

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

**FINANCIAL STATEMENTS**

June 30, 2020



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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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June 30, 2020**

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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

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

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, 2020, 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, 2020, 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 required pension and OPEB 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 also 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 29, 2020, 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.

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

December 29, 2020



**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, 2020**

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, 2020.

**FINANCIAL HIGHLIGHTS**

- Net position of government-wide activities increased by \$316,813 or about 11%. The change in net position is due to a decrease in accounts payable and unearned revenues.
- 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 \$2,512,237 (net position (deficit)). Of this amount, \$217,642 is net investment in capital assets. The Commission has an unrestricted net position (deficit) of (\$2,729,879) in governmental activities.
- The Commission’s total assets decreased by \$19,472 or about 2%. The change in assets is due to decrease in due from other governments.
- The Commission’s total liabilities increased by \$630,777 or about 11%. The increase is due to aforementioned decrease in assets and increase in net position.
- The Commission’s total revenues (primarily federal awards) decreased by \$1,730,513 and total expenditures decreased by \$1,353,910. 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.

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.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
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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 nine (9) 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 five (5) 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.

*Other Information*

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

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
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Management's Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2020**

**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 \$2,512,237 at the close of the most recent fiscal year, June 30, 2020. By far the largest portions of the Commission's assets reflect cash and cash equivalents and restricted cash of \$2,243,172 and amounts due from other governments of \$458,656 (approximately 77% and 16%, respectively). The following table reflects condensed information on the Commission's net position:

	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Current and other assets	\$ 2,713,078	\$ 2,727,762	\$ (14,684)	0%
Capital assets	217,642	222,430	(4,788)	(2%)
Total assets	<u>2,930,720</u>	<u>2,950,192</u>	<u>(19,472)</u>	<u>(2%)</u>
Deferred outflows of resources	<u>1,418,246</u>	<u>628,043</u>	<u>790,203</u>	<u>126%</u>
Current liabilities	544,971	908,593	(363,622)	(40%)
Noncurrent liabilities	<u>6,013,750</u>	<u>5,019,351</u>	<u>994,399</u>	<u>20%</u>
Total liabilities	<u>6,558,721</u>	<u>5,927,944</u>	<u>630,777</u>	<u>11%</u>
Deferred inflows of resources	<u>302,482</u>	<u>479,341</u>	<u>(176,859)</u>	<u>(37%)</u>
Net investment in capital assets	217,642	222,430	(4,788)	(2%)
Unrestricted (deficit)	<u>(2,729,879)</u>	<u>(3,051,480)</u>	<u>321,601</u>	<u>(11%)</u>
Total Net Position (Deficit)	<u><u>\$(2,512,237)</u></u>	<u><u>\$(2,829,050)</u></u>	<u><u>\$ 316,813</u></u>	<u><u>(11%)</u></u>

The decrease in unrestricted net position of the Commission is due to the general revenue being higher than the Commission's expenses in current year.

Operating grants and contributions decreased by \$1,730,513 from \$5,099,815 to \$3,369,302. Grants from the Federal Highway Administration continue to be the major source of revenue. The decrease was a result of decreased consultant billings mainly funded by the Federal Highway Administration. Total general revenues increased by \$97,683 from \$845,290 to \$942,973. The primary source of general revenues is from member Parish dues.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
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For the Year Ended June 30, 2020**

Total program expenses decreased by \$1,353,910 from \$5,349,372 to \$3,995,462. General government expenses increased by \$129,621 from \$74,949 to \$204,570. Transit function expenses decreased by \$1,780,194, from \$4,822,153 to \$3,041,959. Economic and Physical Development expenses increased by \$356,663, from \$392,270 to \$748,933. The changes in the Transit expenses and the Economic and Physical Development expenses are due to changes in projects and staff working on the new and continuing projects.

The Commission’s indirect cost allocation rate decreased by 16.80 percentage points from 136.62% to 119.82%. 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, 2021. The benefit rate decreased by 9.3 percentage points and the overhead rate decreased by 7.50 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 11, 2019 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 40.

A comparison of actual results as of June 30, 2020 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	\$ 942,973	\$ 219,494
Total expenditures and other financing uses	<u>723,479</u>	<u>594,035</u>	<u>129,444</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 348,938</u>	<u>\$ 348,938</u>

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
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St. Tammany, & Tangipahoa Parishes  
Management’s Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2020**

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 \$1,614,497. During the year ended June 30, 2020, there were additions to capital assets of \$111,018 and no assets were retired. Depreciation expense for the year ended June 30, 2020 of \$115,806 increased the accumulated depreciation balance to \$1,396,855 at June 30, 2020 resulting in an ending book balance of \$217,642. 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.

