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ORLEANS PARISH SCHOOL BOARD

AGREED UPON PROCEDURES: DIFFERENTIATED FUNDING MODEL

As of June 30, 2018

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Orleans Parish School Board
Katherine Phelan
3520 General DeGaulle Dr., Ste. 5055
New Orleans, LA 70114

July 12, 2018

Dear Ms. Phelan,

We have performed the procedures enumerated below, which were agreed to by Orleans Parish School Board, (the Specified Party), to evaluate the Local Differentiated Funding Model for the year ended June 30, 2018.

Management of the Orleans Parish School Board is responsible for the Local Differentiated Funding Model. The sufficiency of these procedures is solely the responsibility of the Orleans Parish School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Agreed Upon Procedures and associated findings are as follows:

Step 1: Gain an understanding of the equation for the Local Differentiated Funding Model

- A. Evaluate documentation provided by the OPSB that defines the equation.
- B. Interview key personnel to discuss calculation, as needed.
- C. Obtain current copy of allocation model from the OPSB.
- D. Sample a prior year submission of the model to understand flow and usage of data.
- E. Evaluate feedback, if applicable, from State on prior submissions and compare to current Model functionality.
- F. Document understanding of current model, including the following:
 - Local Differentiated Funding Equation Mechanics
 - Development of current equation Model
 - File ownership and protection
 - Sources and uses of model inputs (i.e. defined inputs (weights, etc.), estimates, counts)
- G. Provide documented understanding to the OPSB for approval.

Step 2: Define agreed-upon testing plan for model with the OPSB

- A. Test the ***mechanical functionality*** of the Model based on information gained in Step 1.
 - Identify formulas that may deviate from the mechanics of the equation defined in Step 1.
 - Identify any data links that may not produce desired output.



B. Test the ***current inputs*** of the model

- Obtain data sources for Model inputs from the OPSB.
 - Identify items which had no, or insufficient, documentation to ascertain the nature of the inputs.
 - For all data inputs that are mandated by policy, compare those data inputs to the source policy and evaluate accuracy.
- Evaluate that data inputs were recorded in line with expectations in the current version of the Model.

C. Document any exceptions where results from Steps 2a or 2b deviated from expected formula as defined in Step 1.

Step 3: Document any other observations or areas for improvement of the current model.

STEP 1: GAIN AN UNDERSTANDING OF THE EQUATION FOR THE LOCAL DIFFERENTIATED FUNDING MODEL

A. Evaluate documentation provided by the OPSB that defines the equation.

We obtained documentation from the OPSB that provides insight into the equation. These files provide an overview of the purpose and evolution of the Differentiated Funding Formula:

File Name (Date of Update, If available)	Summary
Act 467 (Date not available but part of 2015 Regular Session)	Legislation that requires the Louisiana Board of Elementary and Secondary Education to adopt a funding formula by July 1, 2016 to ensure equitable funding for all schools based on the cost of serving students. The funding formula, determined through a collaborative process, would be computed by allocation weights assigned to student characteristics or needs. This document further states that state-funded per pupil allocations shall be based upon the weighted student membership count.
Funding Formula Comparison (April 26, 2016)	This is a presentation made by the collaborative committee defined in Act 467 (OPSB/Recovery School District) that walks through key components (weights and phase-in detail) of the Orleans Parish District-level Computation for the House Education Committee.
CI-Differentiated – Funding – Draft-1505855257 (March 2016)	This is a primer on differentiated funding from Tulane’s Cowen Institute. This further explains that a 12 member working group led by the Louisiana Department of Education created and approved the formula.
BESE Backup.Orleans Parish Differentiated Funding.v8 bs edits (March 2016)	This document presents an overview of the approved District Level Computation from the Louisiana Board of Elementary and Secondary Education. It states that the content is contingent upon the approval of the Orleans Parish School Board or by delegated authority to its superintendent.

B. Interview key personnel to discuss calculation, as needed.

- a) We interviewed Katherine Phelan, the OPSB Assistant Controller, and Lindsay Carter, the OPSB Budget Director – Finance, on June 18, 2018 to walk through the master template funding calculations and to request additional documentation.
- b) We met with Katherine Phelan and Lindsay Carter on June 19, 2018. We received documentation from the OPSB, which contained source data for the count of students and Per – Pupil Funding amounts.

