



August 6, 2021

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

We have audited the financial of East-West Gateway Council of Governments for the year ended December 31, 2020. 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 March 24, 2021. 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 2020. 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 affecting East-West Gateway Council of Government's 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 uncertainty of the continued financial and operational impact of COVID-19 described 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 6, 2021.

### *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 information is intended solely 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,

Keiser, Eck & Braeckel LLP

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

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

***DECEMBER 31, 2020 AND 2019***

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## Independent Auditors' Report

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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, 2020 and 2019, 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, 2020 and 2019, and the 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 6, 2021, 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.

*Keiter, Eck & Braeckel LLP*

St. Louis, Missouri  
August 6, 2021



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

### **MANAGEMENT'S DISCUSSION AND ANALYSIS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020 (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, 2020. 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 our states. 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 2020 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 statement 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.

## EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS

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

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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.

#### **Financial Highlights**

The assets of the Council exceeded its liabilities at the close of 2020 and 2019 by \$4,203,472 and \$4,079,725, respectively. Of this amount \$4,117,234 for 2020 and \$3,973,828 for 2019 represents unrestricted net position, which may be used to meet ongoing obligations to grantor agencies and creditors.

The total net position increased in 2020 by \$123,747 compared to an increase of \$483,002 in 2019, which represents an increase of 3.0% in 2020 and an increase of 13.4% in 2019.

#### **SCHEDULE OF NET POSITION FOR 2020 COMPARED TO 2019 (Dollars in thousands)**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	Increase (Decrease)	<u>Change</u>
Current assets	\$ 5,181	\$ 4,974	\$ 4,775	\$ 207	4.2%
Capital assets - net	<u>86</u>	<u>106</u>	<u>66</u>	<u>(20)</u>	<u>-18.6%</u>
Total assets	<u>\$ 5,267</u>	<u>\$ 5,080</u>	<u>\$ 4,841</u>	<u>\$ 187</u>	<u>3.7%</u>
Total current liabilities	<u>\$ 1,063</u>	<u>\$ 1,000</u>	<u>\$ 1,244</u>	<u>\$ 63</u>	<u>6.3%</u>
Invested in capital assets	\$ 86	\$ 106	\$ 66	\$ (20)	-18.6%
Unrestricted	<u>4,118</u>	<u>3,974</u>	<u>3,531</u>	<u>144</u>	<u>3.6%</u>
Total net position	<u>\$ 4,204</u>	<u>\$ 4,080</u>	<u>\$ 3,597</u>	<u>\$ 124</u>	<u>3.0%</u>

As noted earlier, net position may serve over time as a useful indicator of financial position. The Council's assets at December 31, 2020 and 2019, exceeded liabilities by \$4,203,472 and \$4,079,725, respectively. The Council's 2020 unrestricted net position represented 97.9% of the total net position while investments in capital assets (e.g., equipment) made up 2.1%. The 4.2% increase in current assets during 2020 is primarily the result of an increase in grant receivables.

The 6.3% increase in current liabilities is mainly attributable to the increase in vacation liability and unearned revenue at the end of 2020 compared to 2019.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

*Management's Discussion and Analysis (Continued)*

**Schedule of Revenues, Expenses, and Changes in Net Position for 2020 Compared to 2019**

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

	2020	2019	2018	Increase (Decrease)
Operating revenues:				
Federal and state funding	\$ 7,286	\$ 8,260	\$ 7,152	\$ (974)
Local fees	1,081	1,087	1,443	(6)
In-kind services	240	275	264	(35)
Other revenues	4	27	31	(23)
Total operating revenues	<u>8,611</u>	<u>9,649</u>	<u>8,890</u>	<u>(1,038)</u>
Operating expenses:				
Equipment and software costs	934	896	844	38
Salaries, wages, and employee benefits	4,586	4,719	4,488	(133)
Consultants/contractual services	1,806	2,539	2,147	(733)
Training costs - non-employee	19	40	42	(21)
In-kind services	240	275	264	(35)
Other expenses	967	775	800	192
Total operating expenses	<u>8,551</u>	<u>9,244</u>	<u>8,585</u>	<u>(693)</u>
Operating income before nonoperating revenues	60	405	305	(345)
Nonoperating revenues	<u>64</u>	<u>78</u>	<u>71</u>	<u>(14)</u>
Change in net position	124	483	376	(359)
Net position at beginning of year	<u>4,080</u>	<u>3,597</u>	<u>3,221</u>	<u>483</u>
Net position at end of year	<u>\$ 4,204</u>	<u>\$ 4,080</u>	<u>\$ 3,597</u>	<u>\$ 124</u>

A comparison of 2020 to 2019 activity is shown in the condensed schedule of revenue, expenses, and changes in net position. The changes in operating revenues are the result of grant expenditure reductions from funding programs as described below:

- Federal and state revenues from existing grant programs decreased during 2020. The most significant decreases in federal and state revenues were from:
  - The Federal Emergency Management Agency for the Complex Coordinated Terrorist Attacks grant which decreased by almost \$350,000 due to the completion of major grant deliverables in the prior year.

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

### *Management's Discussion and Analysis (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 which decreased by more than \$658,000 due to reduced expenditures on meetings, conferences, and travel and on consultant projects that were delayed or cancelled due to COVID-19.

The Council's total expenses decreased by \$692,639, in 2020 compared to 2019. The most significant changes in expenses are as follows:

- Expenditures for consultants/contracts decreased during 2020 by almost \$733,000 as a result of a combination of contracts completed in 2019 and 2020 and the delay in consultant projects due to COVID-19.
- Expenditures related to staff travel to meetings and conferences decreased during 2020 by more than \$14,000 because in-person meetings and travel were cancelled due to COVID-19.
- Expenditures related to fringe benefits decreased during 2020 by more than \$132,000 due to unfilled, open positions.

### **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 and this remains true despite the COVID-19 pandemic. 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 Areas Security Initiative funding of approximately \$3,000,000. The existing funding will continue into 2023. The level of funding for this program in the federal fiscal year 2021 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 2021.

Due to the COVID-19 pandemic, the Council's office closed on March 23, 2020 and almost all staff have been working remotely since that date. During this time, the Council has conducted all its meetings virtually, staff has not travelled to attend meetings or conferences, and two major projects were delayed until future fiscal years (the Regional Household Travel Survey and the Missouri Great Streets project). Despite the challenges presented by the pandemic, the Council's staff quickly transitioned to remote work and the Council was able to continue its operations uninterrupted. The pandemic has not resulted in a significant impact on the Council's financials. As noted above, the suspension of travel and in-person meetings had a minimal impact on the Council's revenues; however, these factors also reduced the Council's expenditures on these items. The Council did not experience a significant increase in its overall expenditures directly related to the pandemic.

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

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

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We expect that the pandemic will have similar impacts on the 2021 financial results; though the type and degree of the impact are unknown at this time. The implications beyond 2021 are similarly unclear at this time; however, there could be financial impacts in future periods.

Given the minimal impact the pandemic has had on our operations thus far, we feel that the Council is well-positioned to continue to provide planning services to the St. Louis metropolitan area.

### **Contacting the Council**

This financial report is designed to provide a general overview of the East-West Gateway Council of Government's 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, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>--ASSETS--</b>		
<b>CURRENT ASSETS:</b>		
Cash	\$ 2,624,090	\$ 3,341,990
Receivables:		
Grants	1,334,521	451,800
Project costs in process	1,095,228	1,051,327
Prepaid expenses and other current assets	126,473	129,459
<b>Total current assets</b>	<b>5,180,312</b>	<b>4,974,576</b>
<b>CAPITAL ASSETS - at cost:</b>		
Equipment	201,922	204,594
Leasehold improvements	6,692	6,692
Software	21,954	17,862
	230,568	229,148
Less accumulated depreciation and amortization	(144,330)	(123,251)
	86,238	105,897
<b>TOTAL ASSETS</b>	<b>\$ 5,266,550</b>	<b>\$ 5,080,473</b>
<b>--LIABILITIES AND NET POSITION--</b>		
<b>CURRENT LIABILITIES:</b>		
Payroll withholdings	\$ 48,745	\$ 48,635
Accrued salaries payable	92,230	94,600
Accounts payable and other accrued expenses	332,835	415,714
Unearned revenue	148,003	91,299
Accrued lease payments	195,767	184,010
Accrued vacation payable	245,498	166,490
<b>Total current liabilities</b>	<b>1,063,078</b>	<b>1,000,748</b>
<b>NET POSITION:</b>		
Invested in capital assets	86,238	105,897
Unrestricted	4,117,234	3,973,828
<b>Total net position</b>	<b>4,203,472</b>	<b>4,079,725</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 5,266,550</b>	<b>\$ 5,080,473</b>

See notes to financial statements.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>OPERATING REVENUES:</b>		
Federal grants	\$ 7,047,651	\$ 7,993,519
State grants	239,618	266,954
Local fees:		
Cash - per capita	321,407	321,407
Cash - other	759,693	765,732
In-kind services	239,501	274,828
Miscellaneous	3,594	26,851
<b>Total operating revenues</b>	<b>8,611,464</b>	<b>9,649,291</b>
<b>OPERATING EXPENSES:</b>		
Salaries and wages	3,120,900	3,121,535
Employee benefits	1,465,301	1,597,819
Consultant and contractual services	1,805,752	2,538,700
Professional services	132,977	76,835
Rent - building	272,253	272,253
Voice and data communications	37,343	33,853
Miscellaneous	13,869	17,166
Depreciation and amortization	28,709	26,378
Insurance	14,224	12,780
Equipment	892,684	872,714
Travel and parking	20,197	44,930
Outside computer services	114,441	19,871
Reproduction	14,172	28,368
Public notice	6,858	10,534
Supplies and general	280,907	139,055
Dues and memberships	20,847	19,950
Computer software	41,163	23,214
Meetings and conferences	10,290	73,148
Training - non-employee	18,955	40,051
In-kind services	239,501	274,828
<b>Total operating expenses</b>	<b>8,551,343</b>	<b>9,243,982</b>
<b>Operating income before nonoperating revenues</b>	<b>60,121</b>	<b>405,309</b>
<b>NONOPERATING REVENUES:</b>		
Interest income	10,276	56,353
State appropriations	53,350	21,340
<b>Total nonoperating revenues</b>	<b>63,626</b>	<b>77,693</b>
<b>CHANGE IN NET POSITION</b>	<b>123,747</b>	<b>483,002</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>4,079,725</b>	<b>3,596,723</b>
<b>NET POSITION AT END OF YEAR</b>	<b>\$ 4,203,472</b>	<b>\$ 4,079,725</b>

