



CPAs and  
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August 7, 2020

Board of Directors  
East-West Gateway Council of Governments  
One South Memorial Drive, Suite 1600  
St. Louis, MO 63102

We have audited the financial statements of East-West Gateway Council of Governments for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 8, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by East-West Gateway Council of Governments are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by East-West Gateway Council of Governments during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting East-West Gateway Council of Governments' financial statements is considered to be the collectability of receivables. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

- The disclosure of the impact of COVID-19 on the Council is uncertain as disclosed in Note 6.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of our audit procedures.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 7, 2020.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to East-West Gateway Council of Governments' financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as East-West Gateway Council of Governments' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Matters*

We applied certain limited procedures to the management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining schedules of revenues and expenses by program and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This report is intended for the information and use of the Board of Directors and management of East-West Gateway Council of Governments and the Council's funding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Keiter, Eck & Braeckel LLP

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***EAST-WEST GATEWAY  
COUNCIL OF GOVERNMENTS***

***FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORT  
AND SUPPLEMENTARY INFORMATION***

***DECEMBER 31, 2019 AND 2018***

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## **Independent Auditors' Report**

Board of Directors  
East-West Gateway Council of Governments

### **Report on the Financial Statements**

We have audited the accompanying financial statements of East-West Gateway Council of Governments as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of East-West Gateway Council of Governments as of December 31, 2019 and 2018, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise East-West Gateway Council of Governments' basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of 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 supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated August 7, 2020, on our consideration of East-West Gateway Council of Governments' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of East-West Gateway Council of Governments' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering East-West Gateway Council of Governments' internal control over financial reporting and compliance.

*Keiser, Eck & Braeckel LLP*

St. Louis, Missouri  
August 7, 2020

## **EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)**

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#### **Introduction**

This section of the East-West Gateway Council of Governments' annual financial report offers a narrative overview and analysis of the financial activities during the year ended December 31, 2019. It should be read in conjunction with the accompanying financial statements in order to obtain a thorough understanding of East-West Gateway's financial condition. This management's discussion and analysis (MD&A) along with the financial statement presentations combine to form an integrated set of basic financial statements.

#### **East-West Gateway Council of Governments Overview**

East-West Gateway Council of Governments (the "Council") was incorporated in 1965 to provide a forum for cooperative problem solving and the coordinated development of regional policy. The Council's service area covers a bi-state geographic region of approximately 4,500 square miles that includes the city of St. Louis; Franklin, Jefferson, St. Charles, and St. Louis counties in Missouri; and Madison, Monroe, and St. Clair counties in Illinois.

The Council is governed by a 29 member Board of Directors that includes 24 voting members comprised of 18 locally elected officials and 6 citizen representatives and 5 non-voting members representing various state and local agencies. With input from federal, state, and local governments, the Council provides the community with a regional perspective.

The Council's services are funded by a variety of sources including contributions by member governments, formula and discretionary grants from the federal government, states of Missouri and Illinois, and contributions for specific programs from private foundations and civic organizations.

#### **Overview of the Financial Statements**

The Council adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements – Management's Discussion and Analysis – For State and local Governments (Statement 34), as of January 1, 2004. Statement 34 established standards for external financial reporting for all state and local governmental entities.

#### **Required Financial Statements**

The financial statements report information of the Council and its component activities using accounting methods similar to those used by private sector companies and offer short and long-term financial information about the 2019 activities. The statement of net position presents information on all of the assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The current year revenue and expenses are accounted for in the statements of revenues, expenses, and change in net position using the accrual basis of accounting. All of the Council's operations and programs are included here.

The final required financial statement is the statement of cash flows. This statement reports cash receipts, cash disbursements, and net changes in cash resulting from operating, investing, capital and related financing activities, and noncapital financing activities and indicates the source of the cash, how the cash was used, and the net change in the cash balance during the reporting period.

In addition, the notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes are followed by supplementary information that further explains and supports the information in the financial statements.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

*Management's Discussion and Analysis – Unaudited (Continued)*

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**Financial Highlights**

The assets of the Council exceeded its liabilities at the close of 2019 and 2018 by \$4,079,726 and \$3,596,723, respectively. Of this amount \$3,973,829 for 2019 and \$3,530,728 for 2018 represents unrestricted net position, which may be used to meet ongoing obligations to grantor agencies and creditors.

The total net position increased in 2019 by \$483,003 compared to an increase of \$376,056 in 2018, which represents an increase of 13.4% in 2019 and an increase of 11.7% in 2018.

**SCHEDULE OF NET POSITION FOR 2019 COMPARED TO 2018  
(Dollars in thousands)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>Increase (Decrease)</u>	<u>Change</u>
Current assets	\$ 4,974	\$ 4,775	\$ 5,245	\$ 199	4.2%
Capital assets - net	<u>106</u>	<u>66</u>	<u>68</u>	<u>40</u>	<u>60.5%</u>
Total assets	<u>\$ 5,080</u>	<u>\$ 4,841</u>	<u>\$ 5,313</u>	<u>\$ 239</u>	<u>4.9%</u>
Total current liabilities	<u>\$ 1,000</u>	<u>\$ 1,244</u>	<u>\$ 2,093</u>	<u>\$ (244)</u>	<u>-19.6%</u>
Net invested in capital assets	\$ 106	\$ 66	\$ 68	\$ 40	60.5%
Unrestricted	<u>3,974</u>	<u>3,531</u>	<u>3,153</u>	<u>443</u>	<u>12.5%</u>
Total net position	<u>\$ 4,080</u>	<u>\$ 3,597</u>	<u>\$ 3,221</u>	<u>\$ 483</u>	<u>13.4%</u>

As noted earlier, net position may serve over time as a useful indicator of financial position. The Council's assets at December 31, 2019 and 2018, exceeded liabilities by \$4,079,726 and \$3,596,723, respectively. The Council's 2019 unrestricted net position represented 97.4% of the total net position while net investments in capital assets (e.g., equipment) made up 2.6%. The 4.2% increase in current assets during 2019 is primarily the result of increased cash and a reduction in grant receivables.

The 19.6% decrease in current liabilities is mainly attributable to the decrease in unearned revenue at the end of 2019 compared to 2018.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

*Management's Discussion and Analysis – Unaudited (Continued)*

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR 2019 COMPARED TO 2018**

**CONDENSED SCHEDULE OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION  
(Dollars in thousands)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	Increase (Decrease)
Operating revenues:				
Federal and state funding	\$ 8,260	\$ 7,152	\$ 6,860	\$ 1,108
Local fees	1,087	1,443	2,332	(356)
In-kind services	275	264	238	11
Other revenues	<u>27</u>	<u>31</u>	<u>25</u>	<u>(4)</u>
Total operating revenues	<u>9,649</u>	<u>8,890</u>	<u>9,455</u>	<u>759</u>
Operating expenses:				
Equipment and software costs	896	844	1,364	52
Salaries, wages, and employee benefits	4,719	4,488	4,503	231
Consultants/contractual services	2,539	2,147	2,811	392
Training costs - non-employee	40	42	38	(2)
In-kind services	275	264	238	11
Other expenses	<u>775</u>	<u>800</u>	<u>661</u>	<u>(25)</u>
Total operating expenses	<u>9,244</u>	<u>8,585</u>	<u>9,615</u>	<u>659</u>
Operating income before nonoperating revenues	405	305	(160)	100
Nonoperating revenues	<u>78</u>	<u>71</u>	<u>45</u>	<u>7</u>
Change in net position	483	376	(115)	107
Net position at beginning of year	<u>3,597</u>	<u>3,221</u>	<u>3,336</u>	<u>376</u>
Net position at end of year	<u>\$ 4,080</u>	<u>\$ 3,597</u>	<u>\$ 3,221</u>	<u>\$ 483</u>

A comparison of 2019 to 2018 activity is shown in the condensed schedule of revenue, expenses, and changes in net position. The changes in operating revenues are the result of a combination of increases and reductions of funding from programs as described below:

- Federal and state revenues from existing grant programs increased during 2019. The most significant increases in federal and state revenues were from:
  - The Federal Emergency Management Agency for the Complex Coordinated Terrorist Attacks grant increased by more than \$387,000.

## **EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

### *Management's Discussion and Analysis – Unaudited (Continued)*

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- The Federal Highway Administration for the Metropolitan Transportation Planning grants passed through the Missouri Department of Transportation and Illinois Department of Transportation increased by more than \$443,000 and the State Research and Planning grant passed through the Illinois Department of Transportation increased by more than \$157,000.
- Local revenues decreased in total by approximately \$356,000 from municipalities and non-profit organizations primarily due to the completion of the Northside/Southside MetroLink Study in 2018. Transportation improvement project fees increased in 2019 by approximately \$12,300.

The Council's total expenses increased by approximately \$659,000, in 2019 compared to 2018. The most significant changes in expenses follows:

- Salaries, wages, and benefits increased by approximately \$232,000 in 2019 due to an increase in salaries and the addition of new staff.
- Expenditures for consultants/contracts increased during 2019 by \$391,000 as a result of a combination of contracts completed in 2018 and 2019 offset by an increase in payment amounts for projects that continued into 2019.

### **Economic Conditions**

The Council relies on federal and state grants for the majority of its revenue. Our expenditures vary from year to year depending on the number and size of projects that are undertaken by the agency. The fundamental transportation planning funding remains relatively stable. These stable transportation-funded activities are supplemented with competitively awarded transportation projects and significant activities in other areas such as safety and security, environmental, and economic development. In addition, locally funded studies are undertaken for the advancement of the St. Louis metropolitan area.

Since 2013, the Council has received annual Urban Area Security Initiative funding of approximately \$3,000,000. The existing funding will continue into 2022. The level of funding for this program in the federal fiscal year 2020 is expected to increase slightly.

The cash match generated from the member counties and municipalities in the form of fees provides some of the necessary match required to access much of our federal planning funds. The Council's match is a combination of per capita contribution, state appropriated funds, transportation project administrative fees, local government commitments and contributed services. These sources will continue to provide adequate non-federal match for many of the federal planning assistance programs that are available to us in 2020.

While it is premature to accurately predict how the coronavirus will ultimately affect the Council's operations because the disease's severity and duration are uncertain, we expect that the pandemic will have an impact on the 2020 financial results; though the type and degree of the impact are unknown at this time. The implications beyond 2020 are similarly unclear at this time; however, there could be financial impacts in future periods.

Despite the potential negative impact from the pandemic, we feel that the Council is positioned to continue to provide planning services to the St. Louis metropolitan area.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

*Management's Discussion and Analysis – Unaudited (Continued)*

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**Contacting the Council**

This financial report is designed to provide a general overview of the East-West Gateway Council of Governments' finances for all those with an interest in the Council. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Administration, East-West Gateway Council of Governments, One Memorial Drive, St. Louis, MO 63102.

EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS

STATEMENTS OF NET POSITION

December 31,

--ASSETS--		
	2019	2018
<b>CURRENT ASSETS:</b>		
Cash	\$ 3,341,990	\$ 2,944,675
Receivables:		
Grants	451,800	601,480
Project costs in process	1,051,327	1,101,401
Prepaid expenses and other current assets	129,459	126,704
<b>Total current assets</b>	<b>4,974,576</b>	<b>4,774,260</b>
<b>CAPITAL ASSETS - at cost:</b>		
Equipment	204,594	167,224
Leasehold improvements	6,692	-
Software	17,862	15,925
	229,148	183,149
Less accumulated depreciation and amortization	(123,251)	(117,154)
	105,897	65,995
<b>TOTAL ASSETS</b>	<b>\$ 5,080,473</b>	<b>\$ 4,840,255</b>
--LIABILITIES AND NET POSITION--		
<b>CURRENT LIABILITIES:</b>		
Payroll withholdings	\$ 48,635	\$ 48,733
Accrued salaries payable	94,600	94,598
Accounts payable and other accrued expenses	415,714	465,877
Unearned revenue	91,299	302,149
Accrued lease payments	184,010	164,203
Accrued vacation payable	166,490	167,972
<b>Total current liabilities</b>	<b>1,000,748</b>	<b>1,243,532</b>
<b>NET POSITION:</b>		
Net invested in capital assets	105,897	65,995
Unrestricted	3,973,828	3,530,728
<b>Total net position</b>	<b>4,079,725</b>	<b>3,596,723</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 5,080,473</b>	<b>\$ 4,840,255</b>

See notes to financial statements.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

**Year ended December 31,**

	<b>2019</b>	<b>2018</b>
<b>OPERATING REVENUES:</b>		
Federal grants	\$ 7,993,519	\$ 6,909,291
State grants	266,954	242,871
Local fees:		
Cash - per capita	321,407	321,407
Cash - other	765,732	1,120,655
In-kind services	274,828	264,421
Miscellaneous	26,851	30,982
<b>Total operating revenues</b>	<b>9,649,291</b>	<b>8,889,627</b>
<b>OPERATING EXPENSES:</b>		
Salaries and wages	3,121,535	2,982,424
Employee benefits	1,597,819	1,505,234
Consultant and contractual services	2,538,700	2,147,292
Professional services	76,835	89,660
Rent - building	272,253	266,191
Voice and data communications	33,853	25,640
Miscellaneous	17,166	16,971
Depreciation and amortization	26,378	35,978
Insurance	12,780	12,244
Equipment	872,714	797,675
Travel and parking	44,930	53,403
Outside computer services	19,871	25,938
Reproduction	28,368	31,813
Public notice	10,534	13,419
Supplies and general	139,055	142,171
Dues and memberships	19,950	19,658
Computer software	23,214	46,024
Meetings and conferences	73,148	66,992
Training - non-employee	40,051	41,832
In-kind services	274,828	264,421
<b>Total operating expenses</b>	<b>9,243,982</b>	<b>8,584,980</b>
<b>Operating income before nonoperating revenues</b>	<b>405,309</b>	<b>304,647</b>
<b>NONOPERATING REVENUES:</b>		
Interest income	56,353	50,069
State appropriations	21,340	21,340
<b>Total nonoperating revenues</b>	<b>77,693</b>	<b>71,409</b>
<b>CHANGE IN NET POSITION</b>	<b>483,002</b>	<b>376,056</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>3,596,723</b>	<b>3,220,667</b>
<b>NET POSITION AT END OF YEAR</b>	<b>\$ 4,079,725</b>	<b>\$ 3,596,723</b>

See notes to financial statements.



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**STATEMENTS OF CASH FLOWS**

Year ended December 31,

	<b>2019</b>	<b>2018</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from federal grants	\$ 8,246,441	\$ 6,815,096
Cash received from state grants	265,740	253,971
Cash received from local fees	1,258,963	1,238,515
Payments to employees	(3,694,608)	(3,522,386)
Payments to vendors	(5,733,953)	(5,539,452)
Other miscellaneous - nongrants	43,319	87,380
Net cash provided by (used in) operating activities	385,902	(666,876)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
State appropriations	21,340	21,340
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchases of capital assets	(66,339)	(33,843)
Proceeds on disposal of equipment	59	736
Net cash used in capital and financing activities	(66,280)	(33,107)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest on cash	56,353	50,069
Net increase (decrease) in cash	397,315	(628,574)
<b>CASH AT BEGINNING OF YEAR</b>	<b>2,944,675</b>	<b>3,573,249</b>
<b>CASH AT END OF YEAR</b>	<b>\$ 3,341,990</b>	<b>\$ 2,944,675</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>		
Operating income before nonoperating revenues	\$ 405,309	\$ 304,647
Adjustments to reconcile operating income to net cash flows provided by (used in) operating activities:		
Depreciation and amortization	26,378	35,978
Gain on disposal of capital assets	-	(619)
Net changes in other assets and liabilities:		
Grant and other receivables	149,680	(127,109)
Project costs in process	50,074	(24,394)
Prepaid expenses and other current assets	(2,755)	(6,226)
Accounts payable, accrued, and other liabilities	(262,592)	(954,325)
Accrued lease payments	19,807	105,172
Net cash flows provided by (used in) operating activities	\$ 385,902	\$ (666,876)

See notes to financial statements.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity

East-West Gateway Council of Governments (the "Council"), a wholly owned instrumentality of the political subdivisions of the States of Missouri and Illinois, was established in 1965 as a result of the 1962 Highway Act, which required metropolitan areas to plan highway improvements and construction on an area-wide basis. The Council is a voluntary association of local governments, which includes the city of St. Louis and the Missouri counties of Franklin, Jefferson, St. Charles, and St. Louis, plus the Illinois counties of Madison, Monroe, and St. Clair. Its purpose is to provide a means for planning St. Louis Metropolitan area projects through local government coordination.

The major area of emphasis is transportation; however, regional security, economic development, natural resources, environmental studies, community facilities, and the general improvement of living conditions also come within the scope of the Council's activities.

Basis of Presentation and Accounting

The financial statements of the Council are prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

In accordance with GASB Statement No. 34, *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments: Omnibus, U.S. Amended*, the Council's financial statements have been prepared on the basis of the governmental enterprise fund concept, which pertains to financial activities that operate similarly to a private business enterprise. The Council accounts for resources received and expenses incurred on a source, grant, and "work element" basis as required by the Missouri Department of Transportation. For financial statement presentation, such resources and related expenses are reported by major granting agency. Financial records and statements are maintained on the accrual basis.

Use of Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

## EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS

### Notes to Financial Statements (Continued)

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#### Project Costs in Process

The Council reports current project costs in process as an asset as prescribed by the Federal Transit Administration. Project costs in process represent expenditures incurred that are not currently billable to the granting agency. At December 31, 2019 and 2018, project costs in process included:

	<u>2019</u>	<u>2018</u>
Completed projects	\$ -	\$ 553
Open projects	1,051,327	1,100,848
Total	<u>\$ 1,051,327</u>	<u>\$ 1,101,401</u>

#### Capital Assets, Depreciation, and Amortization

Capital assets are recorded at cost, except for those purchases under federal and nonfederal grants where the title of the capital asset has transferred to the subrecipient organization under the terms of the grant. The Council's policy is to capitalize all expenditures in excess of \$200. Depreciation and amortization are provided on a straight-line basis over the estimated useful lives of the assets (3 years for computers and 5 to 20 years for all other property).

#### Net Position

The net position of the Council is classified into two categories: unrestricted and net invested in capital assets. Net invested in capital assets consists of capital assets such as office equipment, leasehold improvements, and software. Unrestricted net assets include net assets available for the operation of the Council.

#### Operating Revenues and Expenses

Operating revenues generally result from providing services and include all transactions and other events that are not defined as capital and related financing, noncapital financing, or investing activities. Grant revenue is received for specific grant expenditures. The grants are contracts for services and therefore the grant revenue and related expenses are classified as operating revenues in the statement of revenues, expenses, and changes in net position. This grant revenue is the principal source of funds necessary to carry out the purpose of the Council's activities as described above.

#### Grant Revenue

Federal and nonfederal grant resources are recognized as revenue when project costs are expended and all eligibility requirements are met. Reimbursement requests to granting agencies are made primarily on a monthly basis.

## **EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

### *Notes to Financial Statements (Continued)*

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#### Indirect Cost and Employee Benefit Allocations

The indirect cost and employee benefit pools are composed of expenses that benefit more than one grant. Indirect costs and employee benefit pools are allocated based on the rates established in the Council's Indirect Cost Allocation Plan. Allocation rates are based on a fixed rate with carry-forward.

#### Tax Status

The Council is exempt from federal and state income taxes.

#### Risk Management

The Council is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries. Coverage for these various risks of loss is obtained through commercial insurance. There has been no significant reduction in insurance coverage from the prior year for all categories of risk. Commercial insurance is purchased in an amount that is sufficient to cover the Council's risk of loss. The Council will record an estimated loss from a claim as an expense and a liability if it meets the following requirements: (1) information available before the financial statements are issued indicates that it is probable that an asset has been impaired or a liability has been incurred at the date of the financial statements and (2) the amount of the loss can be reasonably estimated.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Council expects such amounts, if any, to be immaterial.

#### Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

## **2. CASH AND CASH EQUIVALENTS**

As of December 31, 2019, and 2018, the Council had bank deposits of \$3,341,890 and \$2,944,575, respectively and cash on hand of \$100.

#### Credit Risk

It is the Council's investment policy to only invest in time deposits, money market funds, U.S. Treasury and federal agency securities, and repurchase agreements. As of December 31, 2019, and 2018, the Council was in compliance with this policy.

#### Interest Rate Risk

Under the Council's established investment policy, the maximum allowed maturity for time deposits is five years. U.S. Treasury and federal agency securities and repurchase agreements have an allowed maximum maturity of 90 days or less. The Council had no investments during 2019 or 2018.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

*Notes to Financial Statements (Continued)*

Custodial Credit Risk

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the Council's deposit may not be returned to it. The Council does not have a deposit policy for custodial credit risk. State law requires depository financial institutions to pledge governmental unit securities as collateral for public funds on deposit, which, when combined with Federal Deposit Insurance Corporation (FDIC) insurance, are at least equal to the amount on deposit at all times. At December 31, 2019 and 2018, the Council's carrying amount of deposits was \$3,341,890 and \$2,944,575, respectively, and the bank balance was \$3,591,436 and \$3,039,272, respectively. At December 31, 2019 and 2018, none of the Council's bank balances were exposed to custodial credit risk.

For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the Council will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Council has an informal policy to reduce custodial credit risk where securities pledged are held by the pledging financial institution's safekeeping department in the Council's name. U.S. agency securities are held in the Council's name at the Bank of New York under a custodial relationship with the Bank of America. The Council does not have a concentration of credit risk policy.

**3. CAPITAL ASSETS**

For the years ended December 31, 2019 and 2018, capital asset activity is as follows:

	<b>2019</b>			
	<b>Beginning balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Ending balance</b>
Equipment	\$ 167,224	\$ 50,956	\$ (13,586)	\$ 204,594
Leasehold improvements	-	6,692	-	6,692
Software	15,925	8,691	(6,754)	17,862
Total capital assets	183,149	66,339	(20,340)	229,148
Less accumulated depreciation and amortization	(117,154)	(26,378)	20,281	(123,251)
Net	\$ 65,995	\$ 39,961	\$ (59)	\$ 105,897
	<b>2018</b>			
	<b>Beginning balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Ending balance</b>
Equipment	\$ 164,813	\$ 25,300	\$ (22,889)	\$ 167,224
Leasehold improvements	44,040	-	(44,040)	-
Software	14,503	8,543	(7,121)	15,925
Total capital assets	223,356	33,843	(74,050)	183,149
Less accumulated depreciation and amortization	(155,109)	(35,978)	73,933	(117,154)
Net	\$ 68,247	\$ (2,135)	\$ (117)	\$ 65,995

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

*Notes to Financial Statements (Continued)*

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Depreciation expense allocated to the grant funds as part of indirect costs was \$26,378 and \$35,978 in 2019 and 2018, respectively.

