

**TUCSON UNIFIED SCHOOL DISTRICT NO. 1**  
**EXAMINATION OF DESEGREGATION EXPENDITURES**  
**YEAR ENDED JUNE 30, 2019**



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## INDEPENDENT ACCOUNTANTS' REPORT

Management of Tucson Unified School District No. 1  
Tucson, Arizona

We have examined the accompanying Schedule of Desegregation Expenditures – Budget and Actual (Schedule) of Tucson Unified School District No. 1 (the District) for the year ended June 30, 2019. The District's management is responsible for the preparation and fair presentation of the Schedule in accordance with the criteria described in Note 1 to the Schedule. Our responsibility is to express an opinion on the Schedule based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule is in accordance with the criteria in all material respects. An examination involves performing procedures to obtain evidence about the Schedule. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the Schedule of Desegregation Expenditures – Budget and Actual of Tucson Unified School District No. 1 is presented, in accordance with the criteria described in Note 1 in all material respects, for the year ended June 30, 2019.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Tucson, Arizona  
January 31, 2020

**TUCSON UNIFIED SCHOOL DISTRICT NO. 1**  
**SCHEDULE OF DESEGREGATION EXPENDITURES- BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts	Actual	Variance with Budget Positive (Negative)
<b>Expenditure by Activity:</b>			
<b>Compliance and Good Faith</b>			
Internal Compliance Monitoring	\$ 1,265,705	\$ 1,059,328	\$ 206,377
Annual Report	144,448	153,407	(8,959)
Court Orders and Miscellaneous	397,480	494,542	(97,062)
Transition Plans	1,908,987	1,723,055	185,932
<b>Total Compliance and Good Faith</b>	<b>3,716,620</b>	<b>3,430,332</b>	<b>286,288</b>
<b>Student Assignment</b>			
Comprehensive Boundary Plan	156,021	80,311	75,710
Comprehensive Magnet Plan	8,322,305	8,020,605	301,700
Application and Selection Process	207,496	174,579	32,917
Marketing, Outreach, and Recruitment Plan	694,332	621,222	73,110
Student Assignment Professional Development	102,123	61,467	40,656
<b>Total Student Assignment</b>	<b>9,482,277</b>	<b>8,958,184</b>	<b>524,093</b>
<b>Transportation</b>			
Magnet Transportation	4,392,647	4,490,934	(98,287)
Incentive Transportation	4,382,647	4,490,934	(108,287)
<b>Total Transportation</b>	<b>8,775,294</b>	<b>8,981,868</b>	<b>(206,574)</b>
<b>Administration and Certificated Staff</b>			
Hire or Designate Unitary Status Plan Positions	-	-	-
Outreach, Recruitment and Retention Plan	943,998	1,340,484	(396,486)
Interview Committees/Instrument/Applicant Pool	-	-	-
Evaluate Applicant Offer Rejections	-	-	-
Diversity Assignment	370,000	293,047	76,953
Experience Assignment	411,024	609,570	(198,546)
Retention	-	-	-
Reduction in Force Plan	-	-	-
USP Related Professional Development and Support	418,503	437,687	(19,184)
First-Year Teacher Pilot Plan	-	3,647	(3,647)
Evaluation Instruments	128,400	127,307	1,093
New Teacher Induction Program	2,309,977	2,388,385	(78,408)
Teacher Support Plan	-	1,356	(1,356)
Aspiring Leaders Plan	50,000	34,503	15,497
PLC Training	2,330,384	2,028,152	302,232
USP Training Plan	-	-	-
Ongoing Professional Development on Hiring Process	-	-	-
Observations of Best Practices	46,715	36,880	9,835
<b>Total Administration and Certificated Staff</b>	<b>7,009,001</b>	<b>7,301,018</b>	<b>(292,017)</b>

See accompanying Notes to the Schedule of Desegregation Expenditures – Budget and Actual.

**TUCSON UNIFIED SCHOOL DISTRICT NO. 1**  
**SCHEDULE OF DESEGREGATION EXPENDITURES- BUDGET AND ACTUAL**  
**(CONTINUED)**  
**YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts	Actual	Variance with Budget Positive (Negative)
<b>Quality of Education</b>			
ALE Access and Recruitment Plan	5,836,703	6,115,757	(279,054)
UHS Admissions/Outreach/Recruitment	199,250	234,479	(35,229)
Pursue OELAS Extension	-	-	-
Build/Expand Dual Language Programs	3,801,332	3,645,617	155,715
Placement Policies and Practices	10,000	12,038	(2,038)
Dropout Prevention and Retention Plan	3,262,026	3,753,243	(491,217)
Data Dashboard (Flags and Policies)	-	-	-
Culturally Relevant Courses and Student Engagement Professional Development	328,640	223,329	105,311
Multicultural Curriculum	1,773,472	1,771,154	2,318
Culturally Relevant Courses	861,291	713,873	147,418
Targeted Academic Interventions and Supports	4,369,082	4,444,335	(75,253)
Quarterly Information Events	74,510	28,545	45,965
Collaborate with Local Colleges and Universities	352,169	270,649	81,520
AAAATF Recommendations	758,697	208,784	549,913
Referrals, Evaluations, and Placements	-	-	-
Supportive and Inclusive Environments	42,500	35,174	7,326
<b>Total Quality of Education</b>	<u>21,669,672</u>	<u>21,456,977</u>	<u>212,695</u>
<b>Discipline</b>			
Restorative Practices and PBIS	325,335	232,603	92,732
GSRR	192,522	167,421	25,101
Student Discipline Training for Sites	6,549	5,407	1,142
Discipline Roles and Responsibilities	-	-	-
Discipline Data Monitoring	6,549	5,405	1,144
Corrective Action Plans	-	-	-
Successful Site-Based Strategies	-	-	-
<b>Total Discipline</b>	<u>530,955</u>	<u>410,836</u>	<u>120,119</u>
<b>Family and Community Engagement</b>			
Family Center Plan	321,009	305,012	15,997
Family Engagement Resources	470,217	507,106	(36,889)
Tracking Family Engagement	81,051	84,173	(3,122)
Translation and Interpretation Services	268,112	270,178	(2,066)
<b>Total Family and Community Engagement</b>	<u>1,140,389</u>	<u>1,166,469</u>	<u>(26,080)</u>
<b>Extracurricular Activities</b>			
Extracurricular Equitable Access Plan	106,595	116,328	(9,733)
Data Reporting System	26,403	21,213	5,190
<b>Total Extracurricular Activities</b>	<u>132,998</u>	<u>137,541</u>	<u>(4,543)</u>

