

**Brown, Samuel**

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**From:** Taylor, Martha  
**Sent:** Thursday, March 5, 2015 8:47 AM  
**To:** 'Willis D. Hawley'; Brown, Samuel; Tolleson, Julie; TUSD; Soto, Karla; Weatherless, Renee  
**Cc:** Rubin Salter, Jr.; Juan Rodriguez; Thompson, Lois D.; Bhargava, Anurima (CRT); Savitsky, Zoe (CRT) (Zoe.Savitsky@usdoj.gov); James.Eichner@usdoj.gov; Balentine, Vicki Eileen - (vbalenti) (vbalenti@email.arizona.edu)  
**Subject:** RE: Audit Report  
**Attachments:** USP Audit Report BH Comments 3-3-15 KS Response 3.4.docx

Dr. Hawley – Attached is the District’s response to your questions regarding the Audit. Please let us now if you need any further information.

Thank you.

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**From:** Willis D. Hawley [<mailto:wdh@umd.edu>]  
**Sent:** Tuesday, March 03, 2015 5:38 PM  
**To:** Brown, Samuel; Tolleson, Julie; Taylor, Martha; TUSD  
**Cc:** Rubin Salter, Jr.; Juan Rodriguez; Thompson, Lois D.; Bhargava, Anurima (CRT); Savitsky, Zoe (CRT) ([Zoe.Savitsky@usdoj.gov](mailto:Zoe.Savitsky@usdoj.gov)); [James.Eichner@usdoj.gov](mailto:James.Eichner@usdoj.gov); Balentine, Vicki Eileen - (vbalenti) ([vbalenti@email.arizona.edu](mailto:vbalenti@email.arizona.edu))  
**Subject:** Audit Report

**Please see my initial comments. I assume that this will be shared with Karla Sota. I hope that the District will respond quickly because my comments have implications for considering the 2016 budget.**

Willis D. Hawley  
Professor of Education and Public Policy  
University of Maryland  
Senior Advisor  
Southern Poverty Law Center

March 4, 2015

To: Special Master and Counsel

From: Karla Soto

Re: Audit

1. Providing the plaintiffs and the special master with the audit without any explanations for extraordinary differences in the expenditures versus the budget simply invites numerous questions and provides little useful information.  
**We provided explanations on variances over 10% to H&M. They did not include in audit report as I assume they deemed the explanations to be satisfactory.**
2. Looking at the audit overall, one might conclude that the district had under spent \$7.5 million on core elements of the USP. This only counts 910 G funds. One might reach this conclusion by first noting that transportation costs exceeded budgeted funds by over \$4 million. It is hard to imagine that this 50% increase in expenditures represents an increase in student enrollment in magnet schools and schools that became more integrated as a result.  
**Transportation costs included part of the \$5M carryover allowance**
3. Second, how could overhead have increased by more than \$3 million when actual expenditures from which overhead would be generated were reduced?  
**Overhead costs included part of the \$5M carryover allowance**
4. In the category of administration and certified staff, the funds expended were identical in seven instances and identical in eight others. This suggests that these numbers are not real and therefore neither are the variances. While I have not gone back to look at the budget itself, I do not recall that the budget numbers for items in this category were identical in most instances. This pattern of identical budgeted amounts followed by identical expenditures carries out throughout the document.  
**This pattern was a result of the crosswalk that had to be performed to allocate Budget and actual costs from the 14 project format to the 65 activity codes. As I stated in our budget submission, we had to perform mathematical calculations to do these allocations. We will have this same issue for FY14-15 since we established that budget by project code.**

5. Since the audit shows that the budget was under spent by only \$19,000 , where did the 5 million carry over come from ?

The \$5M is included in the budget and expenditure column. We didn't deem appropriate to charge any of the \$5M in any activities that were underspent so that we could at least identify areas that need to be adjusted for future budget planning. The \$5M was charged only to transportation and overhead.

6. To be blunt, it appears that most of the numbers in the audit report are not accurate and without explanations from the district, there is no way to make sense of this audit except to conclude that the budgeted amounts have little to do with what the district actually does. And that the amount expended does not reflect what that the district actually does.

We provided all general ledger data to H&M and that is the data they audited and reported on. The amounts expended is exactly what the district does. There is no misrepresentation in our figures. The complexity of the "crosswalk" process, which was agreed upon, is causing some of these concerns and the District would respectfully request that this is considered before making any further comments.

**From:** Taylor, Martha  
**Sent:** Wednesday, March 18, 2015 10:13 AM  
**To:** Anurima Bhargava; James Eichner; Juan Rodriguez; Lois Thompson; Rubin Salter; Willis D. Hawley; Zoe Savitsky  
**Cc:** Desegregation; Tolleson, Julie; RLL; Soto, Karla; Weatherless, Renee  
**Subject:** Audit Qs RFI  
**Attachments:** Audit Qs RFI FINAL.pdf

Dr. Hawley and Counsel: Please find attached the District's response to the audit questions from the Mendoza plaintiffs and Dr. Hawley. Thank you for your patience regarding our response.

**Martha G. Taylor MA, JD**

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**TUCSON UNIFIED SCHOOL DISTRICT**  
*Desegregation Department*

**To: Willis Hawley, Special Master**  
**Cc: All Parties**  
**Re: Various Inquiries regarding Audit Report for 2013-14 Budget**  
**Date: March 17, 2015**

**INTRODUCTION**

A review of the questions posed to the District after submission of the audit report make clear that a few pieces of background information will be critical in assisting the parties in understanding the expenditure reports that were audited. Several relevant documents are provided herewith, including the variance explanations given to the auditors, documentation regarding the agreed-upon procedures that guided the work, the 2013-14 USP budget by Project, and the crosswalk reflecting conversion of 14 projects into 65 activity codes. If it would be helpful, we would be happy to facilitate a conversation between Dr. Hawley, plaintiffs' budget expert Vicki Balentine, and the auditors.

**Budgeted Allocations vs. Expenditures and the "Crosswalk."**

The 2013-14 budget was produced using the old 14 USP Project categories. Those categories were used as the method for tracking the expenditure of 910(g) funds throughout the 2013-14 school year and likewise were used to create the 2014-15 budget. At the suggestion of the Special Master, and with the concurrence of the plaintiffs' budget expert, those 14 projects were broken into 65 USP activity codes. The use of 65 activity codes vs. 14 projects allowed creating a more meaningful budget going forward. However, both for the long-past 2013-14 school year and for the 2014-15 fiscal year (which was underway at the time of the conversion), the converted 65-activity-code budget could only reflect an approximation of what previously had been reflected in each of the 14 categories.

In translating the 2013-14 budget into activity codes prior to the audit, the district's finance staff had to make judgment calls. By way of a simple example (others

were much more complex): there is one ALE Director but two ALE-related activities, ALE Plan (0501) and UHS Activities (0502). The Director's salary was initially budgeted under Project 4 ALE. But, in cross-walking the old Project 4 into the two activity codes described, staff had to determine whether the salary should be coded to one or the other activity, or split between them.

