

## REPORT HIGHLIGHTS PERFORMANCE AUDIT

### Subject

The Somerton Elementary School District is located in the southwestern corner of Arizona in Yuma County, and includes the city of Somerton and parts of the cities of Yuma and San Luis. In FY 2006, the District served 2,678 students, the majority (66 percent) of who were English Language Learners (ELL), and about one-third of who were migrant.

### Our Conclusion

Somerton has very high administrative and plant operation and maintenance costs. It also has high student transportation costs. As a result, the District spent only 50 percent of each dollar in the classroom—8 points below the state average of 58.3 percent. Somerton did not separately account for its incremental ELL costs in FY 2007.



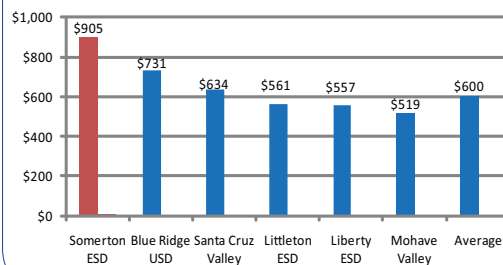
2008

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## Administration

Somerton has more administrative positions and higher administrative costs than the comparable districts. Somerton's per-pupil administrative costs of \$905 were 51 percent higher than the average for comparable districts and 41 percent higher than the state average.

Administrative Cost Per Pupil  
 Fiscal Year 2006



**More administrative staff**—There are three primary causes for Somerton ESD's having more administrative staff than the comparable districts:

- It had more school administration staff than comparable districts because it operated more schools that averaged fewer students per school. Its newest school served just 300 kindergarten and special needs preschool students.



Desert Sonora Elementary School  
 Source: Photo taken by Auditor General staff.

- Somerton ESD had two more administrator positions dedicated to acquiring and managing grant programs. Somerton spends about \$5 million in federal and state grants while the comparable districts average about \$1.5 million.
- It has positions that most of the comparable districts don't have, including an assistant superintendent and an assistant finance director. The District also employed more clerks, secretaries, and accounting staff.

**Weak accounting system controls**—The District did not adequately limit some users' access to safeguard its accounting system.

## Recommendations

The District should:

- Review administrative positions and duties to determine how staffing can be reduced.
- Implement proper access controls over its accounting system.

## Student Transportation

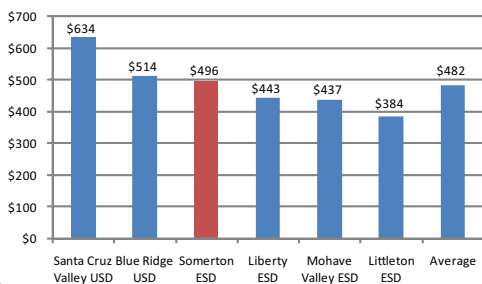
During FY 2006, the District's per-mile transportation costs were 11 percent higher than the average for comparable districts. This contributed to the District's spending \$116,000 more on transportation than it received in funding.

**Inefficient routes**—Contributing to the higher cost for transportation was the inefficiency of some bus routes. While the District averaged about 70 percent utilization, some routes had 10 or fewer students. Somerton drivers transported 23 percent fewer riders and drove 30 percent fewer miles, on average, than comparable districts' drivers.

**Nondriving time**—The District scheduled its drivers to spend 5 hours per week fueling and cleaning the buses. Other districts that auditors have reviewed typically do not schedule such time. Although bus drivers need some nondriving time for tasks such as bus inspections and trip preparation, the amount of time Somerton ESD allowed for this activity appeared excessive. Further, because each bus travels an average of only 50 miles per day, the buses shouldn't need a full cleaning and fueling each day.

**Performance measures**—The District also has not established and monitored performance measures to evaluate its transportation program. Measures such as cost per mile, cost per rider, driver productivity, and bus utilization can help evaluate efficiency and identify cost savings.

Transportation Cost Per Rider  
Fiscal Year 2006



### Recommendations

The District should:

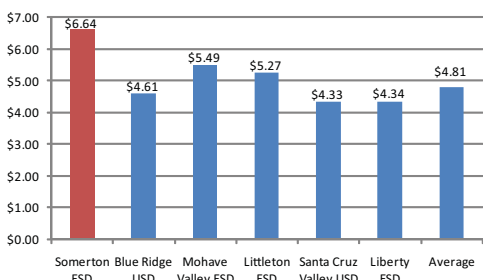
- Review and modify bus routes to increase efficiency.
- Limit the nondriving time it pays its bus drivers.
- Establish and monitor performance measures.