**COVID-19 IMPACT**

On March 12, 2020, the World Health Organization declared the current novel coronavirus (“COVID-19”) outbreak to be a pandemic in the face of the global spread of the virus.

The Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. John the Baptist, St. Tammany and Tangipahoa Parishes (hereinafter “RPC”) has taken actions to ensure the safety of our staff while continuing to provide the services necessary for the accomplishment of our mission and services to our member parishes. We have maintained disciplined office protocols for staff while dealing with numerous tactical and strategic challenges that are inherent from serving a large and disparate governing board. As a result, the RPC has, in 2020, been able to continue to lead the community through this pandemic with strong and substantial commitments for on-going initiatives and programs that serve our parishes.

**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, 2020**

Moving into 2021, the RPC, through robust and conservative fiscal policies and adequate fund balances, anticipates continued success in the provision of the services and initiatives that are currently provided. However, it should be noted that RPC is largely dependent on federal funding and corresponding local matching participation from our member parishes. As such, potential risks to our federal funding allocations include changes in regional population resulting from the 2020 census and significant changes to federal transportation legislation at the expiration of current bill in early 2021. Locally, the fiscal health of our members resulting from economic impacts of COVID 19 may impact their ability to provide matching share frequently required for participation in federal programs, and dues to the RPC.

These are known risks, and RPC continues to monitor events locally and nationally. We will be proactive in our approach to managing funding while providing services to our parishes and our staff safe.

**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**  
**June 30, 2020**

	GOVERNMENTAL ACTIVITIES
<b>Assets</b>	
Cash and cash equivalents	\$ 2,181,137
Restricted cash	62,035
Prepaid expenses	11,250
Due from other governments	458,656
Noncurrent assets:	
Capital assets, net of accumulated depreciation	217,642
Total assets	2,930,720
 <b>Deferred Outflows of Resources</b>	
Deferred amounts related to pension liability	955,182
Deferred amounts related to OPEB liability	463,064
Total deferred outflows of resources	1,418,246
 <b>Liabilities</b>	
Accounts payable and other current liabilities	333,471
Unearned revenues	211,500
Noncurrent liabilities:	
Due within one year	139,000
Due in more than one year	5,874,750
Total liabilities	6,558,721
 <b>Deferred Inflows of Resources</b>	
Deferred amounts related to pension liability	278,987
Deferred amounts related to OPEB liability	23,495
Total deferred inflows of resources	302,482
 <b>Net Position (deficit)</b>	
Net investment in capital assets	217,642
Unrestricted (deficit)	(2,729,879)
Total net position (deficit)	\$ (2,512,237)

*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, 2020**

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	\$ 204,570	\$ -	\$ (204,570)
Transit	3,041,959	2,678,489	(363,470)
Economic and Physical Development	748,933	690,813	(58,120)
Total governmental activities	\$ 3,995,462	\$ 3,369,302	\$ (626,160)

General revenues and transfers:

Intergovernmental revenues	942,973
Total general revenues and transfers	942,973

Change in net position	316,813
Net position (deficit) - beginning of year	(2,829,050)
Net position (deficit) - end of year	\$ (2,512,237)

*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**  
**June 30, 2020**

	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	\$ 2,044,707	\$ -	\$ -	\$ 136,430	\$ -	\$ 2,181,137
Restricted Cash	-	-	-	62,035	-	62,035
Due from other funds	491,287	87	4,725	27,575	56,142	579,816
Due from other governments	47,500	96,193	194,630	4,921	115,412	458,656
Prepaid expenses	11,250	-	-	-	-	11,250
<b>Total assets</b>	<b>\$ 2,594,744</b>	<b>\$ 96,280</b>	<b>\$ 199,355</b>	<b>\$ 230,961</b>	<b>\$ 171,554</b>	<b>\$ 3,292,894</b>
<b>Liabilities and Fund Balances</b>						
Accounts payable and other current liabilities	\$ 332,610	\$ -	\$ 861	\$ -	\$ -	\$ 333,471
Due to other funds	88,529	53,717	185,353	136,805	115,412	579,816
Unearned revenues	5,498	42,563	13,141	94,156	56,142	211,500
<b>Total liabilities</b>	<b>426,637</b>	<b>96,280</b>	<b>199,355</b>	<b>230,961</b>	<b>171,554</b>	<b>1,124,787</b>
<b>Fund balances</b>						
Nonspendable						
Prepaid expenses	11,250	-	-	-	-	11,250
Unassigned	2,156,857	-	-	-	-	2,156,857
<b>Total fund balances</b>	<b>2,168,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,168,107</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,594,744</b>	<b>\$ 96,280</b>	<b>\$ 199,355</b>	<b>\$ 230,961</b>	<b>\$ 171,554</b>	<b>\$ 3,292,894</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**  
**June 30, 2020**

