

***St. Johns
Unified
School
District #1***

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February 26, 2008

Ms. Debbie Davenport
Auditor General
2910 N. 44th Street Suite 410
Phoenix, AZ 85018

Re: Response to Performance Audit Fiscal Year 2005-2006

Dear Ms. Davenport;

Enclosed you will find the District's response to the Performance Audit performed by your staff for the 2006 fiscal year. The District would like to thank you for the professionalism with which your staff conducted the audit. The team that was sent to our District was polite and professional throughout their multiple visits. The District staff and its administrators will use the report as a tool to help strengthen the fiscal responsibility of our school.

In our response, we feel it is important to enlighten you with many of the changes that have already occurred since the audit visits began. Likewise, the scope of this audit took place during a time period when SJUSD was undergoing major changes in the business office. We also want you to know that St. Johns Unified School District will analyze, discuss and implement all recommendations that are in the best interest of the State, the County, the Community, and the District.

Please thank your staff for their efforts and consideration while working with the St. Johns Unified School District.

Thank you,

Larry Heap

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SUMMARY

As a randomly selected district, St. Johns Unified School District (SJUSD) prepared itself for this audit in several ways. The District contracted with a private firm to come in and look at the same areas that the audit team would be looking at, conducted internal audits of several areas, studied reports issued on other districts, and talked with personnel at other districts who had been through a performance audit. With this preparation the actual audit visits went very well, but the tone of the report does not lend itself to cooperative understanding. For instance, there are several sections where the report finds a lot of minor things that need to be adjusted and addresses them at length. Then at the end of the section, a major positive finding is stated in a single phrase or sentence. If the purpose of the audit is to try and change the behaviors of schools to conform to current statutes and best practices, research has proven that positive reinforcement intertwined with constructive criticism will promote the change you are seeking. Also, properly trained business staff members in each district would lead to efficiently run schools. Currently, no state agency offers training courses to properly train district business personnel, therefore districts are left to expend their own funds on training these staff members.

SCOPE AND METHODOLOGY

SJUSD recognizes and understands the scope and methodology of the performance audit. However, there are some areas of concern with the schools that were selected as comparables for this audit. At times the comparables do not make any difference, but other times, the comparables need to be selected according to what is being analyzed. For instance, in the chapter regarding plant and operation costs, high per-pupil energy costs are discussed. If you look at the comparable districts, most of them are from the desert regions of the state. When considering energy costs of these schools, it is important to remember that school is not in session during the summer when most of the comparable districts would be using high amounts of energy. Because SJUSD is located in the colder region of the state, SJUSD uses high amounts of energy in the winter months for heating the buildings when school is in session.

Also, an elementary district was chosen as a comparable. Depending on several factors pertaining to this particular elementary school, the numbers generated by the elementary district could skew the results of this study. Some of those factors include, but are not limited to, number of buildings, distance between buildings, athletic programs, and other extracurricular activities. All of those factors add costs to a unified district that might not be applicable for an elementary district.

CHAPTER 1: Administration

This report fails to mention that SJUSD has lower administrative salaries than all the comparable districts and state average.

The administrative costs for SJUSD are high, in part, because of the regulations and requirements set forth by other government reporting agencies. It is common knowledge among school officials that administrative requirements have increased ten-fold over the last few years. The requirements and reporting regulations can be attributed to a greater public demand for accountability of public school districts in Arizona. Accountability is a good thing, but it must be recognized that along with accountability, comes costs associated with tracking and reporting that accountability. For example, this

very audit has created work and demands on administrative personnel that didn't exist before this audit division was created. As quoted from Superintendent Horne in a recent article in the Arizona Republic, "If the legislature wants to save money, all they have to do is give us more auditors." (*The Arizona Republic*, 12/21/2007) An increase in auditors only creates more demand on schools to meet the requirements of these audits. A more favorable solution would be to create a training program for people who manage money for schools so that they are properly trained in fiscal responsibility of taxpayer funds. Keeping the mistake from happening is better than recognizing the mistake after it happens.

Looking at a large vs. small school can help the reader understand the complexity of this issue as it relates to economy of scale. For example, a district with 3000 students has the same number of reporting requirements and regulations as a district with 1000 kids. When number of pupils is used to create a baseline for comparison, the numbers are slighted in favor of a district that has more students attending. A smaller district is still required to do the same number of reports as a larger district, in respect to number of students. Therefore, using per-pupil numbers to compare districts across the state is unfair.