File Name	Data Date	Summary
MfpDiffFunding_RSD_NO_20180201_Discrepancy Analysis	As of February 1, 2018	Count of Students Tier 1 – Tier 5 and Gifted or Talented
Feb 1 2018 MFP Count of Limited English Proficient OPSB & RSD	As of February 1, 2018	Count of English Language Learners
Feb 2018 MFP Overage Student Counts by Site	As of February 1, 2018	Count of Over Age students
FY2017-18 Charter Per Pupil OPSB	As of March 2018	Local Per-Pupil Funding Amount
October 2017 Multistats Total and MFP by LEA and Site_Internal -	As of October 1, 2018	Total Base Count
District-Level Funding MER	As of October 1, 2018	State Revenue Amount

- c) We met with Katherine Phelan, the OPSB Assistant Controller, on June 29, 2018 to discuss outstanding data needs and documentation including i.) confirmation of the final Differentiated Funding Formula Model and ii.) confirmation of the source for student counts. Additional files were provided by Katherine Phelan on July 2, 2018 as a follow-up to this meeting.

File Name	Summary
2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6	Final current version of the Differentiated Funding Formula for 2017/18 school year that the OPSB confirmed should be utilized for Agreed Upon Procedures
Child Search Revenue Expense Analysis 3_16_18	Provides breakout of tier counts included in the Orleans Central Office location as of February 1, 2018 from the Louisiana Department of Education Division of Special Populations and Special Education Reporting

- d) On July 2, 2018, we remotely observed a training led by Lindsay Carter on the Differentiated Funding Formula Model.

C. Obtain current copy of allocation model from the OPSB.

The OPSB provided the file “**2018 Orleans Parish Differentiated Model – using Oct 1 student count - 6**”, which is the final FY 2018 Differentiated Funding Formula Workbook.

We also obtained a listing of all funding groups and their accompanying weights, which are outlined below¹. For students meeting criteria in more than one Funding Group, the school will be funded for each category that the student meets. All students are included in the Base (K-12) count; whereas, only students that meet Funding Group criteria are included in other funding groups in addition to the Base group.

Funding Group	Weight
Base (K-12)	1.000
High School	0.050
Special Education Tier 1 (SPED Tier 1)	0.200
Special Education Tier 2 (SPED Tier 2)	1.175
Special Education Tier 3 (SPED Tier 3)	1.875
Special Education Tier 4 (SPED Tier 4)	2.175
Special Education Tier 5 (SPED Tier 5)	3.000
Gifted and Talented (G/T)	0.050
English Language Learner (ELL)	0.300
Over Age Student (Overage)	0.225

a) Obtain the additional components of the equation from the OPSB:

We noted that within the Differentiated Funding Formula Model provided, there are additional components of the calculation. They are as follows:

- Local Revenue Funding Amount
- State Revenue Funding Amount
- Hold-Harmless Floor Percentage
- Listing of each OPSB School for FY 18
- Total Enrollment for each school, Base and High School (HS) for October 1 and February 1
- Enrollment figures for each funding group;
 - Special Education Tiers 1 through 5 (SPED Tier 1-5)
 - Gifted and Talented (G/T),

¹ Source: Orleans Parish District-level Computation: Information for House Education Committee (File Name: Funding Formula Comparison 4.26.16) referenced in Step 1 A.



- English Language Learner (ELL), and
- Over Age Student (Overage) from each school

D. Sample a prior year submission of the model to understand flow and usage of data.

We obtained and sampled the FY 2016/2017 Differentiated Funding Formula workbook from the OPSB titled: “**2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6**”. It is our understanding that the OPSB engaged an external consultant from the Louisiana Department of Education in building the original model.

E. Evaluate feedback, if applicable, from State on prior submissions and compare to current Model functionality.

This procedure is not applicable because the OPSB was unable to provide the source document information for any feedback from the State. OPSB stated that communication with the state was only verbal and there was no written feedback available.