Fund balances, total governmental funds	\$	2,168,107
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.		217,642
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Compensated absences payable		(258,013)
The net pension and total OPEB liabilities are not due and payable in the current period; therefore, the liabilities and related deferred inflows/outflows are not reported in the funds:		
Deferred Outflows - Pension		955,182
Deferred Inflows - Pension		(278,987)
Net Pension Liability		(4,497,787)
Deferred Outflows - OPEB		463,064
Deferred Inflows - OPEB		(23,495)
Total OPEB Liability		(1,257,950)
Net position of governmental activities	\$	(2,512,237)

*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, 2020**

	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	\$ 942,973	\$ 653,719	\$ 2,024,770	\$ 14,475	\$ 675,830	\$ 4,311,767
Other revenues	-	-	-	508	-	508
Total revenues	942,973	653,719	2,024,770	14,983	675,830	4,312,275
<b>Expenditures</b>						
Current:						
General Government	62,542	-	-	-	-	62,542
Transit	-	782,137	2,258,899	-	-	3,041,036
Economic and Physical Development	-	-	-	14,983	733,758	748,741
Capital outlay	14,067	-	96,951	-	-	111,018
Total expenditures	76,609	782,137	2,355,850	14,983	733,758	3,963,337
Excess (deficiency) of revenues over (under) expenditures	866,364	(128,418)	(331,080)	-	(57,928)	348,938
<b>Other Financing Sources (Uses)</b>						
Transfers in	1,287	128,418	332,367	-	57,928	520,000
Transfers out	(518,713)	-	(1,287)	-	-	(520,000)
Total other financing sources (uses)	(517,426)	128,418	331,080	-	57,928	-
Net change in fund balances	348,938	-	-	-	-	348,938
Fund balances - beginning of year	1,819,169	-	-	-	-	1,819,169
Fund balances - end of year	\$ 2,168,107	\$ -	\$ -	\$ -	\$ -	\$ 2,168,107

*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, 2020**

Net change in fund balances - total governmental funds	\$	348,938
Amounts reported for governmental activities in the statement of activities are different because:		
Capital Assets:		
Capital outlays capitalized		111,018
Depreciation expense		(115,806)
Contributions to the pension plan in the current fiscal year are not included in the Statement of Activities		524,245
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		(378,919)
OPEB expense		(146,556)
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.		(26,107)
<hr/>		
Change in net position of governmental activities	\$	316,813
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*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, 2020, 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 \$62,035 (\$198,465 less amount due to General Fund for project expenditures of \$136,430) 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 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, 2020, 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 statements that will become effective in future years. These statements address:

- Leases.
- Subscription-based Information Technology Arrangements

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

**p. Subsequent Events**

The Commission has evaluated subsequent events through December 29, 2020, 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, 2020, the carrying amount of the Commission’s deposits was \$2,243,172. The bank balance was \$2,211,454 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.

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, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Federal Transit Administration Grants	\$ 53,717
General Fund	Federal Highway Administration Grants	185,353
General Fund	Local Contracts Fund	136,805
General Fund	Nonmajor Governmental	115,412
Federal Transit Administration Grants	General Fund	87
Federal Highway Admin. Grants	General Fund	4,725
Local Contracts Fund	General Fund	27,575
Nonmajor Governmental	General Fund	56,142
<b>Total</b>		<b>\$ 579,816</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, 2020 are as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>
General Fund	\$ 518,713	\$ 1,287
Federal Transit Administration Grants Fund	-	128,418
Federal Highway Administration Grants Fund	1,287	332,367
Nonmajor Governmental Funds	-	57,928
<b>Totals</b>	<b>\$ 520,000</b>	<b>\$ 520,000</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, 2020, amounts due from/to various agencies for grant and contracts administered during the year ended June 30, 2020, were as follows:

	<u>Amount</u>
General Fund	\$ 47,500
Special Revenue Funds	
United States Department of Transportation:	
Federal Transit Administration Grants Fund	96,193
Federal Highway Administration Grants Fund	194,630
Local Contracts Fund	4,921
Nonmajor Governmental Funds	115,412
<b>Totals</b>	<b>\$ 458,656</b>

At June 30, 2020, the receivables from other governmental units earned and billed were \$73,470 and amounts earned but unbilled were \$385,186.

**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, 2020, is as follows:

<u>Governmental Activities</u>	<u>7/1/19</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/20</u>
Furniture, fixtures and equipment	\$ 1,503,479	\$ 111,018	\$ -	\$ 1,614,497
Less accumulated depreciation	<u>(1,281,049)</u>	<u>(115,806)</u>	<u>-</u>	<u>(1,396,855)</u>
<u>Governmental activities capital assets, net</u>	<u>\$ 222,430</u>	<u>\$ (4,788)</u>	<u>\$ -</u>	<u>\$ 217,642</u>

For the year ended June 30, 2020, 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, 2020, are stated at historical costs less accumulated depreciation.