The challenge presented by the crosswalking process does not end with such simple matters as apportioning a Director salary. Certain budget items appear in the former budgeting system under a general category, such as "teachers." This means that when TUSD reports, for example, funding spent on ALE teachers (from Project 4 – ALE), AP teachers are not separated from Pre-AP teachers, or other teachers funded under Project 4 – ALE. In many instances, the only way to report that information in a manner that is close to accurate is by manually going through individual names and schools to extract the exact dollars that go to individual teachers – many of whom may teach 2 classes of Pre-AP (.4 of their entire funding) and 3 classes of general education (.6 of their entire funding) – further complicating the reporting process for identifying with precision the exact number of dollars that went to which teachers. Although the new budget format, combined with the new ERP, will improve separating these items dramatically, imprecision remains for the crosswalking of the 2013-14 budget – and likely will be true of the 2014-15 budget and the audit of its expenditures to be conducted later in 2015.

In many areas, undertaking such a cross-walk bordered on the impossible. For example, the 2013-14 budget allocated \$2,015,990 to Project 7. At the close of that school year, finance showed that \$1,875,675.06 of that sum had been spent. However, the District was called upon to retroactively revise both the budget and the year-end expenditure information to reflect the new budget format (65 categories). So, the Finance Department had to take the old Project 7 budget and crosswalk it into the 6 activity codes (0405, 0601, 0602, 0603, 0605, 0801) that conform to the various activities previously subsumed within Project 7. However, Project 7 consisted of 56 different departments. Finance personnel applied a percent formula to expenditures on an individual department by department basis. Very few of the converted expenditures matched up an activity code on a one to one basis. The majority of these 56 departments had to be split among activity codes. Among these percent splits, there were some where the percent formula was applied evenly across the activity codes and other departments where the even percent split was not appropriate. For those departments, our best attempt was made to cross-walk the expenditures to match the most appropriate activity. This method was applied for both for the budget as adopted in 2013 and for the actual expenditures as reconciled in 2014. Depending on the category, this post hoc mathematical division of 14 "buckets" into 65 component pieces guaranteed an imprecision in the numbers.

### **The “\$5 million”**

Next, there appears to be some confusion about the \$5 million “carry over.” As discussed at the Summit last fall, 910(G) funds cannot be carried over. Rather, if unspent they must be returned to taxpayers. As the fiscal year drew to a close, some 910(G) funding was at risk of going unspent. The parties conferred about allowing the District to spend the money in 2013-14 (essentially, allocating it during the final bookkeeping efforts after the close of the fiscal year) in exchange for a commitment that an equivalent amount, estimated at \$5 million, of the 2014-15 Maintenance and Operations budget would be committed to USP projects. The District allocated those 2013-14 910(G) funds in two areas: transportation and overhead. The parties are familiar with the process and outcome for the \$5 million expenditure during 2014-15. But this effort presented some challenges for the audited budget because the 2013-14 transportation budget, for example, would appear to be overspent. It also means that the M&O funds earmarked for supporting USP activities in the 2014-15 school year will not be reflected within the Desegregation budget that is to be audited for that period later this year.

### **The Role of the Auditors**

For two years now we have spent a significant amount of time and energy to provide the audit report/audit as the USP requires. And for two years the parties have expressed displeasure with the end product. The basis for this continuing dissatisfaction is the language of the USP itself. That is, the USP requires an “audit report,” but then defines the report as a document indicating “whether the funds allocated in the USP Budget were spent in accordance with that budget and such other information as may be necessary to provide the Plaintiffs, the Special Master, and the public with full disclosure concerning how funds allocated to the USP Budget were spent.” The content of the report as dictated by the USP is thus inconsistent with the definition of the term “audit” as it is used in accounting.

Discussions among the parties, the District and the Special Master confirm that what everyone really wants is a compliance report from an agent outside the District that analyzes the allocations and expenditures for each activity, scrutinizes significant (non-incremental) modifications made throughout the year, and provides an opinion as to whether the final expenditure amounts were sufficiently tied to the initial activity (or to a justified and documented modification) such that the parties, public, and the court can determine whether TUSD has spent the desegregation monies appropriately.

To alleviate confusion regarding the auditors’ scope of work in light of the ambiguity of the USP language, the report was prepared in accordance with certain agreed-upon procedures. That scope of work was as set forth in a document emailed to

all parties from Sam Brown December 19, 2014, and is attached as Exhibit \_\_. In lieu of annually debating these procedures the parties have agreed-upon to govern the auditors' work, another option would be to amend this section of the USP to outline the work to be performed without delineating it as an "audit."

Several of the questions raised by the parties revolve around variances (budgeted vs. actual) in a number of areas.<sup>1</sup> This is one of the areas that is the focus of the auditors under the USP, and the determination of which areas to review, and with what level of detail, and what level of "drill-down" is entrusted to the independent judgment of the auditors. The District had no say in those decisions. The auditors did ask for variance explanations in a number of areas, and the response to their request is provided herewith.

### **Questions Presented by Plaintiffs/SM**

#### **# 1: Explanations for "Extraordinary Differences in the Expenditures."**

The background information submitted above, and the attached variance document provided to the auditors, should assist in understanding the variances identified in the audit.

#### **# 2: Apparent Overspend in Transportation /Overhead**

**Dr. Hawley notes that "transportation costs exceeded budgeted funds by over \$4 million. It is hard to imagine that this 50% increase in expenditures represents an increase in student enrollment in magnet schools and schools that became more integrated as a result. Second, how could overhead have increased by more than \$3 million when actual expenditures from which overhead would be generated were reduced?"**

As discussed in the introduction above, transportation and overhead were the two categories where the then-unspent 910(G) funds were allocated in anticipation of the "rollover" arrangement made between the parties. These dollars could have been allocated equally among all projects, but Finance feared that such an approach would

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<sup>1</sup> As noted above, the after-the-fact restructuring of both the budget and the year-end financial documents to reflect the new activity codes can make individual categories less precise than future systems will allow.



obscure the actual expenditure figures and thus make year-end totals meaningless. By allocating the sums to these two identifiable categories, Finance was able to avoid confusion with regard to all remaining activity codes. However, this approach did result in an apparent overexpenditure in both areas. There is also some background information on this issue in the variance report provided to the auditors.

### # 3: Administrative and Certificated Staff

Dr. Hawley writes:

**“In the category of administration and certified staff, the funds expended were identical in seven instances and identical in eight others. This suggests that these numbers are not real and therefore neither are the variances. .... This pattern of identical budgeted amounts followed by identical expenditures carries out throughout the document.”**

This inquiry hits precisely on the challenges of retroactively crosswalking the expenditures from 14 project “buckets” into 65 component pieces. The reality is that a “crosswalk” is a generalized guide to move the pieces of the various projects into corresponding activity codes, but they are not based on specific expenditures because when the money was spent the 65 activity codes did not exist.

