

**Regional Planning Commission  
For Jefferson, Orleans,  
Plaquemines, St. Bernard, St. Charles,  
St. John the Baptist,  
St. Tammany & Tangipahoa Parishes**

**FINANCIAL STATEMENTS**

For the Year Ended June 30, 2019



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**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St John the Baptist,  
St. Tammany, & Tangipahoa Parishes**  
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**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
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**Report**



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## **INDEPENDENT AUDITORS' REPORT**

To the Commissioners  
Regional Planning Commission  
for Jefferson, Orleans, Plaquemines, St. Bernard,  
St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes  
New Orleans, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes (the "Commission"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Commission's 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors consider internal control relevant to the Commission'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 Commission'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 opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Commission, as of June 30, 2019, and the respective changes in financial position, for the year 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, budgetary comparison information, and other required supplementary schedules 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 opinions on the financial statements that collectively comprise the Commission's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, non-major fund budgetary comparison information, Schedule of Commissioners' Per Diem, and Schedule of Compensation, Benefits and Other Payments to Agency Head are presented for purposes of additional analysis and are 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*

(CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

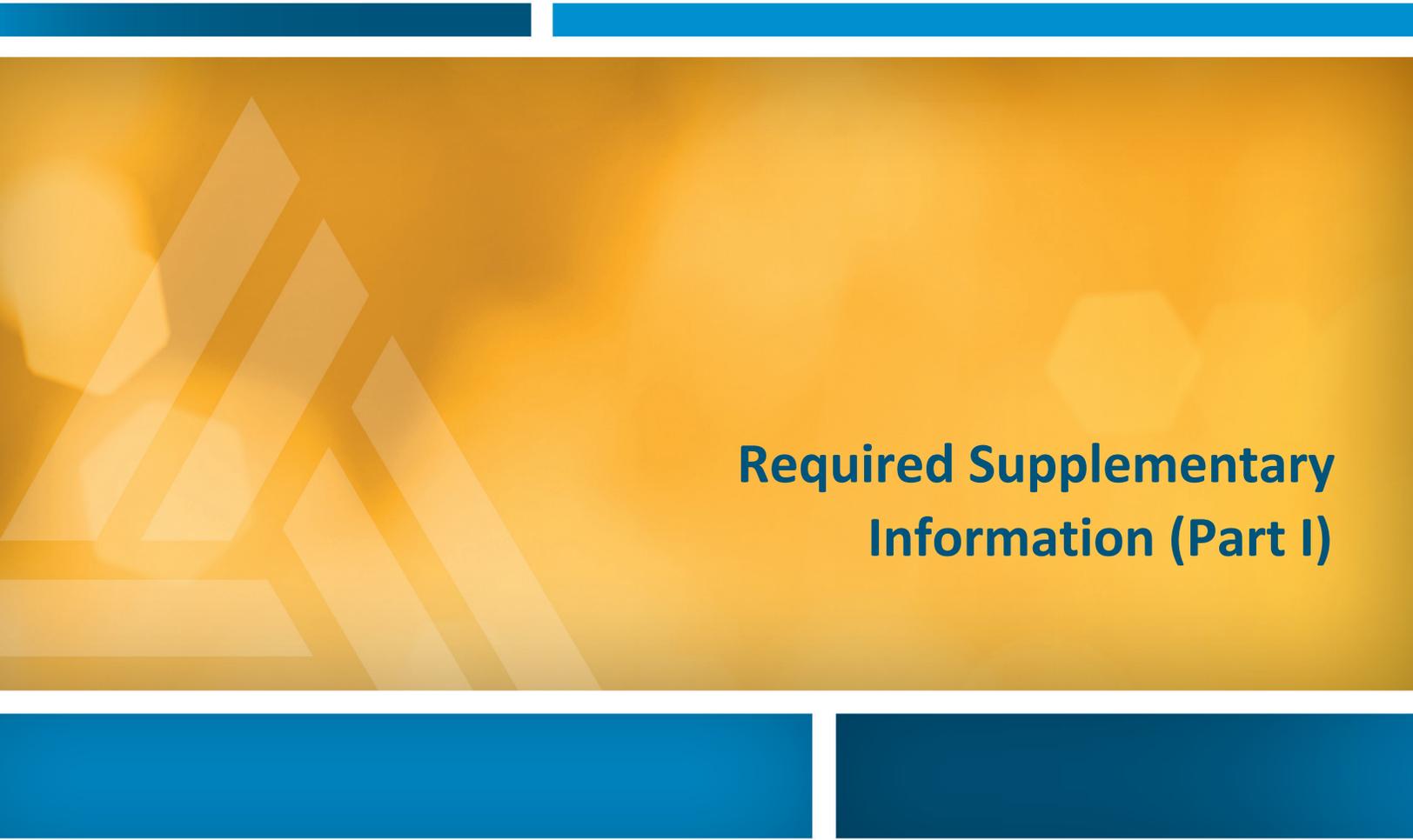
The combining and individual nonmajor fund financial statements and schedules, non-major fund budgetary comparison information, Schedule of Commissioners' Per Diem, Schedule of Compensation, Benefits and Other Payments to Agency Head, and the Schedule of Expenditures of Federal Awards are the responsibility 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 audit 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 combining and individual non-major fund financial statements and schedules, non-major fund budgetary comparison information, Schedule of Commissioners' Per Diem, Schedule of Compensation, Benefits and Other Payments to Agency Head, 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 December 19, 2019, on our consideration of the Commission's 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 the Commission's 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 the Commission's internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

December 19, 2019



**Required Supplementary  
Information (Part I)**

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Management's Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2019**

As management of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes (the "Commission"), we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the year ended June 30, 2019.

**FINANCIAL HIGHLIGHTS**

- Net position of government-wide activities increased by \$595,736 or about 17%. The change in net position is due to a decrease in non-current liabilities due to some higher paid individuals retiring in the current year and less obligation for OPEB due to the length of service of current staff.
- The liabilities and deferred inflows of resources of the Commission exceeded assets and deferred outflows of resources at the close of the most recent fiscal year by \$2,829,050 (net position (deficit)). Of this amount, \$222,430 is net investment in capital assets net of related debt. The Commission has an unrestricted net position of (\$3,051,480) in governmental activities.
- The Commission's total assets decreased by \$78,651 or about 3%. The change in assets is due to decrease in cash used to pay accounts payable invoices from consultants.
- The Commission's total liabilities decreased by \$953,162 or about 14%. The decrease is due to aforementioned decrease in assets and increase in net position.
- The Commission's total revenues (primarily federal awards) increased by \$752,359 and total expenditures increased by \$638,420. Revenues are primarily expenditure driven.
- While the Commission receives significant funding for transportation planning studies, additional funding is received for environmental impact studies and other related environmental initiatives.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Commission's financial statements. The Commission's financial statements are comprised of four components: 1) Statement of Net Position, 2) Statement of Activities, 3) Fund Financial Statements, and 4) Notes to the Financial Statements. This report also contains Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual which are presented as Required Supplementary Information.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Management's Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2019**

The first two statements are the Government-Wide Financial Statements that provide both long-term and short-term information about the Commission's overall financial status.

The remaining statements are Fund Financial Statements that focus on individual funds of the Commission, reporting the Commission's operations in more detail than the Government-Wide Statements.

*Government-Wide Financial Statements*

The Government-Wide Financial Statements report information about the Commission as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Commission's assets and deferred outflows of resources and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two Government-Wide Statements report the Commission's net position and how they have changed. The balance of net position is an indicator of the financial well-being of the Commission. Increases and decreases in net position are an indicator of whether its financial health is improving or declining.

*Fund Financial Statements*

The Fund Financial Statements provide more detailed information about the Commission's most significant funds – not the entity as a whole. Funds are accounting devices that governments use to keep track of specific sources of funding and spending for particular purposes. The Commission has eight (8) governmental funds to account for the numerous funding sources provided annually, four (4) of which are considered major funds and presented individually in the financial statements, and four (4) of which are considered nonmajor and presented in the aggregate in the financial statements. These statements report governmental activities on a more current basis rather than a long-term basis, indicating sources and uses of funding and resources available for spending in future periods. Governmental fund financial statements focus on how money flows in and out of those funds, the balances that are left at year-end, and the amount available for spending in future periods. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash. The relationship between governmental activities reported in the government-wide financial statements and the governmental funds reported in the fund financial statements are reconciled in the fund financial statements.

*Notes to Financial Statements*

The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Management's Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2019**

*Other Information*

In addition to the financial statements and accompanying notes, this report also presents certain Required Supplementary Information and other supplementary information.

**FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the Commission, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$2,829,050 at the close of the most recent fiscal year, June 30, 2019. By far the largest portions of the Commission's assets reflect cash and cash equivalents and restricted cash of \$1,408,311 and amounts due from other governments of \$1,309,293 (approximately 48% and 44%, respectively). The following table reflects condensed information on the Commission's net position:

	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Current and other assets	\$ 2,727,762	\$ 2,893,446	\$ (165,684)	(6%)
Capital assets	222,430	135,397	87,033	64%
Total assets	<u>2,950,192</u>	<u>3,028,843</u>	<u>(78,651)</u>	<u>(3%)</u>
Deferred outflows of resources	<u>628,043</u>	<u>757,479</u>	<u>97,584</u>	<u>13%</u>
Current liabilities	908,593	1,475,222	(566,629)	(38%)
Noncurrent liabilities	<u>5,019,351</u>	<u>5,405,884</u>	<u>(386,533)</u>	<u>(7%)</u>
Total liabilities	<u>5,927,944</u>	<u>6,881,106</u>	<u>(953,162)</u>	<u>(14%)</u>
Deferred inflows of resources	<u>479,341</u>	<u>330,002</u>	<u>376,359</u>	<u>114%</u>
Net investment in capital assets	222,430	135,397	87,033	64%
Unrestricted	<u>(3,051,480)</u>	<u>(3,560,183)</u>	<u>508,703</u>	<u>(14%)</u>
Total Net Position	<u><u>\$(2,829,050)</u></u>	<u><u>\$(3,424,786)</u></u>	<u><u>\$ 595,736</u></u>	<u><u>(17%)</u></u>

The increase in unrestricted net position of the Commission is due to the increase in the Commission's general revenue in current year.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Management’s Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2019**

Operating grants and contributions increased by \$587,338 from \$4,506,252 to \$5,099,815. Grants from the Federal Highway Administration continue to be the major source of revenue. The increase was a result of increased consultant billings mainly funded by the Federal Highway Administration. Total general revenues increased by \$158,796 from \$686,494 to \$845,290. The primary source of general revenues is from member Parish dues.

Total program expenses increased by \$356,585 from \$4,992,784 to \$5,349,369. General government expenses decreased by \$51,383 from \$125,878 to \$74,495. Transit function expenses increased by \$348,944, from \$4,533,210 to \$4,882,154. Economic and Physical Development expenses increased by \$58,903, from \$333,367 to \$392,270. The changes in the Transit expenses and the Economic and Physical Development expenses are due to new projects and increase in staff working on the new and continuing projects.

The Commission’s indirect cost allocation rate decreased by 6.2% percentage points from 142.8% to 136.6%. The new rate will not be effective until the Louisiana Department of Transportation and Development approves the rate and determines the fiscal year that it can be applied, most likely beginning July 1, 2020. The benefit rate increased by 2.9 percentage points and the overhead rate decreased by 9.1 percentage points.

**BUDGETARY HIGHLIGHTS**

The Commission’s budget is prepared according to Louisiana law. During the course of the year, the Commission revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less, or anticipated expenditures in excess, of budgetary goals by 5% or more. The original budget for the Commission was adopted on June 12, 2018 and there were no amendments.

A statement reporting the Commission’s budget compared with actual operating results is provided in the Schedule beginning on page 39.

A comparison of actual results as of June 30, 2019 and the original budget for the General Fund are as follows:

	<u>Original Budget</u>	<u>Actual</u>	<u>Difference</u>
Total revenues	\$ 723,479	\$ 845,290	\$ 121,811
Total expenditures and other financing uses	<u>723,479</u>	<u>591,345</u>	<u>132,134</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 253,945</u>	<u>\$ 253,945</u>

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Management’s Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2019**

There were no significant variations between the original budget and the final amended budget for the General Fund.

	Original Budget	Final Budget	Difference
Total revenues	\$ 723,479	\$ 723,479	\$ -
Total expenditures and other financing uses	723,479	723,479	-
Net change in fund balance	\$ -	\$ -	\$ -

**CAPITAL ASSETS**

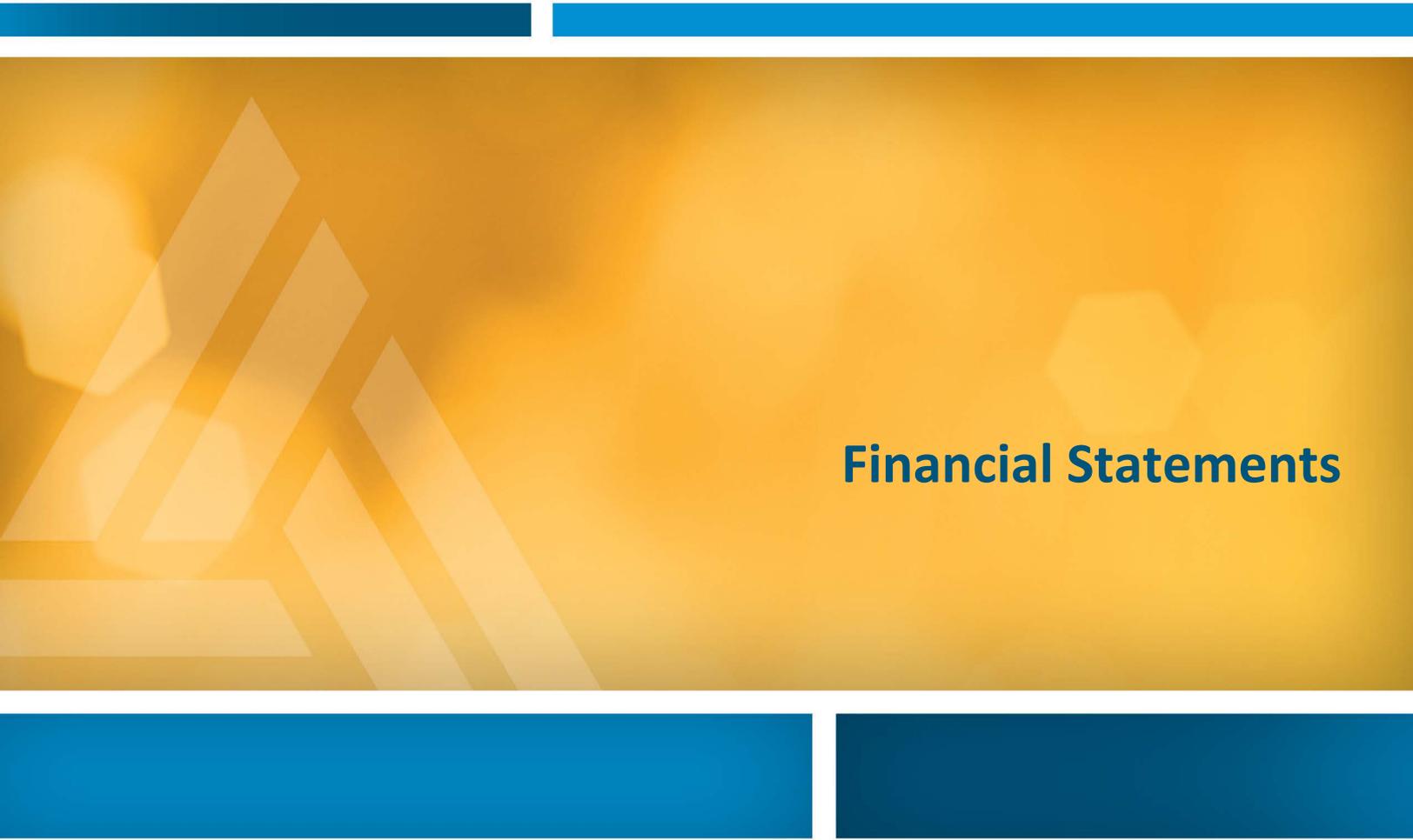
Capital assets include office furniture and equipment recorded at a historical cost of \$1,503,479. During the year ended June 30, 2019, there were additions to capital assets of \$172,589 and no assets were retired. Depreciation expense for the year ended June 30, 2019 of \$85,557 increased the accumulated depreciation balance to \$1,281,049 at June 30, 2019 resulting in an ending book balance of \$222,430. More detailed information about the capital assets is presented in Note 5 to the financial statements.

**ECONOMIC AND OTHER FACTORS BEARING ON THE COMMISSION’S FUTURE**

Historically, the Commission’s staff and costs remain relatively stable and should continue to do so. The Commission anticipates a similar amount of program revenues in the following year, which would lead to a similar change in fund balance next year.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Commission’s finances for all those with an interest in the Commission’s finances. Those with questions concerning any of the information provided in this report or requests for additional financial information should contact the Commission’s office at (504) 483-8500.



# Financial Statements

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**  
**Statement of Net Position**  
**As of June 30, 2019**

	GOVERNMENTAL ACTIVITIES
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,340,673
Restricted cash	67,638
Prepaid expenses	10,158
Due from other governments	1,309,293
Noncurrent assets:	
Capital assets, net of accumulated depreciation	222,430
TOTAL ASSETS	2,950,192
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amounts related to pension liability	569,907
Deferred amounts related to OPEB liability	58,136
TOTAL DEFERRED OUTFLOWS OF RESOURCES	628,043
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	634,494
Unearned revenues	274,099
Noncurrent liabilities:	
Due within one year	155,000
Due in more than one year	4,864,351
TOTAL LIABILITIES	5,927,944
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred amounts related to pension liability	454,280
Deferred amounts related to OPEB liability	25,061
TOTAL DEFERRED INFLOWS OF RESOURCES	479,341
<b>NET POSITION (DEFICIT)</b>	
Net investment in capital assets	222,430
Unrestricted (deficit)	(3,051,480)
TOTAL NET POSITION (DEFICIT)	\$ (2,829,050)

*The accompanying notes are an integral part of this financial statement.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Statement of Activities  
For the Year Ended June 30, 2019**

Function/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position  Governmental Activities
<b>Governmental Activities</b>			
General government	\$ 74,949	\$ -	\$ (74,949)
Transit	4,882,153	4,729,549	(152,604)
Economic and Physical Development	392,270	370,266	(22,004)
Total Governmental Activities	\$ 5,349,372	\$ 5,099,815	\$ (249,557)