Depreciation expense charged through the indirect cost plan was \$19,268. Depreciation expense charged to the general government function was \$96,538.

**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 at June 30, 2020 includes vendors' invoices and amounts due to consultants for work completed at June 30, 2020 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, 2020 consist primarily of payroll and payroll withholdings.

A summary of accounts payable and other current liabilities at June 30, 2020 is as follows:

Accounts payable and contracts payable	\$ 296,594
Accrued expenses	36,877
<u>Total</u>	<u>\$ 333,471</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, 2020, are as follows:

	7/1/2019	Increase	Decrease	6/30/2020	Due Within One Year
Compensated absences	\$ 231,906	\$ 118,819	\$ (92,712)	\$ 258,013	\$ 139,000
Net pension liability	4,082,545	415,242	-	4,497,787	-
Total OPEB liability	704,900	553,050	-	1,257,950	-
<b>Total</b>	<b>\$ 5,019,351</b>	<b>\$ 1,087,111</b>	<b>\$ (92,712)</b>	<b>\$ 6,013,750</b>	<b>\$ 139,000</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, 2020 amounted to \$646,479.

**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 \$37,491 for the year ended June 30, 2020 and is included in Indirect Expenses.

**Regional Planning Commission For Jefferson, Orleans, Plaquemines,  
St. Bernard, St. Charles, St. John the Baptist,  
St. Tammany, & Tangipahoa Parishes  
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, 2020, totaled \$218,058.

Work yet to be completed for grants in progress at June 30, 2020, for various agencies was as follows:

<u>Grantor Agency</u>	<u>Amount To Be Completed</u>
United States Department of Transportation:	
Federal Transit Administration	\$ 284,583
Federal Highway Administration	3,047,131
Local Contracts Fund	182,687
Nonmajor Governmental Fund	990,845
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Total	\$ 4,505,246
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Of the above work yet to be completed at June 30, 2020, the Commission contracted for consultant services to be provided which had not yet been performed at June 30, 2020, in the amount of \$2,185,680. 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, 2020, there were no subrecipients.

**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 40 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, 2020 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%	40.7%
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, 2020 was 40.7% 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 \$524,245 for the year ended June 30, 2020.

**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, 2020, the Commission reported a liability of \$4,497,787 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 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, 2019, the Commission’s proportion was 0.062082%, which was an increase of .002220% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Commission recognized pension expense of \$579,940 minus the Commission’s amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions of \$201,021.

At June 30, 2020, 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	\$ 27,618	\$ 9,346
Changes of assumptions	38,542	
Net difference between projected and actual earnings on pension plan investments	155,392	-
Changes in proportion and differences between employer contributions and proportion of shared contributions	209,385	269,641
Employer contributions subsequent to the measurement date	524,245	-
<b>Total</b>	<b>\$ 955,182</b>	<b>\$ 278,987</b>

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

Deferred outflows of resources of \$524,245 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, 2021. 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:	
2021	\$ 51,598
2022	(647)
2023	42,752
2024	58,247

***Actuarial Assumptions***

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019 are as follows:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 years
Investment Rate of Return	7.60% per annum
Inflation Rate	2.5% per annum
Mortality	Non-disabled members - Mortality rates based on the RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Scale. 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 (2014-2018) 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 2014-2018 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	3.2%	13.0%

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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Cash	0.24%	-0.48%
Domestic equity	4.83%	4.31%
International equity	5.83%	5.26%
Domestic fixed income	2.79%	1.49%
International fixed income	4.49%	2.23%
Alternative investments	8.32%	7.67%
Risk Parity	5.06%	4.96%
Total	6.09%	5.40%

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

***Discount Rate***

The discount rate used to measure the total pension liability was 7.60%. 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 7.60%, 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 (6.60%) or one percentage-point higher (8.60%) than the current rate:

	<b>1.0% Decrease (6.60%)</b>	<b>Current Discount Rate (7.60%)</b>	<b>1.0% Increase (8.60%)</b>
Commission’s proportionate share of the net pension liability	\$ 5,676,781	\$ 4,497,787	\$ 3,501,933

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan’s fiduciary net position is available in the separately issued LASERS 2019 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 insurance benefits are provided through comprehensive plans and are made available 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: Attainment of age 60 and 10 years of service; or, age 55 and 25 years of service; or, any age and 30 years of service; employees hired after July 1, 2006 and on or Before June 30, 2015 are not able to retire or enter DROP until age 60 with 5 years of service; or hired thereafter, age 62 with 5 years of service. Notwithstanding this there is a minimum service requirement of 20 years for benefits.