Once again, the 2013-14 budget was based on 14 projects not 65 activity codes. This means that \$0 was budgeted for the individual activities (401 through 407). Instead, a much larger amount was budgeted for a much broader activity (Project 1), and those funds were split roughly seven ways. Likewise, \$0 was budgeted for individual activities (408 through 418), and a larger amount from Project 12 was split. Dr. Hawley correctly notes that the individual category expenditure numbers are not “real” unless and until we get through an entire fiscal year in which: 1) the budget was created using the 65 activity codes; 2) expenditures are recorded and tracked in the ERP system using budget strings tracked to those activity codes; and 3) year-end actual expenditures can then be totaled by activity code categories.

**#4: The "\$5 Million"**

**Dr. Hawley asks, "Since the audit shows that the budget was under spent by only \$19,000, where did the 5 million carry over come from?"**

As discussed above, the \$5 million in 910(g) funds was spent in the 2013-14 year based on the parties' agreement. That expenditure was entered into the 2013-14 910(G) budget as noted above. In exchange, the District earmarked \$5 million in M&O money to be spent on 2014-15 USP projects, and the parties collaboratively developed a plan for those funds which is underway.

**# 5: Specific Variance Inquiries by Mendoza Plaintiffs**

Mendoza Plaintiffs' concerns and questions are not so much addressed to the audit process or findings themselves but instead expresses a feeling that the District has failed "to actually spend 910(g) funds consistent with the party and Special Master vetted and Court approved budget."

**The Mendoza submission avers: "Further, it calls into question the District's ability to attain unitary status to the extent the District has failed to spend the sums that the parties (including the District) and the Special Master all agreed were necessary to implement the provisions of the USP. ... Similarly, notwithstanding that agreement was reached on how the \$5 million in unspent 2013-14 910(g) funds will be spent this year, Mendoza Plaintiffs continue to be concerned about the ultimate impact on the District's ability to attain unitary status of the failures of implementation of the USP in 2013-14 that that carry over of funds reflects."**

The Mendozas then inquire about a number of specific areas and issues. As a threshold matter, the District submits that the expenditure of money, standing alone, cannot therefore be the litmus test for good faith; the District can and should seek cost efficiencies where possible. Also, the District's ability to expend budgeted monies can be affected by such things as turnover and attrition (for sums tied to salaries and

benefits), timelines associated with procurement processes, and unforeseeable circumstances of other kinds.<sup>2</sup> Further, the USP was adopted in February 2013. The 2013-14 budget allocations were made between March-May 2013. At that time, none of the action plans had even been drafted. Reasonably, the 2013-14 budget contained many “best estimates.”

So, the District takes issue with any suggestion that its failure to fully expend monies as allocated in a budget developed in the 1-2 months following adoption of the USP is evidence of an implementation failure or suggests a delayed timeline to unitary status. That being said, the District concurs that it is in the best interests of students – both District-wide and in the plaintiff classes – that programs be rolled out and expenditures made so that the work of desegregation can move forward.

In addition, the District respectfully submits that the Mendoza RFIs are not directed to the audit itself (ie., the scope of work or process or findings), but rather are general inquiries regarding expenditure and implementation activity for 2013-14. The District first directs the parties to its last Annual Report, which describes the implementation work done in the Quality of Education area for a description of what was undertaken and achieved in FY 2014. The District further notes that the apparent “underspending” noted in the question is actually, once again, a byproduct of the crosswalking process. The District will attempt to provide helpful explanatory information regarding the specific inquiries as follows:

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<sup>2</sup> The comment to the 2013-14 budget contingency line states: “Turnover/Attrition to contingency; remaining balance to overhead.” A remaining balance was expected and planned for, particularly given the number of unknowns as of the spring of 2013. Turnover and Attrition accounts for the fact that salaries are not always 100% accurate, staff members do not always work a full term (10 or 12 months), people quit or are replaced, benefits are not the same for everyone, efficiencies are identified, etc. Some amount of funding will likely always be remaining from Turnover and Attrition. This is a reality of managing a \$64M budget – not evidence of a failure of implementation.

**A. Quality of Education**

**Mendozas state that “TUSD spent a total of about \$3.5 million LESS on quality of education initiatives than had been budgeted. In particular, Mendoza Plaintiffs seek the District’s explanation for why it spent approximately \$726,000 LESS than had been budgeted for culturally relevant courses and student engagement professional development; about \$656,900 LESS than had been budgeted on multi-cultural curriculum; and about \$592,000 LESS than had been budgeted on CRC’s? Similarly, Mendoza Plaintiffs ask why the District spent about \$680,000 LESS than had been budgeted on support and inclusive environments. They also ask that the District particularize the specific activities that were to have been paid for out of that \$680,000 that failed to occur.”**

The 2013-14 budget was based on 14 projects, not 65 activity codes. That is, no money was budgeted for the individual activity codes (508-510, and 516) that are now specific to CRCs, Multicultural Curriculum, related PD, etc., Instead, a much larger amount was budgeted for a much broader activity (Project 6, Inclusive Environments). We “cross-walked” the larger amount (Project 6 had a \$4.6M allocation in the 2013-14 budget) into specific activity categories. Because all four areas related to CRCs initially were budgeted under Project 6, TUSD responds to the total variance in all four areas (see Table 1(A) below). Based on an analysis of all four areas together (because they were initially budgeted together), the identified variance was \$2,655,492. Variances are explained in Table 1(B) below by major line items. The explanations do not account for every single variance as each of the four categories has smaller positive or negative variances.

<b>USP Subject Areas</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>	<b>% Difference</b>
Culturally relevant courses and student engagement professional development (0508)	916,733	190,707	726,026	79%
Multicultural curriculum (0509)	1,524,861	867,961	656,900	43%
Culturally relevant courses (0510)	766,733	174,507	592,226	77%
Supportive and inclusive environments (0516)	766,733	86,393	680,340	89%
	3,975,060	1,319,568	2,655,492	67%

<b>Dep't Codes</b>	<b>Explanations</b>	<b>Amounts</b>
5042 (CIPDA)	Teacher salaries were underspent because many positions allocated for CRC, Multicultural, and CRC teacher coaches were not supported by 901(g) funds. In total there was an initial allocation of 23 FTE, but only 2.8 FTE were allocated as CRC teachers.	\$667,942
5042	Certified temp hourly was budgeted but not spent	\$727,000
5042	Classified (salaries and temp/hourly) was underspent because two project manager positions were not filled.	\$138,491
5042 5047 (Fine Arts)	Administrative salaries were underspent because only 1.5 FTE were charged to these codes, but several other FTE were budgeted under these codes.	\$124,842
5042	Consultants were underspent	\$132,900
5042	Registration fees were underspent	\$395,000
5042	Supplies were underspent	\$157,000
5042	Related benefits for all of these codes were underspent	\$307,070
	<b>Variance \$2,655,492</b>	<b>\$2,650,245.00</b>

