

Tom Horne Superintendent of Public Instruction

May 7, 2009

RE: Guidance on SEI Model implementation for 2009-2010

Dear Superintendents and Program Administrators:

In September of 2006, the provisions of HB 2064 (Laws 2006, Chapter 4) became law. This bill affected the way English Language Learners (ELLs) were to be instructed throughout Arizona. The law required the creation of a Task Force to develop models of Structured English Immersion (SEI) to be adopted by school districts and charter schools. The SEI Models were adopted by the Task Force on September 15, 2007. School year 2008-2009 was the first year that school districts and charters were required to implement the SEI Models.

In preparation for school year 2009-2010, the Office of English Language Acquisition Services (OELAS) is herein providing guidance for the SEI Models' second year of implementation.

NO EXEMPTIONS FROM FULL COMPLIANCE WITH SEI MODELS

All schools, school districts and charter schools are expected to fully comply with all requirements of the Arizona English Language Learners Task Force and **fully implement** the provisions of the Models of Structured English Immersion (SEI) adopted by the ELL Task Force for the 2009-2010 school year.

A "good faith effort" will no longer be sufficient. Districts and charter holders must fully implement a compliant model.

The OELAS Division met with Arizona educators throughout the 2008-2009 school year. During the monitoring process, it was evident that some LEA administrators and teachers were under the mistaken impression that not qualifying for SEI funding meant that they would not have to comply with either state law or the provisions of the SEI Models. This is not true. All school districts and charters must comply with the laws and the SEI Models regardless of their allocation or non-allocation of monies from the SEI fund.

"Weighted B" funds for ELL are used as an offset and therefore are available for implementation of the models. The same is true for any offset of proportionate desegregation funding.

Schools, school districts and charter schools are also expected to fully comply with the federal requirements of NCLB (P.L. #110-117), Title III.

Pursuant to A.R.S. § 15-756.07 A.R.S. and § 15-756.08, the Office of English Language Acquisition Services (OELAS) will continue to monitor all school districts and charter schools for compliance with these state and federal laws.

MODEL REVISION (ILLP Expansion)

The current version of the SEI Models is attached. This version reflects a change that was offered as an alternate model provision and approved by the Task Force on April 10, 2008. The change expanded the use of the Individual Language Learner Plan (ILLP) as an instructional delivery method for English Language Development (ELD). Many schools with low numbers of ELL students were affected by this change.

NO NEW ALTERNATE MODEL ADOPTIONS

No new alternate models provisions have been adopted by the Arizona ELL Task Force for the 2009-2010 school year.

SEI FUNDING FOR 2009-2010

OELAS has not yet been not been notified by the State Legislature regarding the appropriation for the SEI fund for 2009-2010. An update will be provided as soon as this information becomes available.

Please note that in 2008-2009, the state legislature funded approved SEI applications utilizing **only** the offsets of Group-B weight and ELL-proportionate de-segregation funds. No federal funds were offset from the amount approved as incremental funding for implementing the SEI Models.

Also, please note that the Office of the Auditor General and the ADE School Finance Department have made changes to financial reporting documents that require the reporting of all incremental costs to implement the SEI models. Attached, please find a summary of the reporting guidelines.

CHANGE TO THE PHLOTE FORM

Beginning on July 1, 2009, all school districts and charter schools will be required to use the revised PHLOTE form. The new form and instructions for administration are available on the OELAS website.

REIMBURSEMENT FOR SEI TRAINING

Schools should be aware that the three year period for reimbursement for SEI endorsement coursework is ending. The closing date for reimbursement is May 31, 2009.

ADMINISTRATOR LIABILITY

Administrators are advised to review A.R.S. §15-754 which states:

... Any school board member or other elected official or administrator who willfully and repeatedly refuses to implement the terms of this statute [A.R.S. 15-752 and 15-753] may be held personally liable for fees and actual and compensatory damages by the child's parents or legal guardian, and cannot be subsequently indemnified for such assessed damages by any public or private third party. Any individual found so liable shall be immediately removed from office, and shall be barred from holding any position of authority anywhere within the Arizona public school system for an additional period of five years."