See accompanying Notes to the Schedule of Desegregation Expenditures – Budget and Actual.

**TUCSON UNIFIED SCHOOL DISTRICT NO. 1**  
**SCHEDULE OF DESEGREGATION EXPENDITURES- BUDGET AND ACTUAL**  
**(CONTINUED)**  
**YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts	Actual	Variance with Budget Positive (Negative)
<b>Families and Technology</b>			
Multi-Year Facilities Plan	606,370	470,063	136,307
Multi-Year Technology Plan	132,061	75,000	57,061
Technology Professional Development for Classroom Staff	834,483	717,890	116,593
<b>Total Families and Technology</b>	<u>1,572,914</u>	<u>1,262,953</u>	<u>309,961</u>
<b>Accountability and Transparency</b>			
Evidence Based Accounting System Implementation	1,173,750	1,085,562	88,188
Evidence Based Accounting System Training and Evaluation	435,770	438,852	(3,082)
Budget Process and Development	97,715	75,313	22,402
Budget Audit	62,000	63,616	(1,616)
Notice and Request for Approval	-	-	-
<b>Total Accountability and Transparency</b>	<u>1,769,235</u>	<u>1,663,343</u>	<u>105,892</u>
<b>Other</b>			
Office for Civil Rights	7,911,692	8,941,526	(1,029,834)
Contingency	-	-	-
<b>Total Other</b>	<u>7,911,692</u>	<u>8,941,526</u>	<u>(1,029,834)</u>
<b>Total Desegregation Expenditures</b>	<u>\$ 63,711,047</u>	<u>\$ 63,711,047</u>	<u>\$ -</u>

See accompanying Notes to the Schedule of Desegregation Expenditures – Budget and Actual.

**TUCSON UNIFIED SCHOOL DISTRICT NO. 1**  
**NOTES TO THE SCHEDULE OF DESEGREGATION EXPENDITURES – BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 1 SUMMARY OF DESEGREGATION FUNDING**

Arizona Revised Statutes (A.R.S.) Section 15-910(G) permits the Tucson Unified School District No. 1's (the District) Governing Board to budget for expenses of complying with or continuing to implement activities which were required or permitted by a court order of desegregation or administrative agreement with the United States Department of Education Office for Civil Rights directed towards remediating alleged or proven racial discrimination.

Based on court orders and A.R.S. 15-910(G), the District uses desegregation funding in the following ways:

- For expenses of complying with or continuing to implement activities which were required or permitted by the Unitary Status Plan (USP), a consent decree submitted through the U.S. District Court for the District of Arizona through a desegregation court order, and related desegregation court orders.
- For expenses of complying with or continuing to implement activities which were required or permitted by an administrative agreement with the United States Department of Education Office for Civil Rights directed towards remediating alleged or proving racial discrimination.
- For expenses related to implementation and operations of the English Language Learner program.

**NOTE 2 BASIS OF ACCOUNTING**

The Schedule is reported using the current financial resources measurement focus and the modified accrual basis of accounting. Expenditures generally are recorded when a liability is incurred. However, expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

As outlined in the USP, section X.B., the District shall use the USP Expenditure plan to prepare a budget for the school district that shall include as part of that budget a separate section delineating the budget necessary to implement the terms of the USP. This was further clarified and categories established by the USP Implementation Addendum of 2014, as presented in the Schedule of Desegregation Expenditures – Budget and Actual. This budget is approved annually by the District, Special Master, and Plaintiffs and is filed with the court.

**TUCSON UNIFIED SCHOOL DISTRICT NO. 1**  
**NOTES TO THE SCHEDULE OF DESEGREGATION EXPENDITURES – BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 3 BUDGET VARIANCES**

Significant variances noted in the Schedule of Desegregation Expenditures – Budget and Actual are primarily due to (1) position vacancies and use of other funding sources (2) African American Student Service department reorganization not being implemented resulting in vacant positions, and (3) budget assumptions exceeded due to increased number of stipends and teacher raises being approved after the budget was completed.