## **B. Professional Development and Support**

**Mendozas write: “As you know, professional development to support the USP has been the subject of on-going discussion. Mendoza Plaintiffs therefore ask why the District spent about \$200,000 LESS than had been budgeted on USP related professional development and support.”**

At the risk of sounding repetitive, the District must again cite the crosswalking process to explain the apparent \$200,000 variance. The 2013-14 budget was based on 14 projects not 65 activities. This means that \$0 was budgeted for this activity code (409). Instead, USP professional development expenditures were embedded in several different Projects with large budget lines. TUSD then “cross-walked” the larger amount

into specific activities. There were several minor line items that were overspent or underspent by a few thousand dollars (i.e. supplies were underspent by approximately \$8,000). But the primary cause for the variance was that less money was spent on personnel and more funds were spent on technology/software. TUSD budgeted approximately \$186,000 for certificated substitutes,<sup>3</sup> but did not spend any of those funds; classified salaries were also underspent by approximately \$100,000. Related benefits therefore also were underspent by approximately \$111,000. In total, TUSD underspent approximately \$397,000 in substitutes, salaries and related benefits. TUSD overspent on capital equipment (Tech-Related Hardware and Non-Taggable Technology) by approximately \$145,000. These funds were used to purchase Teachscape software.

### C. Student Discipline Training

**“Similarly, and also given issues that were raised with respect to discipline this past year, Mendoza Plaintiffs ask why about \$178,000 LESS than had been budgeted was spent on student discipline training for sites.”**

The 2013-14 budget was based on the old numbered projects, so \$0 was budgeted for this activity code (603). Instead, a much larger amount (\$1.8M of the total \$2M allocation) was budgeted for Project 7, which included student discipline among a broader array of topics. However, the Equity Department (and staff) took the lead in implementing, monitoring, and reporting discipline-related activities – and that department’s funding was almost exclusively in Project 5 – Student Achievement. Equity Department staff worked primarily on academic and behavioral supports, so in the “cross-walking” process, a portion of Equity Department funding was coded to discipline to reflect the reality of implementation.

The largest cause of the variance here is that \$106,000 that had been budgeted for Restorative Practices/PBIS training was not spent because TUSD provided the trainings in-house as described in the annual report. As this particular line item “student discipline training” was not “budgeted” as much as it was created during the “cross-walking” process. The remainder of the difference is a product of this process more than any particular training not being implemented or provided. TUSD provides the following Table 3 to explain the total “discipline” variance of \$487,589.

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<sup>3</sup> Substitute teachers are budgeted so that full-time teachers can be freed up for additional professional development.

<b>Dep't Codes</b>	<b>Explanations</b>	<b>Amounts</b>
5021 (Equity)	Classified salaries for this department were originally allocated to Project 5, and were split eight different ways when they were crosswalked into the following eight new activity codes: 0506, 0511-0514, and 0601-0603. Three-eighths of the total classified variance ( $\$519,460 / 8 * 3$ ) was attributed to the three discipline activities 0601-0603.	\$194,798
	Temp hourly certified (RP/PBIS training and Hearing Officers) was budgeted to this department. Hearing Officers were charged directly to Secondary Leadership (5023), and TUSD conducted the RP/PBIS training in-house so TUSD did not spend the allocated funding.	\$168,000
	Related benefits were underspent.	\$101,583
	<b>Variance \$487,589</b>	<b>\$464,381.00</b>

#### **D. Family Engagement**

**Recognizing the importance of family engagement to the ultimate educational success of the students in the plaintiff classes and the implementation of the USP, Mendoza Plaintiffs also ask why more than one-third of the total sum budgeted for family engagement (about \$271,000 of about \$600,000) went unspent.**

Again, the 2013-14 budget was based on 14 projects not 65 activities. This means that \$0 was budgeted for these activities (0701-0703) and, to a lesser extent, translation and interpretation services (0704). Instead, a much larger amount was budgeted for the much broader activity of Family Engagement under Project 8. TUSD then “cross-walked” the larger amount into specific activities – mainly by splitting the funds that had been budgeted to Project 8 for family engagement four ways: translation and interpretation funding was “cross-walked” to 0704; the remainder was split three ways into the three family engagement activities (0701-0703). This was not an exact science by any means, but represented a reasonable approach. Table 4 below provides explanations for the total variance of approximately \$270,000.

<b>Dep't Codes</b>	<b>Explanations</b>	<b>Amounts</b>
5004/5035	\$100,000 was initially budgeted in School Community Services (5035), but the expenditures were charged to Communications (5004) under project 8 (\$45,594) and under project 2 (\$54,269) resulting in a variance for project 8 of \$54,269.	\$54,269
5035	Classified salaries and related benefits were underspent as several allocated positions were never filled.	\$231,871
	<b>Variance \$270,965</b>	<b>\$286,140.00</b>

### **E. Placement Policies and Practices**

**Mendoza Plaintiffs also have questions about categories in which the District spent MORE than had been budgeted. In particular, they ask why the District was about \$1 million OVER budget for placement policies and practices and ask what specific activities (by activity and associated cost) account for this approximate \$1 million variance.**

This was a result of two factors: 1) a “cross-walking” error; and 2) benefits costing more than anticipated. Allocations for Social Workers (Project 5) and Psychologists (Project 6) appeared in the final expenditure reports as expenditures without matching allocations – making the total line for Placement Policies and Practices (0505) appear to be overspent by almost \$800,000. Both lines were “overspent” as compared to their original allocations because the total actual salaries exceeded the estimated average salaries. Accordingly, benefits, which were estimated at the start of the year based on the average salaries, were overspent by approximately \$227,000.

<b>Dep't Codes</b>	<b>Explanations</b>	<b>Amounts</b>
5076 (ExEd)	Social Workers do not appear as budgeted in 0505, but do appear as expenditures – causing “classified” to appear to be overspent in an amount similar to the original allocation (\$412,000).	-\$466,621
5076	Psychologists do not appear as budgeted in 0505, but do appear as expenditures – causing “teacher salaries” to appear to appear to be overspent in an amount similar to the original allocation (\$292,000)	-\$345,558
5076	Related benefits were overspent	-\$227,410
	<b>Variance (\$1,029,732)</b>	<b>(\$1,039,589.00)</b>



**F. Internal Compliance Monitoring**

**Mendozas also ask “why the cost of internal compliance monitoring cost more than \$275,000 ABOVE the sum that had been budgeted and ask what specific activities (by activity and associated cost) account for the variance.”**

The 2013-14 budget was crafted using the old project numbers. A total of \$500,000 was budgeted into Project 11, which included the work now covered by activity codes 101, 102, and 103. TUSD then cross-walked the larger amount into the specific activity code of “Internal Compliance Monitoring.”