**4. COMMITMENTS**

Leases

The future minimum rental payments under noncancelable operating leases for office space and equipment are as follows:

2020	\$ 265,277
2021	268,547
2022	276,597
2023	284,647
2024	292,698
2025 - 2028	<u>1,251,297</u>
Total minimum lease payments	<u><u>\$ 2,639,063</u></u>

The office space lease agreements provide for scheduled rent increases. Rent expense is recognized on a straight-line basis over the lease term which expires December 31, 2028. Total rent expense in 2019 and 2018 was \$272,253 and \$266,191, respectively.

Sub-Awards and Contracts

The Council has entered into sub-award agreements and contracts with various governmental agencies and consulting firms for projects and studies in connection with the grants administered by the Council. At December 31, 2019 and 2018, the aggregate amount of outstanding contractual commitments for which services are to be performed in future periods is \$1,550,884 and \$2,553,104, respectively.

**5. RETIREMENT SAVINGS PLAN**

The Council adopted the East-West Gateway Council of Governments Retirement Savings Plan and Trust (the "Plan"), a defined contribution plan, which allows voluntary tax-deferred contributions pursuant to the provisions of Section 401(k) of the Internal Revenue Code. The investment management and recordkeeping services for the Plan are performed by Principal Financial Group. The Council is required to make matching contributions to the Plan. The Council contributes a maximum of 6.0% of gross employee salary. The Plan is available to all employees over the age of 21 regardless of their time of service. During 2019 and 2018, respectively, the Council contributed \$202,413 and \$190,371 and employees contributed \$323,712 and \$299,841 to the Plan.

## **EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

*Notes to Financial Statements (Continued)*

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### **6. SUBSEQUENT EVENTS**

In December 2019, a novel strain of coronavirus, COVID-19, was reported in Wuhan, China. The World Health Organization has declared the COVID-19 outbreak to constitute a “Public Health Emergency of International Concern”. The extent of the impact of COVID-19 on the Council’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, all of which are uncertain and cannot be determined at this time.

**SUPPLEMENTARY INFORMATION**

This section of the Council's annual financial report presents detailed information about the Council's revenues and expenses by program for the years ended December 31, 2019 and 2018, as well as prior years for those programs that are funded for multiple years. For federally funded programs, this section provides information about the federal participation and share of expenses for each grant.

This section is organized alphabetically by the federal funding agency followed by the pass-through entity. The total for each program and for each pass-through entity is presented first followed by the detailed information for each individual grant program. Locally funded projects are presented last.



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Agriculture**

**Passed through Mid-America Regional Council**

CFDA - 10.331 - FINI, KS/MO Incentive Collaborative Program

Federal Award Identification Number - 20167002525249

Pass-Through Identification Number - 52670

Grant Period - 06/01/2016 to 10/31/2019

Grant Award Amount - \$98,540

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 9,756	\$ 26,785	\$ 25,220	\$ 61,761
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	2,373	6,776	7,551	16,700
<b>Total revenues</b>	<b>12,129</b>	<b>33,561</b>	<b>32,771</b>	<b>78,461</b>
<b>EXPENSES</b>				
Salaries and wages	5,011	14,924	14,750	34,685
Employee benefits	2,892	8,629	7,422	18,943
Indirect costs	3,260	9,211	9,844	22,315
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	18	18
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	73	258	162	493
Outside computer services	-	-	-	-
Postage and delivery	329	422	567	1,318
Reproduction	564	117	-	681
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	-	7	7
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 12,129</b>	<b>\$ 33,561</b>	<b>\$ 32,771</b>	<b>\$ 78,461</b>
<b>Revenues over expenses</b>	-	-	-	-
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	98,540
Federal participation percentage				78.72%
Maximum federal grant allowable			\$	77,566
Federal share of expenses			\$	61,761
Cumulative grant payments			\$	61,761

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Health and Human Services  
Assistant Secretary for Preparedness and Response (ASPR)**

**Passed through Missouri Department of Health and Senior Services**

Total

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 241,317	\$ 371,228	\$ 52,329	\$ 664,874
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>241,317</b>	<b>371,228</b>	<b>52,329</b>	<b>664,874</b>
<b>EXPENSES</b>				
Salaries and wages	80,463	96,816	21,083	198,362
Employee benefits	46,428	55,978	10,636	113,042
Indirect costs	52,343	59,758	13,998	126,099
Consultants and contractual services	-	72,680	-	72,680
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	21,371	-	21,371
Travel	3,473	5,704	3,370	12,547
Outside computer services	-	-	-	-
Postage and delivery	4	-	-	4
Reproduction	2	-	-	2
Public notice	222	600	1,890	2,712
Supplies and general expense	56,938	55,595	-	112,533
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	1,445	2,710	1,345	5,500
Parking	-	16	7	23
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 241,317</b>	<b>\$ 371,228</b>	<b>\$ 52,329</b>	<b>\$ 664,874</b>

**Revenues over expenses** align="right">-

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 1,023,578
Federal participation percentage	100%
Maximum federal grant allowable	\$ 1,023,578
Federal share of expenses	\$ 664,874
Cumulative grant payments	\$ 664,874

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Health and Human Services  
Assistant Secretary for Preparedness and Response (ASPR)**

**Passed through Missouri Department of Health and Senior Services**

CFDA - 93.817 - HPP Ebola and Response Activities, FY 2018

Federal Award Identification Number - 3REP15048901

Pass-Through Identification Number - CS180062001

Grant Period - 07/01/2017 to 06/30/2019

Grant Award Amount - \$58,979

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 14,169	\$ 27,041	\$ 2,048	\$ 43,258
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>14,169</b>	<b>27,041</b>	<b>2,048</b>	<b>43,258</b>
<b>EXPENSES</b>				
Salaries and wages	5,564	2,066	678	8,308
Employee benefits	3,211	1,194	342	4,747
Indirect costs	3,620	1,275	450	5,345
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	21,371	-	21,371
Travel	348	-	-	348
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	-	578	578
Supplies and general expense	1,426	1,130	-	2,556
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	5	-	5
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 14,169</b>	<b>\$ 27,041</b>	<b>\$ 2,048</b>	<b>\$ 43,258</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	58,979
Federal participation percentage				100%
Maximum federal grant allowable			\$	58,979
Federal share of expenses			\$	43,258
Cumulative grant payments			\$	43,258

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Health and Human Services  
Assistant Secretary for Preparedness and Response (ASPR)**

**Passed through Missouri Department of Health and Senior Services**

CFDA - 93.817 - HPP Ebola and Response Activities, FY 2019

Federal Award Identification Number - 3REP15048901

Pass-Through Identification Number - CS200690001

Grant Period - 07/01/2019 to 05/17/2021

Grant Award Amount - \$21,119

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Indirect costs	-	-	-	-
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	21,119
Federal participation percentage				100%
Maximum federal grant allowable			\$	21,119
Federal share of expenses			\$	-
Cumulative grant payments			\$	-

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Health and Human Services  
Assistant Secretary for Preparedness and Response (ASPR)**

**Passed through Missouri Department of Health and Senior Services**

CFDA - 93.817 & 93.889 - HPP Ebola and Response Activities & National Bioterrorism HPP, FY 2017

Federal Award Identification Number - TP171701-01A, 01B, 01C, 01D

Pass-Through Identification Number - CS180062001

Grant Period - 07/01/2017 to 06/30/2018

Grant Award Amount - \$366,197

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 272,977	\$ 50,281	\$ 323,258
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>272,977</b>	<b>50,281</b>	<b>323,258</b>
<b>EXPENSES</b>				
Salaries and wages	-	65,452	20,405	85,857
Employee benefits	-	37,844	10,294	48,138
Indirect costs	-	40,399	13,548	53,947
Consultants and contractual services	-	72,680	-	72,680
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	1,537	3,370	4,907
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	600	1,312	1,912
Supplies and general expense	-	54,465	-	54,465
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	1,345	1,345
Parking	-	-	7	7
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 272,977</b>	<b>\$ 50,281</b>	<b>\$ 323,258</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	366,197
Federal participation percentage				100%
Maximum federal grant allowable			\$	366,197
Federal share of expenses			\$	323,258
Cumulative grant payments			\$	323,258

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Health and Human Services  
Assistant Secretary for Preparedness and Response (ASPR)**

**Passed through Missouri Department of Health and Senior Services**

CFDA - 93.889 - National Bioterrorism HPP, FY 2018

Federal Award Identification Number - TP171701-02A, 02B, 02C, 02D

Pass-Through Identification Number - CS180062001

Grant Period - 07/01/2018 to 06/30/2019

Grant Award Amount - \$256,176

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 179,155	\$ 71,210	\$ -	\$ 250,365
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>179,155</b>	<b>71,210</b>	<b>-</b>	<b>250,365</b>
<b>EXPENSES</b>				
Salaries and wages	55,040	29,298	-	84,338
Employee benefits	31,758	16,940	-	48,698
Indirect costs	35,804	18,084	-	53,888
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	813	4,167	-	4,980
Outside computer services	-	-	-	-
Postage and delivery	4	-	-	4
Reproduction	2	-	-	2
Public notice	222	-	-	222
Supplies and general expense	55,512	-	-	55,512
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	2,710	-	2,710
Parking	-	11	-	11
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 179,155</b>	<b>\$ 71,210</b>	<b>\$ -</b>	<b>\$ 250,365</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	256,176
Federal participation percentage				100%
Maximum federal grant allowable			\$	256,176
Federal share of expenses			\$	250,365
Cumulative grant payments			\$	250,365

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Health and Human Services  
Assistant Secretary for Preparedness and Response (ASPR)**

**Passed through Missouri Department of Health and Senior Services**

CFDA - 93.889 - National Bioterrorism HPP, FY 2019

Federal Award Identification Number - 19HPP

Pass-Through Identification Number - CS200690001

Grant Period - 07/01/2019 to 07/31/2020

Grant Award Amount - \$321,107

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 47,993	\$ -	\$ -	\$ 47,993
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>47,993</b>	<b>-</b>	<b>-</b>	<b>47,993</b>
<b>EXPENSES</b>				
Salaries and wages				
Employee benefits	19,859	-	-	19,859
Indirect costs	11,459	-	-	11,459
Consultants and contractual services	12,918	-	-	12,918
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	2,312	-	-	2,312
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	1,445	-	-	1,445
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 47,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,993</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	321,107
Federal participation percentage				100%
Maximum federal grant allowable			\$	321,107
Federal share of expenses			\$	47,993
Cumulative grant payments			\$	47,993

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Homeland Security  
Federal Emergency Management Agency**

**Total - DHS/FEMA**

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants	\$ 2,725,578	\$ 2,160,883	\$ 2,206,848	\$ 7,093,309
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	25,825	1,405	-	27,230
<b>Total revenues</b>	<b>2,751,403</b>	<b>2,162,288</b>	<b>2,206,848</b>	<b>7,120,539</b>
<b>EXPENSES</b>				
Salaries and wages	313,403	242,023	349,026	904,452
Employee benefits	180,833	139,939	175,002	495,774
Indirect costs	203,872	149,386	234,551	587,809
Consultants and contractual services	1,043,546	682,187	204,457	1,930,190
Professional services	-	-	-	-
Voice and data communications	4,615	4,576	7,573	16,764
Repairs and maintenance	1,185	-	-	1,185
Equipment	872,162	775,896	989,295	2,637,353
Travel	6,110	9,024	7,835	22,969
Outside computer services	6,853	13,329	13,532	33,714
Postage and delivery	177	21	49	247
Reproduction	265	3,496	-	3,761
Public notice	1,386	5,599	5,241	12,226
Supplies and general expense	47,409	43,628	10,574	101,611
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	10,534	32,186	125,372	168,092
Program promotions	-	-	-	-
Meetings and conferences	20,069	19,035	27,518	66,622
Parking	12	141	1,223	1,376
Training - non-employee	38,972	41,822	55,600	136,394
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 2,751,403</b>	<b>\$ 2,162,288</b>	<b>\$ 2,206,848</b>	<b>\$ 7,120,539</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 11,173,803
Federal participation percentage				100%
Maximum federal grant allowable				\$ 11,173,803
Federal share of expenses				\$ 7,093,309
Cumulative grant payments				\$ 7,093,309