F. Document understanding of current model:

a) Determine Total Per Pupil Base Revenues

A Base (K-12) (herein referred to as “Base”) Per-Pupil Revenue is established from the total Local and State Revenue available each fiscal year. Local Revenue is utilized only to provide Base group funding. Each student is allocated the same amount of local level dollars regardless of group funding status. State Revenue is used for the funding of all Funding Groups as well as a portion of the Base count.

Total Fiscal Year Revenue¹ / Total Weighted Count of Students² = Total Base Per-Pupil Revenue

Total Local Revenue / Base Student Count* = Total Local Per-Pupil Revenue³

Total Base Per-Pupil Revenue – Total Local Per-Pupil Revenue = Total State Per-Pupil Revenue

¹**Total Fiscal Year Revenue** = Total State Revenue + Total Local Revenue.
*State Revenue number is provided by the state. The Local Revenue is calculated as the Local Per-Pupil as provided by the LDOE * Base (K-12) count + a one-time \$500,000 payment of local deferred revenue.*

² **Total Weighted Count of Students** = Sum of Weighted Count of Students for Each Funding Group
(The Weighted Count of Students is based on the number of minutes it takes to educate a child).
Weighted Count of Student per Funding Group = Total Count of Students per Funding Group * Funding Group Weight.

³ This amount is considered adjusted because it factors in the \$500,000 of local deferred revenue and the model uses a different Base (K-12) count per the OPSB Budget Director - Finance.

b) Determine Total Per Pupil Revenue Per Each Funding Group

The Base Per-Pupil Revenue is then multiplied by the weight of each Funding Group in order to determine a Per-Pupil funding amount for each Funding Group.

$$\text{Total Base Per-Pupil Revenue} * \text{Funding Group Weight} = \text{Funding Group Per-Pupil Revenue}$$

c) Calculate Total Per-School Funding Amounts

Schools provide a count of student enrollment and a count of each Funding Group to the State. The State then provides those totals to the OPSB. The Base Count, is then multiplied by the Local Per-Pupil Revenue and the State Per-Pupil Revenue, which determines each school's Base Funding. Each Funding Group's Per-Pupil Revenue is then multiplied by the Funding Group count to arrive at the Total Revenue per Funding Group for each school.

$$\begin{aligned} \text{Base Funded Count Per School} * \text{State Per-Pupil Revenue} &= \text{Base State Revenue Per School} \\ \text{Base Funded Count Per School} * \text{Local Per-Pupil Revenue} &= \text{Base Local Revenue Per School} \\ \text{Funding Group Count} * \text{Funding Group Per-Pupil Revenue} &= \text{Funding Group Revenue Per School} \end{aligned}$$

Understanding of Timeline for the Application of Base Student Counts:

Schools provide two counts during the fiscal year: February 1 and October 1. At the beginning of each fiscal year², an Initial Differentiated Funding Formula Model is calculated using the final February 1st student counts from the prior fiscal year. For example: For the Initial Differentiated Funding Formula Model for FY 2017/2018 that is calculated in the June 2017 to July 2017-time period, the Differentiated Funding Formula Model utilizes the February 1, 2017 base count.

In March of 2018, the FY 2017/2018 Final Differentiated Funding Model is calculated and updated for the October 1, 2017 final base count. This mid-year update in calculation allows the calculation to account for any changes in Base student counts.

The Initial Differentiated Funding Formula Model for FY 2018/2019 will utilize February 1, 2018 student count numbers.

² The OPSB's fiscal year runs July 1 through June 30.



d) Determine Total Revenue Per School

Total Funding Group Revenue, Base State Revenue and Base Local Revenue are summed in order to establish each school’s total Fiscal Year Revenue and Fiscal Year Revenue Per-Pupil. This process is repeated for each school in the OPSB district.

$$\text{Total Base Funding Revenue Per School} + \text{Total Funding Group Revenue Per School} = \text{Total Revenue Per School}$$

$$\text{Total Revenue Per School} / \text{Funded Base Count Per School} = \text{Total Fiscal Year School Revenue Per Pupil}$$

e) Determine Total Hold Harmless³ Revenue Due

Total Fiscal Year Funding Per-Pupil is then compared against 98% of per-pupil funding from Fiscal Year 2015/2016 to determine if a school is due a Hold-Harmless/Phase-In payment. As per the Budget Director - Finance, a subset of schools (which were identified in Fiscal Year 2016/2017 as eligible for a Hold-Harmless/Phase-In payment) are guaranteed at least 98% of the funding from Fiscal Year 2015/2016 or the current Fiscal Year funding, whichever is greater.