In crosswalking actual Project 11 expenditures into the relevant activity codes, we learned that the 2013-14 USP Budget included an allocation of \$500,000 for “legal fees” without specifying whether that sum was for compensating the District’s own outside counsel or paying the attorneys’ fees for plaintiffs’ counsel under Section 1988 (the 2014-15 USP Budget addresses this oversight).

Because TUSD charged its outside counsel fees for the total amount of \$709,000 to the budgeted line for plaintiff’s legal fees , it appears as an over-expenditure of \$209,000 in 0103 (Court Orders and Miscellaneous) as only \$500,000 was budgeted for that line. The \$500,000 that was paid to plaintiff’s legal fees was cross-walked into codes 0101 and 0102 and appears as an over-expenditure for the full amount.

## A. Introduction

H&M provided a variance document with two tabs: “Analysis by Total” and “Detail Analysis.” H&M requested explanations for any area in which there is a material variance of 10%. Under the first tab of the variance document, “Analysis by Total,” H&M sought explanations for six categories: compliance and good faith, administrators and certificated staff, discipline, family and community engagement, extracurricular activities, and accountability and transparency. See section B below for explanations of these six categories. Under the second tab of the variance document, “Detail Analysis,” H&M sought further explanations for several sub-categories under the general categories of transportation, quality of education, and overhead. Explanations for these three areas are in section C “Detail Analysis.”

## B. Analysis by Total (Tab 1)

<b>USP Subject Areas</b>	<b>Budgeted Amounts</b>	<b>Actual</b>	<b>Variance with Budget Positive (Negative)</b>	<b>% Difference</b>
Total compliance and good faith	3,569,440	2,758,508	810,932	23%
Total student assignment	9,435,899	9,163,574	272,325	3%
Total transportation	8,256,186	12,439,836	(4,183,650)	-51%
Total administrators and certificated staff	2,187,701	1,552,292	635,409	29%
Total quality of education	17,087,318	13,571,949	3,515,369	21%
Total discipline	3,099,868	2,612,279	487,589	16%
Total family and community engagement	600,548	329,583	270,965	45%
Total extracurricular activities	360,745	237,785	122,960	34%
Total facilities and technology	1,370,621	1,431,082	(60,461)	-4%
Total accountability and transparency	843,066	440,357	402,709	48%
Total other	16,918,625	19,173,816	(2,255,191)	-13%
Total expenditures	\$ 63,730,017	\$ 63,711,061	\$ 18,956	0%

**1. Total Compliance and Good Faith**

USP Subject Area	Budgeted Amt	Actual	Variance	% Difference
Total compliance and good faith (0101, 0102, 0103)	3,569,440	2,758,507	810,932	23%
<i>Adjusted Total compliance and good faith (0101, 0102, 0103)</i>	2,557,216	2,758,507	201,291	8%

H&M identified a total budgeted amount of approximately \$3.5M for codes 0101-0103, and a total expended amount of \$2.7M - for a total amount of \$811k underspent. TUSD crosswalked \$1,012,224 from contingency budget to 0103 "Court Orders and Miscellaneous." As a result, 0103 appears to have an extra \$1,012,224 budgeted but not spent – effectively appearing as approximately one million dollars underspent in this area. However, after subtracting the \$1,012,224 of contingency from 0103, the adjusted budgeted amount is approximately \$2.5M. Based on the adjusted budgeted amount, the variance is only 8% so no further explanation is needed as the adjusted variance is less than ten percent.

**2. Total Administrators and Certificated Staff**

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Total administrators and certificated staff	2,187,701	1,552,292	635,409	29%

Dep't Codes	Explanations	Amounts
5068	Classified was underspent because several allocated positions were never filled.	\$114,467
	Travel was underspent.	\$8,631
	Advertising was underspent.	\$24,476
	Capital was underspent.	\$62,815
	Benefits were underspent.	\$41,827
5042	Classified Salaries were underspent because several allocated positions were never filled.	\$191,464
	Benefits were underspent.	\$179,137
	<b>Variance \$635,409</b>	<b>\$622,817.00</b>

**3. Total Discipline**

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Total discipline	3,099,868	2,612,279	487,589	16%

Dep't Codes	Explanations	Amounts
5021	Classified salaries for this department were originally allocated to Project 5, and were split eight different ways when they were crosswalked into the following eight new activity codes: 0506, 0511-0515, and 0601-0603. Three-eighths of the total classified variance (\$519,460 / 8 * 3) was attributed to the three discipline activities 0601-0603.	\$194,798
	Temp hourly certified (RP/PBIS training and Hearing Officers) was budgeted to this department. Hearing Officers were charged directly to Secondary Leadership (5023), and TUSD conducted the RP/PBIS training in-house so TUSD did not spend the allocated funding.	\$168,000
	Related benefits were underspent.	\$101,583
	<b>Variance \$487,589</b>	<b>\$464,381.00</b>

**4. Total Family and Community Engagement**

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Total family and community engagement	600,548	329,583	270,965	45%

Dep't Codes	Explanations	Amounts
5004/5035	\$100,000 was initially budgeted in School Community Services (5035), but the expenditures were charged to Communications (5004) under project 8 (\$45,594) and under project 2 (\$54,269) resulting in a variance for project 8 of \$54,269.	\$54,269
5035	Classified salaries and related benefits were underspent as several allocated positions were never filled.	\$231,871
	<b>Variance \$270,965</b>	<b>\$286,140.00</b>

**5. Total Extra Curricular Activities**

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Total extracurricular activities	360,745	237,785	122,960	34%

Dep't Codes	Explanations	Amounts
5066	Certified Salaries were underspent because (a) TUSD only spent	\$54,937

	\$25,000 of the \$43,000 budgeted amount; (b) TUSD did not spend approximately \$18,000 budgeted for “extracurricular activities,” and (c) TUSD only spent approximately \$41,000 of the budgeted amount.	
	Supplies were underspent.	\$51,815
	Benefits were underspent.	\$10,634
	<b>Variance \$122,960</b>	<b>\$117,386.00</b>

## 6. Total Accountability and Transparency

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Total accountability and transparency	843,066	440,357	402,709	48%

Dep't Codes	Explanations	Amounts
5041	Salaries and Temp Hourly (including benefits) were underspent because several positions and temp/hourly funding was not used. The previous CIO developed an EBAS plan which was postponed, resulting in several positions not being filled.	\$411,000
	<b>Variance \$402,709</b>	<b>\$411,000.00</b>