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Homeland Security  
Federal Emergency Management Agency**

**Passed through Missouri Office of Homeland Security**

Total

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 1,990,174	\$ 1,886,198	\$ 2,206,848	\$ 6,083,220
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	5	-	5
<b>Total revenues</b>	<b>1,990,174</b>	<b>1,886,203</b>	<b>2,206,848</b>	<b>6,083,225</b>
<b>EXPENSES</b>				
Salaries and wages	242,165	224,461	349,026	815,652
Employee benefits	139,729	129,784	175,002	444,515
Indirect costs	157,531	138,545	234,551	530,627
Consultants and contractual services	441,874	446,603	204,457	1,092,934
Professional services	-	-	-	-
Voice and data communications	4,591	4,576	7,573	16,740
Repairs and maintenance	1,185	-	-	1,185
Equipment	872,162	775,896	989,295	2,637,353
Travel	5,627	8,467	7,835	21,929
Outside computer services	6,826	13,329	13,532	33,687
Postage and delivery	79	18	49	146
Reproduction	79	3,480	-	3,559
Public notice	1,386	4,980	5,241	11,607
Supplies and general expense	47,365	43,628	10,574	101,567
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	10,534	32,186	125,372	168,092
Program promotions	-	-	-	-
Meetings and conferences	20,069	19,035	27,518	66,622
Parking	-	81	1,223	1,304
Training - non-employee	38,972	41,134	55,600	135,706
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 1,990,174</b>	<b>\$ 1,886,203</b>	<b>\$ 2,206,848</b>	<b>\$ 6,083,225</b>

**Revenues over expenses** - - - -

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 11,173,803
Federal participation percentage	100%
Maximum federal grant allowable	\$ 11,173,803
Federal share of expenses	\$ 6,083,220
Cumulative grant payments	\$ 6,083,220

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Homeland Security  
Federal Emergency Management Agency**

**Passed through Missouri Office of Homeland Security**

CFDA - 97.067 - FY 2015 UASI Grant  
Federal Award Identification Number - EMW-2015-SS-00020-S01-024  
Pass-Through Identification Number - n/a  
Grant Period - 09/01/2015 to 08/31/2018  
Grant Award Amount - \$2,850,000

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ -	\$ 643,146	\$ 2,206,848	\$ 2,849,994
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	5	-	5
<b>Total revenues</b>	<b>-</b>	<b>643,151</b>	<b>2,206,848</b>	<b>2,849,999</b>
<b>EXPENSES</b>				
Salaries and wages	-	116,990	349,026	466,016
Employee benefits	-	67,644	175,002	242,646
Indirect costs	-	72,210	234,551	306,761
Consultants and contractual services	-	142,403	204,457	346,860
Professional services	-	-	-	-
Voice and data communications	-	2,708	7,573	10,281
Repairs and maintenance	-	-	-	-
Equipment	-	205,517	989,295	1,194,812
Travel	-	418	7,835	8,253
Outside computer services	-	-	13,532	13,532
Postage and delivery	-	8	49	57
Reproduction	-	51	-	51
Public notice	-	411	5,241	5,652
Supplies and general expense	-	12,728	10,574	23,302
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	18,778	125,372	144,150
Program promotions	-	-	-	-
Meetings and conferences	-	1,450	27,518	28,968
Parking	-	7	1,223	1,230
Training - non-employee	-	1,828	55,600	57,428
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 643,151</b>	<b>\$ 2,206,848</b>	<b>\$ 2,849,999</b>

**Revenues over expenses** align="right">- align="right">- align="right">- align="right">-

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 2,850,000
Federal participation percentage	100%
Maximum federal grant allowable	\$ 2,850,000
Federal share of expenses	\$ 2,849,994
Cumulative grant payments	\$ 2,849,994

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Homeland Security  
Federal Emergency Management Agency**

**Passed through Missouri Office of Homeland Security**

CFDA - 97.067 - FY 2016 UASI Grant

Federal Award Identification Number - EMW-2016-SS-00049

Pass-Through Identification Number - n/a

Grant Period - 09/01/2016 to 08/31/2019

Grant Award Amount - \$2,797,403

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 1,182,810	\$ 904,439	\$ -	\$ 2,087,249
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>1,182,810</b>	<b>904,439</b>	<b>-</b>	<b>2,087,249</b>
<b>EXPENSES</b>				
Salaries and wages	153,993	107,471	-	261,464
Employee benefits	88,854	62,140	-	150,994
Indirect costs	100,174	66,335	-	166,509
Consultants and contractual services	187,062	243,028	-	430,090
Professional services	-	-	-	-
Voice and data communications	-	456	-	456
Repairs and maintenance	1,185	-	-	1,185
Equipment	606,059	366,365	-	972,424
Travel	1,339	8,049	-	9,388
Outside computer services	-	9,192	-	9,192
Postage and delivery	22	8	-	30
Reproduction	60	3,428	-	3,488
Public notice	809	495	-	1,304
Supplies and general expense	14,832	4,642	-	19,474
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	2,300	10,212	-	12,512
Program promotions	-	-	-	-
Meetings and conferences	9,011	6,725	-	15,736
Parking	-	53	-	53
Training - non-employee	17,110	15,840	-	32,950
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 1,182,810</b>	<b>\$ 904,439</b>	<b>\$ -</b>	<b>\$ 2,087,249</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	2,797,403
Federal participation percentage				100%
Maximum federal grant allowable			\$	2,797,403
Federal share of expenses			\$	2,087,249
Cumulative grant payments			\$	2,087,249



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Homeland Security  
Federal Emergency Management Agency**

**Passed through Missouri Office of Homeland Security**

CFDA - 97.067 - FY 2018 UASI Grant

Federal Award Identification Number - EMW-2018-SS-00044

Pass-Through Identification Number - n/a

Grant Period - 09/01/2018 to 08/31/2021

Grant Award Amount - \$2,835,000

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants	\$ 67,633	\$ -	\$ -	\$ 67,633
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>67,633</b>	<b>-</b>	<b>-</b>	<b>67,633</b>
<b>EXPENSES</b>				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Indirect costs	-	-	-	-
Consultants and contractual services	39,719	-	-	39,719
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	10,274	-	-	10,274
Travel	-	-	-	-
Outside computer services	1	-	-	1
Postage and delivery	11	-	-	11
Reproduction	-	-	-	-
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	4,330	-	-	4,330
Parking	-	-	-	-
Training - non-employee	13,298	-	-	13,298
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 67,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,633</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	2,835,000
Federal participation percentage				100%
Maximum federal grant allowable			\$	2,835,000
Federal share of expenses			\$	67,633
Cumulative grant payments			\$	67,633

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Homeland Security  
Federal Emergency Management Agency**

**Passed through Missouri State Emergency Management Agency**

CFDA - 97.039 - Hazard Mitigation Grant

Federal Award Identification Number - FEMA-DR-MO-4317-0002

Pass-Through Identification Number - n/a

Grant Period - 10/23/2018 to 12/28/2020

Grant Award Amount - \$135,453

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 77,478	\$ 4,201	\$ -	\$ 81,679
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	25,825	1,400	-	27,225
<b>Total revenues</b>	<b>103,303</b>	<b>5,601</b>	<b>-</b>	<b>108,904</b>
<b>EXPENSES</b>				
Salaries and wages	46,077	2,528	-	48,605
Employee benefits	26,586	1,462	-	28,048
Indirect costs	29,973	1,561	-	31,534
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	24	-	-	24
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	316	50	-	366
Outside computer services	27	-	-	27
Postage and delivery	98	-	-	98
Reproduction	153	-	-	153
Public notice	-	-	-	-
Supplies and general expense	44	-	-	44
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	5	-	-	5
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 103,303</b>	<b>\$ 5,601</b>	<b>\$ -</b>	<b>\$ 108,904</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	135,453
Federal participation percentage				75%
Maximum federal grant allowable			\$	101,590
Federal share of expenses			\$	81,679
Cumulative grant payments			\$	81,679

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Homeland Security  
Federal Emergency Management Agency**

**Direct from Federal Emergency Management Agency**

CFDA - 97.133 - FY 2016 CCTA Grant

Federal Award Identification Number - EMW-2016-GR-00101-SO1

Pass-Through Identification Number - n/a

Grant Period - 09/01/2017 to 05/31/2021

Grant Award Amount - \$1,474,716

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 657,926	\$ 270,484	\$ -	\$ 928,410
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>657,926</b>	<b>270,484</b>	<b>-</b>	<b>928,410</b>
<b>EXPENSES</b>				
Salaries and wages	25,161	15,034	-	40,195
Employee benefits	14,518	8,693	-	23,211
Indirect costs	16,368	9,280	-	25,648
Consultants and contractual services	601,672	235,584	-	837,256
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	167	507	-	674
Outside computer services	-	-	-	-
Postage and delivery	-	3	-	3
Reproduction	33	16	-	49
Public notice	-	619	-	619
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	7	60	-	67
Training - non-employee	-	688	-	688
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 657,926</b>	<b>\$ 270,484</b>	<b>\$ -</b>	<b>\$ 928,410</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	1,474,716
Federal participation percentage				100%
Maximum federal grant allowable			\$	1,474,716
Federal share of expenses			\$	928,410
Cumulative grant payments			\$	928,410

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Housing and Urban Development**

**Passed through Missouri Department of Economic Development/MACOG**

CFDA - 14.228 - Disaster Resiliency Planning

Federal Award Identification Number - n/a

Pass-Through Identification Number - n/a

Grant Period - 11/03/2016 to 02/28/2018

Grant Award Amount - \$59,200

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 5,983	\$ 20,430	\$ 26,413
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>5,983</b>	<b>20,430</b>	<b>26,413</b>
<b>EXPENSES</b>				
Salaries and wages	-	2,700	9,417	12,117
Employee benefits	-	1,561	4,751	6,312
Indirect costs	-	1,666	6,253	7,919
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	48	9	57
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	4	-	4
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	4	-	4
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 5,983</b>	<b>\$ 20,430</b>	<b>\$ 26,413</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	59,200
Federal participation percentage				100%
Maximum federal grant allowable			\$	59,200
Federal share of expenses			\$	26,413
Cumulative grant payments			\$	26,413