*Employees covered by benefit terms* – At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	19
	22

**Total OPEB Liability**

The Commission’s total OPEB liability of \$1,257,950 was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the June 30, 2020 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
	2.21% annually
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers’ 20 Year General Obligation municipal bond index as of June 30, 2020, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2020.

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

**Changes in the Total OPEB Liability**

Balance at June 30, 2019	<u>\$</u>	<u>704,900</u>
Changes for the year:		
Service cost		50,833
Interest		25,561
Differences between expected and actual experience		218,652
Changes in assumptions		258,004
Benefit payments and net transfers		<u>-</u>
Net changes		<u>553,050</u>
 Balance at June 30, 2020	 <u>\$</u>	 <u>1,257,900</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 (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	<b>1.0% Decrease (1.21%)</b>	<b>Current Discount Rate (2.21%)</b>	<b>1.0% Increase (3.21%)</b>
Total OPEB liability	<u>\$ 1,491,421</u>	<u>\$ 1,257,950</u>	<u>\$ 1,074,428</u>

*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	<u>\$ 1,076,412</u>	<u>\$ 1,257,950</u>	<u>\$ 1,486,848</u>

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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, 2020, the Commission recognized OPEB expense of \$146,555. At June 30, 2020, 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	\$ 207,892	\$ -
Changes in assumptions	255,172	(23,495)
<b>Total</b>	<b>\$ 463,064</b>	<b>\$ (23,495)</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:	
2021	70,161
2022	70,161
2023	70,161
2024	70,161
2025	70,161
Thereafter	88,765



**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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 723,479	\$ 942,973	\$ 219,494
<b>Total revenues</b>	<b>723,479</b>	<b>942,973</b>	<b>219,494</b>
<b>Expenditures</b>			
Current			
General Government			
Personnel services	9,600	1,850	7,750
Supplies	-	-	-
Contractual services	60,000	60,000	-
Other services and charges	22,020	692	21,328
Capital outlay	-	-	-
Purchase of Equipment	30,000	14,067	15,933
<b>Total expenditures</b>	<b>121,620</b>	<b>76,609</b>	<b>45,011</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>601,859</b>	<b>866,364</b>	<b>264,505</b>
<b>Other Financing Uses</b>			
Transfers in	-	1,287	1,287
Transfers out	(601,859)	(518,713)	83,146
<b>Total other financing sources</b>	<b>(601,859)</b>	<b>(517,426)</b>	<b>84,433</b>
Net change in fund balance	-	348,938	348,938
Fund balance, beginning of year	1,819,169	1,819,169	-
<b>Fund balance, end of year</b>	<b>\$ 1,819,169</b>	<b>\$ 2,168,107</b>	<b>\$ 348,938</b>

*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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 938,302	\$ 653,719	\$ (284,583)
<b>Total revenues</b>	<b>938,302</b>	<b>653,719</b>	<b>(284,583)</b>
<b>Expenditures</b>			
Current			
Transit			
Personnel services	525,601	456,650	68,951
Supplies	407	363	44
Contractual services	408,466	195,653	212,813
Other services and charges	148,927	129,471	19,456
Capital Outlay	-	-	-
<b>Total expenditures</b>	<b>1,083,401</b>	<b>782,137</b>	<b>301,264</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(145,099)</b>	<b>(128,418)</b>	<b>16,681</b>
<b>Other Financing Sources</b>			
Transfers in	145,099	128,418	(16,681)
<b>Total other financing sources</b>	<b>145,099</b>	<b>128,418</b>	<b>(16,681)</b>
Net change in fund balance	-	-	-
Fund balance, beginning of the year	-	-	-
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 5,611,402	\$ 2,024,770	\$ (3,586,632)
<b>Total revenues</b>	<b>5,611,402</b>	<b>2,024,770</b>	<b>(3,586,632)</b>
<b>Expenditures</b>			
Current			
Transit			
Personnel services	2,484,732	1,277,738	1,206,994
Supplies	121,612	95,512	26,100
Contractual services	2,870,417	531,835	2,338,582
Other services and charges	659,690	353,814	305,876
Capital Outlay-Office Equipment	96,951	96,951	-
<b>Total expenditures</b>	<b>6,233,402</b>	<b>2,355,850</b>	<b>3,877,552</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(622,000)</b>	<b>(331,080)</b>	<b>290,920</b>
<b>Other Financing Sources</b>			
Transfers in	622,000	332,367	(289,633)
Transfers out	-	(1,287)	(1,287)
<b>Total other financing sources</b>	<b>622,000</b>	<b>331,080</b>	<b>(290,920)</b>
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 197,162	\$ 14,475	\$ (182,687)
Other	508	508	-
<b>Total revenues</b>	<b>197,670</b>	<b>14,983</b>	<b>(182,687)</b>
<b>Expenditures</b>			
Transit			
Contractual services	-	-	-
Other services and charges	-	-	-
Economic and Physical Development			
Personnel services	134,892	3,768	131,124
Supplies	645	-	645
Contractual services	7,127	-	7,127
Other services and charges	55,006	11,215	43,791
<b>Total expenditures</b>	<b>197,670</b>	<b>14,983</b>	<b>182,687</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>
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*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 Six 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
2020	0.062082%	\$ 4,497,787	\$ 1,218,377	369%	62.90%
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 2020.