General Revenues and Transfers:

Intergovernmental revenues	845,290
Total general revenues and transfers	845,290

Change in Net Position	595,733
Net position (deficit) - beginning of year	(3,424,786)
Net position (deficit) - end of year	\$ (2,829,053)

*The accompanying notes are an integral part of this financial statement.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**  
**Balance Sheet**  
**Governmental Funds**  
**As of June 30, 2019**

	General Fund	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund	Local Contracts Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,210,518	\$ -	\$ -	\$ 130,155	\$ -	\$ 1,340,673
Restricted Cash	-	-	-	67,638	-	67,638
Due from other funds	1,131,135	754	2,354	24,782	61,838	1,220,863
Due from other governments	195,319	568,527	501,739	1,272	42,436	1,309,293
Prepaid expenses	10,158	-	-	-	-	10,158
<b>TOTAL ASSETS</b>	<b>\$ 2,547,130</b>	<b>\$ 569,281</b>	<b>\$ 504,093</b>	<b>\$ 223,847</b>	<b>\$ 104,274</b>	<b>\$ 3,948,625</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Accounts payable and other current liabilities	\$ 632,735	\$ -	\$ -	\$ -	\$ -	\$ 632,735
Due to other funds	89,728	499,958	456,093	132,648	42,436	1,220,863
Due to other governments	-	754	1,005	-	-	1,759
Unearned revenues	5,498	68,569	46,995	91,199	61,838	274,099
<b>Total Liabilities</b>	<b>727,961</b>	<b>569,281</b>	<b>504,093</b>	<b>223,847</b>	<b>104,274</b>	<b>2,129,456</b>
Fund balances:						
Nonspendable						
Prepaid expenses	10,158	-	-	-	-	10,158
Unassigned	1,809,011	-	-	-	-	1,809,011
<b>Total fund balances</b>	<b>1,819,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,819,169</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,547,130</b>	<b>\$ 569,281</b>	<b>\$ 504,093</b>	<b>\$ 223,847</b>	<b>\$ 104,274</b>	<b>\$ 3,948,625</b>

*The accompanying notes are an integral part of this financial statement.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**  
**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position**  
**As of June 30, 2019**

Fund Balances, Total Governmental Funds	\$	1,819,169
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net investment in capital assets used in governmental activities are not financial resources and, therefore, are not applicable in the governmental funds.		222,430
Contributions to the pension plan in the current fiscal year and other pension related deferrals are deferred outflows of resources on the Statement of Net Position		569,907
OPEB related deferrals are deferred outflows of resources on the Statement of Net Position		58,136
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Net pension liability		(4,082,545)
Total OPEB liability		(704,900)
Compensated absences payable		(231,906)
Pension related deferrals are deferred inflows of resources on the Statement of Net Position		(454,280)
OPEB related deferrals are deferred inflows of resources on the Statement of Net Position		(25,061)
Net Position of Governmental Activities	\$	(2,829,050)

*The accompanying notes are an integral part of this financial statement.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2019**

	General Fund	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund	Local Contracts Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Intergovernmental	\$ 845,290	\$ 1,033,508	\$ 3,695,322	\$ 31,529	\$ 333,231	\$ 5,938,880
Other revenues	-	-	-	6,225	-	6,225
<b>Total revenues</b>	<b>845,290</b>	<b>1,033,508</b>	<b>3,695,322</b>	<b>37,754</b>	<b>333,231</b>	<b>5,945,105</b>
<b>EXPENDITURES</b>						
Current:						
General Government	66,868	-	-	-	-	66,868
Transit	-	1,081,791	3,953,128	-	818	5,035,737
Economic and Physical Development	-	-	-	37,754	378,212	415,966
Capital outlay	-	82,108	90,481	-	-	172,589
<b>Total expenditures</b>	<b>66,868</b>	<b>1,163,899</b>	<b>4,043,609</b>	<b>37,754</b>	<b>379,030</b>	<b>5,691,160</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	778,422	(130,391)	(348,287)	-	(45,799)	253,945
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	130,391	348,287	-	45,799	524,477
Transfers out	(524,477)	-	-	-	-	(524,477)
<b>Total other financing sources (uses)</b>	<b>(524,477)</b>	<b>130,391</b>	<b>348,287</b>	<b>-</b>	<b>45,799</b>	<b>-</b>
Net Change in Fund Balances	253,945	-	-	-	-	253,945
Fund balances - beginning of year	1,565,224	-	-	-	-	1,565,224
Fund balances - end of year	\$ 1,819,169	\$ -	\$ -	\$ -	\$ -	\$ 1,819,169

*The accompanying notes are an integral part of this financial statement.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances Governmental  
Funds to the Statement of Activities  
For the Year Ended June 30, 2019**

Net Change in Fund Balances, Total Governmental Funds	\$	253,945
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital Assets:		
Capital outlays capitalized		172,589
Depreciation expense		(85,559)
Contributions to the pension plan in the current fiscal year are not included in the Statement of Activities		461,937
Some activity in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Pension expense		(193,472)
OPEB expense		(47,768)
Payment of compensated absences is an expenditure in the governmental funds, but reduces long-term liabilities in the Statement of Net Assets by the excess of compensated absences used over amounts earned.		34,061
<hr/>		
Change in Net Position of Governmental Activities	\$	595,733
<hr/>		

*The accompanying notes are an integral part of this financial statement.*

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany, and Tangipahoa Parishes (the "Commission") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies.

**a. Reporting Entity**

The Commission was created in 1962 by Jefferson, Orleans, and St. Bernard Parishes and the Louisiana Legislature. On August 14, 1971, St. Tammany Parish was officially made a member of the Commission. On June 18, 1996 (effective July 1, 1996), Plaquemines Parish was officially made a member of the Commission. In September 2013, Tangipahoa Parish was officially made a member of the Commission. In May 2017, St. Charles and St. John the Baptist Parishes were officially made members of the Commission. The primary function of the Commission is to do comprehensive planning for the eight-parish area. The financial information of the Commission's entire operations is included in the financial statements.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government. The accompanying financial statements present the Commission as the primary government. No other organization was determined to be a component unit of the Commission. Therefore, no blended or discretely presented component units are presented in the accompanying financial statements. Furthermore, the Commission has not been included as a component unit in the financial statements of any of the member Parishes.

**b. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Commission. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**c. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Grant revenues associated with the current fiscal period are all considered to be susceptible to accrual and have, therefore, been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Commission.

The Commission reports the following major governmental funds:

The *General Fund* is the Commission's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Federal Transit Administration Grants Fund* accounts for the proceeds of FTA grants and contracts that are legally restricted to expenditures for specified purposes.

The *Federal Highway Administration Grants Fund* accounts for the proceeds of FHWA grants and contracts that are legally restricted to expenditures for specified purposes.

The *Local Contracts Fund* accounts for the proceeds from Local grants and contracts that are legally restricted to expenditures for specified purposes.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Amounts reported as *program revenues* include operating grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Commission has elected not to follow subsequent private-sector guidance.

**d. Budgetary Accounting**

The Commission adopts an annual budget for the General Fund and Special Revenue Funds. This budget is amended for Special Revenue Funds which at June 30, 2019, consisted of various federal, state, and other agencies' projects, on a project-by-project basis as funding becomes available. Budgets for carryover grants which are to be performed over more than one accounting period are reflected only to the extent that they affect the current period being reported on. The General Fund budget expires at each fiscal year end. Special Revenue Funds' budgets for grants are in accordance with the terms of the grant agreement and normally expire with the completion of the grant project or the grant, whichever comes first.

Budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**e. Cash and Cash Equivalents**

For the purpose of the Statement of Net Position, deposits are carried at cost. The carrying amount of deposits is separately displayed on the Statement of Net Position and the Governmental Funds Balance Sheet as "Cash and cash equivalents". The Commission considers all investments with an original maturity of three months or less to be cash equivalents. Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana, or any other federally insured investment. Fair value estimates, methods and assumptions for the Commission's financial instruments of cash and cash equivalents are that the carrying amount reported in the Statement of Net Position is a reasonable estimated fair value.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Restricted cash in the amount of \$67,638 (\$197,793 less amount due to General Fund for project expenditures of \$130,155) for the Local Contracts Fund is restricted by the donor for Brownfield related activities only.

**f. Interfund Transactions**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds”. Short-term interfund loans are reported as “interfund receivables and payables”. Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds”. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

The permanent reallocations of resources between funds of the Commission are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

**g. Prepaids**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements.

**h. Capital Assets**

Capital assets are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Commission as assets with an initial, individual cost of more than \$5,000 and an estimated life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. The Commission does not have any infrastructure assets.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Depreciation is provided using the straight-line method based on estimated lives from 5 to 15 years.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**i. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (LASERS) and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**j. Deferred Inflows and Outflows**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Commission has two items that meet this criterion, pension-related deferrals and OPEB-related deferrals. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Commission has two items that meet the criterion for this category, pension-related deferrals and OPEB-related deferrals.