- Per-pupil administrative costs were higher than comparable districts
 - In an independent study done by a consulting firm, 7 out of 11 districts of medium size had higher than state average per-pupil administrative costs. This demonstrates that the state average of per-pupil administrative costs may be skewed due to economy of scale.
- St. Johns USD had high purchased services and supplies costs
 - The main factor in this number being high has a very long history and is tied directly to what is stated above. This District had been in a situation where the efficiency of the business office was not maximized. Because of this, the current administration realized the importance of proper training for individuals who handle the business affairs of the district. Training a business manager became a top priority, and in looking at current data, it is evident that the costs associated with training a person who is vested in the community and District, were a one time cost for a long term solution!
- The District's policies do not adequately protect its computer network
 - SJUSD Technology Director does a periodic monitor of employee access. SJUSD has not had an unauthorized breach of network at any time. The District currently offers basic computer classes for all staff free of charge, and the participation has been very limited. The SJUSD Technology department continues to explore ways to educate and train staff on basic computer concepts.

Recommendations

1. *The District should adequately document and regularly review employees' access to its computer network to ensure their access is appropriate. The District should also minimize computer network access points to reduce the risk of network breach and loss of district data, and ensure that passwords are protected and changed.*

- a. The District agrees with this recommendation. The SJUSD Technology Director already does periodic monitoring of the network, but will increase those to weekly. Open access points will also be blocked in unused rooms by the Technology Director, and network passwords will be reset every 90 days.
2. *The District should implement basic computer security training for employees to inform them of the importance of measures, such as locking computers when away from desks to prevent unauthorized users from accessing district software and data, and not installing unauthorized software and hardware on district computers.*
 - a. The District agrees and will continue to provide basic computer security training for all employees.

CHAPTER 2: Student Transportation

While this report states that the District “appears” to not be consistent with state statute in regards to parent provided transportation, it fails to report that this issue is currently at the Attorney General’s office for a formal opinion. There is a difference of opinion between The Arizona Department of Education Finance Division and the Auditor General’s office regarding the interpretation of this statute. ADE is of the opinion that route miles for buses are reported when the bus is full and empty, therefore route miles from parent provided transportation that is contracted should be reported when the car is full and empty. The Auditor General’s office is of the opinion that mileage should only be reported when the child is in the car. Currently the District is reporting route mileage for contracted carriers only when the student is in the automobile. This was changed upon the recommendation of the Auditor General’s staff in October of 2007. The District is anxiously awaiting further clarification of this statute.

Furthermore, the District does maintain preventative maintenance documentation. Currently, the District has a policy that all bus drivers perform a daily safety inspection of their bus before beginning their route, all buses pass a yearly inspection done by the Department of Public Safety, and software and written documentation are currently being used to document preventative maintenance.

- Per-rider transportation costs were 39 percent higher than comparable districts
Because of the remote rural location of many of our students, the District is unable to maintain an efficient number of students in regards to route miles. Because the District contracts many of its route miles with parents who transport one or two students, this cost is driven up. A full bus reduces this cost tremendously. In turn, the extra revenues gained from this unique circumstance are funneled into the classroom for educational gains.
 - Inefficient routes increased costs
 - Added costs for paying parents’ mileage
 - The disagreement in interpretation of this statute between ADE and the Auditor General’s office creates this issue. It is important for the District to contract miles with parents to efficiently operate its’ transportation. Sending a bus designed for the highway down a bumpy dirt road to pick up one child is far from economical. Also, when comparing the numbers available from

this report, the District expensed less money per contracted student than any of the other comparable districts. SJUSD expended \$831.88 per student, while the next closest comparable district spent \$1028.57 per student.

- Payment rate exceeded the contract rate
 - The District changed the amount paid to contracted carriers to be in compliance with the Arizona Department of Administration (DOA) guidelines for mileage reimbursement.
- The District received almost \$650,000 more transportation aid than it spent on the program

This money was obtained according to statute and upon recommendations from ADE. All of the revenues received were expended across the District, most importantly on classroom needs.