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Highway Administration**

**Total - DOT/FHWA**

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 4,633,794	\$ 4,041,456	\$ 1,972,676	\$ 10,647,926
Local fees - cash	245,153	213,663	94,755	553,571
In-kind services	169,813	88,944	79,777	338,534
Miscellaneous/allocations	274,828	264,421	114,322	653,571
	468,648	443,335	204,315	1,116,298
<b>Total revenues</b>	<b>5,792,235</b>	<b>5,051,819</b>	<b>2,465,845</b>	<b>13,309,899</b>
<b>EXPENSES</b>				
Salaries and wages				
Employee benefits	1,934,001	1,855,537	858,243	4,647,781
Indirect costs	1,115,919	1,072,872	432,983	2,621,774
Consultants and contractual services	1,258,091	1,145,300	569,818	2,973,209
Professional services	1,124,984	634,437	464,518	2,223,939
Voice and data communications	392	175	-	567
Repairs and maintenance	156	215	7	378
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	23,336	17,356	7,236	47,928
Postage and delivery	12,405	12,438	6,156	30,999
Reproduction	531	637	141	1,309
Public notice	12,003	19,654	-	31,657
Supplies and general expense	7,978	6,168	737	14,883
Periodicals and subscriptions	180	227	162	569
Dues and memberships	173	-	-	173
Computer software	6,452	6,452	3,226	16,130
Program promotions	12,678	9,020	4,492	26,190
Meetings and conferences	-	-	-	-
Meetings and conferences	6,175	5,501	2,629	14,305
Parking	1,203	1,409	1,175	3,787
Training - non-employee	750	-	-	750
In-kind services	274,828	264,421	114,322	653,571
<b>Total expenses</b>	<b>\$ 5,792,235</b>	<b>\$ 5,051,819</b>	<b>\$ 2,465,845</b>	<b>\$ 13,309,899</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 19,218,033
Federal participation percentage				80%
Maximum federal grant allowable				\$ 15,374,426
Federal share of expenses				\$ 10,647,920
Cumulative grant payments				\$ 10,647,926

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Highway Administration**

**Passed through Illinois Department of Transportation**

Total

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 1,161,200	\$ 854,658	\$ 379,019	\$ 2,394,877
Local fees - cash	245,153	213,663	94,755	553,571
In-kind services	38,459	-	-	38,459
Miscellaneous/allocations	-	-	-	-
	6,685	-	-	6,685
<b>Total revenues</b>	<b>1,451,497</b>	<b>1,068,321</b>	<b>473,774</b>	<b>2,993,592</b>
<b>EXPENSES</b>				
Salaries and wages	492,629	452,335	202,130	1,147,094
Employee benefits	284,247	261,541	101,974	647,762
Indirect costs	320,460	279,197	134,201	733,858
Consultants and contractual services	332,329	55,204	28,247	415,780
Professional services	-	46	-	46
Voice and data communications	87	100	-	187
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	5,712	3,803	1,863	11,378
Outside computer services	3,262	3,261	1,596	8,119
Postage and delivery	148	150	36	334
Reproduction	3,255	5,121	-	8,376
Public notice	2,368	2,012	737	5,117
Supplies and general expense	48	60	42	150
Periodicals and subscriptions	46	-	-	46
Dues and memberships	1,710	1,694	839	4,243
Computer software	3,359	2,367	1,168	6,894
Program promotions	-	-	-	-
Meetings and conferences	1,302	1,097	684	3,083
Parking	336	333	257	926
Training - non-employee	199	-	-	199
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 1,451,497</b>	<b>\$ 1,068,321</b>	<b>\$ 473,774</b>	<b>\$ 2,993,592</b>

**Revenues over expenses** -

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 4,648,019
Federal participation percentage	80%
Maximum federal grant allowable	\$ 3,718,415
Federal share of expenses	\$ 2,394,874
Cumulative grant payments	\$ 2,394,877

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Highway Administration**

**Passed through Illinois Department of Transportation**

CFDA - 20.205 - FY 2018 Metropolitan Transportation Planning

Federal Award Identification Number - 3000(122)

Pass-Through Identification Number - 1775105401

Grant Period - 07/01/2017 to 06/30/2018

Grant Award Amount - \$1,310,615

REVENUES	2019	2018	Prior Years	Cumulative
Federal grants				
State grants/appropriations	\$ -	\$ 428,876	\$ 379,019	\$ 807,895
Local fees - cash	-	107,219	94,755	201,974
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>536,095</b>	<b>473,774</b>	<b>1,009,869</b>
<b>EXPENSES</b>				
Salaries and wages	-	226,320	202,130	428,450
Employee benefits	-	130,859	101,974	232,833
Indirect costs	-	139,693	134,201	273,894
Consultants and contractual services	-	30,204	28,247	58,451
Professional services	-	-	-	-
Voice and data communications	-	78	-	78
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	1,603	1,863	3,466
Outside computer services	-	1,618	1,596	3,214
Postage and delivery	-	96	36	132
Reproduction	-	1,797	-	1,797
Public notice	-	1,167	737	1,904
Supplies and general expense	-	3	42	45
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	839	839	1,678
Computer software	-	1,200	1,168	2,368
Program promotions	-	-	-	-
Meetings and conferences	-	395	684	1,079
Parking	-	223	257	480
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 536,095</b>	<b>\$ 473,774</b>	<b>\$ 1,009,869</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	1,310,615
Federal participation percentage				80%
Maximum federal grant allowable			\$	1,048,492
Federal share of expenses			\$	807,895
Cumulative grant payments			\$	807,895

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Highway Administration**

**Passed through Illinois Department of Transportation**

CFDA - 20.205 - FY 2019 Metropolitan Transportation Planning

Federal Award Identification Number - 90JD(279)

Pass-Through Identification Number - 1009-6856

Grant Period - 07/01/2018 to 12/31/2019

Grant Award Amount - \$1,362,233

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 545,807	\$ 425,782	\$ -	\$ 971,589
Local fees - cash	136,453	106,444	-	242,897
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
	-	-	-	-
<b>Total revenues</b>	<b>682,260</b>	<b>532,226</b>	<b>-</b>	<b>1,214,486</b>
<b>EXPENSES</b>				
Salaries and wages	251,403	226,015	-	477,418
Employee benefits	145,059	130,682	-	275,741
Indirect costs	163,540	139,504	-	303,044
Consultants and contractual services	110,565	25,000	-	135,565
Professional services	-	46	-	46
Voice and data communications	45	22	-	67
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	3,079	2,200	-	5,279
Outside computer services	1,609	1,643	-	3,252
Postage and delivery	100	54	-	154
Reproduction	2,340	3,324	-	5,664
Public notice	1,440	845	-	2,285
Supplies and general expense	48	57	-	105
Periodicals and subscriptions	-	-	-	-
Dues and memberships	855	855	-	1,710
Computer software	1,215	1,167	-	2,382
Program promotions	-	-	-	-
Meetings and conferences	590	702	-	1,292
Parking	173	110	-	283
Training - non-employee	199	-	-	199
In-kind services	-	-	-	-
	-	-	-	-
<b>Total expenses</b>	<b>\$ 682,260</b>	<b>\$ 532,226</b>	<b>\$ -</b>	<b>\$ 1,214,486</b>

<b>Revenues over expenses</b>	-	-	-	-
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**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 1,362,233
Federal participation percentage	80%
Maximum federal grant allowable	\$ 1,089,786
Federal share of expenses	\$ 971,589
Cumulative grant payments	\$ 971,589



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Highway Administration**

**Passed through Illinois Department of Transportation**

CFDA - 20.205 - FY 2019 IL SPR (Great Streets - Alton)

Federal Award Identification Number - QLUE(009)

Pass-Through Identification Number - 1439-9546

Grant Period - 10/01/2018 to 06/30/2020

Grant Award Amount - \$599,356

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 180,578	\$ -	\$ -	\$ 180,578
Local fees - cash	-	-	-	-
In-kind services	38,459	-	-	38,459
Miscellaneous/allocations	-	-	-	-
	6,685	-	-	6,685
<b>Total revenues</b>	<b>225,722</b>	<b>-</b>	<b>-</b>	<b>225,722</b>
<b>EXPENSES</b>				
Salaries and wages	14,642	-	-	14,642
Employee benefits	8,449	-	-	8,449
Indirect costs	9,525	-	-	9,525
Consultants and contractual services	192,296	-	-	192,296
Professional services	-	-	-	-
Voice and data communications	39	-	-	39
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	129	-	-	129
Outside computer services	-	-	-	-
Postage and delivery	9	-	-	9
Reproduction	32	-	-	32
Public notice	550	-	-	550
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	51	-	-	51
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 225,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,722</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 599,356
Federal participation percentage				80%
Maximum federal grant allowable				\$ 479,485
Federal share of expenses				\$ 180,578
Cumulative grant payments				\$ 180,578

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Highway Administration**

**Passed through Missouri Department of Transportation**

Total

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 3,472,594	\$ 3,186,798	\$ 1,593,657	\$ 8,253,049
State grants/appropriations	-	-	-	-
Local fees - cash	131,354	88,944	79,777	300,075
In-kind services	274,828	264,421	114,322	653,571
Miscellaneous/allocations	461,963	443,335	204,315	1,109,613
<b>Total revenues</b>	<b>4,340,738</b>	<b>3,983,498</b>	<b>1,992,071</b>	<b>10,316,307</b>
<b>EXPENSES</b>				
Salaries and wages	1,441,372	1,403,202	656,113	3,500,687
Employee benefits	831,672	811,331	331,009	1,974,012
Indirect costs	937,631	866,103	435,617	2,239,351
Consultants and contractual services	792,655	579,233	436,271	1,808,159
Professional services	392	129	-	521
Voice and data communications	69	115	7	191
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	17,624	13,553	5,373	36,550
Outside computer services	9,143	9,177	4,560	22,880
Postage and delivery	383	487	105	975
Reproduction	8,748	14,533	-	23,281
Public notice	5,610	4,156	-	9,766
Supplies and general expense	132	167	120	419
Periodicals and subscriptions	127	-	-	127
Dues and memberships	4,742	4,758	2,387	11,887
Computer software	9,319	6,653	3,324	19,296
Program promotions	-	-	-	-
Meetings and conferences	4,873	4,404	1,945	11,222
Parking	867	1,076	918	2,861
Training - non-employee	551	-	-	551
In-kind services	274,828	264,421	114,322	653,571
<b>Total expenses</b>	<b>\$ 4,340,738</b>	<b>\$ 3,983,498</b>	<b>\$ 1,992,071</b>	<b>\$ 10,316,307</b>

**Revenues over expenses** - - - -

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 14,570,014
Federal participation percentage	80%
Maximum federal grant allowable	\$ 11,656,011
Federal share of expenses	\$ 8,253,046
Cumulative grant payments	\$ 8,253,049

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Highway Administration**

**Passed through Missouri Department of Transportation**

CFDA - 20.205 - FY 2018 Metropolitan Transportation Planning

Federal Award Identification Number - 2900FY518M450

Pass-Through Identification Number - MP51801C

Grant Period - 07/01/2017 to 06/30/2018

Grant Award Amount - \$5,144,045

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ -	\$ 1,817,452	\$ 1,593,657	\$ 3,411,109
Local fees - cash	-	-	-	-
In-kind services	-	81,088	79,777	160,865
Miscellaneous/allocations	-	142,577	114,322	256,899
	-	230,698	204,315	435,013
<b>Total revenues</b>	<b>-</b>	<b>2,271,815</b>	<b>1,992,071</b>	<b>4,263,886</b>
<b>EXPENSES</b>				
Salaries and wages				
Employee benefits	-	728,681	656,113	1,384,794
Indirect costs	-	421,323	331,009	752,332
Consultants and contractual services	-	449,766	435,617	885,383
Professional services	-	505,014	436,271	941,285
Voice and data communications	-	-	-	-
Repairs and maintenance	-	35	7	42
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	5,416	5,373	10,789
Postage and delivery	-	4,615	4,560	9,175
Reproduction	-	286	105	391
Public notice	-	5,241	-	5,241
Supplies and general expense	-	1,211	-	1,211
Periodicals and subscriptions	-	8	120	128
Dues and memberships	-	-	-	-
Computer software	-	2,387	2,387	4,774
Program promotions	-	3,417	3,324	6,741
Meetings and conferences	-	-	-	-
Meetings and conferences	-	1,126	1,945	3,071
Parking	-	712	918	1,630
Training - non-employee	-	-	-	-
In-kind services	-	142,577	114,322	256,899
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 2,271,815</b>	<b>\$ 1,992,071</b>	<b>\$ 4,263,886</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 5,144,045
Federal participation percentage				80%
Maximum federal grant allowable				\$ 4,115,236
Federal share of expenses				\$ 3,411,109
Cumulative grant payments				\$ 3,411,109