$$2015/2016 \text{ Fiscal Year Per-Pupil Revenue} * 98\% = \text{Hold-Harmless Per-Pupil Revenue}$$

If a school is determined to receive a Hold-Harmless Payment because its Fiscal Year Per-Pupil Revenue is less than the Hold-Harmless Per-Pupil Revenue, then the following equation is applied:

$$(\text{Hold-Harmless Per-Pupil Revenue} - \text{Fiscal Year Per-Pupil Revenue}) * \text{Student Enrollment Count} = \text{Total Hold-Harmless Revenue Due}$$

f) Determine Total Revenue Due Per School

Schools that are determined to receive Hold-Harmless/Phase-In revenue, based on their 2015 total funding amounts, have the calculated Hold-Harmless revenue added to their total fiscal year revenue to establish Final Total Revenue. It is calculated as the base revenue plus any applicable Funding Group revenue. Eligible schools only receive Phase-In payments until their base funding amounts exceeds 98% of their 2015 total funding. Once Phase-In schools’ funding exceeds the 98% threshold, they are no longer eligible to receive any Phase-In payments if funding drops in the future.

$$\text{Total Revenue} + \text{Hold-Harmless Revenue Due} = \text{Final Total Revenue}$$

³ The OPSB no longer uses the phrase “Hold Harmless”, but “Phase In”. However, we used the term “Hold Harmless” as this was consistent with nomenclature used in the current version of the calculation workbook.



g) Determine Total Final Revenue Per School after Phase In Revenue Due

Schools that are not determined to receive Hold-Harmless revenue have their overall funding reduced by a proportional amount in order to provide the necessary Hold-Harmless revenue due to establish Final Total Revenue.

$$\text{Phase-In Count of Students}^1 * (\text{Total Hold-Harmless Revenue Due} / \text{Total Phase-In Count of Students})$$

$$\text{Total Revenue} - \text{Phase-In Payment} = \text{Final Total Revenue}$$

¹ Phase-In Count of Students: The Base Count of students is used to determine the Phase –In Payment if there is no Hold- Harmless due.

h) File Ownership and Protection

The OPSB Differentiated Funding Formula Model is maintained by Lindsay Carter, Budget Director – Finance. It was stated that she is responsible for the preparation of the Model as well as communication the State. The input data that contains sensitive information is not shared with external parties unless a waiver is signed. The Excel model itself contains no password protection and none of the cells are locked.

G. Provide documented understanding to OPSB for approval

We provided a draft copy of our understanding of the Differentiated Funding Formula Model to the OPSB via email on June 22, 2018. The OPSB replied with minor modifications, which were subsequently incorporated into Step 1 contained herein. Through discussions with the OPSB management, we have mutually agreed that each party’s understanding of the calculation is consistent with the other’s.

STEP 2: DEFINE AGREED-UPON TESTING PLAN FOR MODEL WITH THE OPSB

A. Test the mechanical functionality of the Model based on information gained in Step 1.

We compared the mechanics of each component calculation of the Differentiated Funding Formula Model as approved above by Orleans Parish School Board and outlined in Step 1 above to the final current version of the Differentiated Funding Formula Model. We list each component of the calculation and denotes with a checkmark where the mechanics of the model match the mechanics outlined in Step 1.