EVERYTHING YOU NEED TO KNOW TO BE COMPLIANT WITH THE SEI MODELS – A SEMINAR FOR SUPERINTENDENTS AND PRINCIPALS

John A. Stollar, Jr., Associate Superintendent for Accountability has scheduled a seminar exclusively for superintendents and principals in order to provide them with the fundamental information needed to be compliant with the SEI Models. This seminar will present concise and targeted information for administrators so that they will understand the training received by their teachers and ELL coordinators, what they will be held accountable for in school year 2009-2010 and where they go for the critical information and training needed for successful implementation.

You will also receive updated information on the SEI budget, revisions to the Arizona English Language Proficiency Standards, important information on how ELL students are counted for funding purposes and how your data reporting affects your school labels.

The seminar will be held on Thursday, June 4, 2009 from 10 a.m. to 12 p.m. at the East Valley Institute of Technology (EVIT). The address is 1601 East Main Street, Mesa, Arizona 85201. Online registration is available at the Calendar of Events icon on the ADE homepage. Go to www.azed.gov. Click the "Calendar of Events" icon at the lower right, and go to the June 4 date to register. If you have any questions regarding registration, please contact Pat Scott at (602) 364-1927 or pat.scott@azed.gov.

Sincerely,

John A. Stollar, Jr.

Associate Superintendent for Accountability

Letter Revised on 05-07-09

Structured English Immersion Models of the Arizona English Language Learners Task Force

Authority

Effective September 21, 2006, under the authority of Laws 2006, Chapter 4, the Arizona English Language Learners (ELL) Task Force was established. The Arizona ELL Task Force was charged with developing and adopting research based models of structured English immersion (SEI) programs to be used in school districts and charter schools in Arizona. Arizona Revised Statutes (A.R.S.). §15-756.01, requires that the models include a minimum of four hours per day of English language development (ELD) for the first year in which a pupil is classified as an English Language Learner. Full text of the law regarding the responsibilities of the Task Force and the development of the SEI models is located in Title 15, Chapter 7, Article 3.1. ENGLISH LANGUAGE EDUCATION FOR CHILDREN IN PUBLIC SCHOOLS, §§ 15-751 through 15-757, Arizona Revised Statutes.

Definitions

For Structured English Immersion Models,

"AZELLA" means Arizona English Language Learner Assessment. The AZELLA is used to determine the English language proficiency of Arizona K-12 students whose primary home language is other than English. AZELLA results include a composite proficiency level score, which is a composite of all of the subtest scores, and also separate subtest scores, i.e., Listening, Speaking, Reading, and Total Writing (Writing Conventions and Writing combined). The AZELLA also includes an oral language score, which combines listening and speaking subtest scores, and a comprehension score, which combines listening and reading subtest scores. Sub-level scores for grouping purposes are Oral Language, Reading, and Total Writing. (See A.R.S. §15-756.B)

"ELD" means English language development, the teaching of English language skills to students who are in the process of learning English. It is distinguished from other types of instruction, e.g., math, science, or social science, in that the content of ELD emphasizes the English language itself. ELD instruction focuses on phonology (pronunciation – the sound system of a language), morphology (the internal structure and forms of words), syntax (English word order rules), lexicon (vocabulary), and semantics (how to use English in different situations and contexts).

"Hour" (for purpose of 4 hours of ELD) means a normal classroom period structured to facilitate class scheduling on an hourly cycle, such as 55 minutes of class time and 5 minutes of transit time.

"Discrete Skills Inventory" means the specific teaching/learning objectives derived from the Arizona K-12 English Language Learner Proficiency Standards approved by the Arizona State Board of Education (SBE), January 26, 2004, and refined as needed to remain synchronized with the Arizona K-12 Academic English Language Arts Standards.

"English Language Learners" mean K-12 PHLOTE students who do not obtain a composite proficiency level of "proficient" score on the AZELLA regardless of their tenure as English Language Learners.