See Independent Auditors' Report



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Highway Administration**

**Passed through Missouri Department of Transportation**

CFDA - 20.205 - FY 2019 Metropolitan Transportation Planning

Federal Award Identification Number - 2900FY519Z450

Pass-Through Identification Number - MP51901C

Grant Period - 07/01/2018 to 06/30/2019

Grant Award Amount - \$4,653,157

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 1,980,072	\$ 1,369,346	\$ -	\$ 3,349,418
Local fees - cash	-	-	-	-
In-kind services	102,385	7,856	-	110,241
Miscellaneous/allocations	149,460	121,844	-	271,304
	243,167	212,637	-	455,804
<b>Total revenues</b>	<b>2,475,084</b>	<b>1,711,683</b>	<b>-</b>	<b>4,186,767</b>
<b>EXPENSES</b>				
Salaries and wages				
Employee benefits	756,063	674,521	-	1,430,584
Indirect costs	436,249	390,008	-	826,257
Consultants and contractual services	491,829	416,337	-	908,166
Professional services	608,308	74,219	-	682,527
Voice and data communications	392	129	-	521
Repairs and maintenance	59	80	-	139
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	8,494	8,137	-	16,631
Postage and delivery	4,505	4,562	-	9,067
Reproduction	270	201	-	471
Public notice	6,289	9,292	-	15,581
Supplies and general expense	4,562	2,945	-	7,507
Periodicals and subscriptions	132	159	-	291
Dues and memberships	-	-	-	-
Computer software	2,371	2,371	-	4,742
Program promotions	3,371	3,236	-	6,607
Meetings and conferences	-	-	-	-
Meetings and conferences	1,636	3,278	-	4,914
Parking	543	364	-	907
Training - non-employee	551	-	-	551
In-kind services	149,460	121,844	-	271,304
<b>Total expenses</b>	<b>\$ 2,475,084</b>	<b>\$ 1,711,683</b>	<b>\$ -</b>	<b>\$ 4,186,767</b>

**Revenues over expenses** -

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 4,653,157
Federal participation percentage	80%
Maximum federal grant allowable	\$ 3,722,526
Federal share of expenses	\$ 3,349,414
Cumulative grant payments	\$ 3,349,418

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Highway Administration**

**Passed through Missouri Department of Transportation**

CFDA - 20.205 - FY 2020 Metropolitan Transportation Planning  
Federal Award Identification Number - 693JJ219300000Z45MO00FY520  
Pass-Through Identification Number - MP52001C  
Grant Period - 07/01/2019 to 06/30/2020  
Grant Award Amount - \$4,772,812

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 1,492,522	\$ -	\$ -	\$ 1,492,522
Local fees - cash	-	-	-	-
In-kind services	28,969	-	-	28,969
Miscellaneous/allocations	125,368	-	-	125,368
	218,796	-	-	218,796
<b>Total revenues</b>	<b>1,865,654</b>	<b>-</b>	<b>-</b>	<b>1,865,654</b>
<b>EXPENSES</b>				
Salaries and wages				
Employee benefits	685,309	-	-	685,309
Indirect costs	395,423	-	-	395,423
Consultants and contractual services	445,802	-	-	445,802
Professional services	184,347	-	-	184,347
Voice and data communications	-	-	-	-
Repairs and maintenance	10	-	-	10
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	9,130	-	-	9,130
Postage and delivery	4,638	-	-	4,638
Reproduction	113	-	-	113
Public notice	2,459	-	-	2,459
Supplies and general expense	1,048	-	-	1,048
Periodicals and subscriptions	-	-	-	-
Dues and memberships	127	-	-	127
Computer software	2,371	-	-	2,371
Program promotions	5,948	-	-	5,948
Meetings and conferences	-	-	-	-
Travel	3,237	-	-	3,237
Parking	324	-	-	324
Training - non-employee	-	-	-	-
In-kind services	125,368	-	-	125,368
<b>Total expenses</b>	<b>\$ 1,865,654</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,865,654</b>

**Revenues over expenses** -

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 4,772,812
Federal participation percentage	80%
Maximum federal grant allowable	\$ 3,818,250
Federal share of expenses	\$ 1,492,523
Cumulative grant payments	\$ 1,492,522

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Transit Administration**

**Passed through Bi-State Development Agency**

Total

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 328,583	\$ 247,833	\$ -	\$ 576,416
Local fees - cash	-	-	-	-
In-kind services	73,718	60,083	-	133,801
Miscellaneous/allocations	-	-	-	-
	-	-	-	-
<b>Total revenues</b>	<b>402,301</b>	<b>307,916</b>	<b>-</b>	<b>710,217</b>
<b>EXPENSES</b>				
Salaries and wages				
Employee benefits	14,919	3,289	-	18,208
Indirect costs	8,608	1,902	-	10,510
Consultants and contractual services	9,705	2,030	-	11,735
Professional services	367,581	299,656	-	667,237
Voice and data communications	-	-	-	-
Repairs and maintenance	8	6	-	14
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	113	-	-	113
Postage and delivery	-	-	-	-
Reproduction	11	-	-	11
Public notice	580	25	-	605
Supplies and general expense	593	102	-	695
Periodicals and subscriptions	-	619	-	619
Dues and memberships	-	-	-	-
Computer software	-	287	-	287
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	36	-	-	36
Training - non-employee	147	-	-	147
In-kind services	-	-	-	-
	-	-	-	-
<b>Total expenses</b>	<b>\$ 402,301</b>	<b>\$ 307,916</b>	<b>\$ -</b>	<b>\$ 710,217</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 3,673,805
Federal participation percentage				varies
Maximum federal grant allowable				\$ 2,953,805
Federal share of expenses				\$ 576,416
Cumulative grant payments				\$ 576,416

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Transit Administration**

**Passed through Bi-State Development Agency**

CFDA - 20.507 - Section 5307, MetroLink Security Assessment

Federal Award Identification Number - MO-2017-033-00

Pass-Through Identification Number - n/a

Grant Period - 01/16/2018 to 09/30/2021

Grant Award Amount - \$3,600,000

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 294,872	\$ 240,332	\$ -	\$ 535,204
Local fees - cash	-	-	-	-
In-kind services	73,718	60,083	-	133,801
Miscellaneous/allocations	-	-	-	-
	-	-	-	-
<b>Total revenues</b>	<b>368,590</b>	<b>300,415</b>	<b>-</b>	<b>669,005</b>
<b>EXPENSES</b>				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Indirect costs	-	-	-	-
Consultants and contractual services	-	-	-	-
Professional services	367,581	299,656	-	667,237
Voice and data communications	-	-	-	-
Repairs and maintenance	4	-	-	4
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	405	-	-	405
Public notice	593	-	-	593
Supplies and general expense	-	619	-	619
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	140	-	140
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	7	-	-	7
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
	-	-	-	-
<b>Total expenses</b>	<b>\$ 368,590</b>	<b>\$ 300,415</b>	<b>\$ -</b>	<b>\$ 669,005</b>

**Revenues over expenses** -

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 3,600,000
Federal participation percentage	80%
Maximum federal grant allowable	\$ 2,880,000
Federal share of expenses	\$ 535,204
Cumulative grant payments	\$ 535,204

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Transit Administration**

**Passed through Bi-State Development Agency**

CFDA - 20.513 - FY 2013 to 2014 Section 5310  
Federal Award Identification Number - MO-16-X048  
Pass-Through Identification Number - n/a  
Grant Period - 01/01/2015 to 11/30/2020  
Grant Award Amount - \$51,929

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 13,009	\$ 7,501	\$ -	\$ 20,510
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>13,009</b>	<b>7,501</b>	<b>-</b>	<b>20,510</b>
<b>EXPENSES</b>				
Salaries and wages	5,640	3,289	-	8,929
Employee benefits	3,254	1,902	-	5,156
Indirect costs	3,669	2,030	-	5,699
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	6	-	6
Equipment	-	-	-	-
Travel	91	-	-	91
Outside computer services	-	-	-	-
Postage and delivery	10	-	-	10
Reproduction	169	25	-	194
Public notice	-	102	-	102
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	147	-	147
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	36	-	-	36
Parking	140	-	-	140
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 13,009</b>	<b>\$ 7,501</b>	<b>\$ -</b>	<b>\$ 20,510</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	51,929
Federal participation percentage				100%
Maximum federal grant allowable			\$	51,929
Federal share of expenses			\$	20,510
Cumulative grant payments			\$	20,510

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Department of Transportation  
Federal Transit Administration**

**Passed through Bi-State Development Agency**

CFDA - 20.513 - FY 2015 Section 5310

Federal Award Identification Number - MO-2017-008

Pass-Through Identification Number - n/a

Grant Period - 09/01/2019 to 02/29/2020

Grant Award Amount - \$21,876

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants	\$ 20,702	\$ -	\$ -	\$ 20,702
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>20,702</b>	<b>-</b>	<b>-</b>	<b>20,702</b>
<b>EXPENSES</b>				
Salaries and wages	9,279	-	-	9,279
Employee benefits	5,354	-	-	5,354
Indirect costs	6,036	-	-	6,036
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	4	-	-	4
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	22	-	-	22
Outside computer services	-	-	-	-
Postage and delivery	1	-	-	1
Reproduction	6	-	-	6
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 20,702</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,702</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	21,876
Federal participation percentage				100%
Maximum federal grant allowable			\$	21,876
Federal share of expenses			\$	20,702
Cumulative grant payments			\$	20,702

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Environmental Protection Agency**

**Total - EPA**

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants	\$ 54,491	\$ 55,123	\$ 48,343	\$ 157,957
State grants/appropriations	17,832	21,168	2,018	41,018
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	138	-	138
<b>Total revenues</b>	<b>72,323</b>	<b>76,429</b>	<b>50,361</b>	<b>199,113</b>
<b>EXPENSES</b>				
Salaries and wages	32,214	34,641	23,014	89,869
Employee benefits	18,588	20,030	11,576	50,194
Indirect costs	20,956	21,382	15,372	57,710
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	112	138	127	377
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	12	39	-	51
Outside computer services	-	-	31	31
Postage and delivery	2	2	21	25
Reproduction	215	14	-	229
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	38	38
Program promotions	-	-	-	-
Meetings and conferences	24	-	-	24
Parking	200	183	182	565
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 72,323</b>	<b>\$ 76,429</b>	<b>\$ 50,361</b>	<b>\$ 199,113</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 353,120
Federal participation percentage				varies
Maximum federal grant allowable				\$ 296,097
Federal share of expenses				\$ 157,873
Cumulative grant payments				\$ 157,957

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Environmental Protection Agency**

**Passed through Illinois Environmental Protection Agency**

Total

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 36,369	\$ 36,702	\$ 46,587	\$ 119,658
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	138	-	138
<b>Total revenues</b>	<b>36,369</b>	<b>36,840</b>	<b>46,587</b>	<b>119,796</b>
<b>EXPENSES</b>				
Salaries and wages	16,206	16,688	21,297	54,191
Employee benefits	9,351	9,649	10,710	29,710
Indirect costs	10,542	10,300	14,232	35,074
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	75	138	127	340
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	31	31
Postage and delivery	-	-	19	19
Reproduction	93	2	-	95
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	38	38
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	102	63	133	298
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 36,369</b>	<b>\$ 36,840</b>	<b>\$ 46,587</b>	<b>\$ 119,796</b>