See notes to financial statements.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from federal grants	\$ 6,110,850	\$ 8,246,441
Cash received from state grants	173,349	265,740
Cash received from local fees	1,413,725	1,258,963
Payments to employees	(3,547,919)	(3,694,608)
Payments to vendors	(4,927,423)	(5,733,953)
Other miscellaneous - nongrants	1,833	43,319
Net cash provided by (used in) operating activities	(775,585)	385,902
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
State appropriations	53,350	21,340
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchases of capital assets	(9,193)	(66,339)
Proceeds on disposal of equipment	3,252	59
Net cash used in capital and related financing activities	(5,941)	(66,280)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest on cash	10,276	56,353
Net increase (decrease) in cash	(717,900)	397,315
<b>CASH AT BEGINNING OF YEAR</b>	3,341,990	2,944,675
<b>CASH AT END OF YEAR</b>	\$ 2,624,090	\$ 3,341,990
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>		
Operating income before nonoperating revenues	\$ 60,121	\$ 405,309
Adjustments to reconcile operating income to net cash flows provided by (used in) operating activities:		
Depreciation and amortization	28,709	26,378
Gain on disposal of capital assets	(3,108)	-
Net changes in other assets and liabilities:		
Grant and other receivables	(882,721)	149,680
Project costs in process	(43,901)	50,074
Prepaid expenses and other current assets	2,986	(2,755)
Accounts payable, accrued, and other liabilities	50,572	(262,591)
Accrued lease payments	11,757	19,807
Net cash flows provided by (used in) operating activities	\$ (775,585)	\$ 385,902

See notes to financial statements.



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020 AND 2019**

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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.

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, 2020 and 2019, project costs in process included open projects totaling \$1,095,228 and \$1,051,327, respectively.

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

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

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#### 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 \$1,000. 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 invested in capital assets. 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.

#### 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.

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

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

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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.

#### Accounting Changes

For the year ended December 31, 2020, the Council changed the capitalization policy threshold from \$200 to \$1,000. The change is being applied prospectively, beginning January 1, 2020.

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

As of December 31, 2020, and 2019, the Council had bank deposits of \$2,623,990 and \$3,341,890, 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, 2020, and 2019, 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 2020 or 2019.

#### 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, 2020 and 2019, the Council's carrying amount of deposits was \$2,623,990 and \$3,341,890, respectively, and the bank balance was \$2,708,055 and \$3,591,436, respectively. At December 31, 2020 and 2019, 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 risks policy.

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

*Notes to Financial Statements (Continued)*

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**3. CAPITAL ASSETS**

For the years ended December 31, 2020 and 2019, capital asset activity is as follows:

	<b>2020</b>			
	<b>Beginning balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Ending balance</b>
Equipment	\$ 204,594	\$ -	\$ (2,672)	\$ 201,922
Leasehold improvements	6,692	-	-	6,692
Software	17,862	9,193	(5,101)	21,954
Total capital assets	229,148	9,193	(7,773)	230,568
Less accumulated depreciation and amortization	(123,251)	(28,709)	7,629	(144,330)
Net	\$ 105,897	\$ (19,516)	\$ (144)	\$ 86,238

  

	<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

Depreciation expense allocated to the grant funds as part of indirect costs was \$28,709 and \$26,378 in 2020 and 2019, respectively.

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

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

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#### **4. COMMITMENTS**

##### Leases

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

2021	\$	274,502
2022		282,553
2023		290,603
2024		298,653
2025		306,208
2026 - 2028		<u>950,548</u>
Total minimum lease payments	<u>\$</u>	<u>2,403,067</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 2020 and 2019 was \$272,253.

##### 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, 2020 and 2019, the aggregate amount of outstanding contractual commitments for which services are to be performed in future periods is \$462,669 and \$1,550,884, 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 2020 and 2019, respectively, the Council contributed \$174,591 and \$202,413 and employees contributed \$292,135 and \$323,712 to the Plan.

#### **6. RISKS AND UNCERTAINTIES**

As a result of Coronavirus Disease 2019 (COVID-19), which was declared a pandemic on March 11, 2020, the United States Federal Government, State and Local Governments, and other countries around the world have taken measures that have suddenly limited economic output. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. 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, which is uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Council's financial condition or results of operations is uncertain.

**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, 2020 and 2019, 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 by 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, 2020 AND 2019**

**U.S. Department of Agriculture**

U.S. Department of Agriculture

**Passed through Mid-America Regional Council**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 9,756	\$ 52,005	\$ 61,761
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	2,373	14,327	16,700
<b>Total revenues</b>	<b>-</b>	<b>12,129</b>	<b>66,332</b>	<b>78,461</b>
<b>EXPENSES</b>				
Salaries and wages	-	5,011	29,674	34,685
Employee benefits	-	2,892	16,051	18,943
Indirect costs	-	3,260	19,055	22,315
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	18	18
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	73	420	493
Outside computer services	-	-	-	-
Postage and delivery	-	329	990	1,319
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>\$ -</b>	<b>\$ 12,129</b>	<b>\$ 66,332</b>	<b>\$ 78,461</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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, 2020 AND 2019**

**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

	<u>2020</u>	<u>2019</u>	<u>Prior Years</u>	<u>Cumulative</u>
<b>REVENUES</b>	\$ 280,559	\$ 241,317	\$ 100,299	\$ 622,175
Federal grants	-	-	-	-
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>280,559</b>	<b>241,317</b>	<b>100,299</b>	<b>622,175</b>
<b>EXPENSES</b>	136,178	80,463	32,042	248,683
Salaries and wages	67,203	46,428	18,476	132,107
Employee benefits	75,881	52,342	19,809	148,032
Indirect costs	-	-	-	-
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	21,371	21,371
Travel	267	3,473	4,167	7,907
Outside computer services	-	-	-	-
Postage and delivery	-	4	-	4
Reproduction	1	2	-	3
Public notice	-	222	578	800
Supplies and general expense	-	56,938	1,130	58,068
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	1,029	1,445	2,710	5,184
Parking	-	-	16	16
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 280,559</b>	<b>\$ 241,317</b>	<b>\$ 100,299</b>	<b>\$ 622,175</b>
<b>Revenues over expenses</b>	-	-	-	-
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	906,377
Federal participation percentage				100%
Maximum federal grant allowable			\$	906,377
Federal share of expenses			\$	622,175
Cumulative grant payments			\$	622,175

See Independent Auditors' Report



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

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

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 14,169	\$ 29,089	\$ 43,258
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>14,169</b>	<b>29,089</b>	<b>43,258</b>
<b>EXPENSES</b>				
Salaries and wages	-	5,564	2,744	8,308
Employee benefits	-	3,211	1,536	4,747
Indirect costs	-	3,620	1,725	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>\$ -</b>	<b>\$ 14,169</b>	<b>\$ 29,089</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

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

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

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 968	\$ -	\$ -	\$ 968
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>968</b>	<b>-</b>	<b>-</b>	<b>968</b>

<b>EXPENSES</b>				
Salaries and wages	471	-	-	471
Employee benefits	232	-	-	232
Indirect costs	263	-	-	263
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	2	-	-	2
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>\$ 968</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 968</b>

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

Total grant award amount	\$ 21,119
Federal participation percentage	100%
Maximum federal grant allowable	\$ 21,119
Federal share of expenses	\$ 968
Cumulative grant payments	\$ 968

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

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

FALN - 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>2020</b>	<b>2019</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>-</b>	<b>179,155</b>	<b>71,210</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>\$ -</b>	<b>\$ 179,155</b>	<b>\$ 71,210</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

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

<b>Passed through Missouri Department of Health and Senior Services</b>							
FALN - 93.889 - National Bioterrorism HPP, FY 2019							
Federal Award Identification Number - 19HPP							
Pass-Through Identification Number - CS200690001							
Grant Period - 07/01/2019 to 06/30/2020							
Grant Award Amount - \$321,107							
	<b>2020</b>		<b>2019</b>		<b>Prior Years</b>		<b>Cumulative</b>
<b>REVENUES</b>							
Federal grants	\$ 177,313	\$	47,993	\$	-	\$	225,306
State grants/appropriations	-		-		-		-
Local fees - cash	-		-		-		-
In-kind services	-		-		-		-
Miscellaneous/allocations	-		-		-		-
<b>Total revenues</b>	<b>177,313</b>		<b>47,993</b>		<b>-</b>		<b>225,306</b>
<b>EXPENSES</b>							
Salaries and wages	86,335		19,859		-		106,194
Employee benefits	42,606		11,459		-		54,065
Indirect costs	48,107		12,918		-		61,025
Consultants and contractual services	-		-		-		-
Professional services	-		-		-		-
Voice and data communications	-		-		-		-
Repairs and maintenance	-		-		-		-
Equipment	-		-		-		-
Travel	265		2,312		-		2,577
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	-		1,445		-		1,445
Parking	-		-		-		-
Training - non-employee	-		-		-		-
In-kind services	-		-		-		-
<b>Total expenses</b>	<b>\$ 177,313</b>	<b>\$</b>	<b>47,993</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>225,306</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						\$	225,306
Cumulative grant payments						\$	225,306

