016	93.575	0415CQI000	542,162
	RAG ES-2015	0801915	93.575	0415WPA000	2,246
	WF Commission Initiatives	0801516	93.575	0416WCI000	231
	CC Local Match-2015	0800415	93.596	0415CCM000	4,891,327
	CC Local Match-2016	0800416	93.596	0416CCM000	207,564
	Childcare-2015	0800315	93.596	0415CCF000	25,114
	Childcare-2016	0800316	93.596	0416CCF000	12,073,197
			CCDF Cluster , subtotal		29,688,407
	NCP	0802816	93.558	0416NCP000	140,484
	RAG ES-2015	0801915	93.558	0415WPA000	2,243
	RAG ES-2016	0801916	93.558	0416WPA000	122,675
	TANF/Choice-2015	0801315	93.558	0415TAN000	205,157
	TANF/Choice-2016	0801316	93.558	0416TAN000	2,566,767
	WF Commission Initiatives	0801516	93.558	0416WCI000	110
			TANF Cluster , subtotal		3,037,436
	Childcare-2015	0800315	93.667	0415CCF000	(10,143)
	Childcare-2016	0800316	93.667	0416CCF000	152,994
	Pass-Through Texas Workforce Commiss. , subtotal				32,868,694
Pass-Through TX Dept. Of Health:	PHEP CPS/Ebola	0998112	93.074	ILCC 2016-048801-001	52,200
Pass-Through National Council On Aging:	Benefits Enrollment Cntr	0301915	93.518	N/A	59,856
Pass-Through BBB Education Foundation:	Texas SNR Medicare Patrol	0302015	93.048	N/A	17,320
	Texas SNR Medicare Patrol	0302016	93.048	N/A	1,033
	Pass-Through BBB Education Foundation, subtotal				18,353
Pass-Through Comm Cncl of Grtr Dallas:	Chronic Disease SM-ACL	0302116	93.761	90CS0051-01-00	41,454
Pass-Through Health And Human Services Comm:	ADRC Housing Navigator	0301317	93.791	539-16-0031-00010	1,650
	Aging&Disability Resource	0301517	93.791	539-16-0031-00010	2,528
	Pass-Through Health and Human Services Comm, subtotal				4,178
Total U.S. Department of Health and Human Services					39,308,048

(continued)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Federal Grantor / Pass-Through Grantor	Grant Name	NCTCOG Grant Number	Federal CFDA Number	Contract Number	Federal Expenditures
<u>U.S. Department of Homeland Security</u>					
<i>Pass-Through Office Of The Governor:</i>	State Homeland Security 15	0901Y15	97.067	2944801	27,002
	State Homeland Security 15	0901Y15	97.067	2945101	602
	State Homeland Security 15	0901Y15	97.067	2945201	5,482
	State Homeland Security 15	0901Y15	97.067	2945301	20,577
	State Homeland Security 15	0901Y15	97.067	2945401	18,133
	State Homeland Security 15	0901Y15	97.067	2945501	33,700
	State Homeland Security 15	0901Y15	97.067	2945601	104,173
	State Homeland Security 15	0901Y15	97.067	2945701	39,205
	State Homeland Security 15	0901Y15	97.067	2945801	185,191
	State Homeland Security 15	0901Y15	97.067	INTERLOCAL COOP AGREEMENT	75,897
	State Homeland Security 16	0901Y16	97.067	INTERLOCAL COOP AGREEMENT	6,140
	Urban Area Security 2015	0902Y15	97.067	2983901	5,185
	Urban Area Security 2015	0902Y15	97.067	2984001	16,715
	Urban Area Security 2015	0902Y15	97.067	2984201	36,767
	Urban Area Security 2015	0902Y15	97.067	2984301	54
	Urban Area Security 2015	0902Y15	97.067	3000701	19,150
	<i>Pass-Through Office of the Governor, subtotal</i>				593,973
<i>Pass-Through Federal Emergency Mgmt:</i>	Co-op Tech Partners-MAS	0668515	97.045	EMW-2014-CA-K00181	437
	Co-op Tech Partners-MAS	0669016	97.045	EMW-2015-CA-00068-SO1	55,159
	Co-op Tech Partners-PM	0668415	97.045	EMW-2014-CA-K00179	299,598
	CTP-Cedar Creek	0668616	97.045	EMW-2015-CA-00134	21,882
	CTP-Denton Creek	0668816	97.045	EMW-2015-CA-00131	21,234
	CTP-Irving/Lynchburg	0668516	97.045	EMW-2015-CA-00133	60,094
	<i>Pass-Through Federal Emergency Mgmt, subtotal</i>				458,404
<i>Pass-Through Texas Dept Public Safety:</i>	Hazard Mitigation Program	0911923	97.039	DR-1999-023	56,963
	HMGP DR-1999-24	0911924	97.039	DR-1999-024	84
	Safe Room Debate	0911992	97.039	DR-1999-002	780,510
	Pre Disaster Mitigation	0911301	97.047	PDM FY-13-001	44,326
	State Homeland Security 13	0901Y13	97.067	EMW-2013-SS-00045	(199)
	State Homeland Security 14	0901Y14	97.067	EMW-2014-SS-00029	780,027
	Urban Area Security 2014	0902Y14	97.067	EMW-2014-SS-00029	114,801
	<i>Pass-Through Texas Dept Public Safety, subtotal</i>				1,776,512
<i>Pass-Through City Of Dallas:</i>	Urban Area Security 2015	0902Y15	97.067	ILA 166049	3,546
Total U.S. Department of Homeland Security					2,832,435
Total Expenditures of Federal Awards					\$85,651,661

(concluded)

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

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

NOTE 3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

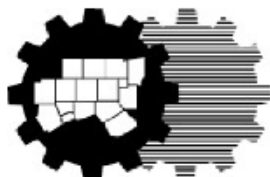
NOTE 4. RELATIONSHIP TO THE BASIC FINANCIAL STATEMENTS

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

Federal administered grants	\$ 9,130,586
State administered grants	112,250,105
Local administered grants	149,525
Less: State funded grant awards	<u>35,878,555</u>
Per Schedule of expenditures of federal awards	<u><u>\$ 85,651,661</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.



**North Central Texas
Council of Governments**