Calculation	Calculation Applied in Model in Accordance with Step 1 Understanding
Summation of 10/1 OPSB Enrollment and 10/1 OPSB HS Enrollment	✓
Summation 2/1 OPSB Enrollment Total 2/1 OPSB HS Enrollment	✓
Summation of SPED Enrollments for Tiers 1 through 5	✓
Summation of G/T Enrollment	✓
Summation of ELL Enrollment	✓
Summation of Overage Enrollment	✓
Calculation of Weighted Count of Student per Funding Group and Total Weighted Count of Students	✓
Calculation of Total Base Per-Pupil Revenue	✓
Calculation of Total Local Per-Pupil Revenue	✓
Calculation of Total State Per-Pupil Revenue	✓
Calculation of Total Per Pupil Revenue Per Each Funding Group	✓
Calculation of Base State Revenue Per School	✓
Calculation of Base Local Revenue Per School	✓

Calculation of High School Revenue based on weight Per School	✓
Calculation of Funding Group Revenue Per School	✓
Calculation of Total Revenue Per School	✓
Calculation of Total Revenue Per-Pupil Per School	✓
Calculation of Hold-Harmless Per-Pupil Revenue Per School	✓
Calculation of Total Hold-Harmless Revenue Due Per School	✓
Calculation of Phase-In Count of Students Per School	✓
Calculation of Phase-In Payment Per School	✓
Calculation of Final Total Revenue Per School	✓
Calculation of Final Total Revenue Per-Pupil Per School	✓

B. Test the current inputs of the model.

a) Obtain data sources for Model inputs from the OPSB.

- **Identify items which had no, or insufficient, documentation to ascertain the nature of the inputs.**
- **For all data inputs that are mandated by policy, compare those data inputs to the source policy and evaluate accuracy.**

We obtained the data sources from the OPSB. We received documentation from the OPSB, which contained source data for the count of students and Per-Pupil Funding amounts. A summary of this documentation, which is also referenced in Step 1, is below. *There were no components of the Differentiated Funding Formula Model that did not have supporting documentation from the OPSB to ascertain the nature of the inputs.*

We noted that the weighted data inputs as defined by policy are reflected in the final version of the model tested. *There were no variances between the inputs as defined by policy and the weights as used in the model.*

File Name	Summary
MfpDiffFunding_RSD_NO_20180201_Discrepancy Analysis	Count of Students Tier 1 – Tier 5 and Gifted or Talented
Feb 1 2018 MFP Count of Limited English Proficient OPSB & RSD	Count of English Language Learners
Feb 2018 MFP Overage Student Counts by Site	Count of Over Age students
FY2017-18 Charter Per Pupil_OPSB	Local Per-Pupil Funding Amounts
October 2017 Multistats Total and MFP by LEA and Site_Internal -	Total Base Count
District-Level Funding MER	State Revenue Amount
Child Search Revenue & Expense Analysis 3_16_18	Orleans Central Office Count

Evaluate that data inputs were recorded in line with expectations in the current version of the Model.

See *Exhibit A* for the evaluation of the inputs, which compares the source documents to the inputs in the Final Current Differentiated Funding Model.

We limited scope to a comparison of the source documents provided by the OPSB to the Final Current Differentiated Funding Model. We did not evaluate the accuracy or legitimacy of the underlying source data provided by the OPSB. Also, any variances from the source documentation used in the OPSB Differentiated Funding Formula Workbook did not affect the testing of the functionality of the workbook.

C. Document any exceptions where results from Step 2a and 2 deviated from expected formula as defined in Step 1.

As determined in Step 2A, we have noted no exceptions in the mechanical functionality of the OPSB Differentiated Funding Formula Model when compared to the documented understanding in Step 1.

As determined in Step 2B, we noted variances between the source data and data inputs to the Differentiated Funding Formula Model. A summary of these variances as outlined in *Exhibit A* is below:

We noted a variance in the calculation of Local Revenue.

Source Document	Re-Calculated Result
\$238,469,908	\$238,411,179



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We noted a variance between the SPED Tiers 1-4 and Gifted or Talented total count in the Differentiated Funding Formula Model and the provided source document. Note that within these total count differences are variances in the Orleans Central Office subgroup.