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

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

FALN - 93.889 - National Bioterrorism HPP, FY 2020

Federal Award Identification Number - 20HPP

Pass-Through Identification Number - CS200690001

Grant Period - 07/01/2020 to 06/30/2021

Grant Award Amount - \$248,996

	<b>2020</b>		<b>2019</b>		<b>Prior Years</b>		<b>Cumulative</b>
<b>REVENUES</b>							
Federal grants	\$ 102,278	\$	-	\$	-	\$	102,278
State grants/appropriations	-		-		-		-
Local fees - cash	-		-		-		-
In-kind services	-		-		-		-
Miscellaneous/allocations	-		-		-		-
	<b>102,278</b>		<b>-</b>		<b>-</b>		<b>102,278</b>
<b>EXPENSES</b>							
Salaries and wages	49,372		-		-		49,372
Employee benefits	24,365		-		-		24,365
Indirect costs	27,511		-		-		27,511
Consultants and contractual services	-		-		-		-
Professional services	-		-		-		-
Voice and data communications	-		-		-		-
Repairs and maintenance	-		-		-		-
Equipment	-		-		-		-
Travel	-		-		-		-
Outside computer services	-		-		-		-
Postage and delivery	-		-		-		-
Reproduction	1		-		-		1
Public notice	-		-		-		-
Supplies and general expense	-		-		-		-
Periodicals and subscriptions	-		-		-		-
Dues and memberships	-		-		-		-
Computer software	-		-		-		-
Program promotions	-		-		-		-
Meetings and conferences	1,029		-		-		1,029
Parking	-		-		-		-
Training - non-employee	-		-		-		-
In-kind services	-		-		-		-
	<b>\$ 102,278</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>102,278</b>
<b>Revenues over expenses</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 248,996
Federal participation percentage	100%
Maximum federal grant allowable	\$ 248,996
Federal share of expenses	\$ 102,278
Cumulative grant payments	\$ 102,278

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Total - DHS/FEMA**

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 2,404,570	\$ 2,725,578	\$ 2,227,888	\$ 7,358,036
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	5,884	25,825	1,401	33,110
<b>Total revenues</b>	<b>2,410,454</b>	<b>2,751,403</b>	<b>2,229,289</b>	<b>7,391,146</b>
<b>EXPENSES</b>				
Salaries and wages	273,083	313,403	126,360	712,846
Employee benefits	134,767	180,833	72,965	388,565
Indirect costs	152,169	203,872	78,057	434,098
Consultants and contractual services	575,774	1,043,546	560,886	2,180,206
Professional services	-	-	-	-
Voice and data communications	4,991	4,615	1,868	11,474
Repairs and maintenance	-	1,185	-	1,185
Equipment	891,819	872,162	1,198,307	2,962,288
Travel	57	6,110	8,606	14,773
Outside computer services	96,072	6,853	18,067	120,992
Postage and delivery	39	177	13	229
Reproduction	90	265	3,445	3,800
Public notice	559	1,386	11,235	13,180
Supplies and general expense	228,282	47,409	32,420	308,111
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	29,210	10,534	55,146	94,890
Program promotions	-	-	-	-
Meetings and conferences	2,507	20,069	19,280	41,856
Parking	10	12	134	156
Training - non-employee	18,766	38,972	42,500	100,238
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 2,408,195</b>	<b>\$ 2,751,403</b>	<b>\$ 2,229,289</b>	<b>\$ 7,388,887</b>
<b>Revenues over expenses</b>	<b>2,259</b>	<b>-</b>	<b>-</b>	<b>2,259</b>

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 17,255,276
Federal participation percentage	100%
Maximum federal grant allowable	\$ 14,138,842
Federal share of expenses	\$ 7,355,777
Cumulative grant payments	\$ 7,358,036

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Direct from Federal Emergency Management Agency**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 308,156	\$ 657,926	\$ 270,484	\$ 1,236,566
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>308,156</b>	<b>657,926</b>	<b>270,484</b>	<b>1,236,566</b>
<b>EXPENSES</b>				
Salaries and wages	22,178	25,161	15,034	62,373
Employee benefits	10,945	14,518	8,693	34,156
Indirect costs	12,358	16,368	9,280	38,006
Consultants and contractual services	262,663	601,672	235,584	1,099,919
Professional services	-	-	-	-
Voice and data communications	3	-	-	3
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	167	507	674
Outside computer services	-	-	-	-
Postage and delivery	-	-	3	3
Reproduction	4	33	16	53
Public notice	-	-	619	619
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	5	7	60	72
Training - non-employee	-	-	688	688
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 308,156</b>	<b>\$ 657,926</b>	<b>\$ 270,484</b>	<b>\$ 1,236,566</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			\$ 1,236,566	
Cumulative grant payments			\$ 1,236,566	

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Direct from Federal Emergency Management Agency**

FALN - 97.111 - FY 2020 RCPG

Federal Award Identification Number - EMK-2020-CA-00014

Pass-Through Identification Number - n/a

Grant Period - 09/01/2020 to 08/31/2023

Grant Award Amount - \$929,414

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 678	\$ -	\$ -	\$ 678
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>678</b>	<b>-</b>	<b>-</b>	<b>678</b>
<b>EXPENSES</b>				
Salaries and wages	331	-	-	331
Employee benefits	163	-	-	163
Indirect costs	184	-	-	184
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>\$ 678</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 678</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	929,414
Federal participation percentage				100%
Maximum federal grant allowable			\$	929,414
Federal share of expenses			\$	678
Cumulative grant payments			\$	678

See Independent Auditors' Report



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Office of Homeland Security**

Total

	2020	2019	Prior Years	Cumulative
<b>REVENUES</b>				
Federal grants	\$ 2,075,824	\$ 1,990,174	\$ 1,953,204	\$ 6,019,202
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>2,075,824</b>	<b>1,990,174</b>	<b>1,953,204</b>	<b>6,019,202</b>
<b>EXPENSES</b>				
Salaries and wages	239,124	242,165	108,798	590,087
Employee benefits	118,008	139,729	62,810	320,547
Indirect costs	133,247	157,531	67,216	357,994
Consultants and contractual services	313,111	441,874	325,302	1,080,287
Professional services	-	-	-	-
Voice and data communications	4,982	4,591	1,868	11,441
Repairs and maintenance	-	1,185	-	1,185
Equipment	891,819	872,162	1,198,307	2,962,288
Travel	57	5,627	8,049	13,733
Outside computer services	96,030	6,826	18,067	120,923
Postage and delivery	39	79	10	128
Reproduction	78	79	3,429	3,586
Public notice	559	1,386	10,616	12,561
Supplies and general expense	228,282	47,365	32,420	308,067
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	29,210	10,534	55,146	94,890
Program promotions	-	-	-	-
Meetings and conferences	2,507	20,069	19,280	41,856
Parking	5	-	74	79
Training - non-employee	18,766	38,972	41,812	99,550
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 2,075,824</b>	<b>\$ 1,990,174</b>	<b>\$ 1,953,204</b>	<b>\$ 6,019,202</b>

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

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 14,715,692
Federal participation percentage	Varies
Maximum federal grant allowable	\$ 11,633,122
Federal share of expenses	\$ 6,019,202
Cumulative grant payments	\$ 6,019,202

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Office of Homeland Security**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 1,182,810	\$ 1,614,591	\$ 2,797,401
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>1,182,810</b>	<b>1,614,591</b>	<b>2,797,401</b>
<b>EXPENSES</b>				
Salaries and wages	-	153,993	108,798	262,791
Employee benefits	-	88,854	62,810	151,664
Indirect costs	-	100,174	67,216	167,390
Consultants and contractual services	-	187,062	264,130	451,192
Professional services	-	-	-	-
Voice and data communications	-	-	456	456
Repairs and maintenance	-	1,185	-	1,185
Equipment	-	606,059	994,293	1,600,352
Travel	-	1,339	8,049	9,388
Outside computer services	-	-	13,930	13,930
Postage and delivery	-	22	8	30
Reproduction	-	60	3,428	3,488
Public notice	-	809	6,542	7,351
Supplies and general expense	-	14,832	6,162	20,994
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	2,300	51,950	54,250
Program promotions	-	-	-	-
Meetings and conferences	-	9,011	8,420	17,431
Parking	-	-	53	53
Training - non-employee	-	17,110	18,346	35,456
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 1,182,810</b>	<b>\$ 1,614,591</b>	<b>\$ 2,797,401</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 2,797,403
Federal participation percentage	100%
Maximum federal grant allowable	\$ 2,797,403
Federal share of expenses	\$ 2,797,401
Cumulative grant payments	\$ 2,797,401

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Office of Homeland Security**

FALN - 97.067 - FY 2017 UASI Grant

Federal Award Identification Number - EMW-2017-SS-00047

Pass-Through Identification Number - n/a

Grant Period - 09/01/2017 to 08/31/2021

Grant Award Amount - \$2,691,400

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 1,608,308	\$ 739,731	\$ 338,613	\$ 2,686,652
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>1,608,308</b>	<b>739,731</b>	<b>338,613</b>	<b>2,686,652</b>
<b>EXPENSES</b>				
Salaries and wages	178,267	88,172	-	266,439
Employee benefits	87,975	50,875	-	138,850
Indirect costs	99,335	57,357	-	156,692
Consultants and contractual services	100,571	215,093	61,172	376,836
Professional services	-	-	-	-
Voice and data communications	3,423	4,591	1,412	9,426
Repairs and maintenance	-	-	-	-
Equipment	877,587	255,829	204,014	1,337,430
Travel	57	4,288	-	4,345
Outside computer services	20,664	6,825	4,137	31,626
Postage and delivery	39	46	2	87
Reproduction	72	19	1	92
Public notice	559	577	4,074	5,210
Supplies and general expense	216,271	32,533	26,258	275,062
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	13,167	8,234	3,196	24,597
Program promotions	-	-	-	-
Meetings and conferences	1,450	6,728	10,860	19,038
Parking	5	-	21	26
Training - non-employee	8,866	8,564	23,466	40,896
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 1,608,308</b>	<b>\$ 739,731</b>	<b>\$ 338,613</b>	<b>\$ 2,686,652</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 2,691,400
Federal participation percentage	100%
Maximum federal grant allowable	\$ 2,691,400
Federal share of expenses	\$ 2,686,652
Cumulative grant payments	\$ 2,686,652