Revenues over expenses align="right">-

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 210,000
Federal participation percentage	100%
Maximum federal grant allowable	\$ 210,000
Federal share of expenses	\$ 119,658
Cumulative grant payments	\$ 119,658

See Independent Auditors' Report



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Environmental Protection Agency**

**Passed through Illinois Environmental Protection Agency**

CFDA - 66.605 - PPG Air Quality Activities, FFY 2017 to 2019

Federal Award Identification Number - BG98542815

Pass-Through Identification Number - FA-17114

Grant Period - 07/01/2016 to 06/30/2019

Grant Award Amount - \$105,000

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 20,885	\$ 36,702	\$ 46,587	\$ 104,174
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	138	-	138
<b>Total revenues</b>	<b>20,885</b>	<b>36,840</b>	<b>46,587</b>	<b>104,312</b>
<b>EXPENSES</b>				
Salaries and wages	9,318	16,688	21,297	47,303
Employee benefits	5,377	9,649	10,710	25,736
Indirect costs	6,062	10,300	14,232	30,594
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	61	138	127	326
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	31	31
Postage and delivery	-	-	19	19
Reproduction	-	2	-	2
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	38	38
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	67	63	133	263
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 20,885</b>	<b>\$ 36,840</b>	<b>\$ 46,587</b>	<b>\$ 104,312</b>
<b>Revenues over expenses</b>	-	-	-	-
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	105,000
Federal participation percentage				100.0%
Maximum federal grant allowable			\$	105,000
Federal share of expenses			\$	104,174
Cumulative grant payments			\$	104,174

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Environmental Protection Agency**

**Passed through Illinois Environmental Protection Agency**

CFDA - 66.605 - PPG Air Quality Activities, FFY 2020 to 2022  
Federal Award Identification Number - BG98542815; 98542816  
Pass-Through Identification Number - FA-20001  
Grant Period - 07/01/2019 to 06/30/2022  
Grant Award Amount - \$105,000

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants	\$ 15,484	\$ -	\$ -	\$ 15,484
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>15,484</b>	<b>-</b>	<b>-</b>	<b>15,484</b>
<b>EXPENSES</b>				
Salaries and wages	6,888	-	-	6,888
Employee benefits	3,974	-	-	3,974
Indirect costs	4,480	-	-	4,480
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	14	-	-	14
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	93	-	-	93
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	35	-	-	35
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 15,484</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,484</b>

**Revenues over expenses** align="right">-
 - | - | - | - |

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 105,000
Federal participation percentage	100.0%
Maximum federal grant allowable	\$ 105,000
Federal share of expenses	\$ 15,484
Cumulative grant payments	\$ 15,484

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Environmental Protection Agency**

**Passed through Missouri Department of Natural Resources**

Total

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 15,517	\$ 18,421	\$ 1,756	\$ 35,694
Local fees - cash	17,832	21,168	2,018	41,018
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>33,349</b>	<b>39,589</b>	<b>3,774</b>	<b>76,712</b>
<b>EXPENSES</b>				
Salaries and wages	14,849	17,953	1,717	34,519
Employee benefits	8,569	10,381	866	19,816
Indirect costs	9,660	11,082	1,140	21,882
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	37	-	-	37
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	12	39	-	51
Outside computer services	-	-	-	-
Postage and delivery	2	2	2	6
Reproduction	122	12	-	134
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	98	120	49	267
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 33,349</b>	<b>\$ 39,589</b>	<b>\$ 3,774</b>	<b>\$ 76,712</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	106,785
Federal participation percentage				46.6%
Maximum federal grant allowable			\$	49,762
Federal share of expenses			\$	35,748
Cumulative grant payments			\$	35,694

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Environmental Protection Agency**

**Passed through Missouri Department of Natural Resources**

CFDA - 66.605 - PPG Air Quality Activities, FFY 2017 to 2018

Federal Award Identification Number - BG97731309

Pass-Through Identification Number - A-3001-18

Grant Period - 10/01/2017 to 09/30/2018

Grant Award Amount - \$35,595

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ -	\$ 14,790	\$ 1,756	\$ 16,546
Local fees - cash	-	16,996	2,018	19,014
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>31,786</b>	<b>3,774</b>	<b>35,560</b>
<b>EXPENSES</b>				
Salaries and wages		14,399	1,717	16,116
Employee benefits	-	8,326	866	9,192
Indirect costs	-	8,888	1,140	10,028
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	39	-	39
Outside computer services	-	-	-	-
Postage and delivery	-	2	2	4
Reproduction	-	12	-	12
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	120	49	169
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 31,786</b>	<b>\$ 3,774</b>	<b>\$ 35,560</b>

**Revenues over expenses** -

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 35,595
Federal participation percentage	46.6%
Maximum federal grant allowable	\$ 16,587
Federal share of expenses	\$ 16,571
Cumulative grant payments	\$ 16,546

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Environmental Protection Agency**

**Passed through Missouri Department of Natural Resources**

CFDA - 66.605 - PPG Air Quality Activities, FFY 2018 to 2019

Federal Award Identification Number - BG99731318AA

Pass-Through Identification Number - A-3001-19

Grant Period - 10/01/2018 to 09/30/2019

Grant Award Amount - \$35,595

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 12,915	\$ 3,631	\$ -	\$ 16,546
Local fees - cash	14,842	4,172	-	19,014
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>27,757</b>	<b>7,803</b>	<b>-</b>	<b>35,560</b>
<b>EXPENSES</b>				
Salaries and wages				
Employee benefits	12,351	3,554	-	15,905
Indirect costs	7,127	2,055	-	9,182
Consultants and contractual services	8,035	2,194	-	10,229
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	32	-	-	32
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	12	-	-	12
Postage and delivery	-	-	-	-
Reproduction	1	-	-	1
Public notice	122	-	-	122
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	-	-	-
Training - non-employee	77	-	-	77
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 27,757</b>	<b>\$ 7,803</b>	<b>\$ -</b>	<b>\$ 35,560</b>

**Revenues over expenses** - - - -

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 35,595
Federal participation percentage	46.6%
Maximum federal grant allowable	\$ 16,587
Federal share of expenses	\$ 16,571
Cumulative grant payments	\$ 16,546

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Environmental Protection Agency**

**Passed through Missouri Department of Natural Resources**

CFDA - 66.605 - PPG Air Quality Activities, FFY 2020 to 2021

Federal Award Identification Number - BG99731310-A

Pass-Through Identification Number - A-3001-20

Grant Period - 10/01/2019 to 09/30/2020

Grant Award Amount - \$35,595

<b>REVENUES</b>	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
Federal grants				
State grants/appropriations	\$ 2,602	\$ -	\$ -	\$ 2,602
Local fees - cash	2,990	-	-	2,990
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>5,592</b>	<b>-</b>	<b>-</b>	<b>5,592</b>
<b>EXPENSES</b>				
Salaries and wages	2,498	-	-	2,498
Employee benefits	1,442	-	-	1,442
Indirect costs	1,625	-	-	1,625
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	5	-	-	5
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	-	-
Postage and delivery	1	-	-	1
Reproduction	-	-	-	-
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	21	-	-	21
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 5,592</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,592</b>

**Revenues over expenses** align="right">-

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 35,595
Federal participation percentage	46.6%
Maximum federal grant allowable	\$ 16,587
Federal share of expenses	\$ 2,606
Cumulative grant payments	\$ 2,602

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**U.S. Environmental Protection Agency**

**Passed through Wichita State University**

CFDA - 66.203 - EFC Grant, Urban Waters Ambassador Program  
Federal Award Identification Number - 97756601  
Pass-Through Identification Number - 20-00171  
Grant Period - 09/01/2019 to 05/31/2021  
Grant Award Amount - \$36,335

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 2,605	\$ -	\$ -	\$ 2,605
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>2,605</b>	<b>-</b>	<b>-</b>	<b>2,605</b>
<b>EXPENSES</b>				
Salaries and wages	1,159	-	-	1,159
Employee benefits	668	-	-	668
Indirect costs	754	-	-	754
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	24	-	-	24
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 2,605</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,605</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	36,335
Federal participation percentage				100%
Maximum federal grant allowable			\$	36,335
Federal share of expenses			\$	2,605
Cumulative grant payments			\$	2,605

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**Local & State Grants**

**Total - Local & State Grants**

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 3,969	\$ 8,040	\$ -	\$ 12,009
State grants/appropriations	(971)	458,332	1,399,111	1,856,472
Local fees - cash	-	-	-	-
In-kind services	907	-	126	1,033
Miscellaneous/allocations				
<b>Total revenues</b>	<b>3,905</b>	<b>466,372</b>	<b>1,399,237</b>	<b>1,869,514</b>
<b>EXPENSES</b>				
Salaries and wages	2,244	3,662	-	5,906
Employee benefits	1,295	2,117	-	3,412
Indirect costs	1,459	2,261	-	3,720
Consultants and contractual services	(2,617)	458,332	1,399,111	1,854,826
Professional services	1,520	-	-	1,520
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	4	-	-	4
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	-	126	126
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 3,905</b>	<b>\$ 466,372</b>	<b>\$ 1,399,237</b>	<b>\$ 1,869,514</b>
<b>Revenues over expenses</b>	-	-	-	-

See Independent Auditors' Report



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**Local & State Grants**

**City of St. Louis - NS/SS MetroLink Study**

CFDA - n/a

Federal Award Identification Number - n/a

Local Identification Number - n/a

Grant Period - 09/16/2016 to 12/31/2019

Grant Award Amount - \$2,000,000

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	-	-	-	-
Local fees - cash	(971)	458,332	1,399,111	1,856,472
In-kind services	-	-	-	-
Miscellaneous/allocations	(126)	-	126	-
<b>Total revenues</b>	<b>(1,097)</b>	<b>458,332</b>	<b>1,399,237</b>	<b>1,856,472</b>
<b>EXPENSES</b>				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Indirect costs	-	-	-	-
Consultants and contractual services	(2,617)	458,332	1,399,111	1,854,826
Professional services	1,520	-	-	1,520
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	-	126	126
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ (1,097)</b>	<b>\$ 458,332</b>	<b>\$ 1,399,237</b>	<b>\$ 1,856,472</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**Local & State Grants**

**Missouri Dept. of Economic Development - Needs Assessment**

CFDA - n/a

Federal Award Identification Number - n/a

Local Identification Number - n/a

Grant Period - 10/03/2018 to 10/30/2018

Grant Award Amount - \$5,000

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	-	1,792	-	1,792
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>1,792</b>	<b>-</b>	<b>1,792</b>
<b>EXPENSES</b>				
Salaries and wages	-	816	-	816
Employee benefits	-	472	-	472
Indirect costs	-	504	-	504
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 1,792</b>	<b>\$ -</b>	<b>\$ 1,792</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**Local & State Grants**

**St. Louis-Jefferson Solid Waste Management District - Recycling/Food  
Waste Reduction**

CFDA - n/a

Federal Award Identification Number - n/a

Local Identification Number - 2019024

Grant Period - 07/01/2019 to 01/10/2021

Grant Award Amount - \$16,667

	2019	2018	Prior Years	Cumulative
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	3,969	-	-	3,969
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	1,033	-	-	1,033
<b>Total revenues</b>	<b>5,002</b>	<b>-</b>	<b>-</b>	<b>5,002</b>
<b>EXPENSES</b>				
Salaries and wages	2,244	-	-	2,244
Employee benefits	1,295	-	-	1,295
Indirect costs	1,459	-	-	1,459
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	4	-	-	4
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 5,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,002</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