**k. Compensated Absences**

All full-time classified employees of the Commission are permitted to accumulate up to 90 days of accrued vacation (annual leave) plus the number of days earned during the current year. However, only a maximum of 90 days annual leave at December 31 may be carried forward to the next calendar year, and the employee is not entitled to compensation for accumulated days forfeited as a result of this limitation. Upon termination of employment an employee is paid for his accumulated annual leave, limited to 90 days, based on his current hourly rate of pay.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Accumulated compensated absences at June 30, 2019, which is not expected to be paid from current assets, is valued at the employees' current wage rates plus any payments required to be made by the Commission, including Social Security, Medicare and pension payments, and recorded as long-term debt in the government-wide financial statements. In the governmental funds, only that portion which is expected to be liquidated from expendable available financial resources is accrued at year-end.

Annual sick leave is cumulative but not vested. In accordance with GASB Codification Section C60 *Compensated Absences*, no liability is recorded for accumulated sick pay benefits because such benefits can be used only for sick leave. See Note 7, which details compensated absences and Note 10, *Indirect Cost Plan*.

**I. Project and General Fund Expenditures**

Expenditures of the General Fund and depreciation and amortization of capital assets incurred for a common or joint purpose benefiting more than one cost objective are accumulated in an indirect cost pool and allocated to all funds as operating expenditures. See Note 10, *Indirect Cost Plan*.

**m. Equity Classifications**

In the government-wide financial statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - consists of components of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation.
3. Unrestricted net position - all other components of net position that do not meet the definition "restricted" or "net investment in capital assets".

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Commission considers restricted net position to have been spent first.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

In the fund financials, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Commission is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

*Nonspendable* – This component includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.

*Restricted* – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation would authorize the Commission to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

*Committed* – This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Commission’s highest level of decision making authority which includes the ordinances and resolutions of the Commission. Those committed amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

*Assigned* – This component consists of amounts that are constrained by the Commission’s intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Commission, or their designee as established in the Commission’s Fund Balance Policy.

*Unassigned* – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund. When both restricted and unrestricted resources are available for use, it is the Commission’s policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the Commission’s policy to use committed resources first, then assigned, and then unassigned as they are needed.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Commission considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Commission considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Commission has provided otherwise in its commitment or assignment actions.

**n. Accounting 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. Those estimates affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of the government-wide financial statements during the reporting period. Actual results could differ from these estimates.

**o. Future Accounting Pronouncements**

The Governmental Accounting Standards Board has issued a statement that will become effective in future years. This statement addresses:

- Leases.

The Commission is currently evaluating the effect that this statement will have on its financial statements.

**p. Subsequent Events**

The Commission has evaluated subsequent events through December 19, 2019, which is the date the financial statements were available to be issued and noted no events that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 2: CASH AND CASH EQUIVALENTS**

At June 30, 2019, the carrying amount of the Commission’s deposits was \$1,408,311. The bank balance was \$1,409,339 of which \$500,000 was covered by federal depository insurance and the remainder was collateralized by securities held by the Federal Reserve Bank in the name of the financial institution pledged to the Commission. The Commission considers all investments with an original maturity of three months or less to be cash equivalents. The Commission had \$1,846 in cash equivalents at June 30, 2019.

During the fiscal year, there were times when Commission deposits exceeded the Federal Deposit Insurance Corporation insurance and were collateralized by securities held by the Federal Reserve Bank in the name of the financial institution pledged to the Commission.

Even though the pledged securities are considered collateralized under the provisions of GASB Codification Section C20 *Cash Deposits with Financial Institutions*, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds on demand.

**NOTE 3 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

Due to/from other funds at June 30, 2019 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Federal Transit Administration Grants	\$ 499,958
General Fund	Federal Highway Administration Grants	456,093
General Fund	Local Contracts Fund	132,648
General Fund	Nonmajor Governmental	42,436
Federal Transit Administration Grants	General Fund	754
Federal Highway Admin. Grants	General Fund	2,354
Local Contracts Fund	General Fund	24,782
Nonmajor Governmental	General Fund	61,838
<b>Total</b>		<b>\$1,220,863</b>

The above due to/from other funds were short-term receivables and payables in the normal course of the Commission’s operations.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 3 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)**

A summary of the interfund transfers at June 30, 2019 are as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>
General Fund	\$ 524,477	\$ -
Federal Transit Administration Grants Fund	-	130,391
Federal Highway Administration Grants Fund	-	348,287
Nonmajor Governmental Funds		45,799
<b>Totals</b>	<b>\$ 524,477</b>	<b>\$ 524,477</b>

The general fund transfers required matching funds to the appropriate federal and state special revenue funds.

**NOTE 4 - DUE FROM/TO OTHER GOVERNMENTAL UNITS**

At June 30, 2019, amounts due from/to various agencies for grant and contracts administered during the year ended June 30, 2019, were as follows:

	<u>Receivables</u>
General Fund	\$ 195,319
Special Revenue Funds	
United States Department of Transportation:	
Federal Transit Administration Grants Fund	568,527
Federal Highway Administration Grants Fund	501,739
Local Contracts Fund	1,272
Nonmajor Governmental Funds	42,436
<b>Totals</b>	<b>\$ 1,309,293</b>

At June 30, 2019, the receivables from other governmental units earned and billed were \$820,120 and amounts earned but unbilled were \$489,178.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 5: CAPITAL ASSETS**

A summary of changes in governmental activities type capital assets and accumulated depreciation for the year ended June 30, 2019, is as follows:

<u>Governmental Activities</u>	<u>7/1/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/19</u>
Furniture, fixtures and equipment	\$ 1,330,890	\$ 172,589	\$ -	\$ 1,503,479
Less accumulated depreciation	<u>(1,195,492)</u>	<u>(85,557)</u>	<u>-</u>	<u>(1,281,049)</u>
<u>Governmental activities capital assets, net</u>	<u>\$ 135,398</u>	<u>\$ 87,032</u>	<u>\$ -</u>	<u>\$ 222,430</u>

For the year ended June 30, 2019, the Commission reflected depreciation expense to the extent allowable, as a cost in its indirect cost pool (see Notes 1(l) and 10). Likewise, accumulated depreciation is reflected in the Statement of Net Position with the result that capital assets at June 30, 2019, are stated at historical costs less accumulated depreciation.

Depreciation expense charged through the indirect cost plan was \$32,543. Depreciation expense charged to the general government function was \$53,014.

**NOTE 6: ACCOUNTS PAYABLE AND OTHER CURRENT LIABILITIES**

All invoices are processed through the operating cash account in the General Fund. Each fund reimburses the General Fund for its share of accounts payable invoices processed. Accounts payable of \$634,494 at June 30, 2019 includes vendors' invoices and amounts due to consultants for work completed at June 30, 2019 for other funds.

Amounts reimbursable for these invoices are reflected as an asset of the General Fund in the amounts "Due from other funds", and are reflected as a liability of the other funds in the amounts "Due to other funds". Accrued expenses at June 30, 2019 consist primarily of payroll and payroll withholdings.

Accounts payable and contracts payable	\$ 603,946
Accrued expenses	30,548
<u>Total</u>	<u>\$ 634,494</u>

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
Notes to Financial Statements**

**NOTE 7: LONG-TERM LIABILITIES**

Long-term liabilities consisted of compensated absences (accumulated and vested vacation pay including related Commission expenses), net pension liability and total OPEB liability.

Details of changes in long-term liabilities during the year ended June 30, 2019, are as follows:

	7/1/2018	Increase	Decrease	6/30/2019	Due Within One Year
Compensated absences	\$ 265,967	\$ 105,363	\$ (139,424)	\$ 231,906	\$ 155,000
Net pension liability	4,683,848	-	(601,303)	4,082,545	-
Total OPEB liability	603,069	101,831	-	704,900	-
<b>Total</b>	<b>\$ 5,552,884</b>	<b>\$ 207,194</b>	<b>\$ (740,727)</b>	<b>\$ 5,019,351</b>	<b>\$ 155,000</b>

Compensated absences are discussed in Note 1(k). Net pension liability and total OPEB liability are discussed in Notes 11 and 12.

Funding of compensated absences is to be provided from revenues of various funds to which indirect costs are allocated at the time paid (see Notes 1(b), 1(l) and 10).

**NOTE 8: FUNDING PROVIDED BY MEMBER PARISHES**

The Commission’s enabling legislation provides that the members will appropriate and provide the funds necessary to carry out the Commission’s operations. This is normally provided for by the Commission billing the member parishes their pro rata share of such costs based upon census population distribution. The revenues received and earned from member parishes for the year ended June 30, 2019 amounted to \$845,290.

**NOTE 9: COMMITMENTS AND CONTINGENCIES**

**Office Facilities and Equipment**

The Commission entered into a Cooperative Endeavor Agreement (the “Agreement”) with the Louisiana Department of Transportation and Development (LDOTD) on May 16, 2007. The Agreement calls for the Commission to perform certain support functions for the LDOTD, along with an initial capital funding of \$2,500,000 and \$250,000 per year of Commission Urban Attributable funds. In return, LDOTD agreed to provide office space in the Regional Transportation Management Center, which was completed in October 2009, along with communication and information infrastructure equipment to the Commission. Additionally, the Commission pays certain operating expenses of the Regional Transportation Management Center. Total expenses incurred by the Commission were approximately \$38,525 for the year ended June 30, 2019 and is included in General Expenses.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
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Notes to Financial Statements**

**NOTE 9: COMMITMENTS AND CONTINGENCIES (CONTINUED)**

The Agreement's term is for twenty-five (25) years, with options to renew for two (2) five (5) year periods thereafter. The Agreement may be terminated based upon failure of the Commission to comply with the terms of the Agreement, provided the LDOTD gives the Commission notice of the failure. Upon notice of the failure, the Commission has sixty (60) days to correct such failure.