 - District **may have** improperly reported round-trip parent mileage
 - The District followed the advice of ADE who interprets the statute differently than the Auditor General's office. Because there are still unanswered questions about this statute between these two governing bodies, the school feels this section should be removed from the report.
 - Parent-provided mileage resulted in profit for District
 - As stated earlier, the "profit" gained from transportation was directed back to the classroom and other areas for increased educational gains.
- Performance measures were not established and monitored
 - Post fiscal year 2005-2006, which is the date scope of this report, the District has instituted software that will help us analyze and monitor our transportation department. The procedures for monitoring student riders on each bus has been changed to include summaries by route, and the evidence presented from governing board minutes shows the District has established routes with marked stops and estimated pick-up and drop-off times.
- Required preventative maintenance program is not documented
 - The definition of "preventative maintenance" seems to come into question in this section. The District can demonstrate that it has written records that show routine oil changes, filter changes, chassis lubes, brake changes, daily safety inspections, and yearly Department of Public Safety inspections. These items appear to meet the DPS Minimum Standards for School Buses and School Bus Drivers.

Recommendations

1. *The Legislature should consider establishing a separate district reimbursement rate for parent-contracted mileage.*
 - a. The District agrees with this recommendation.
2. *In reporting route mileage to ADE, the District should include only those miles that parents of eligible open enrollment students drive to and from the designated stop when the student is in the vehicle.*

- a. The District disagrees with this recommendation. This is in direct conflict with what ADE has instructed the school to do. Please provide us with written documentation that clarifies the interpretation of this statute. However, the District has changed the way it reports route miles for contracted carriers to be in line with the opinion of the Auditor General so as to prohibit any fiscal liability.
- 3. *The District should ensure it updates parents' transportation contracts before paying a different per-mile reimbursement rate.*
 - a. SJUSD agrees with this recommendation. The District will update the contracted carrier contracts upon changing the mileage reimbursement rate in accordance with DOA standards and guidelines.
- 4. *The District should discontinue reporting route mileage associated with parent-provided transportation for open enrollment students who do not meet the eligibility requirements for the National School Lunch Program or have individual education plans that require transportation.*
 - a. Upon written clarification of this statute, the District immediately changed this procedure effective October 1st, 2007, therefore the District agrees with this recommendation.
- 5. *The District should create and use effective bus routes to maximize use of bus capacity. The District should also develop and monitor other performance measures, such as cost per rider and cost per mile.*
 - a. The District agrees and currently has governing board approved bus stops. The District will continue to monitor performance measures to ensure the efficiency of our transportation department.
- 6. *The District should ensure that bus preventative maintenance is conducted and documented as specified in the Arizona Department of Public Safety's Minimum Standards for School Buses and School Bus Drivers.*
 - a. The District agrees and will continue to do routine oil changes, filter changes, chassis lubes, brake changes, daily safety inspections, and yearly Department of Public Safety inspections.

CHAPTER 3: Plant operation and maintenance

The report states that SJUSD has a high per-pupil plant cost. However, SJUSD is actually running well below the state average when you consider cost per square foot. When analyzing the areas of plant operation and maintenance, there is no substance for evaluating these areas using per-pupil criteria. The costs in these areas are driven solely by the number of square feet you have to operate and maintain. The amount of square footage SJUSD maintains is not something that District officials can control at this point.

The report mentions some of the history that is pertinent to this chapter. The buildings in the District were built before "state funding equalization" went into effect. Because we have a large utility company in our district boundaries, the tax burden on the public tax payer for these incredibly nice facilities was at a minimum. Also, the fluctuation of employees at that utility company required that the community should have a school that could handle an unexpected influx of student population, therefore the need for a bigger school than the current population base dictated, was apparent.

It is important to understand that all figures used in this chapter were derived by the State School Facilities Board (SFB). The SFB determines the amount of square footage

each student needs, what is considered classroom square footage, and even measured SJUSD to provide square footage numbers. Including gymnasiums, auditoriums, and cafeterias as classroom square footage, and combining that with the explanation of state funding equalization, it is easy to understand why SJUSD operates below capacity.

- St. Johns USD's schools operate below capacity
 - When looking at this section of the report, it is important to understand the numbers used to determine "capacity". What is considered "capacity" for a classroom? What is considered "capacity" for a school? What is considered "capacity" for the District? "Capacity" is a formula driven number in which SFB controls all factors within the formula. If the District was to consider closing some buildings in the District to ensure it were operating at "capacity", that would mean the District would also be considering how to teach children in a gymnasiums, auditoriums and/or cafeterias that are not designed for instructional delivery.