**Local & State Grants**

**Southern Illinois University - Edwardsville - Traffic Study**

CFDA - n/a

Federal Award Identification Number - n/a

Local Identification Number - 763983-001

Grant Period - 04/09/2018 to 06/30/2018

Grant Award Amount - \$6,272

	<b>2019</b>	<b>2018</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	-	6,248	-	6,248
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>6,248</b>	<b>-</b>	<b>6,248</b>
<b>EXPENSES</b>				
Salaries and wages	-	2,846	-	2,846
Employee benefits	-	1,645	-	1,645
Indirect costs	-	1,757	-	1,757
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	-	-	-	-
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 6,248</b>	<b>\$ -</b>	<b>\$ 6,248</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

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**Local Projects**

	<u>Total - Local Projects</u>	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Federal grants	\$ -	\$ -
State grants/appropriations	-	-
Local fees - cash	216,494	218,917
In-kind services	-	-
Miscellaneous/allocations	-	-
	<hr/>	<hr/>
<b>Total revenues</b>	<b>216,494</b>	<b>218,917</b>
	<hr/>	<hr/>
<b>EXPENSES</b>		
Salaries and wages	133,508	128,682
Employee benefits	77,034	74,404
Indirect costs	855	1,299
Consultants and contractual services	-	-
Professional services	240	-
Voice and data communications	876	597
Repairs and maintenance	-	-
Equipment	-	-
Travel	597	3,852
Outside computer services	53	-
Postage and delivery	42	51
Reproduction	955	1,024
Public notice	-	-
Supplies and general expense	1,704	3,135
Periodicals and subscriptions	-	-
Dues and memberships	-	-
Computer software	-	4,800
Program promotions	-	-
Meetings and conferences	590	969
Parking	40	104
Training - non-employee	-	-
In-kind services	-	-
	<hr/>	<hr/>
<b>Total expenses</b>	<b>\$ 216,494</b>	<b>\$ 218,917</b>
	<hr/>	<hr/>
<b>Revenues over expenses</b>	-	-

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

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**Local Projects**

**St. Louis Area Regional Response  
System**

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	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Federal grants	\$ -	\$ -
State grants/appropriations	-	-
Local fees - cash	8,026	19,152
In-kind services	-	-
Miscellaneous/allocations	-	-
	<hr/>	
<b>Total revenues</b>	<b>8,026</b>	<b>19,152</b>
	<hr/>	
<b>EXPENSES</b>		
Salaries and wages	1,315	2,104
Employee benefits	759	1,217
Indirect costs	855	1,299
Consultants and contractual services	-	-
Professional services	240	-
Voice and data communications	876	597
Repairs and maintenance	-	-
Equipment	-	-
Travel	597	3,852
Outside computer services	53	-
Postage and delivery	42	51
Reproduction	955	1,024
Public notice	-	-
Supplies and general expense	1,704	3,135
Periodicals and subscriptions	-	-
Dues and memberships	-	-
Computer software	-	4,800
Program promotions	-	-
Meetings and conferences	590	969
Parking	40	104
Training - non-employee	-	-
In-kind services	-	-
	<hr/>	
<b>Total expenses</b>	<b>\$ 8,026</b>	<b>\$ 19,152</b>
	<hr/>	
<b>Revenues over expenses</b>	-	-

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

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**Local Projects**

**SW Illinois Flood Prevention District  
Council**

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	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Federal grants	\$ -	\$ -
State grants/appropriations	-	-
Local fees - cash	208,468	199,765
In-kind services	-	-
Miscellaneous/allocations	-	-
	-	-
<b>Total revenues</b>	<b>208,468</b>	<b>199,765</b>
<b>EXPENSES</b>		
Salaries and wages	132,193	126,578
Employee benefits	76,275	73,187
Indirect costs	-	-
Consultants and contractual services	-	-
Professional services	-	-
Voice and data communications	-	-
Repairs and maintenance	-	-
Equipment	-	-
Travel	-	-
Outside computer services	-	-
Postage and delivery	-	-
Reproduction	-	-
Public notice	-	-
Supplies and general expense	-	-
Periodicals and subscriptions	-	-
Dues and memberships	-	-
Computer software	-	-
Program promotions	-	-
Meetings and conferences	-	-
Parking	-	-
Training - non-employee	-	-
In-kind services	-	-
	-	-
<b>Total expenses</b>	<b>\$ 208,468</b>	<b>\$ 199,765</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>

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## **Federal Compliance**

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Kerber, Eck & Braeckel LLP

CPAs and  
Management Consultants

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**Independent Auditors' 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***

Board of Directors  
East-West Gateway Council of Governments

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 East-West Gateway Council of Governments, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise East-West Gateway Council of Governments' basic financial statements, and have issued our report thereon dated August 7, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered East-West Gateway Council of Governments' 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 East-West Gateway Council of Governments' internal control. Accordingly, we do not express an opinion on the effectiveness of East-West Gateway Council of Governments' 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 East-West Gateway Council of Governments' 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.

Keiter, Eck & Braeckel LLP

St. Louis, Missouri  
August 7, 2020



**Independent Auditors' Report on Compliance for Each Major  
Program and on Internal Control over Compliance  
Required by the Uniform Guidance**

Board of Directors  
East-West Gateway Council of Governments

**Report on Compliance for Each Major Federal Program**

We have audited East-West Gateway Council of Governments' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of East-West Gateway Council of Governments' major federal programs for the year ended December 31, 2019. East-West Gateway Council of Governments' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of East-West Gateway Council of Governments' 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 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). Those 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 East-West Gateway Council of Governments' 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 East-West Gateway Council of Governments' compliance.

## Opinion on Each Major Federal Program

In our opinion, East-West Gateway Council of Governments, 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 December 31, 2019.

## Report on Internal Control over Compliance

Management of East-West Gateway Council of Governments 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 East-West Gateway Council of Governments' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the 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 the 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 East-West Gateway Council of Governments' 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Keiser, Eck & Braeckel LLP

St. Louis, Missouri  
August 7, 2020

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2019**

<b>Federal Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Federal Award Identification Number</b>	<b>Pass-Through Identification Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>					
Passed Through the Mid-America Regional Council:					
Food Insecurity Nutrition Incentive Grants Program	10.331	20167002525249	52670	\$ 9,756	\$ -
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ASSISTANT SECRETARY FOR PREPAREDNESS AND RESPONSE:</b>					
Passed Through the Missouri Department of Health and Senior Services:					
DHHS: Hospital Preparedness Program (HPP) EBOLA Preparedness and Response Activities					
	93.817	3REP15048901	CS180062001	14,169	-
DHHS: National Bioterrorism Hospital Preparedness Program					
	93.889	TP171701-02A,02B,02C,02D	CS180062001	179,155	-
DHHS: National Bioterrorism Hospital Preparedness Program					
	93.889	19HPP	CS200690001	47,993	-
<b>Total DHHS: National Bioterrorism Hospital Preparedness Program</b>				<b>227,148</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>241,317</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
Direct from Federal Emergency Management Agency:					
Preparing for Emerging Threats and Hazards					
	97.133	EMW-2016-GR-00101-SO1	N/A	657,926	89,487
Passed Through the Missouri Office of Homeland Security:					
FEMA: Homeland Security Grant Program					
	97.067	EMW-2016-SS-00049	N/A	1,182,810	82,061
FEMA: Homeland Security Grant Program					
	97.067	EMW-2017-SS-00047	N/A	739,731	82,310
FEMA: Homeland Security Grant Program					
	97.067	EMW-2018-SS-00044	N/A	67,633	39,720
<b>Total DHS: Homeland Security Grant Program</b>				<b>1,990,174</b>	<b>204,091</b>
Passed Through the Missouri State Emergency Management Agency:					
FEMA:Hazard Mitigation Grant					
	97.039	FEMA-DR-MO-4317-0002	N/A	77,478	-
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b>2,725,578</b>	<b>293,578</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
Passed through the Bi-State Development Agency:					
FTA:Federal Transit Formula Grant					
	20.507	MO-2017-033-00	N/A	294,872	-
FTA:Enhanced Mobility of Seniors and Individuals with Disabilities					
	20.513	MO-16-X048	N/A	13,009	-
FTA:Enhanced Mobility of Seniors and Individuals with Disabilities Transit Services Program Cluster					
	20.513	MO-2017-008	N/A	20,702	-
				<b>33,711</b>	<b>-</b>
Passed Through the Illinois Department of Transportation:					
FHWA: Highway Planning and Construction					
	20.205	90JD(279)	1009-6856	545,807	19,997
FHWA: Highway Planning and Construction					
	20.205	DHRH(671)	1009-12575	434,815	23,576
FHWA: Highway Planning and Construction					
	20.205	QLUE(009)	1439-9546	180,578	-
				<b>1,161,200</b>	<b>43,573</b>
Passed Through the Missouri Highway and Transportation Commission:					
FHWA: Highway Planning and Construction					
	20.205	2900FY519Z450	MP51901C	1,980,072	60,006
FHWA: Highway Planning and Construction					
	20.205	693JJ219300000Z45MO00FY520	MP52001C	1,492,522	70,729
				<b>3,472,594</b>	<b>130,735</b>
Highway Planning and Construction Cluster				<b>4,633,794</b>	<b>174,308</b>
<b>TOTAL U. S. DEPARTMENT OF TRANSPORTATION</b>				<b>4,962,377</b>	<b>174,308</b>

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONCLUDED)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

<b>Federal Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Federal Award Identification Number</b>	<b>Pass-Through Identification Number</b>	<b>Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>					
Passed Through the Illinois Environmental Protection Agency:					
EPA: Performance Partnership Grants	66.605	BG98542815	FA-17114	20,885	-
EPA: Performance Partnership Grants	66.605	BG98542815	FA-20001	7,346	-
EPA: Performance Partnership Grants	66.605	98542816	FA-20001	8,138	-
				<u>36,369</u>	<u>-</u>
Passed Through the Missouri Department of Natural Resources:					
EPA: Performance Partnership Grants	66.605	BG99731318AA	A-3001-19	12,915	-
EPA: Performance Partnership Grants	66.605	BG99731310-A	A-3001-20	2,602	-
				<u>15,517</u>	<u>-</u>
<b>Total EPA: Performance Partnership Grants</b>				<u>51,886</u>	<u>-</u>
Passed Through Wichita State University:					
EPA: Environmental Finance Center Grants	66.203	97756601	20-00171	2,605	-
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<u>54,491</u>	<u>-</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				<u>\$ 7,993,519</u>	<u>\$ 467,886</u>

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Council under programs of the federal government for the year ended December 31, 2019. The Council's reporting entity is defined in Note 1 to the Council's financial statements. The information reported in this Schedule is presented in accordance with the 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). Because the Schedule 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 - Significant Accounting Policies

The Council prepares its Schedule of Expenditures of Federal Awards on the accrual basis of accounting which is described in Note 1 to the Council's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

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

Note 4 – Insurance

The Council did not have any federal insurance in effect during the year ended December 31, 2019.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**1. SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of auditors' report issued: Unmodified opinion

Internal control over financial reporting:  
Material weakness(es) identified?  Yes  No  
Significant deficiency(ies) identified  
not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial  
statements noted?  Yes  No

Federal Awards

Internal control over major programs:  
Material weakness(es) identified?  Yes  No  
Significant deficiency(ies) identified  
not considered to be material weaknesses?  Yes  None reported

Type of auditors' report issued on compliance  
for major programs: Unmodified opinion

Any audit findings disclosed that are required  
to be reported in accordance with  
2 CFR Section 200.516(a)?  Yes  No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.067	Homeland Security Grant Program
97.133	Preparing for Emerging Threats and Hazards

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

**2. FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings.

**3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no findings and questioned costs related to federal awards.