**Grant Contracts**

The grantee for pass-through funds and/or the Commission as grantee or subrecipient under the terms of certain grant agreements is required to provide a percentage of the costs incurred for the project. These costs are referred to as matching funds. These can be provided by the grantee, the Commission, or other agencies. Matching funds that are required for completion of grant projects by the Commission at June 30, 2019, totaled \$184,042.

Work yet to be completed for grants in progress at June 30, 2019, for various agencies was as follows:

<u>Grantor Agency</u>	<u>Amount To Be Completed</u>
United States Department of Transportation:	
Federal Transit Administration	\$ 543,698
Federal Highway Administration	3,730,135
Local Contracts Fund	120,162
<u>Nonmajor Governmental Fund</u>	<u>1,444,495</u>
<b>Total</b>	<b>\$ 5,838,490</b>

Of the above work yet to be completed at June 30, 2019, the Commission contracted for consultant services to be provided which had not yet been performed at June 30, 2019, in the amount of \$2,930,634. The cost of these services will be paid from the funds of the grant project for which the services are provided.

**Audit of Subrecipient Costs**

The Commission, as a recipient of grants from federal agencies, has primary responsibility for compliance by subrecipients that are state or local governments with federal regulations, policies, and procedures applicable to such grants. For the year ended June 30, 2019, there is one subrecipient with contracted services to be provided which had not yet been performed at June 30, 2019, in the amount of \$176,609.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
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Notes to Financial Statements**

**NOTE 10: INDIRECT COST PLAN**

The Commission maintains an approved indirect cost plan for the allocation of costs that are incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited. The Commission's policy is to apply the new audited indirect rate effective for the fiscal year following the audited rate year.

**NOTE 11: RETIREMENT BENEFITS**

***Plan Description***

Employees of the Commission are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at [www.lasersonline.org](http://www.lasersonline.org).

***Benefits Provided***

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

**Retirement**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's

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**NOTE 11: RETIREMENT BENEFITS (CONTINUED)**

age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement benefits under any one of six different options providing for reduced retirement benefits payable throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification but generally is ten years of service.

**Deferred Retirement Benefits**

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have

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**NOTE 11: RETIREMENT BENEFITS (CONTINUED)**

accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

**Disability Benefits**

All members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

**Survivor's Benefits**

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

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**NOTE 11: RETIREMENT BENEFITS (CONTINUED)**

**Permanent Benefit Increases/Cost-of-Living Adjustments**

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

***Contributions***

Contribution requirements of active employees are governed by Title 11 of the Louisiana Revised Statutes and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers.

The rates in effect during the year ended June 30, 2019 for the various plans follow:

Plan	Plan Status	Employee Contribution Rate	Employer Contribution Rate
Regular Employees and Appellate Law Clerks			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	37.9%
Post Act 75 (hired after 6/30/2006)	Open	8.0%	37.9%
Optional Retirement Plan (ORP)			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	37.9%
Post Act 75 (hired after 6/30/2006)	Closed	8.0%	37.9%

The Commission's contractually required composite contribution rate for the year ended June 30, 2019 was 37.9% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Commission were \$461,937 for the year ended June 30, 2019.

**Refunds of Contributions**

If a member leaves covered employment or dies before any benefits become payable on their behalf, the accumulated contributions may be refunded to the member or their designated beneficiary. Similarly, accumulated contributions in excess of any benefits paid to members or their survivors are refunded to the member's beneficiaries or their estates upon cessation of any survivor's benefits.

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**NOTE 11 – RETIREMENT BENEFITS (CONTINUED)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2019, the Commission reported a liability of \$4,082,545 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Commission’s proportion of the net pension liability was based on a projection of the Commission’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the Commission’s proportion was 0.05986%, which was a decrease of .00668% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Commission recognized pension expense of \$333,293 minus the Commission’s amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions of \$139,819.

At June 30, 2019, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 45,782
Changes of assumptions	41,543	
Net difference between projected and actual earnings on pension plan investments	52,937	-
Changes in proportion and differences between employer contributions and proportion of shared contributions	13,490	408,498
Employer contributions subsequent to the measurement date	461,937	-
<b>Total</b>	<b>\$ 569,907</b>	<b>\$ 454,280</b>

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**NOTE 11 – RETIREMENT BENEFITS (CONTINUED)**

Deferred outflows of resources of \$461,937 related to pensions resulting from the Commission’s contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	
2020	\$ (129,676)
2021	(101,921)
2022	(99,771)
2023	(14,942)

***Actuarial Assumptions***

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018 are as follows:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	3 years
Investment Rate of Return	7.65% per annum
Inflation Rate	2.75% per annum
Mortality	Non-disabled members - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.

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**NOTE 11 – RETIREMENT BENEFITS (CONTINUED)**

Salary Increases

Salary increases were projected based on a 2009-2013 experience study of the System's members.

The salary increase ranges for specific types of members are:

<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>
Regular	3.8%	12.8%

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Cash	0%	-0.48%
Domestic equity	23%	4.31%
International equity	32%	5.26%
Domestic fixed income	6%	1.49%
International fixed income	10%	2.23%
Alternative investments	22%	7.67%
Risk Parity	7%	4.96%
Total	100%	5.40%

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**NOTE 11 – RETIREMENT BENEFITS (CONTINUED)**

***Discount Rate***

The discount rate used to measure the total pension liability was 7.65%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

***Sensitivity of the Commission’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Commission’s proportionate share of the Net Pension Liability using the discount rate of 7.65%, as well as what the Commission’s proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.65%) or one percentage-point higher (8.65%) than the current rate:

	<b>1.0% Decrease (6.65%)</b>	<b>Current Discount Rate (7.65%)</b>	<b>1.0% Increase (8.65%)</b>
Commission’s proportionate share of the net pension liability	\$ 5,152,443	\$ 4,082,545	\$ 3,161,099

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan’s fiduciary net position is available in the separately issued LASERS 2018 Comprehensive Annual Financial Report at [www.lasersonline.org](http://www.lasersonline.org).

**NOTE 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

**General Information about the OPEB Plan**

*Plan description* – The Commission provides certain continuing health care and life insurance benefits for its retired employees. The Commission’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Commission. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Commission. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

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**NOTE 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)**

*Benefits Provided* – Medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region. Life insurance is not provided for retirees. The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to be an *agent multiple-employer plan* for financial reporting purposes and for this valuation. Medical benefits are provided to employees upon actual retirement. Employees are covered by the Louisiana State Employees' Retirement System (LASERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 60 and 10 years of service.

*Employees covered by benefit terms* – At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	15
	17

**Total OPEB Liability**

The Commission's total OPEB liability of \$704,900 was measured as of June 30, 2019 and was determined by an actuarial valuation as of July 1, 2017.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	3.50% annually
Healthcare cost trend rates	Flat 5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2019, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2017.

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**NOTE 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)**

**Changes in the Total OPEB Liability**

Balance at June 30, 2018	\$ 603,069
Changes for the year:	
Service cost	21,938
Interest	23,763
Differences between expected and actual experience	17,568
Changes in assumptions	38,562
Benefit payments and net transfers	-
Net changes	<u>101,831</u>
Balance at June 30, 2019	<u><u>\$ 704,900</u></u>

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Commission, as well as what the Commission’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point higher (4.50%) than the current discount rate:

	<b>1.0% Decrease (2.50%)</b>	<b>Current Discount Rate (3.50%)</b>	<b>1.0% Increase (4.50%)</b>
Total OPEB liability	\$ 840,027	\$ 704,900	\$ 598,682

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Commission, as well as what the Commission’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$ 605,316	\$ 704,900	\$ 832,401

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**NOTE 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2019, the Commission recognized OPEB expense of \$47,768. At June 30, 2019, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 21,842	\$ -
Changes in assumptions	36,294	(25,061)
<b>Total</b>	<b>\$ 58,136</b>	<b>\$ (25,061)</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending June 30:	
2020	2,067
2021	2,067
2022	2,067
2023	2,067
2024	2,067
Thereafter	22,740



**Required Supplementary  
Information (Part II)**

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
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Schedule of Revenues, Expenditures, and Changes In Fund Balance  
Budget and Actual  
General Fund  
For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 723,479	\$ 845,290	\$ 121,811
<b>TOTAL REVENUES</b>	<b>723,479</b>	<b>845,290</b>	<b>121,811</b>
<b>EXPENDITURES</b>			
Current			
General Government			
Personnel services	9,600	3,541	6,059
Supplies	300	44	256
Contractual services	60,000	60,000	-
Other services and charges	21,720	3,283	18,437
Capital outlay			
Purchase of automobile	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>116,620</b>	<b>66,868</b>	<b>49,752</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>606,859</b>	<b>778,422</b>	<b>171,563</b>
<b>OTHER FINANCING USES</b>			
Transfers out	(606,859)	(524,477)	82,382
<b>TOTAL OTHER FINANCING USES</b>	<b>(606,859)</b>	<b>(524,477)</b>	<b>82,382</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>253,945</b>	<b>253,945</b>
<b>FUND BALANCE</b>			
Beginning of year	1,565,224	1,565,224	-
End of Year	\$ 1,565,224	\$ 1,819,169	\$ 253,945

