TUCSON UNIFIED SCHOOL DISTRICT NO. 1

EXAMINATION OF DESEGREGATION EXPENDITURES

YEAR ENDED JUNE 30, 2021

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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, 2021. 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, 2021.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Tucson, Arizona
January 24, 2022

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TUCSON UNIFIED SCHOOL DISTRICT NO. 1
SCHEDULE OF DESEGREGATION EXPENDITURES- BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2021

	Budgeted Amounts	Actual	Variance with Budget Positive (Negative)
Expenditure by Activity:			
Compliance and Good Faith			
Internal Compliance Monitoring	$ 1,204,025	$ 1,000,387	$ 203,638
Annual Report	185,922	238,162	(52,240)
Court Orders and Miscellaneous	495,053	345,345	149,708
Transition Plans	-	-	-
Total Compliance and Good Faith	1,885,000	1,583,894	301,106
Student Assignment			
Comprehensive Boundary Plan	90,443	166,211	(75,768)
Comprehensive Magnet Plan	8,975,198	7,783,494	1,191,704
Application and Selection Process	185,322	169,668	15,654
Marketing, Outreach, and Recruitment Plan	668,611	656,116	12,495
Student Assignment Professional Development	8,400	20,500	(12,100)
Total Student Assignment	9,927,974	8,795,989	1,131,985
Transportation			
Magnet Transportation	4,463,090	3,993,111	469,979
Incentive Transportation	4,463,093	3,899,367	563,726
Total Transportation	8,926,183	7,892,478	1,033,705
Administration and Certificated Staff			
Hire or Designate Unitary Status Plan Positions	-	-	-
Outreach, Recruitment and Retention Plan	1,201,093	950,409	250,684
Interview Committees/Instrument/Applicant Pool	-	-	-
Evaluate Applicant Offer Rejections	-	-	-
Diversity Assignment	399,920	326,712	73,208
Experience Assignment	1,000	-	1,000
Retention	-	-	-
Reduction in Force Plan	-	-	-
USP Related Professional Development and Support	303,823	489,746	(185,923)
First-Year Teacher Pilot Plan	-	1,456	(1,456)
Evaluation Instruments	124,010	123,858	152
New Teacher Induction Program	1,895,960	1,926,539	(30,579)
Teacher Support Plan	7,292	6,458	834
Aspiring Leaders Plan	38,900	17,717	21,183
PLC Training	2,409,426	2,627,792	(218,366)
USP Training Plan	-	-	-
Ongoing Professional Development on Hiring Process	-	-	-
Observations of Best Practices	43,337	42,436	901
Total Administration and Certificated Staff	6,424,761	6,513,123	(88,362)

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

	Budgeted Amounts	Actual	Variance with Budget Positive (Negative)
Quality of Education			
ALE Access and Recruitment Plan	6,066,688	5,878,350	188,338
UHS Admissions/Outreach/Recruitment	250,786	97,218	153,568
Pursue OELAS Extension	-	-	-
Build/Expand Dual Language Programs	4,287,219	4,216,523	70,696
Placement Policies and Practices	-	-	-
Dropout Prevention and Retention Plan	4,334,034	7,574,853	(3,240,819)
Data Dashboard (Flags and Policies)	-	-	-
Culturally Relevant Courses and Student Engagement Professional Development	161,117	172,909	(11,792)
Multicultural Curriculum	1,672,182	1,553,083	119,099
Culturally Relevant Courses	743,773	747,588	(3,815)
Targeted Academic Interventions and Supports	4,919,532	5,056,991	(137,459)
Quarterly Information Events	45,321	35,595	9,726
Collaborate with Local Colleges and Universities	283,676	210,711	72,965
AAAATF Recommendations	428,742	244,407	184,335
Referrals, Evaluations, and Placements	-	-	-
Supportive and Inclusive Environments	54,814	98,533	(43,719)
Total Quality of Education	23,247,884	25,886,761	(2,638,877)
Discipline			
Restorative Practices and PBIS	283,352	250,638	32,714
GSRR	171,624	103,045	68,579
Student Discipline Training for Sites	13,404	13,219	185
Discipline Roles and Responsibilities	-	-	-
Discipline Data Monitoring	5,404	5,514	(110)
Corrective Action Plans	-	-	-
Successful Site-Based Strategies	-	-	-
Total Discipline	473,784	372,416	101,368
Family and Community Engagement			
Family Center Plan	294,514	268,178	26,336
Family Engagement Resources	517,800	432,384	85,416
Tracking Family Engagement	90,470	87,149	3,321
Translation and Interpretation Services	336,817	245,836	90,981
Total Family and Community Engagement	1,239,601	1,033,547	206,054
Extracurricular Activities			
Extracurricular Equitable Access Plan	164,562	84,947	79,615
Data Reporting System	19,371	4,176	15,195
Total Extracurricular Activities	183,933	89,123	94,810

	Budgeted Amounts	Actual	Variance with Budget Positive (Negative)
Families and Technology			
Multi-Year Facilities Plan	588,706	498,616	90,090
Multi-Year Technology Plan	75,750	63,300	12,450
Technology Professional Development for Classroom Staff	755,280	717,359	37,921
Total Families and Technology	1,419,736	1,279,275	140,461
Accountability and Transparency			
Evidence Based Accounting System Implementation	1,120,337	847,825	272,512
Evidence Based Accounting System Training and Evaluation	509,967	427,912	82,055
Budget Process and Development	68,270	51,549	16,721
Budget Audit	48,051	58,571	(10,520)
Notice and Request for Approval	-	-	-
Total Accountability and Transparency	1,746,625	1,385,857	360,768
Other			
Office for Civil Rights	8,235,563	8,878,581	(643,018)
Contingency	-	-	-
Total Other	8,235,563	8,878,581	(643,018)
Total Desegregation Expenditures	$ 63,711,044	$ 63,711,044	$ -

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

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.

NOTE 3   BUDGET VARIANCES

Significant variances noted in the Schedule of Desegregation Expenditures – Budget and Actual are primarily due to (1) reduced costs incurred in a remote instructional model for the first three quarters of the school year due to COVID-19, (2) decreased legal fees, (3) increased costs related to expanded summer school, and (4) lower technology costs due to instructional technology purchases from ESSER funding.