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Office of Homeland Security**

FALN - 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 08/31/2022

Grant Award Amount - \$2,835,000

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 443,413	\$ 67,633	\$ -	\$ 511,046
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>443,413</b>	<b>67,633</b>	<b>-</b>	<b>511,046</b>
<b>EXPENSES</b>				
Salaries and wages	60,557	-	-	60,557
Employee benefits	29,885	-	-	29,885
Indirect costs	33,744	-	-	33,744
Consultants and contractual services	189,787	39,719	-	229,506
Professional services	-	-	-	-
Voice and data communications	825	-	-	825
Repairs and maintenance	-	-	-	-
Equipment	14,232	10,274	-	24,506
Travel	-	-	-	-
Outside computer services	75,366	1	-	75,367
Postage and delivery	-	11	-	11
Reproduction	6	-	-	6
Public notice	-	-	-	-
Supplies and general expense	12,011	-	-	12,011
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	16,043	-	-	16,043
Program promotions	-	-	-	-
Meetings and conferences	1,057	4,330	-	5,387
Parking	-	-	-	-
Training - non-employee	9,900	13,298	-	23,198
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 443,413</b>	<b>\$ 67,633</b>	<b>\$ -</b>	<b>\$ 511,046</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				\$ 511,046
Cumulative grant payments				\$ 511,046

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**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Office of Homeland Security**

FALN - 97.067 - FY 2019 UASI Grant

Federal Award Identification Number - EMW-2019-SS-00039

Pass-Through Identification Number - n/a

Grant Period - 09/01/2019 to 08/31/2022

Grant Award Amount - \$3,082,570

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 24,074	\$ -	\$ -	\$ 24,074
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>24,074</b>	<b>-</b>	<b>-</b>	<b>24,074</b>
<b>EXPENSES</b>				
Salaries and wages	286	-	-	286
Employee benefits	141	-	-	141
Indirect costs	160	-	-	160
Consultants and contractual services	22,753	-	-	22,753
Professional services	-	-	-	-
Voice and data communications	734	-	-	734
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>\$ 24,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,074</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 3,082,570
Federal participation percentage	100%
Maximum federal grant allowable	\$ 3,082,570
Federal share of expenses	\$ 24,074
Cumulative grant payments	\$ 24,074

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Office of Homeland Security**

FALN - 97.067 - FY 2020 UASI Grant

Federal Award Identification Number - EMW-2020-SS-00051

Pass-Through Identification Number - n/a

Grant Period - 09/01/2020 to 08/31/2023

Grant Award Amount - \$3,309,319

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 29	\$ -	\$ -	\$ 29
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>29</b>
<b>EXPENSES</b>				
Salaries and wages	14	-	-	14
Employee benefits	7	-	-	7
Indirect costs	8	-	-	8
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>\$ 29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$ 3,309,319	
Federal participation percentage			100%	
Maximum federal grant allowable			\$ 3,309,319	
Federal share of expenses			\$ 29	
Cumulative grant payments			\$ 29	

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri State Emergency Management Agency**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 19,912	\$ 77,478	\$ 4,200	\$ 101,590
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	5,884	25,825	1,401	33,110
<b>Total revenues</b>	<b>25,796</b>	<b>103,303</b>	<b>5,601</b>	<b>134,700</b>
<b>EXPENSES</b>				
Salaries and wages	11,450	46,077	2,528	62,373
Employee benefits	5,651	26,586	1,462	33,699
Indirect costs	6,380	29,973	1,561	37,914
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	6	24	-	30
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	316	50	366
Outside computer services	42	27	-	69
Postage and delivery	-	98	-	98
Reproduction	8	153	-	161
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>\$ 23,537</b>	<b>\$ 103,303</b>	<b>\$ 5,601</b>	<b>\$ 132,441</b>
<b>Revenues over expenses</b>	<b>2,259</b>	<b>-</b>	<b>-</b>	<b>2,259</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			\$	99,331
Cumulative grant payments			\$	101,590

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Bi-State Development Agency**

Total

	2020	2019	Prior Years	Cumulative
<b>REVENUES</b>				
Federal grants	\$ 213,881	\$ 328,583	\$ 279,252	\$ 821,716
State grants/appropriations	-	-	-	-
Local fees - cash	43,252	73,718	60,082	177,052
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>257,133</b>	<b>402,301</b>	<b>339,334</b>	<b>998,768</b>
<b>EXPENSES</b>				
Salaries and wages	18,820	14,919	16,876	50,615
Employee benefits	9,288	8,608	8,646	26,542
Indirect costs	10,487	9,705	11,358	31,550
Consultants and contractual services	216,190	367,581	299,656	883,427
Professional services	-	-	-	-
Voice and data communications	20	8	9	37
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	4	113	-	117
Outside computer services	-	-	-	-
Postage and delivery	29	11	78	118
Reproduction	535	580	102	1,217
Public notice	1,760	593	2,028	4,381
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	36	-	36
Parking	-	147	581	728
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 257,133</b>	<b>\$ 402,301</b>	<b>\$ 339,334</b>	<b>\$ 998,768</b>

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

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 3,793,107
Federal participation percentage	varies
Maximum federal grant allowable	\$ 3,063,107
Federal share of expenses	\$ 821,716
Cumulative grant payments	\$ 821,716

See Independent Auditors' Report



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Bi-State Development Agency**

FALN - 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 - \$3,650,000

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 173,005	\$ 294,872	\$ 240,332	\$ 708,209
State grants/appropriations	-	-	-	-
Local fees - cash	43,252	73,718	60,082	177,052
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>216,257</b>	<b>368,590</b>	<b>300,414</b>	<b>885,261</b>
<b>EXPENSES</b>				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Indirect costs	-	-	-	-
Consultants and contractual services	216,190	367,581	299,656	883,427
Professional services	-	-	-	-
Voice and data communications	10	4	-	14
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	57	405	-	462
Public notice	-	593	618	1,211
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	7	140	147
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 216,257</b>	<b>\$ 368,590</b>	<b>\$ 300,414</b>	<b>\$ 885,261</b>
<b>Revenues over expenses</b>	-	-	-	-
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 3,650,000
Federal participation percentage				80%
Maximum federal grant allowable				\$ 2,920,000
Federal share of expenses				\$ 708,209
Cumulative grant payments				\$ 708,209

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Bi-State Development Agency**

FALN - 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 11/30/2019

Grant Award Amount - \$51,929

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 13,009	\$ 38,920	\$ 51,929
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>13,009</b>	<b>38,920</b>	<b>51,929</b>
<b>EXPENSES</b>				
Salaries and wages	-	5,640	16,876	22,516
Employee benefits	-	3,254	8,646	11,900
Indirect costs	-	3,669	11,358	15,027
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	9	9
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	91	-	91
Outside computer services	-	-	-	-
Postage and delivery	-	10	78	88
Reproduction	-	169	102	271
Public notice	-	-	1,410	1,410
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	36	-	36
Parking	-	140	441	581
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 13,009</b>	<b>\$ 38,920</b>	<b>\$ 51,929</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			\$	51,929
Cumulative grant payments			\$	51,929

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Bi-State Development Agency**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 1,174	\$ 20,702	\$ -	\$ 21,876
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>1,174</b>	<b>20,702</b>	<b>-</b>	<b>21,876</b>
<b>EXPENSES</b>				
Salaries and wages	567	9,279	-	9,846
Employee benefits	280	5,354	-	5,634
Indirect costs	316	6,036	-	6,352
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	11	6	-	17
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>\$ 1,174</b>	<b>\$ 20,702</b>	<b>\$ -</b>	<b>\$ 21,876</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			\$	21,876
Cumulative grant payments			\$	21,876

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Bi-State Development Agency**

FALN - 20.513 - FY 2016 Section 5310

Federal Award Identification Number - MO-2017-034

Pass-Through Identification Number - n/a

Grant Period - 01/01/2020 to open ended

Grant Award Amount - \$69,302

	<b>2020</b>		<b>2019</b>		<b>Prior Years</b>		<b>Cumulative</b>
<b>REVENUES</b>							
Federal grants	\$ 39,702	\$	-	\$	-	\$	39,702
State grants/appropriations	-		-		-		-
Local fees - cash	-		-		-		-
In-kind services	-		-		-		-
Miscellaneous/allocations	-		-		-		-
<b>Total revenues</b>	<b>39,702</b>		<b>-</b>		<b>-</b>		<b>39,702</b>
<b>EXPENSES</b>							
Salaries and wages	18,253		-		-		18,253
Employee benefits	9,008		-		-		9,008
Indirect costs	10,171		-		-		10,171
Consultants and contractual services	-		-		-		-
Professional services	-		-		-		-
Voice and data communications	10		-		-		10
Repairs and maintenance	-		-		-		-
Equipment	-		-		-		-
Travel	4		-		-		4
Outside computer services	-		-		-		-
Postage and delivery	29		-		-		29
Reproduction	467		-		-		467
Public notice	1,760		-		-		1,760
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>\$ 39,702</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>39,702</b>
<b>Revenues over expenses</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>							
Total grant award amount						\$	69,302
Federal participation percentage							100%
Maximum federal grant allowable						\$	69,302
Federal share of expenses						\$	39,702
Cumulative grant payments						\$	39,702