*See independent auditors' report.*

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**Schedule of Revenues, Expenditures, and Changes In Fund Balance**  
**Budget and Actual**  
**United States Department of Transportation -**  
**Federal Transit Administration Grants Fund**  
**For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 1,562,624	\$ 1,033,508	\$ (529,116)
<b>TOTAL REVENUES</b>	<b>1,562,624</b>	<b>1,033,508</b>	<b>(529,116)</b>
<b>EXPENDITURES</b>			
Current			
Transit			
Personnel services	510,355	448,827	61,528
Supplies	2,674	2,613	61
Contractual services	963,042	498,317	464,725
Other services and charges	150,018	132,034	17,984
Capital Outlay	81,508	82,108	(600)
<b>TOTAL EXPENDITURES</b>	<b>1,707,597</b>	<b>1,163,899</b>	<b>543,698</b>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<b>(144,973)</b>	<b>(130,391)</b>	<b>14,582</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	144,973	130,391	(14,582)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>144,973</b>	<b>130,391</b>	<b>(14,582)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>			
Beginning of year	-	-	-
End of Year	\$ -	\$ -	\$ -

*See independent auditors' report.*

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Schedule of Revenues, Expenditures, and Changes In Fund Balance  
Budget and Actual  
United States Department of Transportation -  
Federal Highway Administration Grants Fund  
For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 7,665,126	\$ 3,695,322	\$ (3,969,804)
<b>TOTAL REVENUES</b>	<b>7,665,126</b>	<b>3,695,322</b>	<b>(3,969,804)</b>
EXPENDITURES			
Current			
Transit			
Personnel services	2,869,755	1,258,369	1,611,386
Supplies	27,774	29	27,745
Contractual services	4,691,519	2,347,127	2,344,392
Other services and charges	685,447	347,603	337,844
Capital Outlay-Office Equipment	91,855	90,481	1,374
<b>TOTAL EXPENDITURES</b>	<b>8,366,350</b>	<b>4,043,609</b>	<b>4,322,741</b>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(701,224)	(348,287)	352,937
OTHER FINANCING SOURCES			
Transfers in	701,224	348,287	(352,937)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>701,224</b>	<b>348,287</b>	<b>(352,937)</b>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE			
Beginning of year	-	-	-
End of Year	\$ -	\$ -	\$ -

*See independent auditors' report.*

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Schedule of Revenues, Expenditures, and Changes In Fund Balance  
Budget and Actual  
Local Projects Fund  
For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 144,892	\$ 31,529	\$ (113,363)
Other	13,024	6,225	(6,799)
<b>TOTAL REVENUES</b>	<b>157,916</b>	<b>37,754</b>	<b>(120,162)</b>
<b>EXPENDITURES</b>			
Economic and Physical Development			
Personnel services	110,186	25,271	84,915
Supplies	953	119	834
Other services and charges	46,777	12,364	34,413
<b>TOTAL EXPENDITURES</b>	<b>157,916</b>	<b>37,754</b>	<b>120,162</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>			
Beginning of year	-	-	-
End of Year	\$ -	\$ -	\$ -

*See independent auditors' report.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
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Schedule of Proportionate Share of Net Pension Liability  
Louisiana State Employees' Retirement System  
Last Five Fiscal Years**

Fiscal Year*	Commission's proportion of the net pension liability (asset)	Commission's proportionate share of the net pension liability (asset)	Commission's employee payroll	Commission's proportionate share of the net pension liability (asset) as a percentage of its employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.059862%	\$ 4,082,545	\$ 1,187,853	344%	64.30%
2018	0.065430%	\$ 4,683,848	\$ 1,293,289	362%	62.50%
2017	0.070893%	\$ 5,566,910	\$ 1,239,698	449%	57.70%
2016	0.065560%	\$ 4,459,002	\$ 1,269,392	351%	62.70%
2015	0.072690%	\$ 4,545,289	\$ 1,236,840	367%	65.00%

\*Amounts presented were determined as of the measurement date (previous fiscal year end).

*This schedule is intended to show information for 10 years.  
Additional years will be displayed as they become available.*

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**Notes to Required Supplementary Information**

***Changes of Benefit Terms***

Members hired on or after July 1, 2015 will be eligible at age 62 with 5 years of service. Beginning July 1, 2015, permanent benefit increases are limited based on benefit amount and actuarial rate of return. There were no changes of benefit terms for the Regular Plan for the years ended June 30, 2015 through 2019.

***Changes of Assumptions***

For the actuarial valuation for the year ended June 30, 2017, the inflation rate decreased from 3.0% to 2.75% and the investment rate of return decreased from 7.75% to 7.70%. For the actuarial valuation for the year ended June 30, 2018, the investment rate of return decreased from 7.70% to 7.65%.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**  
**Schedule of Employer Contributions To**  
**Louisiana State Employees' Retirement System**  
**Last Six Fiscal Years**

Fiscal Year*	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Commission's employee payroll	Contributions as a percentage of employee payroll
-----------------	--	--	--	-------------------------------------	--

Louisiana State Employees' Retirement System

2019	\$ 461,937	\$ 461,937	\$ -	\$ 1,218,377	37.9%
2018	\$ 450,196	\$ 450,196	\$ -	\$ 1,187,853	37.9%
2017	\$ 462,998	\$ 462,998	\$ -	\$ 1,293,289	35.8%
2016	\$ 461,168	\$ 461,168	\$ -	\$ 1,239,698	37.2%
2015	\$ 469,675	\$ 469,675	\$ -	\$ 1,269,392	37.0%
2014	\$ 387,131	\$ 387,131	\$ -	\$ 1,236,840	31.3%

\*Amounts presented were determined as of the end of the fiscal year.

*This schedule is intended to show information for 10 years.  
Additional years will be displayed as they become available.*

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes**

**Schedule of Changes in Total OPEB Liability and Related Ratios  
For the Last Two Fiscal Years**

<b>Total OPEB Liability</b>	<b>2019</b>	<b>2018</b>
Service cost	\$ 21,938	\$ 24,133
Interest	23,763	21,612
Changes of benefit terms	-	-
Differences between expected and actual experience	17,568	5,970
Changes of assumptions	38,562	(28,194)
Benefit payments	-	-
<b>Net change in total OPEB liability</b>	101,831	23,521
<b>Total OPEB liability - beginning</b>	603,069	578,548
<b>Total OPEB liability - ending</b>	\$ 704,900	\$ 603,069
Covered-employee payroll	\$ 1,201,672	\$ 1,201,672
Total OPEB liability as a percentage of covered-employee payroll	58.66%	51.69%

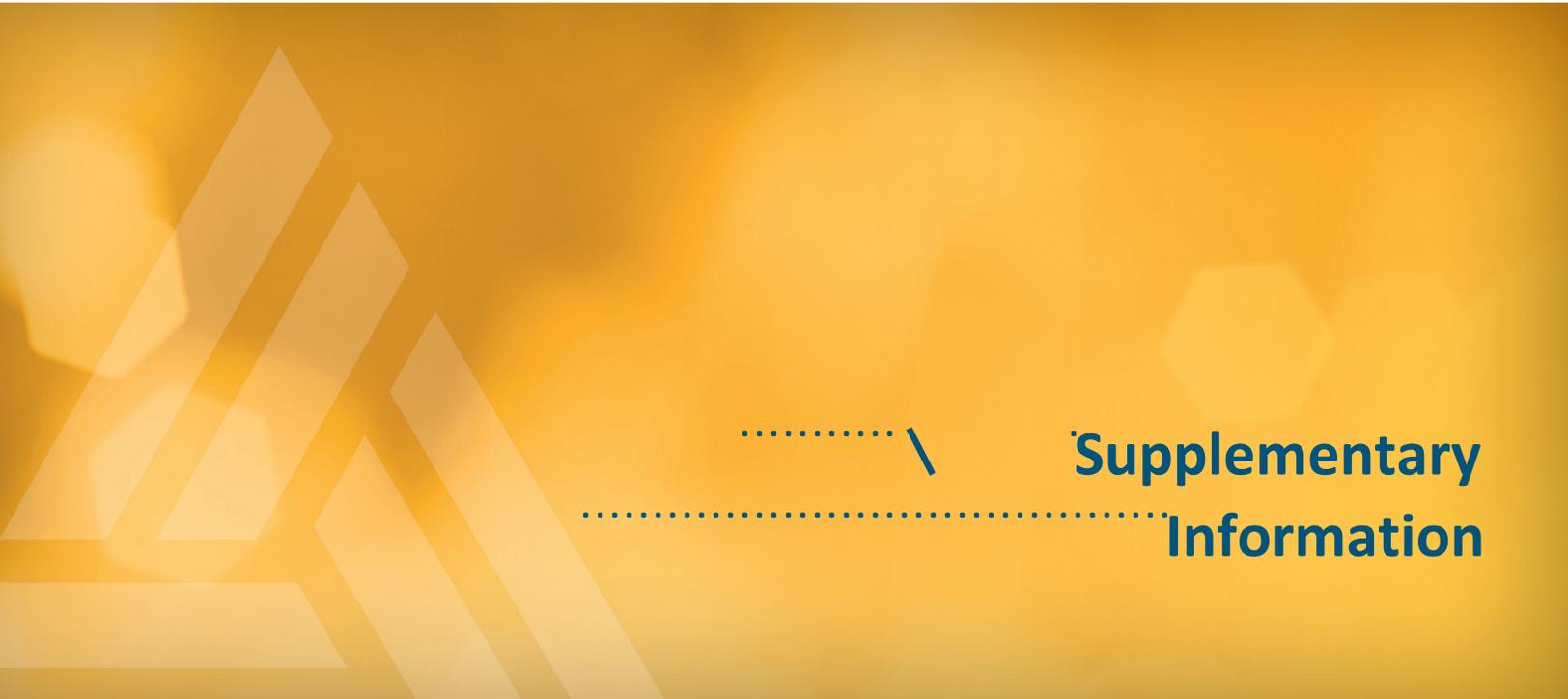
**Notes to Schedule:**

*Benefits Changes.* There were no changes of benefit terms for the valuation years ended June 30, 2019 and 2018.