**C. Detail Analysis (Tab 2)**

	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>	<b>% Difference</b>
<b>Transportation</b>				
Magnet transportation	4,128,093	6,219,918	(2,091,825)	-51%
Incentive transportation	4,128,093	6,219,918	(2,091,825)	-51%
<b>Total transportation</b>	8,256,186	12,439,836	(4,183,650)	
<b>Quality of education</b>	0	0	0	
ALE access and recruitment plan	5,752,218	4,940,081	812,137	14%
UHS admissions/outreach/recruitment	327,973	394,120	(66,147)	-20%
Build/expand dual language programs	61,000	0	61,000	100%
Placement policies and practices	142,584	1,172,316	(1,029,732)	-722%
Dropout prevention and retention plan	4,902,318	4,205,056	697,262	14%
Culturally relevant courses and student engagement professional development	916,733	190,707	726,026	79%
Multicultural curriculum	1,524,861	867,961	656,900	43%
Culturally relevant courses	766,733	174,507	592,226	77%
Targeted academic interventions and supports	481,541	385,202	96,339	20%
Quarterly information events	481,542	385,202	96,340	20%
Collaborate with local colleges and universities	481,541	385,202	96,339	20%
AAAATF recommendations	481,541	385,202	96,339	20%
Supportive and inclusive environments	766,733	86,393	680,340	89%
<b>Total quality of education</b>	17,087,318	13,571,949	3,515,369	
<b>Other</b>				
OCR	10,651,537	9,804,096	847,441	8%
Overhead	6,267,088	9,369,720	(3,102,632)	-50%
<b>Total other</b>	16,918,625	19,173,816	(2,255,191)	

**1. Total Transportation (0301 – 0302)**

USP Subject Area	Budgeted	Actual	Variance	% Difference
<b>Transportation</b>				
Magnet transportation	4,128,093	6,219,918	(2,091,825)	-51%
Incentive transportation	4,128,093	6,219,918	(2,091,825)	-51%
<b>Total transportation</b>	<b>8,256,186</b>	<b>12,439,836</b>	<b>(4,183,650)</b>	

These two areas were split up into two sub-categories that align with the new activity codes. However, the explanation is applicable to the general “Transportation” category. At the end of the year, TUSD added approximately \$3.7M in unspent funds as part of the remaining carryover to transportation. When comparing the budgeted to actual there is a variance of less than 10% - approximately \$8M was budgeted and spent on transportation.

**2. Total Quality of Education****a. ALE Access and Recruitment Plan (0501)**

USP Subject Areas	Budgeted	Actual	Variance	% Difference
ALE access and recruitment plan	5,752,218	4,940,081	812,137	14%

Dep’t Codes	Explanations	Amounts
5064	Teacher salaries were primarily made up of AP teachers, Pre-AP teachers, AVID teachers, and GATE teachers. Approximately \$165,000 (four FTE) were underspent for GATE teachers, the other three categories of teachers did not have separate activity codes to facilitate monitoring.	\$575,779
5064	Related benefits underspent	\$178,491
	<b>Variance \$812,137</b>	<b>\$754,270.00</b>

**b. UHS Admissions/Outreach/Recruitment (0502)**

USP Subject Areas	Budgeted	Actual	Variance	% Difference
UHS admissions/outreach/recruitment	327,973	394,120	(66,147)	-20%

Dep’t Codes	Explanations	Amounts
5064	Benefits were not budgeted but were spent.	-\$80,142
5064	Classified salaries were underspent because one position was charged to overhead instead of being charged to project 4.	\$20,224
	<b>Variance (\$66,147)</b>	<b>(\$59,918.00)</b>

**c. Build/expand dual language programs (0504)**

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Build/expand dual language programs	61,000	0	61,000	100%

Dep't Codes	Explanations	Amounts
5028	This allocation was for supplies that were either not purchased, or were not charged to this code. In 2013-14, the dual language expenditures were lumped together with the OCR/ELL expenditures making it difficult to separate into the new code 0504.	\$61,000
	<b>Variance \$61,000</b>	<b>\$61,000.00</b>

**d. Placement policies and practices (0505)**

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Placement policies and practices	142,584	1,172,316	(1,029,732)	-722%

Dep't Codes	Explanations	Amounts
5076	Social Workers do not appear in the Lawson budget that was crosswalked into 0505, but do appear as expenditures – causing “classified” to appear to be overspent in an amount similar to the original allocation (\$412,000).	-\$466,621
5076	Psychologists do not appear in the Lawson budget that was crosswalked into 0505, but do appear as expenditures – causing “teacher salaries” to appear to appear to be overspent in an amount similar to the original allocation (\$292,000)	-\$345,558
5076	Related benefits were overspent	-\$227,410
	<b>Variance (\$1,029,732)</b>	<b>(\$1,039,589.00)</b>

**e. Dropout prevention and retention plan (0506)**

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Dropout prevention and retention plan	4,902,318	4,205,056	697,262	14%

Dep't Codes	Explanations	Amounts
5021	Teacher salaries from CORE Plus and/or Southwest Alternative were underspent, most likely due to the fact that Southwest Alternative was merged with Cholla high school.	\$107,365
5047	Teacher salaries for Fine Arts were budgeted to the schools, but charged to the department resulting in a net under-expenditure.	\$229,388
5021	Certified temp/hourly was underspent	\$122,253
5021	Classified salaries were underspent because only 3 of the allocated 5 FTE for non-ExEd social worker positions were filled	\$85,692
5021/5047	Related benefits were underspent	\$150,638



	<b>Variance \$697,262</b>	<b>\$695,336.00</b>
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**f. Culturally relevant courses and student engagement professional development (0508); Multicultural Curriculum (0509); Culturally Relevant Courses (0510); Supportive and Inclusive Environments (0516)**

These four areas were split up into their appropriate new codes from the original Curriculum department budget items allocated for these areas.

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Culturally relevant courses and student engagement professional development	916,733	190,707	726,026	79%
Multicultural curriculum	1,524,861	867,961	656,900	43%
Culturally relevant courses	766,733	174,507	592,226	77%
Supportive and inclusive environments	766,733	86,393	680,340	89%
	3,975,060	1,319,568	2,655,492	67%

Dep't Codes	Explanations	Amounts
5042	Teacher salaries were underspent because many positions allocated for CRC, Multicultural, and CRC teacher coaches were not charged to deseg. In total there was an initial allocation of 23 FTE, but only 2.8 FTE were charged to CRC teachers.	\$667,942
5042	Certified temp hourly was budgeted but not spent	\$727,000
5042	Classified (salaries and temp/hourly) was underspent because two project manager positions were not filled.	\$138,491
5042 5047	Administrative salaries were underspent because only 1.5 FTE were charged to these codes, but several other FTE were budgeted under these codes.	\$124,842
5042	Consultants were underspent	\$132,900
5042	Registration fees were underspent	\$395,000
5042	Supplies were underspent	\$157,000
5042	Related benefits for all of these codes were underspent	\$307,070
	<b>Variance \$2,655,492</b>	<b>\$2,650,245.00</b>

**g. Targeted academic interventions and supports (0511); Quarterly Information Events (0512); Collaborate with local colleges and universities (0513); AAAATF Recommendations (0514)**

These four areas were split up into their appropriate codes from the original budgets of African-American and Mexican-American Student Services Departments.