The SJUSD governing board has always stressed the importance of having small class sizes to promote higher learning in the lower grade levels. At the upper grade levels, the District has carefully considered its' open enrollment policies and does all it can to attract students to its' schools. The District even offers transportation, up to 20 miles outside our district boundaries, which is legal by statute, for these students. The SJUSD governing board approved the opening of an alternative program in our District to attract students that it had lost to charter schools, home schooling, virtual schools or drop-outs. SJUSD is currently doing all it can to ensure that as many students as possible walk through the school doors each and every day.

- The District has larger than average facilities
 - Even with larger than average facilities, the maintenance and operation crew, administration, teachers and staff of the SJUSD do a phenomenal job of keeping the "cost per square foot significantly below both the comparable districts' and state-wide average...". (Auditor General Performance Audit, pg 17) Keep in mind that the amount of square footage the District maintains is not under its control.
- High per-pupil salary and benefit costs
 - If the District has a "cost per square foot significantly below both the comparable districts' and state-wide average...", one can deduce that the District has significantly lower salary and benefit costs per-square foot.
- Higher Per-pupil purchased service costs

Please see the explanation above. It applies to this area as well.

 - Water
 - As the report states, existing fields drive water costs in the District. The District has drilled another water well and has plans for a third one to alleviate some of these costs. The District also tracks monthly water bills to ensure that costs from prior years are being reduced, even with water rates increasing.
 - Telephone
 - After the date range of this report, the District upgraded its phone system which drastically reduced telephone bills by eliminating

various charges for multiple lines and long distance. Also, since deregulation of utilities went into effect, the District is now able to use state contract pricing for various telephone services that has and will continue to reduce costs. Finally, the District has maximized its use of e-rate in regards to telephone services, which won't reduce costs, but will increase revenues from e-rate vendors which can be spent in these, and other areas throughout the District.

- Insurance
 - The insurance company charges the District based off of square footage. Therefore this is directly linked to previous responses in this chapter.
- Higher per-pupil energy costs
 - Please refer to the explanation in the summary and other areas of this chapter regarding per-pupil numbers versus per square foot numbers.
 - Aside from using different numbers to look at this category, the District has done several things to ensure it is maximizing every dollar it spends on energy. The District has gone through all of its lighting and as bulbs go out, they are replaced with lower wattage bulbs. Ballasts in gym and classroom lights have been replaced with updated, more efficient models. Automatic light sensors have been installed in most of the buildings in the district. Old boiler units used for heating have been abandoned and replaced with a more efficient gas-pac unit that handles both heating and cooling duties. Finally, digital thermostats that are controlled only by building administrators and maintenance staff have been installed and programmed to heat and cool at opportune times.
 - Currently, the District uses the plan that is developed for the excess utilities report to research and implement utility cost saving ideas.
 - Currently, the Director of Finance tracks all energy bills to look for anomalies on a month to month basis.
- Closing or leasing space can help reduce costs
 - When the audit team came to District officials with this concern, the Superintendent immediately scheduled a work study session with the governing board. The decision of the governing board was to not close any parts of the school at this time. The District is always looking for people who want to lease space. There are records that show the District is currently charging groups to lease space but the demand for the use of district facilities is minimal.

Recommendations

1. *The District should evaluate whether some building space could be closed or leased to reduce facilities.*
 - a. The District agrees with this recommendation. This has been discussed and closing parts of the District are not favorable at this time. The District will continue to market its space for leasing purposes.
2. *The District should continue with its plans to reduce utility costs, as described in its annual Excess Utilities Report and Expenditures Plan and continue identifying*

ways to lower utility usage based on each school's particular facilities and equipment. Further, the District should educate staff and students about energy conservation and encourage them to conserve energy.

- a. The District agrees, and will continue to look for ways to conserve energy.