*Changes of Assumptions.* The discount rate as of June 30, 2018 was 3.87% and it decreased to 3.50% as of June 30, 2019.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*See independent auditors' report.*



**Supplementary  
Information**



**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St John the Baptist,  
St. Tammany & Tangipahoa Parishes  
Non-Major Governmental and Special Revenue Funds  
For the Year Ended June 30, 2019**

Special Revenue Funds are used to account and report for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The Commission receives grants and contracts for planning programs from federal, state, and other sources. These grants and contracts are combined into funds by funding agencies for reporting purposes as follows:

**Federal**

- United States Environmental Protection Agency Grants Fund - accounts for the proceeds of EPA grants and contracts that are legally restricted to expenditures for specified purposes.
- United States Department of Commerce Grants Fund - accounts for the proceeds of Department of Commerce grants and contracts that are legally restricted to expenditures for specified purposes
- United States Department of Energy Grants Fund - accounts for the proceeds of Dept. of Energy grants and contracts that are legally restricted to expenditures for specified purposes.
- United States Federal Railroad Grants Fund - accounts for the proceeds of Federal Railroad grants and contracts that are legally restricted to expenditures for specified purposes.

**State**

- State Contracts Fund - accounts for the proceeds from State grants and contracts that are legally restricted to expenditures for specified purposes.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**  
**Combining Balance Sheet**  
**NonMajor Governmental Funds**  
**As of June 30, 2019**

Federal Grant Programs

	U.S. Environmental Protection Agency Fund	U.S Department of Commerce	U.S. Department of Energy Grant Fund	U.S. Federal Railroad Administration Grants Fund	State Contracts Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>						
Assets:						
Due from other funds	\$ -	\$ -	\$ 57,843	\$ -	\$ 3,995	\$ 61,838
Due from other governmental units	15,986	10,735	15,715	-	-	42,436
<b>TOTAL ASSETS</b>	<b>\$ 15,986</b>	<b>\$ 10,735</b>	<b>\$ 73,558</b>	<b>\$ -</b>	<b>\$ 3,995</b>	<b>\$ 104,274</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Due to other funds	\$ 15,986	\$ 10,735	\$ 15,715	\$ -	\$ -	\$ 42,436
Unearned revenue			57,843		3,995	61,838
<b>Total Liabilities</b>	<b>15,986</b>	<b>10,735</b>	<b>73,558</b>	<b>-</b>	<b>3,995</b>	<b>104,274</b>
Fund balances:						
Total Fund Balances	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 15,986</b>	<b>\$ 10,735</b>	<b>\$ 73,558</b>	<b>\$ -</b>	<b>\$ 3,995</b>	<b>\$ 104,274</b>

*See independent auditors' report.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
NonMajor Governmental Funds  
For the Year Ended June 30, 2019**

	Federal Grant Programs						Total Nonmajor Governmental Funds
	U.S. Environmental Protection Agency Fund	U.S Department of Commerce	U.S. Department of Energy Grant Fund	U.S. Federal Railroad Administration Grants Fund	State Contracts Fund		
<b>REVENUES</b>							
Intergovernmental	\$ 55,223	\$ 140,720	\$ 115,910	\$ 736	\$ 20,642	\$ 333,231	
<b>TOTAL REVENUES</b>	55,223	140,720	115,910	736	20,642	333,231	
<b>EXPENDITURES</b>							
Transit	-	-	-	818	-	818	
Economic and Physical Development	65,759	175,901	115,910	-	20,642	378,212	
<b>TOTAL EXPENDITURES</b>	65,759	175,901	115,910	818	20,642	379,030	
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(10,536)	(35,181)	-	(82)	-	(45,799)	
<b>OTHER FINANCING SOURCES</b>							
Transfers in	10,536	35,181	-	82	-	45,799	
<b>TOTAL OTHER FINANCING SOURCES</b>	10,536	35,181	-	82	-	45,799	
NET CHANGE IN FUND BALANCES	-	-	-	-	-	-	
FUND BALANCES							
Beginning of year	-	-	-	-	-	-	
End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

*See independent auditors' report.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Schedule of Revenues, Expenditures, and Changes In Fund Balance  
Budget and Actual  
United States Environmental Protection Agency Fund  
For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 916,665	\$ 55,223	\$ (861,442)
<b>TOTAL REVENUES</b>	<b>916,665</b>	<b>55,223</b>	<b>(861,442)</b>
<b>EXPENDITURES</b>			
Economic and Physical Development			
Personnel services	218,429	37,068	181,361
Contractual services	683,829	17,700	666,129
Other services and charges	78,358	10,991	67,367
<b>TOTAL EXPENDITURES</b>	<b>980,616</b>	<b>65,759</b>	<b>914,857</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(63,951)</b>	<b>(10,536)</b>	<b>(53,415)</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	63,951	10,536	53,415
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>63,951</b>	<b>10,536</b>	<b>53,415</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>			
Beginning of year	-	-	-
End of Year	\$ -	\$ -	\$ -

*See independent auditors' report.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Schedule of Revenues, Expenditures, and Changes In Fund Balance  
Budget and Actual  
United States Department of Commerce Fund  
For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 462,866	\$ 140,720	\$ (322,146)
<b>TOTAL REVENUES</b>	<b>462,866</b>	<b>140,720</b>	<b>(322,146)</b>
<b>EXPENDITURES</b>			
Economic and Physical Development			
Personnel services	427,146	125,339	301,807
Contractual services	14,200	14,200	-
Other services and charges	137,486	36,362	101,124
<b>TOTAL EXPENDITURES</b>	<b>578,832</b>	<b>175,901</b>	<b>402,931</b>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<b>(115,966)</b>	<b>(35,181)</b>	<b>80,785</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	115,966	35,181	(80,785)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>115,966</b>	<b>35,181</b>	<b>(80,785)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>			
Beginning of year	-	-	-
End of Year	\$ -	\$ -	\$ -

*See independent auditors' report.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Schedule of Revenues, Expenditures, and Changes In Fund Balance  
Budget and Actual  
United States Department of Energy Grant Fund  
For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 238,622	\$ 115,910	\$ (122,712)
<b>TOTAL REVENUES</b>	<b>238,622</b>	<b>115,910</b>	<b>(122,712)</b>
<b>EXPENDITURES</b>			
Economic and Physical Development			
Personnel services	177,894	86,411	91,483
Other services and charges	60,728	29,499	31,229
<b>TOTAL EXPENDITURES</b>	<b>238,622</b>	<b>115,910</b>	<b>122,712</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING USES</b>			
Transfers In	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>			
Beginning of year	-	-	-
End of Year	\$ -	\$ -	\$ -

*See independent auditors' report.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes**  
**Schedule of Revenues, Expenditures, and Changes In Fund Balance**  
**Budget and Actual**  
**United States Federal Railroad Administration Grant Fund**  
**For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Miscellaneous	\$ 736	\$ 736	\$ -
<b>TOTAL REVENUES</b>	<b>736</b>	<b>736</b>	<b>-</b>
<b>EXPENDITURES</b>			
Transit			
Contractual services	818	818	-
<b>TOTAL EXPENDITURES</b>	<b>818</b>	<b>818</b>	<b>-</b>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<b>(82)</b>	<b>(82)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	82	82	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>82</b>	<b>82</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>			
Beginning of year	-	-	-
End of Year	\$ -	\$ -	\$ -

*See independent auditors' report.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Schedule of Revenues, Expenditures, and Changes In Fund Balance  
Budget and Actual  
State Contracts Fund  
For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ 20,642	\$ 20,642
<b>TOTAL REVENUES</b>	<b>-</b>	<b>20,642</b>	<b>20,642</b>
<b>EXPENDITURES</b>			
Current			
Economic and Physical Development			
Personnel services		14,837	(14,837)
Other services and charges		5,805	(5,805)
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>20,642</b>	<b>(20,642)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>			
Beginning of year	-	-	-
End of Year	\$ -	\$ -	\$ -

*See independent auditors' report.*

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany & Tangipahoa Parishes  
Schedule of Commissioners' Per Diem  
For the Year Ended June 30, 2019**

	<u>Number of Meetings Attended</u>	<u>Per Diem Allowance</u>
Mr. Mandrel Pansey	4	\$200
Mr. Lee Giorgio	10	\$500
Ms. Bonnie Lewis	5	\$250
Mr. Robert E. Showalter	3	\$150
Mr. Charles Kennedy, Jr	4	\$200
Mr. Bill Newton	9	\$450
Ms. Debra D. Vial	13	\$650

The nonelected Commissioners are offered a per diem allowance of \$50 for each meeting attended, not to exceed two meetings per month. They have the option not to accept per diem allowance.