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

	<b>Total - DOT/FHWA</b>			
	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>	\$ 4,070,716	\$ 4,633,794	\$ 1,795,128	\$ 10,499,638
Federal grants	212,641	245,153	106,444	564,238
State grants/appropriations	140,804	169,813	7,856	318,473
Local fees - cash	239,501	274,828	121,844	636,173
In-kind services	424,759	468,647	212,637	1,106,043
Miscellaneous/allocations				
	<b>5,088,421</b>	<b>5,792,235</b>	<b>2,243,909</b>	<b>13,124,565</b>
<b>Total revenues</b>				
<b>EXPENSES</b>	1,873,866	1,934,001	900,536	4,708,403
Salaries and wages	924,753	1,115,919	520,690	2,561,362
Employee benefits	1,037,547	1,258,091	555,841	2,851,479
Indirect costs	893,512	1,124,984	99,219	2,117,715
Consultants and contractual services	68,063	392	175	68,630
Professional services	196	156	102	454
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	8,470	23,336	10,337	42,143
Travel	12,299	12,405	6,205	30,909
Outside computer services	96	531	255	882
Postage and delivery	2,003	12,003	12,616	26,622
Reproduction	4,034	7,978	3,790	15,802
Public notice	-	180	216	396
Supplies and general expense	-	173	-	173
Periodicals and subscriptions	6,452	6,452	3,226	16,130
Dues and memberships	11,222	12,678	4,403	28,303
Computer software	-	-	-	-
Program promotions	6,112	6,175	3,980	16,267
Meetings and conferences	295	1,203	474	1,972
Parking	-	750	-	750
Training - non-employee	239,501	274,828	121,844	636,173
In-kind services				
	<b>\$ 5,088,421</b>	<b>\$ 5,792,235</b>	<b>\$ 2,243,909</b>	<b>\$ 13,124,565</b>
<b>Total expenses</b>				
<b>Revenues over expenses</b>	-	-	-	-
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 18,692,308
Federal participation percentage				80%
Maximum federal grant allowable				\$ 14,953,846
Federal share of expenses				\$ 10,499,623
Cumulative grant payments				\$ 10,499,638

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Illinois Department of Transportation**

Total

	2020	2019	Prior Years	Cumulative
<b>REVENUES</b>				
Federal grants	\$ 1,098,971	\$ 1,161,200	\$ 425,782	\$ 2,685,953
State grants/appropriations	212,641	245,153	106,444	564,238
Local fees - cash	54,524	38,459	-	92,983
In-kind services	-	-	-	-
Miscellaneous/allocations	7,608	6,685	-	14,293
<b>Total revenues</b>	<b>1,373,744</b>	<b>1,451,497</b>	<b>532,226</b>	<b>3,357,467</b>
<b>EXPENSES</b>				
Salaries and wages	472,421	492,629	226,015	1,191,065
Employee benefits	233,140	284,247	130,682	648,069
Indirect costs	261,615	320,460	139,504	721,579
Consultants and contractual services	393,281	332,329	25,000	750,610
Professional services	-	-	46	46
Voice and data communications	102	87	22	211
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	2,273	5,712	2,200	10,185
Outside computer services	3,128	3,262	1,643	8,033
Postage and delivery	48	148	54	250
Reproduction	744	3,255	3,324	7,323
Public notice	1,042	2,368	845	4,255
Supplies and general expense	-	48	57	105
Periodicals and subscriptions	-	46	-	46
Dues and memberships	1,650	1,710	855	4,215
Computer software	2,850	3,359	1,167	7,376
Program promotions	-	-	-	-
Meetings and conferences	1,363	1,302	702	3,367
Parking	87	336	110	533
Training - non-employee	-	199	-	199
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 1,373,744</b>	<b>\$ 1,451,497</b>	<b>\$ 532,226</b>	<b>\$ 3,357,467</b>
<b>Revenues over expenses</b>	-	-	-	-
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 4,609,641
Federal participation percentage				80%
Maximum federal grant allowable				\$ 3,687,713
Federal share of expenses				\$ 2,685,974
Cumulative grant payments				\$ 2,685,953

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Illinois Department of Transportation**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 545,807	\$ 425,782	\$ 971,589
State grants/appropriations	-	136,453	106,444	242,897
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>682,260</b>	<b>532,226</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>\$ -</b>	<b>\$ 682,260</b>	<b>\$ 532,226</b>	<b>\$ 1,214,486</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
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

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Illinois Department of Transportation**

FALN - 20.205 - FY 2020 Metropolitan Transportation Planning

Federal Award Identification Number - DHRH(671)

Pass-Through Identification Number - 1009-12575

Grant Period - 07/01/2019 to 12/31/2020

Grant Award Amount - \$1,375,815

	2020	2019	Prior Years	Cumulative
<b>REVENUES</b>				
Federal grants	\$ 500,284	\$ 434,815	\$ -	\$ 935,099
State grants/appropriations	125,063	108,700	-	233,763
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>625,347</b>	<b>543,515</b>	<b>-</b>	<b>1,168,862</b>
<b>EXPENSES</b>				
Salaries and wages	255,785	226,584	-	482,369
Employee benefits	126,230	130,739	-	256,969
Indirect costs	142,530	147,395	-	289,925
Consultants and contractual services	92,302	29,468	-	121,770
Professional services	-	-	-	-
Voice and data communications	102	3	-	105
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	2,202	2,504	-	4,706
Outside computer services	1,618	1,653	-	3,271
Postage and delivery	46	39	-	85
Reproduction	579	883	-	1,462
Public notice	689	378	-	1,067
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	46	-	46
Dues and memberships	855	855	-	1,710
Computer software	1,215	2,144	-	3,359
Program promotions	-	-	-	-
Meetings and conferences	1,107	712	-	1,819
Parking	87	112	-	199
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 625,347</b>	<b>\$ 543,515</b>	<b>\$ -</b>	<b>\$ 1,168,862</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 1,375,815
Federal participation percentage				80%
Maximum federal grant allowable				\$ 1,100,652
Federal share of expenses				\$ 935,090
Cumulative grant payments				\$ 935,099

See Independent Auditors' Report



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Illinois Department of Transportation**

FALN - 20.205 - FY 2021 Metropolitan Transportation Planning

Federal Award Identification Number - JBIL592

Pass-Through Identification Number - 21-1009/1437-20090

Grant Period - 07/01/2020 to 12/31/2021

Grant Award Amount - \$1,272,237

	<b>2020</b>		<b>2019</b>		<b>Prior Years</b>		<b>Cumulative</b>
<b>REVENUES</b>							
Federal grants	\$ 350,158	\$	-	\$	-	\$	350,158
State grants/appropriations	87,578		-		-		87,578
Local fees - cash	-		-		-		-
In-kind services	-		-		-		-
Miscellaneous/allocations	-		-		-		-
<b>Total revenues</b>	<b>437,736</b>		<b>-</b>		<b>-</b>		<b>437,736</b>
<b>EXPENSES</b>							
Salaries and wages	198,186		-		-		198,186
Employee benefits	97,805		-		-		97,805
Indirect costs	108,804		-		-		108,804
Consultants and contractual services	28,357		-		-		28,357
Professional services	-		-		-		-
Voice and data communications	-		-		-		-
Repairs and maintenance	-		-		-		-
Equipment	-		-		-		-
Travel	-		-		-		-
Outside computer services	1,510		-		-		1,510
Postage and delivery	2		-		-		2
Reproduction	33		-		-		33
Public notice	353		-		-		353
Supplies and general expense	-		-		-		-
Periodicals and subscriptions	-		-		-		-
Dues and memberships	795		-		-		795
Computer software	1,635		-		-		1,635
Program promotions	-		-		-		-
Meetings and conferences	256		-		-		256
Parking	-		-		-		-
Training - non-employee	-		-		-		-
In-kind services	-		-		-		-
<b>Total expenses</b>	<b>\$ 437,736</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>437,736</b>
<b>Revenues over expenses</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 1,272,237
Federal participation percentage	80%
Maximum federal grant allowable	\$ 1,017,790
Federal share of expenses	\$ 350,158
Cumulative grant payments	\$ 350,158

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Illinois Department of Transportation**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 248,529	\$ 180,578	\$ -	\$ 429,107
State grants/appropriations	-	-	-	-
Local fees - cash	54,524	38,459	-	92,983
In-kind services	-	-	-	-
Miscellaneous/allocations	7,608	6,685	-	14,293
<b>Total revenues</b>	<b>310,661</b>	<b>225,722</b>	<b>-</b>	<b>536,383</b>
<b>EXPENSES</b>				
Salaries and wages	18,450	14,642	-	33,092
Employee benefits	9,105	8,449	-	17,554
Indirect costs	10,281	9,525	-	19,806
Consultants and contractual services	272,622	192,296	-	464,918
Professional services	-	-	-	-
Voice and data communications	-	39	-	39
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	71	129	-	200
Outside computer services	-	-	-	-
Postage and delivery	-	9	-	9
Reproduction	132	32	-	164
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>\$ 310,661</b>	<b>\$ 225,722</b>	<b>\$ -</b>	<b>\$ 536,383</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			\$	429,107
Cumulative grant payments			\$	429,107

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Department of Transportation**