"PHLOTE" means primary home language other than English and is determined by a home language survey and on the enrollment form completed by parents upon enrollment. PHLOTE students are administered the AZELLA to determine the level of their English language proficiency and their correct placement in classes. (A.R.S. §15-756.A)

"Proficiency Level" means the level of English language proficiency of a PHLOTE student, as determined by the AZELLA. The AZELLA proficiency levels are: (1) Pre-Emergent; (2) Emergent; (3) Basic; (4) Intermediate; and, (5) Proficient. A PHLOTE student whose composite AZELLA score is Proficient is not classified as an ELL and is not placed in an SEI Classroom.

"Structured English Immersion Models" means the models described herein. (A.R.S. § 15-756.01)

"Structured English Immersion Classroom" means a classroom in which all of the students are limited English proficient as determined by composite AZELLA scores of Pre-Emergent, Emergent, Basic, or Intermediate. The purpose of the classroom is to provide four hours of daily ELD instruction, as described in the definition of "ELD" in this section, in the manner prescribed herein.

"Structured English Immersion Program" means an intensive English-language teaching program for non-proficient English speakers, as designated by the AZELLA, designed to accelerate the learning of the English language intended to comply with provisions of Title 15, Chapter 7, Article 3.1, A.R.S. This program provides only ELD, as described in the definition of "ELD" in this section.

Structured English Immersion Model Components

All SEI models are research-based and include three major components: policy, structure, and classroom practices. These components are uniform in all SEI models because they reflect legal requirements established in state law. However, application of the structure and classroom practices components results in various SEI classroom configurations because of "the size of the school, the location of the school, the grade levels at the school, the number of English language learners and the percentage of English language learners." (A.R.S. §15-756.01.C.)

1. Policy

Arizona law requires schools to teach English. (A.R.S. §15-752. English language education)

Arizona law requires materials and subject matter instruction to be in English. (A.R.S. §15-751. Definitions, 5 and A.R.S. §15-752)

Arizona law requires English language learners to be grouped together in a structured English immersion setting. (A.R.S. §15-751. Definitions, 5)

The goal set forth in Arizona law is for ELLs to become fluent English proficient in a year. (A.R.S. §15-752. English language education)

Arizona law requires a minimum of four hours per day of English language development during the first year a pupil is classified as an ELL. (A.R.S. §15.756.01 Arizona English language learners task force; research based models of structured English immersion for English language learners; budget requests; definitions)

Arizona state law requires cost efficient, research based models that meet all state and federal laws. (A.R.S. §15-756.01 (D)) Arizona English language learners task force; research based models of structured English immersion for English language learners; budget requests; definitions)

2. Structure

The structure of the SEI Models consists of multiple elements: SEI Classroom content; SEI Classroom program entry and exit; student grouping for SEI Classrooms, including grouping process and class size standards; scheduling and time allocations; and teacher qualification requirements. This structure is uniform for all SEI Models. The application of the grouping process will yield different classroom configurations based on the individual school's number of ELLs, their proficiency levels, and their grade levels.

Structured English Immersion Classroom Content

The Structured English Immersion (SEI) Classroom content is a minimum of four hours daily of English Language Development (ELD). ELD is a type of instruction that has as its orientation the teaching of English language skills to students who are in the process of learning English. It is distinguished from other types of instruction, e.g., math, science, or social science, in that the content of ELD emphasizes the English language itself. ELD instruction focuses on phonology (pronunciation - the sound system of a language), morphology (the internal structure and forms of words), syntax (English word order rules), lexicon (vocabulary), and semantics (how to use English in different situations and contexts). While there are some obvious connections to English language arts instruction, ELD is foundational for English language acquisition work, since listening, speaking, reading, and writing tasks conducted in English are considerably more difficult in the absence of knowledge about how English operates. Reading and writing, aligned to the Arizona K-12 English Language Learner Proficiency Standards, are also considered content in SEI Classrooms.