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Targeted academic interventions and supports	481,541	385,202	96,339	20%
Quarterly information events	481,542	385,202	96,340	20%
Collaborate with local colleges and universities	481,541	385,202	96,339	20%

AAAATF recommendations	481,541	385,202	96,339	20%
	1,926,165	1,540,808	385,357	20%

Dep't Codes	Explanations	Amounts
5021	Classified salaries were underspent as several specialist positions were not filled.	\$261,941
5021	Related benefits were underspent	\$76,892
	<b>Variance \$385,357</b>	<b>\$338,833.00</b>

### 3. Overhead (0105)

USP Subject Areas	Budgeted	Actual	Variance	% Difference
Overhead	6,267,088	9,369,720	(3,102,632)	-50%

TUSD budgeted \$5M for overhead, and an additional amount of approximately \$1.1M for activity 0505 (Exceptional Education) but was not included in the Lawson budget. Instead, that amount was included in the 0105 (Overhead) budget. *See* section 2(d) above.

After allocating the overhead and unspent contingency, the remaining balance of \$7M was allocated \$3.7M to Transportation in 0301 and 0302 and remainder constitutes the variance in 0105. Per the USP, any unspent contingency funds were to be rolled into Overhead. The variance due to a portion of the unspent balances that were charged to overhead to be carried over into FY2015 as approved at the October 2014 summit.

**Tolleson, Julie**

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**From:** Brown, Samuel  
**Sent:** Friday, December 19, 2014 7:29 PM  
**To:** 'Anurima Bhargava'; 'James Eichner'; 'Juan Rodriguez'; 'Lois Thompson'; 'Rubin Salter Jr.'; 'Zoe Savitsky'; 'Willis D. Hawley'; Balentine, Vicki  
**Cc:** 'Brammer@rllaz.com'; Tolleson, Julie; Taylor, Martha; Soto, Karla; Weatherless, Renee; Morrison, G Scott; Rochon, Richard  
**Subject:** Revised Audit Scope  
**Attachments:** 20141219 Scope of 2013-14 USP Audit Report.docx; 20141219 Example of 2013-14 USP Audit Report.pdf

Counsel/Special Master: Dr. Hawley's summit notes – and Dr. Balentine's November 21, 2014 proposal, states in relevant part: "The audit required by the USP will report expenditures for each of the revised descriptions of activities in the Implementation Addendum. For 2013-14, the audit will deal only with the expenditure of 910G funds." Based on your feedback, and our discussions with Dr. Balentine, the scope of the 2013-14 report has been revised to provide you with more detailed information that we hope you will find useful and responsive to your stated concerns about the 2012-13 report.

During the October meeting, Mrs. Soto stated that TUSD may be able to tie the former coding to the revised IA activities, but that for this year (at least) it would be a manual process and would take some time. In November, staff finalized the "crosswalk" between the 13 projects and the new set of 65 activities that had been developed in October with Dr. Balentine and Dr. Hawley. Staff then engaged in an analysis to determine the timing and resources necessary to complete the audit report in a manner that aligns with Dr. Balentine's proposal (aligned to the 65 activities). Based on our analysis, and based on our ongoing discussions with the auditors, the audit report required by the USP can and will report on expenditures for each of the revised descriptions of activities in the Implementation Addendum, as proposed by Dr. Balentine, and will deal only with the expenditure of 910G funds. See attached language outlining the scope of the report, and an example of the report.

Happy Holidays, Sam

Scope

District management and representatives of Heinfeld, Meech & Co. (HM) are proposing the following reporting alternative in regards to improving the audit requirement specified in Section X.B.7 of the Unitary Status Plan. Based on the description of the scope below, HM will provide an examination report on a schedule of desegregation expenditures prepared by District management. The examination will be performed in accordance with the professional standards applicable to Attestation Engagements as specified by the AICPA. An examination is the highest level of attestation service and is analogous to an audit of historical financial statements. It requires the auditor to reduce the risk of undetected material misstatement to a low level and involves substantial evidence gathering. As a result of the examination, the auditor provides an opinion about the conformity of the subject matter with the criteria. An example of the examination report to be issued is attached.

District management will align 2013-14 budgeted amounts and actual expenditures to the 65 revised activities in the Implementation Addendum, and an additional two codes to capture expenditures for OCR expenditures, and Overhead expenditures. The examination report shall report expenditures for each of the revised descriptions of activities in the Implementation Addendum as amended in November of 2014. For 2013-14, the examination report shall focus only on the expenditure of 910G funds.

Section X.B.7 of the USP states:

The District will provide the Plaintiffs and the Special Master with an audit report of each year's USP Budget. The audit report shall indicate whether the funds allocated in the USP Budget were spent in accordance with that budget and such other information as may be necessary to provide the Plaintiffs, the Special Master, and the public with full disclosure concerning how funds allocated to the USP Budget were spent. The audit shall be conducted by an outside accounting firm and shall be posted on the USP Web Page as required by Section (X)(D)(1). Each audit report shall be delivered by January 31 after the conclusion of the fiscal year that is the subject of the audit.

Heinfeld, Meech & Co. conducts "Audits" of organizations to evaluate financial statements, including funding from all sources, to check for accuracy and full representation of financial activities and claims and considering those activities and claims when considered in conjunction with the financial statements taken as a whole.

What is described as an "Audit Report" in the USP is focused on evaluating specific information focused on one specific set of activities (implementing the USP) and therefore does not constitute an "Audit" as the term is used in the audit profession because there are no related financial statements to which procedures may be applied. Therefore, HM is hereby agreeing to conduct an "Examination Report" to produce an "Audit Report" pursuant to USP section X.B.7, but is not conducting an "Audit" of financial statements as the term is used in the audit profession. The procedures performed as part of the examination engagement are specifically designed to allow the specified users in evaluating the subject matter that would not normally be within the scope of a financial statement audit.

This engagement is solely to engage in an “Examination Report” in order to produce an “Audit Report” which achieves the following objectives, as stated by USP section X.B.7:

1. To indicate whether the funds allocated in the USP Budget were spent in accordance with that budget for the fiscal year ending on June 30, 2014, and
2. To provide such other information as may be necessary to provide the Plaintiffs, the Special Master, and the public with full disclosure concerning how funds allocated to the USP Budget were spent.