Total

	2020	2019	Prior Years	Cumulative
<b>REVENUES</b>				
Federal grants	\$ 2,971,745	\$ 3,472,594	\$ 1,369,346	\$ 7,813,685
State grants/appropriations	-	-	-	-
Local fees - cash	86,280	131,354	7,856	225,490
In-kind services	239,501	274,828	121,844	636,173
Miscellaneous/allocations	417,151	461,962	212,637	1,091,750
<b>Total revenues</b>	<b>3,714,677</b>	<b>4,340,738</b>	<b>1,711,683</b>	<b>9,767,098</b>
<b>EXPENSES</b>				
Salaries and wages	1,401,445	1,441,372	674,521	3,517,338
Employee benefits	691,613	831,672	390,008	1,913,293
Indirect costs	775,932	937,631	416,337	2,129,900
Consultants and contractual services	500,231	792,655	74,219	1,367,105
Professional services	68,063	392	129	68,584
Voice and data communications	94	69	80	243
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	6,197	17,624	8,137	31,958
Outside computer services	9,171	9,143	4,562	22,876
Postage and delivery	48	383	201	632
Reproduction	1,259	8,748	9,292	19,299
Public notice	2,992	5,610	2,945	11,547
Supplies and general expense	-	132	159	291
Periodicals and subscriptions	-	127	-	127
Dues and memberships	4,802	4,742	2,371	11,915
Computer software	8,372	9,319	3,236	20,927
Program promotions	-	-	-	-
Meetings and conferences	4,749	4,873	3,278	12,900
Parking	208	867	364	1,439
Training - non-employee	-	551	-	551
In-kind services	239,501	274,828	121,844	636,173
<b>Total expenses</b>	<b>\$ 3,714,677</b>	<b>\$ 4,340,738</b>	<b>\$ 1,711,683</b>	<b>\$ 9,767,098</b>
<b>Revenues over expenses</b>	-	-	-	-
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 14,082,667
Federal participation percentage				80%
Maximum federal grant allowable				\$ 11,266,134
Federal share of expenses				\$ 7,813,679
Cumulative grant payments				\$ 7,813,685

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Department of Transportation**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 1,980,072	\$ 1,369,346	\$ 3,349,418
State grants/appropriations	-	-	-	-
Local fees - cash	-	102,385	7,856	110,241
In-kind services	-	149,460	121,844	271,304
Miscellaneous/allocations	-	243,167	212,637	455,804
<b>Total revenues</b>	<b>-</b>	<b>2,475,084</b>	<b>1,711,683</b>	<b>4,186,767</b>
<b>EXPENSES</b>				
Salaries and wages	-	756,063	674,521	1,430,584
Employee benefits	-	436,249	390,008	826,257
Indirect costs	-	491,829	416,337	908,166
Consultants and contractual services	-	608,308	74,219	682,527
Professional services	-	392	129	521
Voice and data communications	-	59	80	139
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	8,494	8,137	16,631
Outside computer services	-	4,505	4,562	9,067
Postage and delivery	-	270	201	471
Reproduction	-	6,289	9,292	15,581
Public notice	-	4,562	2,945	7,507
Supplies and general expense	-	132	159	291
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	2,371	2,371	4,742
Computer software	-	3,371	3,236	6,607
Program promotions	-	-	-	-
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>\$ -</b>	<b>\$ 2,475,084</b>	<b>\$ 1,711,683</b>	<b>\$ 4,186,767</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
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

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Department of Transportation**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 1,717,392	\$ 1,492,522	\$ -	\$ 3,209,914
State grants/appropriations	-	-	-	-
Local fees - cash	83,393	28,969	-	112,362
In-kind services	132,518	125,368	-	257,886
Miscellaneous/allocations	213,432	218,795	-	432,227
<b>Total revenues</b>	<b>2,146,735</b>	<b>1,865,654</b>	<b>-</b>	<b>4,012,389</b>
<b>EXPENSES</b>				
Salaries and wages	727,115	685,309	-	1,412,424
Employee benefits	358,831	395,423	-	754,254
Indirect costs	405,166	445,802	-	850,968
Consultants and contractual services	500,231	184,347	-	684,578
Professional services	-	-	-	-
Voice and data communications	39	10	-	49
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	6,197	9,130	-	15,327
Outside computer services	4,508	4,638	-	9,146
Postage and delivery	41	113	-	154
Reproduction	1,159	2,459	-	3,618
Public notice	1,911	1,048	-	2,959
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	127	-	127
Dues and memberships	2,371	2,371	-	4,742
Computer software	3,370	5,948	-	9,318
Program promotions	-	-	-	-
Meetings and conferences	3,070	3,237	-	6,307
Parking	208	324	-	532
Training - non-employee	-	-	-	-
In-kind services	132,518	125,368	-	257,886
<b>Total expenses</b>	<b>\$ 2,146,735</b>	<b>\$ 1,865,654</b>	<b>\$ -</b>	<b>\$ 4,012,389</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	4,772,812
Federal participation percentage				80%
Maximum federal grant allowable			\$	3,818,250
Federal share of expenses			\$	3,209,911
Cumulative grant payments			\$	3,209,914

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

**Passed through Missouri Department of Transportation**

FALN - 20.205 - FY 2021 Metropolitan Transportation Planning  
Federal Award Identification Number - 693JJ22030000Z450MO00FY521  
Pass-Through Identification Number - MP52101C  
Grant Period - 07/01/2020 to 06/30/2021  
Grant Award Amount - \$4,656,698

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 1,254,353	\$ -	\$ -	\$ 1,254,353
State grants/appropriations	-	-	-	-
Local fees - cash	2,887	-	-	2,887
In-kind services	106,983	-	-	106,983
Miscellaneous/allocations	203,719	-	-	203,719
<b>Total revenues</b>	<b>1,567,942</b>	<b>-</b>	<b>-</b>	<b>1,567,942</b>
<b>EXPENSES</b>				
Salaries and wages	674,330	-	-	674,330
Employee benefits	332,782	-	-	332,782
Indirect costs	370,766	-	-	370,766
Consultants and contractual services	-	-	-	-
Professional services	68,063	-	-	68,063
Voice and data communications	55	-	-	55
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Outside computer services	4,663	-	-	4,663
Postage and delivery	7	-	-	7
Reproduction	100	-	-	100
Public notice	1,081	-	-	1,081
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	2,431	-	-	2,431
Computer software	5,002	-	-	5,002
Program promotions	-	-	-	-
Meetings and conferences	1,679	-	-	1,679
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	106,983	-	-	106,983
<b>Total expenses</b>	<b>\$ 1,567,942</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,567,942</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount			\$	4,656,698
Federal participation percentage				80%
Maximum federal grant allowable			\$	3,725,358
Federal share of expenses			\$	1,254,354
Cumulative grant payments			\$	1,254,353

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Total - EPA**

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 77,924	\$ 54,491	\$ 86,920	\$ 219,335
State grants/appropriations	17,213	17,832	4,172	39,217
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	72	-	138	210
<b>Total revenues</b>	<b>95,209</b>	<b>72,323</b>	<b>91,230</b>	<b>258,762</b>
<b>EXPENSES</b>				
Salaries and wages	46,286	32,214	41,539	120,039
Employee benefits	22,651	18,588	22,414	63,653
Indirect costs	25,767	20,956	26,726	73,449
Consultants and contractual services	216	-	-	216
Professional services	-	-	-	-
Voice and data communications	24	112	265	401
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	1	12	-	13
Outside computer services	-	-	31	31
Postage and delivery	1	2	19	22
Reproduction	187	215	2	404
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	38	38
Program promotions	-	-	-	-
Meetings and conferences	48	24	-	72
Parking	28	200	196	424
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 95,209</b>	<b>\$ 72,323</b>	<b>\$ 91,230</b>	<b>\$ 258,762</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FEDERAL AWARD INFORMATION</b>				
Total grant award amount				\$ 408,120
Federal participation percentage				varies
Maximum federal grant allowable				\$ 346,021
Federal share of expenses				\$ 219,472
Cumulative grant payments				\$ 219,335

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Passed through Illinois Environmental Protection Agency**

Total

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 31,543	\$ 36,369	\$ 83,289	\$ 151,201
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	138	138
<b>Total revenues</b>	<b>31,543</b>	<b>36,369</b>	<b>83,427</b>	<b>151,339</b>
<b>EXPENSES</b>				
Salaries and wages	15,315	16,206	37,985	69,506
Employee benefits	7,558	9,351	20,359	37,268
Indirect costs	8,534	10,542	24,532	43,608
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	10	75	265	350
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	1	-	-	1
Outside computer services	-	-	31	31
Postage and delivery	-	-	19	19
Reproduction	87	93	2	182
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	38	38
Program promotions	-	-	-	-
Meetings and conferences	24	-	-	24
Parking	14	102	196	312
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 31,543</b>	<b>\$ 36,369</b>	<b>\$ 83,427</b>	<b>\$ 151,339</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	\$ 151,339
Cumulative grant payments	\$ 151,201

See Independent Auditors' Report



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Passed through Illinois Environmental Protection Agency**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 20,885	\$ 83,289	\$ 104,174
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	138	138
<b>Total revenues</b>	<b>-</b>	<b>20,885</b>	<b>83,427</b>	<b>104,312</b>
<b>EXPENSES</b>				
Salaries and wages	-	9,318	37,985	47,303
Employee benefits	-	5,377	20,359	25,736
Indirect costs	-	6,062	24,532	30,594
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	61	265	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	196	263
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 20,885</b>	<b>\$ 83,427</b>	<b>\$ 104,312</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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				\$ 104,312
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, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Passed through Illinois Environmental Protection Agency**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ 31,543	\$ 15,484	\$ -	\$ 47,027
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>31,543</b>	<b>15,484</b>	<b>-</b>	<b>47,027</b>
<b>EXPENSES</b>				
Salaries and wages	15,315	6,888	-	22,203
Employee benefits	7,558	3,974	-	11,532
Indirect costs	8,534	4,480	-	13,014
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	10	14	-	24
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	1	-	-	1
Outside computer services	-	-	-	-
Postage and delivery	-	-	-	-
Reproduction	87	93	-	180
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	24	-	-	24
Parking	14	35	-	49
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 31,543</b>	<b>\$ 15,484</b>	<b>\$ -</b>	<b>\$ 47,027</b>

**Revenues over expenses** align="right">- align="right">- align="right">- 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	\$ 47,027
Cumulative grant payments	\$ 47,027

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Passed through Missouri Department of Natural Resources**