CHAPTER 4: Proposition 301 monies

Proposition 301 has undergone some legislative changes since being put into place by the voters of Arizona. Originally when the money from this proposition began filtering into schools, districts were charged with distributing this money on a “cash” basis as it filtered in. In other words, districts could not set a budget and distribute monies up to that budget limit, but rather had to wait and see how much money they received and distribute it then. This created some issues as there was lag time between the collection of the money from the taxpayers, and the distribution to districts. Several districts in the state began to overspend this account and ended up with huge deficits. The legislature stepped in and changed this fund from a “cash” operated fund to a “budget” operated fund. Each year the State publishes a budget figure with which districts calculate the approximate amount of money they will receive. Districts then distribute that money based on those calculations each year. Because there have been overestimates on the figure published by the state, again, several districts are operating this fund in a deficit amount.

SJUSD still operates this fund on a cash basis, relieving the State of having to come up with a way to fix a deficit in this fund. The other districts in Arizona that are operating with a deficit amount have pushed the legislature to come up with a solution to their deficit. The lag issues have been remedied, therefore SJUSD waits until the last payment comes in each year, and then distributes the money to its employees on an actual cash basis in June. This keeps SJUSD from running the funds associated with 301 monies in a deficit, in turn saving the State money.

- Proposition 301 plan was incomplete

In the statute that governs Proposition 301 money, the law is very vague when it comes to the things listed in this report. For instance, the law does not stipulate that the district must specify how performance pay is to be allocated, how base pay and menu monies are to be spent, and who is eligible for increases. It also does not stipulate what the goals must be in order for the qualified people to receive these monies. Therefore, the District is currently following all current statutes related to Proposition 301.

- Base Pay

- In the base pay and menu items section of 301, SJUSD pays these monies out on a cash basis. Each year the District Director of Finance looks at these accounts for revenues collected. After careful consideration of the revenues, he calculates how much of each one of these accounts can be put into the base pay of the teacher salary placement schedule. He also takes into account other things that might need to be purchased from the menu section and leaves a cushion in that fund for those purchases. By analyzing the actual cash balance in these funds each year, the District is able to maintain a positive cash balance, while still getting as much of this money to the teachers as possible.

- Menu Options
 - Post FY2006, not only does the District use these monies for teacher compensation increases, the District spends these monies on an alternative education plan to reduce drop-out rates, pays a portion of the liability insurance premiums reducing the load on the maintenance and operation budget, which in turn leaves more money for other educational needs, funds AIMS intervention classes at the high school, and pays for teacher improvement classes and seminars. With all of those items considered, the District uses this fund to pay for all of the items listed in the statutory menu.

Recommendations

1. *The District should ensure that its Proposition 301 plan describes the positions that are eligible for each type of pay increase, the expected amount of each type of pay increase, and the allowable menu option(s) being addressed.*
 - a. The District agrees and will ensure that its Proposition 301 plan is in line with current statutes as it has been in the past.

CHAPTER 5: Classroom dollars

The numbers from this section are obtained by analyzing a report of expenditures taken from the Uniform Chart of Accounts. The data for this report was gathered for the 2005/2006 fiscal year when the District was undergoing major changes in the business office. The business office is directly responsible for ensuring the Uniform Chart of Accounts is used correctly.

- The District did not accurately report instruction and other costs
 - It is a well known fact among business managers around the state the complexity of the educational expenditure coding system, known as the Uniform Chart of Accounts. In a class that was attended by the Districts' Director of Finance, there were approximately 50 business managers from various districts around the state. In that room, there were many years of school business experience, with varying levels of understanding. During an exercise in that class, the participants were asked to code a few expenditures that might occur at your typical Arizona public school. Upon review of the exercise, it was very evident that the Uniform Chart of Accounts may not be so uniform. While some of the expenditures were coded the exact same by all participants, many expenditures were coded differently by each and every business manager. When studying the Uniform Chart of Accounts, there are literally millions of different combinations possible when coding expenditures.
 - This report refers to some payroll expenditures being coded improperly. The District still feels that the audit team removed things from the educational expenditures that should not have been removed. For example, the "assistant principals" that were removed should be coded to instruction. At SJUSD the "assistant principals" are actually deans of students. They spend the majority of their day dealing with student issues,

- like discipline, scheduling, covering for a teacher in an emergency, and monitoring students during free times such as recess and lunch, etc.
 - Student support services, such as student travel costs are considered educational expenditures by the District. Money spent directly on the student is an educational expense in the opinion of the District.
- St. Johns USD spent more per pupil than the comparable districts' and state averages

This is exactly what the State is looking for. There has been a big push in our state lately to get as many dollars in the classroom as possible. This report takes this positive area and turns it into a negative because of increased revenues in the District.

