

**TUCSON UNIFIED SCHOOL DISTRICT NO. 1**  
**EXAMINATION OF DESEGREGATION EXPENDITURES**  
**YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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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, 2022. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Tucson, Arizona  
July 12, 2024

**TUCSON UNIFIED SCHOOL DISTRICT NO. 1**  
**SCHEDULE OF DESEGREGATION EXPENDITURES- BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts	Actual	Variance with Budget Positive (Negative)
<b>Expenditure by Activity:</b>			
<b>Compliance and Good Faith</b>			
Internal Compliance Monitoring	\$ 789,638	\$ 800,802	\$ (11,164)
Annual Report	274,175	240,099	34,076
Court Orders and Miscellaneous	357,788	339,756	18,032
Transition Plans	422,971	265,915	157,056
<b>Total Compliance and Good Faith</b>	<b>1,844,572</b>	<b>1,646,572</b>	<b>198,000</b>
<b>Student Assignment</b>			
Comprehensive Boundary Plan	55,281	176,123	(120,842)
Comprehensive Magnet Plan	7,812,575	7,329,544	483,031
Application and Selection Process	148,046	157,714	(9,668)
Marketing, Outreach, and Recruitment Plan	701,783	669,816	31,967
Student Assignment Professional Development	-	-	-
<b>Total Student Assignment</b>	<b>8,717,685</b>	<b>8,333,197</b>	<b>384,488</b>
<b>Transportation</b>			
Magnet Transportation	4,822,302	4,428,481	393,821
Incentive Transportation	4,824,402	4,366,285	458,117
<b>Total Transportation</b>	<b>9,646,704</b>	<b>8,794,766</b>	<b>851,938</b>
<b>Administration and Certificated Staff</b>			
Hire or Designate Unitary Status Plan Positions	-	-	-
Outreach, Recruitment and Retention Plan	920,176	869,826	50,350
Interview Committees/Instrument/Applicant Pool	-	-	-
Evaluate Applicant Offer Rejections	-	-	-
Diversity Assignment	424,920	137,310	287,610
Experience Assignment	6,000	-	6,000
Retention	-	-	-
Reduction in Force Plan	-	-	-
USP Related Professional Development and Support	429,356	501,501	(72,145)
First-Year Teacher Pilot Plan	-	1,090	(1,090)
Evaluation Instruments	130,451	112,497	17,954
New Teacher Induction Program	2,053,468	1,815,070	238,398
Teacher Support Plan	7,357	6,519	838
Aspiring Leaders Plan	35,000	22,936	12,064
PLC Training	2,496,928	2,705,474	(208,546)
USP Training Plan	40,000	26,000	14,000
Ongoing Professional Development on Hiring Process	-	-	-
Observations of Best Practices	47,060	45,888	1,172
<b>Total Administration and Certificated Staff</b>	<b>6,590,716</b>	<b>6,244,111</b>	<b>346,605</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, 2022**

	Budgeted Amounts	Actual	Variance with Budget Positive (Negative)
<b>Quality of Education</b>			
ALE Access and Recruitment Plan	\$ 6,084,703	\$ 6,074,289	\$ 10,414
UHS Admissions/Outreach/Recruitment	206,133	184,440	21,693
Pursue OELAS Extension	-	-	-
Build/Expand Dual Language Programs	5,085,774	4,574,651	511,123
Placement Policies and Practices	-	-	-
Dropout Prevention and Retention Plan	3,525,093	4,122,228	(597,135)
Data Dashboard (Flags and Policies)	-	-	-
Culturally Relevant Courses and Student Engagement Professional Development	155,018	143,923	11,095
Multicultural Curriculum	1,624,127	1,623,656	471
Culturally Relevant Courses	811,327	793,190	18,137
Targeted Academic Interventions and Supports	4,608,778	4,426,210	182,568
Quarterly Information Events	42,102	29,476	12,626
Collaborate with Local Colleges and Universities	308,154	270,414	37,740
AAAATF Recommendations	405,566	311,968	93,598
Referrals, Evaluations, and Placements	-	-	-
Supportive and Inclusive Environments	107,442	92,368	15,074
<b>Total Quality of Education</b>	<u>22,964,217</u>	<u>22,646,813</u>	<u>317,404</u>
<b>Discipline</b>			
Restorative Practices and PBIS	302,814	252,793	50,021
GSRR	221,293	181,785	39,508
Student Discipline Training for Sites	7,458	4,129	3,329
Discipline Roles and Responsibilities	-	-	-
Discipline Data Monitoring	5,458	4,129	1,329
Corrective Action Plans	-	-	-
Successful Site-Based Strategies	-	-	-
<b>Total Discipline</b>	<u>537,023</u>	<u>442,836</u>	<u>94,187</u>
<b>Family and Community Engagement</b>			
Family Center Plan	327,714	334,040	(6,326)
Family Engagement Resources	491,620	450,408	41,212
Tracking Family Engagement	81,259	78,207	3,052
Translation and Interpretation Services	332,177	266,951	65,226
<b>Total Family and Community Engagement</b>	<u>1,232,770</u>	<u>1,129,606</u>	<u>103,164</u>
<b>Extracurricular Activities</b>			
Extracurricular Equitable Access Plan	178,947	118,477	60,470
Data Reporting System	19,371	19,482	(111)
<b>Total Extracurricular Activities</b>	<u>198,318</u>	<u>137,959</u>	<u>60,359</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, 2022**

	Budgeted Amounts	Actual	Variance with Budget Positive (Negative)
<b>Families and Technology</b>			
Multi-Year Facilities Plan	\$ 3,794,984	\$ 3,643,375	\$ 151,609
Multi-Year Technology Plan	68,410	64,120	4,290
Technology Professional Development for Classroom Staff	766,329	714,068	52,261
<b>Total Families and Technology</b>	<u>4,629,723</u>	<u>4,421,563</u>	<u>208,160</u>
<b>Accountability and Transparency</b>			
Evidence Based Accounting System Implementation	1,113,856	895,630	218,226
Evidence Based Accounting System Training and Evaluation	455,838	458,612	(2,774)
Budget Process and Development	68,952	51,835	17,117
Budget Audit	48,382	50,816	(2,434)
Notice and Request for Approval	-	-	-
<b>Total Accountability and Transparency</b>	<u>1,687,028</u>	<u>1,456,893</u>	<u>230,135</u>
<b>Other</b>			
Office for Civil Rights	7,728,064	8,405,688	(677,624)
Contingency	(2,065,772)	-	(2,065,772)
<b>Total Other</b>	<u>5,662,292</u>	<u>8,405,688</u>	<u>(2,743,396)</u>
<b>Total Desegregation Expenditures</b>	<u>\$ 63,711,048</u>	<u>\$ 63,660,004</u>	<u>\$ 51,044</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, 2022**

**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, 2022**

**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.





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