SEI Classroom Entry and Exit

SEI Classroom entry and exit is determined solely by AZELLA score. Students whose AZELLA composite proficiency level scores are Pre-Emergent, Emergent, Basic, or Intermediate shall be grouped in SEI Classrooms. New ELLs, in the first year of education in an Arizona school, shall take the AZELLA at least twice during the first school year, once at the beginning of the year, or upon initial entry to school, and once at the end of the school year for purposes of measuring progress. Continuing ELLs shall be reassessed with the AZELLA at the end of each school year. English language learners shall be given the opportunity to take the AZELLA at a mid-point of the academic year for the purpose of measuring progress toward English language proficiency. No student shall take the AZELLA more than three times in a school year. On-going alternative proficiency-based assessments related to the Arizona

K-12 English Language Learner Proficiency Standards and the Discrete Skills Inventory should be utilized to guide instruction and to determine the opportunity to administer the AZELLA for purposes of exiting the SEI Classroom. (A.R.S. §§ 15-756.B, 15-756.05.A)

Student Grouping for SEI Classrooms

The primary determinant of the appropriate student grouping for SEI Classrooms is the English proficiency level of the students. The proficiency levels and grade levels of the ELLs must be used in order to determine appropriate student placement. The configurations are similar, but not identical, for all grade levels.

Elementary Schools

In elementary schools, generally those grades in which students receive most of their academic instruction in a single class as a single group, if there are enough ELLs by proficiency level within a specific grade, overall proficiency level within grade is used as the method for student grouping. The AZELLA composite proficiency level score determines the overall proficiency level. If there are not enough ELLs by proficiency level within a grade, then proficiency levels may be banded together within a grade. If there are not enough ELLs by proficiency level band within a grade, then ELLs from different grade levels may be combined into an SEI Classroom. Note that, regardless of SEI Classroom configuration, Pre-Emergent and Emergent ELLs shall be grouped together rather than separately. Also note that regardless of SEI Classroom configuration, kindergarten students shall be grouped separately from students in other grades.

Elementary School Student Grouping Prioritization

- A. Overall Proficiency Level within Grade
- B. Overall Proficiency Level Band within Grade
- C. Overall Proficiency Level Band within Grade Band

Middle Grades and High Schools

In middle grades and high schools, generally those grades in which students receive academic instruction in different classrooms in different groups throughout the day, if there are enough ELLs by proficiency sub-level scores (i.e., reading score, total writing score, and oral language score), within a specific grade, the sub-level proficiency level within grade is used as the method for student grouping. If there are not enough ELLs by proficiency sub-level within a grade, then grades may be banded together within a proficiency sub-level. If there are not enough ELLs by proficiency sub-level within a grade, then overall proficiency level may be used within a grade. If there are not enough ELLs within an overall proficiency level, then multiple grades may be combined into an SEI Classroom. If there are not enough ELLs within an overall proficiency level and within a grade band, then multiple proficiencies and multiple grade levels can be combined into an SEI Classroom. Note that, regardless of SEI Classroom configuration, Pre-Emergent and Emergent ELLs shall be grouped together rather than discretely.

Middle Grades and High School Student Grouping Prioritization

- A. Proficiency Sub-level within Grade
- B. Proficiency Sub-level within Grade Band
- C. Overall Proficiency Level within Grade
- D. Overall Proficiency Level within Grade Band
- E. Overall Proficiency Level Band within Grade Band

Class Size Standards

Target and maximum class sizes are based on the proficiency level of the ELL student provided that the class size shall not exceed the class size for non-ELLs in the school district. The target class size for Pre-Emergent and Emergent is 20; the maximum is 23. The target class size for Basic and Intermediate is 25; the maximum is 28.