## USP BUDGET SUMMARY

	\$ 83,392,477	\$ 64,332,208	\$ 19,060,269	741.39	\$ 67,818,697	\$ (3,458,125)
ACCOUNT DESCRIPTION	TOTAL AMOUNT	DESEG AMOUNT	NON-DESEG AMOUNT	FTE	PREVIOUS DESEG AMOUNT (VERSION 2.0)	DIFFERENCE
Project 1 Personnel	731,661	509,020	222,641	8.00	509,020	0
Project 2 Student Assignment	8,409,810	8,409,810	-	6.00	7,416,915	992,895
Project 3 Magnets	8,968,470	8,968,470	-		9,500,000	(531,530)
Project 4 ALEs	8,149,449	6,497,546	1,651,902	126.14	6,953,058	(455,512)
Project 5 Achievement Support	17,965,231	9,041,646	8,923,585	184.67	9,827,509	(785,863)
Project 6 Inclusive Environments	4,687,699	4,607,203	80,496	60.50	5,874,851	(1,267,648)
Project 7 Discipline & ECA	3,148,853	2,018,405	1,130,448	29.50	2,248,404	(229,999)
Project 8 Family Engagement	1,808,689	722,548	1,086,141	17.00	801,268	(78,720)
Project 9 Facilities Access	1,247,579	819,755	427,824	8.00	1,082,255	(262,500)
Project 10 Technology Access	608,719	547,013	61,707	1.55	575,979	(28,966)
Project 11 USP Budget and NARAs	8,349,450	8,381,786	(32,336)	20.98	6,974,510	1,407,276
Project 12 Prof. Development	7,341,954	1,961,408	5,380,546	60.90	4,174,420	(2,213,012)
Project 13 Monitoring/Reporting	1,537,379	1,410,065	127,314	5.50	1,414,610	(4,545)
Project 14 ELL /OCR	10,437,535	10,437,535	-	212.65	10,465,898	(28,363)

Activity	USP Section(s)	Old Project	Budget Code
<b>I. COMPLIANCE AND GOOD FAITH</b>			
I.1 Internal Compliance Monitoring	All, X.D.1; X.B.6; II.I.1.b	11	101
I.2 Annual Report	All	11	102
I.3 Court Orders and Miscellaneous	All	11	103
I.4 OCR/ELL		14	104
<b>II. STUDENT ASSIGNMENT</b>			
II.1 Comprehensive Boundary Plan	II.D.2-3	2	201
II.2 Comprehensive Magnet Plan	II.E.3	2	202
II.3 Application and Selection Process (+APOS)	II.D.4, I.G.1, II.G.2.a-b	2	203
II.4 Marketing, Outreach, and Recruitment Plan	II.I.1, III.A.5, VII.B	2	204
II.5 Student Assignment PD	II.J.1	2	205
<b>III. TRANSPORTATION</b>			
III.1 Magnet Transportation	III.A.3	3	301
III.2 Incentive Transportation	III.A.3	3	302
<b>IV. ADMIN / CERTIFICATED STAFF (Recruitment/Hiring/Assignment/Retention)</b>			
IV.1 Hire or Designate USP Positions	All	1	401
IV.2 Outreach, Recruitment, Retention Plan	IV.C.3	1	402
IV.3 Interview Committees/Instrmnt/App Pool	IV.D.1-3, IV.B.1	1	403
IV.4 Evaluate Applicant Offer Rejections	IV.D.4	1	404
IV.5 Diversity Assignment	IV.E.1-4	1	405
IV.6 Experience Assignment	IV.E.5	1	406
IV.7 Retention	IV.F.1.a-c	1	407
IV.8 Reduction in Force (RIF) Plan	IV.G	1	408
<b>IV. ADMIN / CERTIFICATED STAFF (Professional Development and Support)</b>			
IV.9 USP-Related PD and Support	IV.B.3	12	409
IV.10 First-Year Teacher Pilot Plan	IV.E.6	12	410
IV.11 Evaluation Instruments	IV.H.1	12	411
IV.12 New Teacher Induction Program	IV.I.1	12	412
IV.13 Teacher Support Plan	IV.I.2, IV.J.4	12	413
IV.14 Aspiring Leaders Plan	IV.I.3	12	414
IV.15 PLC Training	IV.I.4	12	415
IV.16 USP Training Plan	IV.J.1-3	12	416
IV.17 Ongoing PD on Hiring Process	IV.J.5	12	417
IV.18 Observations of Best Practices	IV.J.6	12	418
<b>V. QUALITY OF EDUCATION (ALEs and Placement)</b>			
V.1 ALE Access and Recruitment Plan	V.A.2-4	4	501
V.2 UHS Admissions/Outreach/Recruitment	V.A.5	4	502

Activity Code to Project Crosswalk Table  
January 2015

V.3 Pursue OELAS Extension	V.B.1	4	503
V.4 Build/Expand Dual Language Programs	V.C.1	4	504
V.5 Placement Policies and Practices	V.D.1	4	505
<b>V. QUALITY OF EDUCATION (Student Support and Engagement)</b>			
V.6 Dropout Prevention and Retention Plan	V.E.2.b-c	5	506
V.7 Data Dashboard (Flags and Policies)	V.E.3	5	507
V.8 CRC and Student Engagement PD	V.E.4.c	6	508
V.9 Multicultural Curriculum	V.E.6.a.i	6	509
V.10 Culturally Relevant Courses	V.E.6.a.ii	6	510
V.11 Targeted Academic Interventions/Supports	V.E.7.a-c, & f; V.E.8.a-c, & f	5	511
V.12 Quarterly Information Events	V.E.7.d, V.E.8.d	5	512
V.13 Collaborate with Local Colleges/Univs	V.E.7.e, V.E.8.e	5	513
V.14 AAAATF Recommendations	V.E.7.g & i	5	514
V.15 Referrals, Evaluations, and Placements	V.F.1	5	515
V.16 Supportive and Inclusive Environments	V.F.2.a-c, V.F.3,V.E.5.a	6	516
<b>VI. DISCIPLINE</b>			
VI.1 Restorative Practices and PBIS (RPPSCs)	VI.B.1, VI.C.1-2, VI.E.1	5, 7	601
VI.2 GSRR	VI.B.2.a-c, VI.D.1-2	5, 7	602
VI.3 Student Discipline Training for Sites	VI.E.2	5, 7	603
VI.4 Discipline Roles and Responsibilities	VI.E.3 & 5	7	604
VI.5 Discipline Data Monitoring	VI.E.4, VI.F.1-2, 6	7	605
VI.6 Corrective Action Plans	VI.F.2 & 5	7	606
VI.7 Successful Site-Based Strategies	VI.F.3-4	7	607
<b>VII. FAMILY / COMM ENGAGEMENT</b>			
VII.1 Family Center Plan	VII.C.1.a, e-g, VII.D.1	8	701
VII.2 Family Engagement Resources	VII.C.1.d	8	702
VII.3 Tracking Family Engagement	VII.C.1.c	8	703
VII.4 Translation and Interpretation Services	VII.D	8	704
<b>VIII. EXTRACURRICULAR ACTIVITIES</b>			
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