Total

	2020	2019	Prior Years	Cumulative
<b>REVENUES</b>				
Federal grants	\$ 15,702	\$ 15,517	\$ 3,631	\$ 34,850
State grants/appropriations	17,213	17,832	4,172	39,217
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	72	-	-	72
<b>Total revenues</b>	<b>32,987</b>	<b>33,349</b>	<b>7,803</b>	<b>74,139</b>
<b>EXPENSES</b>				
Salaries and wages	16,015	14,849	3,554	34,418
Employee benefits	7,712	8,569	2,055	18,336
Indirect costs	8,899	9,660	2,194	20,753
Consultants and contractual services	216	-	-	216
Professional services	-	-	-	-
Voice and data communications	10	37	-	47
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	12	-	12
Outside computer services	-	-	-	-
Postage and delivery	1	2	-	3
Reproduction	96	122	-	218
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	24	-	-	24
Parking	14	98	-	112
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 32,987</b>	<b>\$ 33,349</b>	<b>\$ 7,803</b>	<b>\$ 74,139</b>

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

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 161,785
Federal participation percentage	varies
Maximum federal grant allowable	\$ 99,686
Federal share of expenses	\$ 34,849
Cumulative grant payments	\$ 34,850

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Passed through Missouri Department of Natural Resources**

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ 12,915	\$ 3,631	\$ 16,546
State grants/appropriations	-	14,842	4,172	19,014
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>27,757</b>	<b>7,803</b>	<b>35,560</b>
<b>EXPENSES</b>				
Salaries and wages	-	12,351	3,554	15,905
Employee benefits	-	7,127	2,055	9,182
Indirect costs	-	8,035	2,194	10,229
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	32	-	32
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	12	-	12
Outside computer services	-	-	-	-
Postage and delivery	-	1	-	1
Reproduction	-	122	-	122
Public notice	-	-	-	-
Supplies and general expense	-	-	-	-
Periodicals and subscriptions	-	-	-	-
Dues and memberships	-	-	-	-
Computer software	-	-	-	-
Program promotions	-	-	-	-
Meetings and conferences	-	-	-	-
Parking	-	77	-	77
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 27,757</b>	<b>\$ 7,803</b>	<b>\$ 35,560</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 35,595
Federal participation percentage	46.5%
Maximum federal grant allowable	\$ 16,562
Federal share of expenses	\$ 16,546
Cumulative grant payments	\$ 16,546

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Passed through Missouri Department of Natural Resources**

FALN - 66.605 - PPG Air Quality Activities, FFY 2019 to 2020

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>2020</b>		<b>2019</b>		<b>Prior Years</b>		<b>Cumulative</b>
<b>REVENUES</b>							
Federal grants	\$ 13,934	\$	2,602	\$	-	\$	16,536
State grants/appropriations	16,012		2,990		-		19,002
Local fees - cash	-		-		-		-
In-kind services	-		-		-		-
Miscellaneous/allocations	-		-		-		-
<b>Total revenues</b>	<b>29,946</b>		<b>5,592</b>		<b>-</b>		<b>35,538</b>
<b>EXPENSES</b>							
Salaries and wages	14,535		2,498		-		17,033
Employee benefits	7,173		1,442		-		8,615
Indirect costs	8,099		1,625		-		9,724
Consultants and contractual services	-		-		-		-
Professional services	-		-		-		-
Voice and data communications	10		5		-		15
Repairs and maintenance	-		-		-		-
Equipment	-		-		-		-
Travel	-		-		-		-
Outside computer services	-		-		-		-
Postage and delivery	1		1		-		2
Reproduction	90		-		-		90
Public notice	-		-		-		-
Supplies and general expense	-		-		-		-
Periodicals and subscriptions	-		-		-		-
Dues and memberships	-		-		-		-
Computer software	-		-		-		-
Program promotions	-		-		-		-
Meetings and conferences	24		-		-		24
Parking	14		21		-		35
Training - non-employee	-		-		-		-
In-kind services	-		-		-		-
<b>Total expenses</b>	<b>\$ 29,946</b>	<b>\$</b>	<b>5,592</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>35,538</b>

**Revenues over expenses** - - - -

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 35,595
Federal participation percentage	46.5%
Maximum federal grant allowable	\$ 16,562
Federal share of expenses	\$ 16,535
Cumulative grant payments	\$ 16,536

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Passed through Missouri Department of Natural Resources**

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

Federal Award Identification Number - 99731320

Pass-Through Identification Number - A-3001-21

Grant Period - 10/01/2020 to 09/30/2021

Grant Award Amount - \$35,595

	<b>2020</b>		<b>2019</b>		<b>Prior Years</b>		<b>Cumulative</b>
<b>REVENUES</b>							
Federal grants	\$ 1,045	\$	-	\$	-	\$	1,045
State grants/appropriations	1,201		-		-		1,201
Local fees - cash	-		-		-		-
In-kind services	-		-		-		-
Miscellaneous/allocations	-		-		-		-
<b>Total revenues</b>	<b>2,246</b>		<b>-</b>		<b>-</b>		<b>2,246</b>
<b>EXPENSES</b>							
Salaries and wages	1,093		-		-		1,093
Employee benefits	539		-		-		539
Indirect costs	609		-		-		609
Consultants and contractual services	-		-		-		-
Professional services	-		-		-		-
Voice and data communications	-		-		-		-
Repairs and maintenance	-		-		-		-
Equipment	-		-		-		-
Travel	-		-		-		-
Outside computer services	-		-		-		-
Postage and delivery	-		-		-		-
Reproduction	5		-		-		5
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>\$ 2,246</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,246</b>
<b>Revenues over expenses</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 35,595
Federal participation percentage	46.5%
Maximum federal grant allowable	\$ 16,562
Federal share of expenses	\$ 1,045
Cumulative grant payments	\$ 1,045

See Independent Auditors' Report

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Passed through Missouri Department of Natural Resources**

FALN - 66.454 - 604(b) Water Quality Management Program FFY 2019

Federal Award Identification Number - C6007476-16

Pass-Through Identification Number - n/a

Grant Period - 10/01/2020 to 09/30/2022

Grant Award Amount - \$55,000

	<b>2020</b>		<b>2019</b>		<b>Prior Years</b>		<b>Cumulative</b>
<b>REVENUES</b>							
Federal grants	\$ 723	\$	-	\$	-	\$	723
State grants/appropriations	-		-		-		-
Local fees - cash	-		-		-		-
In-kind services	-		-		-		-
Miscellaneous/allocations	72		-		-		72
<b>Total revenues</b>	<b>795</b>		<b>-</b>		<b>-</b>		<b>795</b>
<b>EXPENSES</b>							
Salaries and wages	387		-		-		387
Employee benefits	-		-		-		-
Indirect costs	191		-		-		191
Consultants and contractual services	216		-		-		216
Professional services	-		-		-		-
Voice and data communications	-		-		-		-
Repairs and maintenance	-		-		-		-
Equipment	-		-		-		-
Travel	-		-		-		-
Outside computer services	-		-		-		-
Postage and delivery	-		-		-		-
Reproduction	1		-		-		1
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>\$ 795</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>795</b>

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

**FEDERAL AWARD INFORMATION**

Total grant award amount	\$ 55,000
Federal participation percentage	90.9%
Maximum federal grant allowable	\$ 50,000
Federal share of expenses	\$ 723
Cumulative grant payments	\$ 723

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**U.S. Environmental Protection Agency**

**Passed through Wichita State University**

FALN - 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

	2020	2019	Prior Years	Cumulative
<b>REVENUES</b>				
Federal grants	\$ 30,679	\$ 2,605	\$ -	\$ 33,284
State grants/appropriations	-	-	-	-
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>30,679</b>	<b>2,605</b>	<b>-</b>	<b>33,284</b>
<b>EXPENSES</b>				
Salaries and wages	14,956	1,159	-	16,115
Employee benefits	7,381	668	-	8,049
Indirect costs	8,334	754	-	9,088
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	4	-	-	4
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
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	-	24	-	24
Parking	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 30,679</b>	<b>\$ 2,605</b>	<b>\$ -</b>	<b>\$ 33,284</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			\$	33,284
Cumulative grant payments			\$	33,284



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**Local & State Grants**

**Total - Local & State Grants**

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	9,763	3,969	-	13,732
Local fees - cash	30,000	(971)	1,857,443	1,886,472
In-kind services	-	-	-	-
Miscellaneous/allocations	1,731	907	126	2,764
<b>Total revenues</b>	<b>41,494</b>	<b>3,905</b>	<b>1,857,569</b>	<b>1,902,968</b>
<b>EXPENSES</b>				
Salaries and wages	5,602	2,244	-	7,846
Employee benefits	2,765	1,295	-	4,060
Indirect costs	3,122	1,459	-	4,581
Consultants and contractual services	30,000	(2,617)	1,857,443	1,884,826
Professional services	-	1,520	-	1,520
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	4	4	-	8
Outside computer services	-	-	-	-
Postage and delivery	1	-	-	1
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>\$ 41,494</b>	<b>\$ 3,905</b>	<b>\$ 1,857,569</b>	<b>\$ 1,902,968</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 (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**Local & State Grants**

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

FALN - 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>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	-	-	-	-
Local fees - cash	-	(971)	1,857,443	1,856,472
In-kind services	-	-	-	-
Miscellaneous/allocations	-	(126)	126	-
<b>Total revenues</b>	<b>-</b>	<b>(1,097)</b>	<b>1,857,569</b>	<b>1,856,472</b>
<b>EXPENSES</b>				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Indirect costs	-	-	-	-
Consultants and contractual services	-	(2,617)	1,857,443	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>\$ -</b>	<b>\$ (1,097)</b>	<b>\$ 1,857,569</b>	<b>\$ 1,856,472</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 (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**Local & State Grants**