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany & Tangipahoa Parishes  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2019**

Agency Head Name: Jeff Roesel, Executive Director (7/1/2018-6/30/2019)

<b>PURPOSE</b>	<b>AMOUNT</b>
Salary	\$120,658.36
Benefits-health insurance	11,548.80
Benefits - dental insurance	1,966.00
Benefits-retirement	45,729.52
Deferred compensation	-
Workers comp	688.00
Benefits-life insurance	1,067.50
Benefits-long term disability	-
Benefits-Fica & Medicare	1,749.55
Car allowance	-
Vehicle provided by government	-
Cell phone	795.44
Dues	1,068.00
Vehicle rental	-
Per diem	-
Reimbursements (parking & tolls)	117.00
Travel	850.53
Registration fees	275.00
Conference travel	-
Unvouchered expenses	-
Meetings & conventions	-
Other	-
	<b>\$ 186,513.70</b>

*See independent auditors' report.*



**QINGLE AUDIT REPORT**



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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***

To the Commissioners  
Regional Planning Commission  
for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany and Tangipahoa Parishes  
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes (the "Commission") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated December 19, 2019.

**Internal Control over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Carri Riggs & Ingram, L.L.C.*

December 19, 2019



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To Commissioners  
Regional Planning Commission  
for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany and Tangipahoa Parishes  
New Orleans, Louisiana

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

We have audited the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes' (the "Commission") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Commission's major federal programs for the year ended June 30, 2019. The Commission's 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 the Commission's major federal program 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 the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on Each Major Federal Program***

In our opinion, the Commission 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 June 30, 2019.

### **Report on Internal Control over Compliance**

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commission's 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over compliance.

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

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

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

*Carri Riggs & Ingram, L.L.C.*

December 19, 2019

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019**

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA #	Project Number	Passed-through to Subrecipients	Federal Expenditures	Total Expenditures
<b>U.S. Department of Transportation</b>					
Highway Planning and Construction Cluster					
Passed-through Louisiana Department of Transportation and Development					
Highway Planning and Construction					
	20.205	H.972314.1	\$ -	\$ 1,191,958	\$ 1,489,919
		H.972314.1	-	152,710	190,888
		H.972314.1	-	165,598	206,997
		H.972314.1	-	62,325	77,902
		H.012462	-	59,669	59,669
		20000076314	-	69,535	69,735
		20000383085	-	130,530	130,530
		H.012837.1	-	38,605	48,256
		H.008220	-	1,047	1,309
		H.012523	-	30,064	37,580
		H.012461	-	107,361	107,361
		H.004746	-	5,080	5,080
		H.004791	-	70,483	88,104
		H.011625	-	23,761	29,701
		H.004891.5	-	135,739	169,674
		H.010753	-	19,457	24,321
		H.004981	-	8,775	9,750
		H.010744	-	865,492	1,081,865
		H.972274	-	49,968	62,525
		H.013576	-	13,895	17,434
		H.013618	-	78,736	98,485
		H.010170	-	8,023	10,028
		H.012855	-	21,197	26,496
Total Highway Planning and Construction Cluster			\$ -	\$ 3,310,008	\$ 4,043,609

*The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019**

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA #	Project Number	Passed-through to Subrecipients	Federal Expenditures	Total Expenditures
<b>CONTINUED</b>					
Transit Services Programs Cluster					
Passed-through Louisiana Department of Transportation and Development Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	PL80-36-19	-	4,930	4,930
Total Transit Services Programs Cluster			<u>\$ -</u>	<u>\$ 4,930</u>	<u>\$ 4,930</u>
Federal Transit Cluster					
Direct Programs:					
Federal Transit Formula Grants	20.507		-	100,098	125,122
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		-	13,420	16,775
Total Federal Transit Cluster			<u>\$ -</u>	<u>\$ 113,518</u>	<u>\$ 141,897</u>
Passed-through Louisiana Department of Transportation and Development Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	PL80-36-18	-	243,233	303,042
		PL80-36-19	-	428,912	536,139
		PL80-52-18	-	60,064	75,754
		PL80-52-19	-	27,874	34,842
		PL80-53-18	-	31,245	39,115
		PL80-53-19	-	14,543	18,179
			<u>\$ -</u>	<u>\$ 805,871</u>	<u>\$ 1,007,071</u>
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PL80-36-19	-	10,000	10,000
			<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Direct Program: Railroad Development	20.314		-	655	818
			<u>\$ -</u>	<u>\$ 655</u>	<u>\$ 818</u>
<b>Total U.S. Department of Transportation</b>			<u>\$ -</u>	<u>\$ 4,244,982</u>	<u>\$ 5,208,325</u>

*The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.*

**Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist, St. Tammany & Tangipahoa Parishes  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019**

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA #	Project Number	Passed-through to Subrecipients	Federal Expenditures	Total Expenditures
<b>CONTINUED</b>					
<b>U.S. Department of Commerce</b>					
Direct Programs:					
Economic Development Cluster					
Economic Adjustment Assistance	11.307		\$ -	\$ 71,764	\$ 89,706
Total Economic Development Cluster			<u>\$ -</u>	<u>\$ 71,764</u>	<u>\$ 89,706</u>
Economic Development Support for Planning Organizations	11.302		-	68,956	86,196
<b>Total U.S. Department of Commerce</b>			<u>\$ -</u>	<u>\$ 140,720</u>	<u>\$ 175,902</u>
<b>U.S. Environmental Protection Agency</b>					
Direct Program:					
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		\$ -	\$ 55,223	\$ 65,759
<b>Total U.S. Environmental Protection Agency</b>			<u>\$ -</u>	<u>\$ 55,223</u>	<u>\$ 65,759</u>
<b>U.S. Department of Energy</b>					
Direct Programs:					
State Energy Program	81.041		\$ -	\$ 61,370	\$ 61,370
Conservation Research and Development	81.086		-	54,540	54,540
<b>Total U.S. Department of Energy</b>			<u>\$ -</u>	<u>\$ 115,910</u>	<u>\$ 115,910</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 4,556,835</u>	<u>\$ 5,565,896</u>

*The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.*

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany & Tangipahoa Parishes  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019**

**NOTE 1: SCOPE OF AUDIT PURSUANT TO UNIFORM GUIDANCE, *AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS***

All federal grant awards of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes are included in the scope of the Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. The United States Department of Transportation is the Commission's oversight agency.

**NOTE 2: FISCAL PERIOD AUDITED**

Single audit testing procedures were performed for program transactions occurring during the year ended June 30, 2019. Revenues and expenditures recorded prior to July 1, 1986 for programs with contractual reimbursement periods commencing prior to that date were outside the scope of the single audit. These prior-period revenues and expenditures are subject to the audit requirements of the applicable federal funding sources.

**NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*BASIS OF PRESENTATION*

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the Commission has met the qualifications for the respective grants. Costs incurred for programs partially funded by federal grants are applied against federal grant funds to the extent of revenues available when they properly apply to the grant. Accrued revenues at year end represent amounts earned but not yet received. Expenditures represent total program costs for the year ended June 30, 2019. Federal financial assistance provided through June 30, 2019 represents amounts earned under grant agreements on the accrual basis of accounting. The Commission has not elected to use the 10% de minimis indirect cost rate.

*ACCRUED AND DEFERRED REIMBURSEMENT*

Various reimbursement procedures are used for federal awards received by the Commission. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year-end represent an excess of reimbursable expenditures over cash reimbursements received. Generally, accrued balances caused by differences in the timing of cash reimbursements and expenditures will be reversed in the remaining grant period.



**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany & Tangipahoa Parishes  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019**

**NOTE 4: LOANS**

The Commission did not expend federal awards related to loans or loan guarantees during the year.

**NOTE 5: FEDERALLY FUNDED INSURANCE**

The Commission has no federally funded insurance.

**NOTE 6: NONCASH ASSISTANCE**

The Commission did not receive any federal noncash assistance for the fiscal year ended June 30, 2019.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany & Tangipahoa Parishes  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019**

**A. SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

- |  |            |
|--|------------|
| 1. Type of auditors' report issued   | Unmodified |
| 2. Internal control over financial reporting:                                    |            |
| a. Material weaknesses identified?   | No         |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted?                     | No         |

*Federal Awards*

- |   |            |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs                                 | Unmodified |
| 2. Internal control over major programs:  |            |
| a. Material weaknesses identified?  | No         |
| b. Significant deficiencies identified not considered to be material weaknesses?                    | None noted |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No         |

4. Identification of the major programs:

Name of Federal Awards (or Cluster)	CFDA No.
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research Federal Transit Cluster	20.505
Federal Transit Formula Grants	20.507
Bus and Bus Facilities Formula Program	20.526

- |   |           |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee?                                 | Yes       |



**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany & Tangipahoa Parishes  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019**

**B. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS**

There were no findings related to the financial statements for the year ended June 30, 2019.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM**

There were no findings related to the major federal award program for the year ended June 30, 2019.

**D. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

There were no findings related to compliance and other matters for the year ended June 30, 2019.



**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany & Tangipahoa Parishes  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2019**

**E. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS**

There were no findings related to the financial statements for the year ended June 30, 2018.

**F. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM**

There were no findings related to the major federal award program for the year ended June 30, 2018.

**G. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS**

There were no findings related to compliance and other matters for the year ended June 30, 2018.