***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%. For the actuarial valuation for the year ended June 30, 2019, the inflation rate decreased from 2.75% to 2.5% and the investment rate of return decreased from 7.65% to 7.60%.

**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 Seven 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
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Louisiana State Employees' Retirement System

2020	\$ 524,245	\$ 524,245	\$ -	\$ 1,288,070	40.7%
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 Three Fiscal Years**

<b>Total OPEB Liability</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Service cost	\$ 50,833	\$ 21,938	\$ 24,133
Interest	25,561	23,763	21,612
Changes of benefit terms	-	-	-
Differences between expected and actual experience	218,652	17,568	5,970
Changes of assumptions	258,004	38,562	(28,194)
Benefit payments	-	-	-
<b>Net change in total OPEB liability</b>	<u>553,050</u>	<u>101,831</u>	<u>23,521</u>
<b>Total OPEB liability - beginning</b>	<u>704,900</u>	<u>603,069</u>	<u>579,548</u>
<b>Total OPEB liability - ending</b>	<u><u>\$ 1,257,950</u></u>	<u><u>\$ 704,900</u></u>	<u><u>\$ 603,069</u></u>
Covered-employee payroll	\$1,465,070	\$1,201,672	\$1,166,672
Total OPEB liability as a percentage of covered-employee payroll	85.86%	58.66%	51.69%

**Notes to Schedule:**

<b>Notes to Schedule:</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<i>Benefit Changes:</i>	None	None	None
<i>Changes of Assumptions:</i>			
<i>Discount Rate:</i>	2.21%	3.50%	3.87%
<i>Mortality:</i>	RP-2014	RP-2000	RP-2000
<i>Trend:</i>	Variable	5.5%	5.5%

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

*See independent auditors' report.*



**Other 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, 2020**

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 Department of Energy grants and contracts that are legally restricted to expenditures for specified purposes.
- United States Department of Housing and Urban Development Grant Fund - accounts for the proceeds of Department of Housing and Urban Development 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, 2020**

	Federal Grant Programs						
	U.S. Environmental Protection Agency Fund	U.S Department of Commerce	U.S. Department of Energy Grant Fund	U.S Department of Housing & Urban Development Grant Fund	State Contracts Fund	Total Nonmajor Governmental Funds	
<b>Assets</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted cash	-	-	-	-	-	-	-
Due from other funds	-	-	55,510	-	632	56,142	-
Due from other governmental units	57,859	27,388	5,876	24,289	-	115,412	-
<b>Total assets</b>	<b>\$ 57,859</b>	<b>\$ 27,388</b>	<b>\$ 61,386</b>	<b>\$ 24,289</b>	<b>\$ 632</b>	<b>\$ 171,554</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Due to other funds	\$ 57,859	\$ 27,388	\$ 5,876	\$ 24,289	\$ -	\$ 115,412	\$ -
Unearned revenue	-	-	55,510	-	632	56,142	-
<b>Total liabilities</b>	<b>57,859</b>	<b>27,388</b>	<b>61,386</b>	<b>24,289</b>	<b>632</b>	<b>171,554</b>	<b>-</b>
<b>Fund balances</b>							
Total fund balances	-	-	-	-	-	-	-
<b>Total liabilities and fund balances</b>	<b>\$ 57,859</b>	<b>\$ 27,388</b>	<b>\$ 61,386</b>	<b>\$ 24,289</b>	<b>\$ 632</b>	<b>\$ 171,554</b>	<b>\$ -</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, 2020**