Formula Component	Differentiated Funding Formula Model Count	Source Document Count
SPED Tier 1	1,671	1,471
SPED Tier 2	2,914	3,071
SPED Tier 3	715	751
SPED Tier 4	547	555
G/T	2,584	2,583

STEP 3: DOCUMENT ANY OTHER OBSERVATIONS OR AREAS FOR IMPROVEMENT OF THE CURRENT MODEL

The following are observations or areas of consideration for the OPSB:

- We observed that the current Differentiated Funding model does not contain controls such as locked cells or a mechanism to identify variances within the cells. As a best practice, locking all cells in the workbook that is not necessary for student count data entry prevents typographic errors and controls for potential human error. Building in a safeguard calculation to identify formula errors enables the user to address the variances.
- We observed that the OPSB does not document and record feedback from the state for the Differentiated Funding Formula Model. As a best practice, all feedback from the state should be documented and recorded in order to apply previous feedback to all drafts of the model moving forward.
- We observed that there are multiple file versions of the Differentiated Funding Formula Model. Each version contains minor but differing source information and calculation totals. As a best practice, version control with updated dates of input information as well as a worked on date should be maintained in order to reduce the potential for errors, duplication of work and miscommunication within the OPSB, the State and to individual schools.
- We observed that the provided source documentation does not flow into the workbook directly without manipulation. Institutional knowledge of adjustments and calculations should be built into the source files and preserved in once central place. Source information comes from several sources and should be consolidated into one file and labeled accordingly.
- While the OPSB no longer uses the term “Hold Harmless,” the current Differentiated Funding Formula Model references this terminology. Aligning the nomenclature on the Differentiated Funding Formula Model to the updated terminology provides consistency within documentation and communication.

This Agreed-upon Procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Orleans Parish School Board Differentiated Funding Formula Workbook. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Orleans Parish School Board and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures and their purposes. This report is distributed by the Legislative Auditor as a public document.

Postlethwaite & Netterville

Postlethwaite & Netterville
Metairie, Louisiana
July 12, 2018

EXHIBIT A

Differentiated Funding Formula Model Input Data	Source Documentation	Result					
Local Revenue: \$238,469,908.00	<ol style="list-style-type: none"> FY2017 -18 Charter Per Pupil_OPSP Calculated in: 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	P&N noted a variance in the calculation of Local Revenue. <table border="1" data-bbox="1209 451 1835 526"> <thead> <tr> <th data-bbox="1209 451 1522 488">Source Document 2</th> <th data-bbox="1522 451 1835 488">P&N Result</th> </tr> </thead> <tbody> <tr> <td data-bbox="1209 488 1522 526">\$238,469,908</td> <td data-bbox="1522 488 1835 526">\$238,411,179</td> </tr> </tbody> </table>		Source Document 2	P&N Result	\$238,469,908	\$238,411,179
Source Document 2	P&N Result						
\$238,469,908	\$238,411,179						
+ State Revenue: \$158,190,413.00	<ol style="list-style-type: none"> District-Level Funding MER 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	P&N noted no variance between source documentation provided and the Differentiated Funding Formula Model.					
Total: \$396,660,321.00	N/A	N/A					
2/1 Enrollment	<ol style="list-style-type: none"> October 2017 Multistats Total and MFP by LEA and Site_Internal – 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	P&N noted no variance between source documentation provided and the Differentiated Funding Formula Model.					
2/1 HS Enrollment	<ol style="list-style-type: none"> October 2017 Multistats Total and MFP by LEA and Site_Internal – 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	P&N noted no variance between source documentation provided and the Differentiated Funding Formula Model.					

EXHIBIT A

Differentiated Funding Formula Model Input Data	Source Documentation	Result				
SPED Enrollment Tier 2	<ol style="list-style-type: none"> 1. MfpDiffFunding_RSD_NO_20180201_Discrepancy Analysis; 2. Child Search Revenue & Expense Analysis 3_16_18 3. 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	<p>P&N noted a variance in the SPED Tier 2 total count in the Differentiated Funding Formula Model (Source Document 3) and Count of Students Tier 1 – Tier 5 and Gifted or Talented (Source Document 1).</p> <table border="1" data-bbox="1209 521 1835 597"> <thead> <tr> <th>Source Document 1</th> <th>Source Document 3</th> </tr> </thead> <tbody> <tr> <td>3,071</td> <td>2,914</td> </tr> </tbody> </table> <p>P&N noted a variance between the Orleans Central Office subgroup SPED Tier 2 in the Differentiated Funding Formula Model (Source Document 3) and the Orleans Central Office Count (Source Document 2).</p>	Source Document 1	Source Document 3	3,071	2,914
Source Document 1	Source Document 3					
3,071	2,914					
SPED Enrollment Tier 3	<ol style="list-style-type: none"> 1. MfpDiffFunding_RSD_NO_20180201_Discrepancy Analysis; 2. Child Search Revenue & Expense Analysis 3_16_18 3. 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	<p>P&N calculated a variance in the SPED Tier 3 total count in the Differentiated Funding Formula Model (Source Document 3) and Count of Students Tier 1 – Tier 5 and Gifted or Talented (Source Document 1).</p> <table border="1" data-bbox="1209 1019 1835 1096"> <thead> <tr> <th>Source Document 1</th> <th>Source Document 3</th> </tr> </thead> <tbody> <tr> <td>751</td> <td>715</td> </tr> </tbody> </table> <p>P&N calculated a variance between the Orleans Central Office subgroup SPED Tier 3 in the Differentiated Funding Formula Model (Source Document 3) and the Orleans Central Office Count (Source Document 2).</p>	Source Document 1	Source Document 3	751	715
Source Document 1	Source Document 3					
751	715					