 - Transportation
 - This area has been discussed in previous chapters of this response. Everything that is currently being done is legal by statute.
 - Excess Utilities
 - Again, this area needs to use square footage and not number of pupils as its baseline. Aside from that, the District spends far less than the comparable districts and state average on excess utilities.
 - Additional Special Needs Monies
 - The District has a very high percentage of special needs children in attendance. This is not something the District can control. If we are teaching special needs children, then we need to be getting the funding for them.

“The Arizona Department of Education has released the Special Education Cost Study for the 2006-07 school year. This most recent cost study indicates that the existing state funding formula for K-12 schools does not fund the full cost of special education programs. The current report found that special education programs for K-12 school districts were under funded by \$81.5 million for the 2006-07 school year.” (Special Education Cost Study. www.aasbo.org)

In the ELL chapter of this report, the audit team recommends that the District should apply for all available ELL funding. This in turn would increase District revenues, which is being portrayed negatively in this report.

Recommendations

1. *The District should classify all transactions in accordance with the Uniform Chart of Accounts for school districts.*
 - a. The District agrees and works hard to ensure all transactions are coded in accordance with the USFR. The District will continue to expend funds to properly train staff members in the appropriate use of the USFR chart of accounts.
2. *The District should closely analyze its spending in noninstructional areas to determine if savings can be achieved and whether some of these monies can be redirected to the classroom.*

- a. The District agrees with this recommendation. However, this recommendation is open-ended. The District employs a Director of Finance that is continually looking for ways to get more dollars in the classroom. The Director of Finance regularly meets with the administrative team in the District to discuss and analyze spending practices. This recommendation has been practiced since January 2006, and will continue as long as the current Director of Finance is employed by the District.

CHAPTER 6: English Language Learners programs, costs, and funding

ELL programs and requirements are still being debated and litigated. The District will comply with all ELL program requirements as they become available. The date scope of this report was for fiscal year 2005/2006 and the statutes and recommendations regarding this chapter are not solidified by law as of the date of this response. All of this is still undecided, and the District will remain fiscally responsible by not spending money on programs and models that are not required.

- District's ELL Program

There is currently a model being developed for use with Navajo students, which may impact how the District implements the upcoming programs.

- District's mainstream program

- The District has taken pride in developing a program that mainstreams all special needs children. The academic gains that are being realized because of this program are incredible. In conflict with the report, the District employs more than one instructional aide to assist English language learners in the classroom.
- The models that have been adopted in 2007, will go into effect in 2008. Until that time, there may be many changes to those models, as there has been with many of the areas of ELL.

- Compensatory Instruction

- The District filed the application for compensatory instruction funding but has not received anything back from the Office of English Language Acquisition.

- District's ELL funding and costs

The group-B weight monies have long been contested as to covering the actual costs to educate a student with the specific disability among all categories of special education. This is not different for ELL group-B monies. Group-B monies are simply not enough to fund the education of ELL children as prescribed in the state adopted models.

The District has worked hard to overcome challenges with the ELL reporting procedures and the States Student Accountability Information System. Several factors influenced the misrepresentation of District ELL numbers, one of which was the communication between SAIS and the Districts' student information data base. SJUSD is not the only district to experience this problem. It is also important to note that the District under-reported, which shorted the District of ELL funding.

- New fiscal year 2007 accounting requirements

- The District has implemented the new accounting requirements for fiscal year 2007. The District is finding it difficult to identify incremental costs because the criteria have not yet been set forth by the ELL Task Force.

Recommendations

1. *The District should accurately report its ELL student information, such as proficiency-testing results, in a timely manner.*
 - a. SJUSD agrees, and the District will continue to train its employees to accurately report ELL information.
2. *By fiscal year 2009, the District should develop its ELL program to comply with statutory requirements and the newly adopted SEI models to provide 4 hours of English language acquisition to first-year ELL students.*
 - a. The District agrees with this recommendation. The report covers FY05/06 and these SEI models were not adopted until 2007. Also, there are other options in regards to the ELL program that do not require the 4 hours of English language acquisition. The District will fully comply with all statutory requirements as they come into effect.