	Federal Grant Programs						
	U.S. Environmental Protection Agency Fund	U.S Department of Commerce	U.S. Department of Energy Grant Fund	U.S Department of Housing & Urban Development Grant Fund	State Contracts Fund	Total Nonmajor Governmental Funds	
<b>Revenues</b>							
Intergovernmental	\$ 335,313	\$ 116,905	\$ 146,371	\$ 24,289	\$ 52,952	\$ 675,830	
Total revenues	335,313	116,905	146,371	24,289	52,952	675,830	
<b>Expenditures</b>							
Economic and Physical Development	364,015	146,131	146,371	24,289	52,952	733,758	
Total expenditures	364,015	146,131	146,371	24,289	52,952	733,758	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(28,702)	(29,226)	-	-	-	(57,928)	
<b>Other Financing Sources (Uses)</b>							
Transfers in	28,702	29,226	-	-	-	57,928	
Total other financing sources	28,702	29,226	-	-	-	57,928	
Net change in fund balances	-	-	-	-	-	-	
Fund balances, beginning of year	-	-	-	-	-	-	
Fund balances, 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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 861,442	\$ 335,313	\$ (526,129)
<b>Total revenues</b>	<b>861,442</b>	<b>335,313</b>	<b>(526,129)</b>
<b>Expenditures</b>			
Economic and Physical Development			
Personnel services	182,924	103,598	79,326
Contractual services	642,135	228,038	414,097
Other services and charges	90,428	32,379	58,049
<b>Total expenditures</b>	<b>915,487</b>	<b>364,015</b>	<b>551,472</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(54,045)</b>	<b>(28,702)</b>	<b>(25,343)</b>
<b>Other Financing Sources</b>			
Transfers in	54,045	28,702	25,343
<b>Total other financing sources</b>	<b>54,045</b>	<b>28,702</b>	<b>25,343</b>
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 315,388	\$ 116,905	\$ (198,483)
<b>Total revenues</b>	<b>315,388</b>	<b>116,905</b>	<b>(198,483)</b>
<b>Expenditures</b>			
Economic and Physical Development			
Personnel services	288,877	106,967	181,910
Contractual services	14,928	5,700	9,228
Supplies	-	-	-
Other services and charges	90,680	33,464	57,216
<b>Total expenditures</b>	<b>394,485</b>	<b>146,131</b>	<b>248,354</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(79,097)</b>	<b>(29,226)</b>	<b>49,871</b>
<b>Other Financing Sources</b>			
Transfers in	79,097	29,226	(49,871)
<b>Total other financing sources</b>	<b>79,097</b>	<b>29,226</b>	<b>(49,871)</b>
Net change in fund balances	-	-	-
Fund balances, beginning of year	-	-	-
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 409,628	\$ 146,371	\$ (263,257)
Total revenues	409,628	146,371	(263,257)
<b>Expenditures</b>			
Economic and Physical Development			
Personnel services	317,816	111,912	205,904
Supplies	-	-	-
Other services and charges	91,812	34,459	57,353
Total expenditures	409,628	146,371	263,257
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	-
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
Net changes in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, 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 Housing and Urban Development Grant Fund  
For the Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Miscellaneous	\$ 400,000	\$ 24,289	\$ (375,711)
<b>Total revenues</b>	<b>400,000</b>	<b>24,289</b>	<b>(375,711)</b>
<b>Expenditures</b>			
Economic and Physical Development			
Personnel services	240,355	18,985	221,370
Contractual services	85,053	-	85,053
Other services and charges	74,592	5,304	69,288
<b>Total expenditures</b>	<b>400,000</b>	<b>24,289</b>	<b>375,711</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>
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 55,928	\$ 52,952	\$ (2,976)
<b>Total revenues</b>	<b>55,928</b>	<b>52,952</b>	<b>(2,976)</b>
<b>Expenditures</b>			
Current			
Economic and Physical Development			
Personnel services	19,586	17,176	2,410
Supplies	-	-	-
Contractual services	-	-	-
Other services and charges	36,342	35,776	566
<b>Total expenditures</b>	<b>55,928</b>	<b>52,952</b>	<b>2,976</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 financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*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, 2020**

	<u>Number of Meetings Attended</u>	<u>Per Diem Allowance</u>
Mr. Lee Giorgio	9	\$450
Ms. Bonnie Lewis	4	\$200
Mr. Keith J. Espadron	11	\$550
Mr. Bill Newton	2	\$100
Ms. Debra D. Vial	11	\$550

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, 2020**

Agency Head Name: Jeff Roesel, Executive Director (7/1/2019-6/30/2020)

<b>PURPOSE</b>	<b>AMOUNT</b>
Salary	\$ 124,833
Benefits-health insurance	11,335
Benefits - dental insurance	1,897
Benefits-retirement	50,250
Deferred compensation	-
Workers comp	395
Benefits-life insurance	660
Benefits-long term disability	-
Benefits-Fica & Medicare	1,813
Car allowance	-
Vehicle provided by government	-
Cell phone	868
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements (parking & tolls)	12
Travel	-
Registration fees	405
Conference travel	1,186
Unvouchered expenses	-
Meetings & conventions	-
Other	-
	<b>\$ 193,654</b>





**SINGLE 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, 2020, 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 29, 2020.

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

### **Purpose of this Report**

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

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

December 29, 2020



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE 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 the 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 program for the year ended June 30, 2020. The Commission's major federal program is 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 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 the major federal program. However, our audit does not provide a legal determination of the Commission's compliance.