## Plant Operation and Maintenance

Somerton's \$6.64 per-square-foot plant operations and maintenance costs were 38 percent higher than the \$4.81 average for comparable districts.

staffed similarly to the other districts, Somerton would have about 6.5 fewer positions.

Cost Per Square Foot  
Fiscal Year 2006



**More employees**—Somerton's high plant costs are largely due to having more plant employees, including more supervisors, and each employee's maintaining fewer square feet than employees in the comparable districts. If

**High communication costs**—Plant costs are also high because the District has high communications costs. The District paid 159 percent more for its data and voice communications lines because of the rural location of its schools and the number of lines used.

**High electricity costs**—Somerton's electricity costs were 45 percent higher per square foot than comparable

districts'. Contributing to this higher use of electricity was significant usage of facilities after school by students and nonstudent

groups. This included Saturday reading classes, adult education programs, and community college classes.

## Recommendations

The District should:

- Review staffing levels to determine whether staffing levels can be reduced.
- Evaluate its communications system to determine how it can reduce its cost.
- Evaluate energy usage and implement an energy conservation plan.

## Proposition 301 Monies

Proposition 301 increased the state-wide sales tax by 0.6 percent for 20 years beginning in FY 2001. Proposition 301 designates the money for teachers' base pay increases, performance pay, and certain menu options such as reducing classroom size, providing dropout prevention programs, and additional pay increases. In FY 2006, the District distributed \$928,867 in Proposition 301 monies to employees. Eligible employees could receive up to a total of \$3,594 consisting of:

- \$842 in base pay

- \$1,628 in performance pay
- \$1,124 in menu pay

**Performance pay**—Although 10 percent of the performance pay was based on student attendance, most of the performance pay was awarded based on activities that employees were already expected to perform. These included developing instructional calendars, monitoring student progress, and attending weekly team meetings. Further, about half of the student attendance goals for the performance pay were not met, but all eligible employees still received that portion of the performance pay.

## Recommendations

The District should:

- Establish meaningful performance goals for activities not already required.
- Only award performance pay if the related goals are met.

## Classroom Dollars

Somerton's classroom dollar percentage was 50 percent, almost 10 percent lower than the comparable districts' and 8.3 percent lower than the state average of 58.3 percent. Therefore, even though the District spent more total dollars per student, it still spent fewer dollars in the classroom.

The District's classroom dollar percentage was low because it spent more per pupil on almost all of its noninstructional areas

such as administration, plant operations, instructional support services, and food services.

Somerton spent more per pupil mainly because of federal and state grant monies it received. The District received many of these grants because of its high number of ELL students, migrant students, and students living below the poverty level.

### Per-Pupil Expenditures Fiscal Year 2006

	Total	Classroom
<b>Somerton ESD</b>	<b>\$7,006</b>	<b>\$3,506</b>
Comparable districts	5,951	3,561
State Average	6,833	3,981
National Average	8,576	5,274

## Recommendation

The District should:

- Analyze its spending in noninstructional areas and determine if it can redirect money into the classroom.

# English Language Learner (ELL) Programs

English language learners are students whose native language is not English and who are not currently able to perform ordinary classroom work in English. They are identified through a state-adopted test. Sixty-six percent of Somerton's students are ELL, one of the highest percentages reported by any district in the State.

**District's ELL program**—In FY 2006, the District identified 1,757 ELL students. The majority of these students were placed in the District's mainstream classrooms with English proficient students. Teachers provided modified instruction and incorporated additional language skills into regular content instruction. In addition, all students, including English proficient students, attended a 2.5 hour reading block every day.

Somerton will have to substantially change its ELL program to meet new state standards. It will need to provide ELL students with at least 4 hours of English

language development, provide that instruction with qualified teachers, and group students by English proficiency levels and grades.

**ELL costs and funding**—Districts are required to track the incremental costs for ELL students. Incremental costs are those that are in addition to the normal costs of educating English-proficient students. Somerton did not separately track ELL costs in FY 2007, and District officials did not know that the new accounting requirements took effect in FY 2007.

For FY 2006, the District had available about \$1.18 million in ELL-related funding, including \$654,600 in state aid (ELL B-weight monies), \$448,500 in federal grants such as Title III, and \$74,000 in other ELL grant monies.

## TO OBTAIN MORE INFORMATION

A copy of the full report can be obtained by calling  
**(602) 553-0333**



or by visiting our Web site at:  
[www.azauditor.gov](http://www.azauditor.gov)

Contact person for this report:  
Mike Quinlan

## Recommendations

The District should:

- Comply with statutory requirements to provide 4 hours of English language development to ELL students daily.
- Begin separately accounting for the incremental portion of ELL costs.