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

FALN - 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

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	9,763	3,969	-	13,732
Local fees - cash	-	-	-	-
In-kind services	-	-	-	-
Miscellaneous/allocations	1,731	1,033	-	2,764
<b>Total revenues</b>	<b>11,494</b>	<b>5,002</b>	<b>-</b>	<b>16,496</b>
<b>EXPENSES</b>				
Salaries and wages	5,602	2,244	-	7,846
Employee benefits	2,765	1,295	-	4,060
Indirect costs	3,122	1,459	-	4,581
Consultants and contractual services	-	-	-	-
Professional services	-	-	-	-
Voice and data communications	-	-	-	-
Repairs and maintenance	-	-	-	-
Equipment	-	-	-	-
Travel	4	4	-	8
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	-	-	-	-
Training - non-employee	-	-	-	-
In-kind services	-	-	-	-
<b>Total expenses</b>	<b>\$ 11,494</b>	<b>\$ 5,002</b>	<b>\$ -</b>	<b>\$ 16,496</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 (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**Local & State Grants**

**City of St. Charles - Frenchtown Great Streets**

FALN - n/a

Federal Award Identification Number - n/a

Local Identification Number - n/a

Grant Period - 10/01/2019 to 06/30/2020

Grant Award Amount - \$15,000

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	-	-	-	-
Local fees - cash	15,000	-	-	15,000
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>EXPENSES</b>				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Indirect costs	-	-	-	-
Consultants and contractual services	15,000	-	-	15,000
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>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</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 (CONCLUDED)  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**Local & State Grants**

**St. Charles County - Frenchtown Great Streets**

FALN - n/a

Federal Award Identification Number - n/a

Local Identification Number - n/a

Grant Period - 10/01/2019 to 06/30/2020

Grant Award Amount - \$15,000

	<b>2020</b>	<b>2019</b>	<b>Prior Years</b>	<b>Cumulative</b>
<b>REVENUES</b>				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants/appropriations	-	-	-	-
Local fees - cash	15,000	-	-	15,000
In-kind services	-	-	-	-
Miscellaneous/allocations	-	-	-	-
<b>Total revenues</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>EXPENSES</b>				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Indirect costs	-	-	-	-
Consultants and contractual services	15,000	-	-	15,000
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>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</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, 2020 AND 2019**

**Local Projects**

	<b>Total - Local Projects</b>	
	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Federal grants	\$ -	\$ -
State grants/appropriations	-	-
Local fees - cash	228,889	216,494
In-kind services	-	-
Miscellaneous/allocations	-	-
<b>Total revenues</b>	<b>228,889</b>	<b>216,494</b>
<b>EXPENSES</b>		
Salaries and wages	143,999	133,508
Employee benefits	71,063	77,034
Indirect costs	457	855
Consultants and contractual services	-	-
Professional services	-	240
Voice and data communications	3,557	876
Repairs and maintenance	-	-
Equipment	-	-
Travel	-	597
Outside computer services	468	53
Postage and delivery	17	42
Reproduction	393	955
Public notice	-	-
Supplies and general expense	8,285	1,704
Periodicals and subscriptions	-	-
Dues and memberships	-	-
Computer software	650	-
Program promotions	-	-
Meetings and conferences	-	590
Parking	-	40
Training - non-employee	-	-
In-kind services	-	-
<b>Total expenses</b>	<b>\$ 228,889</b>	<b>\$ 216,494</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</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, 2020 AND 2019**

**Local Projects**

**St. Louis Area Regional Response System**

	<b>2020</b>		<b>2019</b>
<b>REVENUES</b>			
Federal grants	\$ -	\$	-
State grants/appropriations	-		-
Local fees - cash	15,052		8,026
In-kind services	-		-
Miscellaneous/allocations	-		-
<b>Total revenues</b>	<b>15,052</b>		<b>8,026</b>
<b>EXPENSES</b>			
Salaries and wages	821		1,315
Employee benefits	405		759
Indirect costs	457		855
Consultants and contractual services	-		-
Professional services	-		240
Voice and data communications	3,557		876
Repairs and maintenance	-		-
Equipment	-		-
Travel	-		597
Outside computer services	468		53
Postage and delivery	16		42
Reproduction	393		955
Public notice	-		-
Supplies and general expense	8,285		1,704
Periodicals and subscriptions	-		-
Dues and memberships	-		-
Computer software	650		-
Program promotions	-		-
Meetings and conferences	-		590
Parking	-		40
Training - non-employee	-		-
In-kind services	-		-
<b>Total expenses</b>	<b>\$ 15,052</b>	<b>\$</b>	<b>8,026</b>
<b>Revenues over expenses</b>	<b>-</b>		<b>-</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, 2020 AND 2019**

**Local Projects**

**SW Illinois Flood Prevention District Council**

	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Federal grants	\$ -	\$ -
State grants/appropriations	-	-
Local fees - cash	213,837	208,468
In-kind services	-	-
Miscellaneous/allocations	-	-
<b>Total revenues</b>	<b>213,837</b>	<b>208,468</b>
<b>EXPENSES</b>		
Salaries and wages	143,178	132,193
Employee benefits	70,658	76,275
Indirect costs	-	-
Consultants and contractual services	-	-
Professional services	-	-
Voice and data communications	-	-
Repairs and maintenance	-	-
Equipment	-	-
Travel	-	-
Outside computer services	-	-
Postage and delivery	1	-
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>\$ 213,837</b>	<b>\$ 208,468</b>
<b>Revenues over expenses</b>	<b>-</b>	<b>-</b>

See Independent Auditors' Report



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## **Federal Compliance**

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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***

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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, 2020, 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 6, 2021.

**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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Keiser, Eck & Braeckel LLP

St. Louis, Missouri  
August 6, 2021

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

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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 East-West Gateway Council of Governments' major federal programs for the year ended December 31, 2020. 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 Gateways 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, 2020.

## 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.

Keiter, Eck & Braeckel LLP

St. Louis, Missouri  
August 6, 2021

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2020**

<b>Federal Grantor/Program Title</b>	<b>Federal Assistance Listing 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 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	CS200690001	\$ 968	\$ -
DHHS: National Bioterrorism Hospital Preparedness Program	93.889	19HPP	CS200690001	177,313	-
DHHS: National Bioterrorism Hospital Preparedness Program	93.889	20HPP	CS200690001	102,278	-
<b>Subtotal Assistance Listing 93.889</b>				<b>279,591</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>280,559</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
Direct from Federal Emergency Management Agency:					
Regional Catastrophic Preparedness Grant Program	97.111	EMW-2020-CA-00014-S01	N/A	678	-
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00101-S01	N/A	308,156	54,287
Passed Through the Missouri State Emergency Management Agency:					
FEMA:Hazard Mitigation Grant	97.039	FEMA-DR-MO-4317-0002	N/A	19,912	-
Passed Through the Missouri Office of Homeland Security:					
FEMA: Homeland Security Grant Program	97.067	EMW-2017-SS-00047	N/A	1,608,308	100,571
FEMA: Homeland Security Grant Program	97.067	EMW-2018-SS-00044	N/A	443,413	189,787
FEMA: Homeland Security Grant Program	97.067	EMW-2019-SS-00039	N/A	24,074	22,753
FEMA: Homeland Security Grant Program	97.067	EMW-2020-SS-00051	N/A	30	-
<b>Subtotal Assistance Listing 97.067</b>				<b>2,075,825</b>	<b>313,111</b>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b>2,404,571</b>	<b>367,398</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>					
Passed through the Bi-State Development Agency:					
FTA:Transit Formula Grants Cluster	20.507	MO-2017-033-00	N/A	173,005	-
FTA:Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	MO-2017-008	N/A	1,174	-
FTA:Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	MO-2017-034	N/A	39,702	-
<b>Subtotal Assistance Listing 20.513</b>				<b>40,876</b>	<b>-</b>
<b>Subtotal Transit Services Program Cluster</b>				<b>40,876</b>	<b>-</b>
Passed Through the Illinois Department of Transportation:					
FHWA: Highway Planning and Construction	20.205	DHRH(671)	1009-12575	500,284	16,425
FHWA: Highway Planning and Construction	20.205	JBIL592	21-1009/1437-20090	350,158	22,687
FHWA: Highway Planning and Construction	20.205	QLUE(009)	1439-9546	248,529	-
				<b>1,098,971</b>	<b>39,112</b>
Passed Through the Missouri Highway and Transportation Commission:					
FHWA: Highway Planning and Construction	20.205	693JJ219300000Z45MO00FY520	MP52001C	1,717,392	49,274
FHWA: Highway Planning and Construction	20.205	693JJ220300000Z450MO00FY521	MP52101C	1,254,353	68,063
				<b>2,971,745</b>	<b>117,337</b>
<b>Subtotal Assistance Listing 20.205</b>				<b>4,070,716</b>	<b>156,449</b>
<b>Subtotal Highway Planning and Construction Cluster</b>				<b>4,070,716</b>	<b>156,449</b>
<b>TOTAL U. S. DEPARTMENT OF TRANSPORTATION</b>				<b>4,284,597</b>	<b>156,449</b>

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

<b>Federal Grantor/Program Title</b>	<b>Federal Assistance Listing 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-20001	\$ 31,543	\$ -
				<u>31,543</u>	<u>-</u>
Passed Through the Missouri Department of Natural Resources:					
EPA: Performance Partnership Grants	66.605	BG99731310-A	A-3001-20	13,934	-
EPA: Performance Partnership Grants	66.605	99731320	A-3001-21	1,045	-
				<u>14,979</u>	<u>-</u>
<b>Subtotal Assistance Listing 66.605</b>				<u>46,522</u>	
EPA: Water Quality Management Grant	66.454	C6007476-16	N/A	723	-
				<u>723</u>	<u>-</u>
Passed Through Wichita State University:					
EPA: Environmental Finance Center Grants	66.203	97756601	20-00171	30,679	-
				<u>30,679</u>	<u>-</u>
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<u>77,924</u>	<u>-</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				<u>\$ 7,047,651</u>	<u>\$ 523,847</u>

**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**NOTES TO SCHEDULE 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, 2020. 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, 2020.



**EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

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**1. SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of auditors' report issued: Unmodified

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

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>Federal Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction Cluster
93.889	National Bioterrorism Hospital Preparedness Program

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.