### ***Opinion on the 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 its major federal program for the year ended June 30, 2020.

### **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.

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

December 29, 2020

**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, 2020**

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.972353.1	\$ -	\$ 1,348,615	\$ 1,685,752
		H.013773	-	268,991	268,991
		H.013618	-	33,264	41,580
		H.013576	-	54,761	68,452
		H.011625	-	2,855	3,569
		H.010753	-	11,963	14,954
		H.010170		96,953	121,397
		H.008220		1,030	1,287
		H.004891.5	-	108,561	135,701
		H.004746	-	14,167	14,167
			-		
Total Highway Planning and Construction Cluster			<u>\$ -</u>	<u>\$ 1,941,160</u>	<u>\$ 2,355,850</u>
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	<u>\$ -</u>	<u>\$ 70</u>	<u>\$ 70</u>
Federal Transit Cluster					
Direct Program:					
Federal Transit Formula Grants					
	20.507		<u>\$ -</u>	<u>\$ 59,749</u>	<u>\$ 74,686</u>
Total Federal Transit Cluster					
Passed-through Louisiana Department of Transportation and Development					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research					
	20.505	PL80-36-19	-	3,629	4,538
		PL80-36-20	-	416,105	520,132
		PL80-52-19	-	43,120	53,903
		PL80-52-20	-	55,520	69,399
		PL80-53-19	-	16,156	20,196
		PL80-53-20	-	23,393	29,242
			<u>\$ -</u>	<u>557,923</u>	<u>697,410</u>
Formula Grants for Rural Areas and Tribal Transit Program			<u>\$ -</u>	<u>\$ 9,971</u>	<u>\$ 9,971</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, 2020**

CONTINUED

<b>Total U.S. Department of Transportation</b>		<u>\$ -</u>	<u>\$ 2,568,873</u>	<u>\$ 3,137,987</u>
<b>U.S. Department of Commerce</b>				
Direct Programs:				
Economic Development Cluster				
Economic Adjustment Assistance	11.307	<u>\$ -</u>	<u>\$ 51,812</u>	<u>\$ 64,765</u>
Total Economic Development Cluster		<u>\$ -</u>	<u>\$ 51,812</u>	<u>\$ 64,765</u>
Economic Development Support for Planning Organizations	11.302	<u>-</u>	<u>65,093</u>	<u>81,366</u>
<b>Total U.S. Department of Commerce</b>		<u>\$ -</u>	<u>\$ 116,905</u>	<u>\$ 146,131</u>
<b>U.S. Environmental Protection Agency</b>				
Direct Program:				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	<u>\$ -</u>	<u>\$ 335,313</u>	<u>\$ 364,016</u>
<b>Total U.S. Environmental Protection Agency</b>		<u>\$ -</u>	<u>\$ 335,313</u>	<u>\$ 364,016</u>
<b>U.S. Department of Energy</b>				
Direct Programs:				
State Energy Program	81.041	<u>\$ -</u>	<u>\$ 48,601</u>	<u>\$ 48,601</u>
Conservation Research and Development	81.086	<u>-</u>	<u>97,770</u>	<u>97,770</u>
<b>Total U.S. Department of Energy</b>		<u>\$ -</u>	<u>\$ 146,371</u>	<u>\$ 146,371</u>
<b>U.S. Department of Housing &amp; Urban Development</b>				
Passed-through Louisiana Office of Community Development-Disaster Recovery				
Community Development Grant Program - States' Program	14.228	<u>\$ -</u>	<u>\$ 24,289</u>	<u>\$ 24,289</u>
<b>Total Expenditures of Federal Awards</b>		<u><u>\$ -</u></u>	<u><u>\$ 3,191,751</u></u>	<u><u>\$ 3,818,794</u></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, 2020**

**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, 2020. 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, 2020. Federal financial assistance provided through June 30, 2020 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, 2020**

**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, 2020.

**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, 2020**

**A. SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

- |  |            |
|--|------------|
| 1. Type of auditors' report issued   | Unmodified |
| 2. Internal control over financial reporting:                                    |            |
| a. Material weaknesses identified?   | None noted |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted?                     | None noted |

*Federal Awards*

- |   |            |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs                                 | Unmodified |
| 2. Internal control over major programs:  |            |
| a. Material weaknesses identified?  | None noted |
| 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)? | None noted |

4. Identification of the major programs:

Name of Federal Awards (or Cluster)	CFDA No.
Highway Planning and Construction (Highway Planning and Construction Cluster)	20.205

- |   |           |
|---|-----------|
| 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, 2020**

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

There were no findings related to the financial statements for the year ended June 30, 2020.

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

There were no findings related to compliance and other matters for the year ended June 30, 2020.

**D. 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, 2020.

**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, 2020**

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

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

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

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

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

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