EXHIBIT A

Differentiated Funding Formula Model Input Data	Source Documentation	Result				
<p>SPED Enrollment Tier 4</p>	<ol style="list-style-type: none"> 1. MfpDiffFunding_RSD_NO_20180201_Discrepancy Analysis; 2. Child Search Revenue & Expense Analysis 3_16_18 3. 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	<p>P&N calculated a variance in the SPED Tier 4 total count in the Differentiated Funding Formula Model (Source Document 3) and Count of Students Tier 1 – Tier 5 and Gifted or Talented (Source Document 1).</p> <table border="1" data-bbox="1209 557 1835 630"> <thead> <tr> <th data-bbox="1209 557 1522 594">Source Document 1</th> <th data-bbox="1522 557 1835 594">Source Document 3</th> </tr> </thead> <tbody> <tr> <td data-bbox="1209 594 1522 630">555</td> <td data-bbox="1522 594 1835 630">547</td> </tr> </tbody> </table> <p>P&N calculated a variance between the Orleans Central Office subgroup SPED Tier 4 in the Differentiated Funding Formula Model (Source Document 3) and the Orleans Central Office Count (Source Document 2).</p>	Source Document 1	Source Document 3	555	547
Source Document 1	Source Document 3					
555	547					
<p>SPED Enrollment Tier 5</p>	<ol style="list-style-type: none"> 1. MfpDiffFunding_RSD_NO_20180201_Discrepancy Analysis; 2. Child Search Revenue & Expense Analysis 3_16_18 3. 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	<p>P&N noted no variance between the source documentation provided and the Differentiated Funding Formula Model.</p>				

EXHIBIT A

Differentiated Funding Formula Model Input Data	Source Documentation	Result				
G/T Enrollment	<ol style="list-style-type: none"> MfpDiffFunding_RSD_NO_20180201_Discrepancy Analysis; Child Search Revenue & Expense Analysis 3_16_18 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	<p>P&N noted a variance in the G/T total count in the Differentiated Funding Formula Model (Source Document 3) and Count of Students Tier 1 – Tier 5 and Gifted or Talented (Source Document 1).</p> <table border="1" data-bbox="1209 527 1835 602"> <thead> <tr> <th>Source Document 1</th> <th>Source Document 3</th> </tr> </thead> <tbody> <tr> <td>2,583</td> <td>2,584</td> </tr> </tbody> </table> <p>P&N noted a variance between the Orleans Central Office subgroup G/T in the Differentiated Funding Formula Model (Source Document 3) and the Orleans Central Office Count (Source Document 2).</p>	Source Document 1	Source Document 3	2,583	2,584
Source Document 1	Source Document 3					
2,583	2,584					
ELL Enrollment	<ol style="list-style-type: none"> Feb 1 2018 MFP Count of Limited English Proficient OPSB & RSD 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	P&N noted no variance between source documentation provided and Differentiated Funding Formula Model.				
Overage Enrollment	<ol style="list-style-type: none"> Feb 2018 MFP Overage Student Counts by Site 2018 Orleans Parish Differentiated Model – using Oct 1 student count – 6 	P&N noted no variance between source documentation provided and Differentiated Funding Formula Model.				