Grouping Process

Students are grouped into classes based on Class Size Standards using the Elementary or the Middle Grades and High School Student Grouping Prioritization method. In the event there are insufficient students to assemble a class at the first given student grouping priority, the next student grouping priority shall be used. In the event that there are insufficient ELLs based on the class size standards in the school for any of the student groupings to work, then several other options are available. The students may be grouped into a single classroom for ELD instruction by an SEI-funded district-level ELD teacher for three hours a day with a fourth hour of ELD Reading. Students at a charter school or single school district may be grouped into a single classroom for ELD instruction by an SEI-funded ELD teacher for four hours a day. Schools with 20 or fewer ELLs within a three grade span (including kindergarten), may provide instruction through the development of Individual Language Learner Plans (ILLPs) created for each ELL. Scheduling and time allocations in the ILLPs must meet the requirements of the scheduling and time allocations specified herein for Elementary Schools or Middle and High School as appropriate for each ELL.

Scheduling and Time Allocations

The scheduling and time allocations are somewhat different for Elementary School than for Middle Grades and High School. However, at all grade levels, the SEI Classroom must have a minimum of four hours of English language development daily which is time-allocated consistent with the Arizona K-12 English Language Learner Proficiency Standards and the related Discrete Skills Inventory (DSI).

Elementary School Scheduling and Time Allocations

Each student who qualifies for SEI program placement receives four hours of daily English language development instruction that is governed by certain time allocations and skill teaching and learning objectives. Each of these discrete sections of ELD is based on specific categories of language instruction based on the skills identified by the ELL Proficiency Standards and further delineated in detail by the Discrete Skills Inventory (DSI). The discrete time blocks do not have to be sequential during the day, but they must sum to four hours of ELD instruction.

The English language skills categories are the same for all students in SEI Classrooms, but the time allocations vary by the composite AZELLA proficiency level of the student. Time allocations for each ELD instructional time block may vary by up to ten percent (10%) as long as the total daily English language development instruction equals four hours.

Students at the Pre-Emergent and Emergent composite AZELLA levels receive four hours of ELD instruction divided into the following specific areas: oral English and conversation instruction, 45minutes; grammar instruction, 60 minutes; reading instruction, 60 minutes; vocabulary instruction, 60 minutes; and, pre-writing instruction, 15 minutes (Total: four hours).

Students at the Basic composite AZELLA level receive four hours of ELD instruction divided into the following specific areas: oral English and conversation instruction, 30 minutes; grammar instruction, 60 minutes; reading instruction, 60 minutes; vocabulary instruction, 60 minutes; and, writing instruction, 30 minutes (Total: four hours).

Students at the Intermediate composite AZELLA level receive four hours of ELD instruction divided into the following specific areas: oral English and conversation instruction, 15 minutes; grammar instruction, 60 minutes; reading instruction, 60 minutes; vocabulary instruction, 60 minutes; and, writing instruction, 45 minutes (Total: four hours).

For kindergarten classes operating on a half-day basis, the time allocations are proportionately reduced.

Middle Grades and High School Scheduling and Time Allocations

Each student who qualifies for SEI program placement receives four hours of daily English language development instruction. This instruction is divided into four discrete courses, each bearing a specific title and focus. The subject designation and subject matter of each of the four courses is based on specific English language skills categories that derive from the ELL Proficiency Standards and that are further delineated by the Discrete Skills Inventory (DSI). The four ELD courses do not have to be sequential during the school day. For schools with class periods other than one hour in duration, discrete ELD classes totaling at least four hours daily shall be established based on the course subject matter categories specified below. ELLs are to receive four hours of ELD daily or 20 hours a week of ELD. Schools must ensure that ELLs receive 20 hours of ELD a week, 5 hours in each of the ELD subject areas.

Students at the Pre-Emergent and Emergent AZELLA levels shall be grouped together and receive daily a one hour ELD class titled "Conversational English and Academic Vocabulary," a one hour ELD class titled "English Reading," a one hour ELD class titled "English Writing" and a one hour ELD class titled "English Grammar."

Students at the Basic AZELLA level shall receive daily a one hour ELD class titled "Conversational English and Academic Vocabulary," a one hour ELD class titled "English Reading," a one hour ELD class titled "English Grammar."

Students at the Intermediate AZELLA level shall receive daily two hours of English Language Arts, as aligned to the Arizona Language Arts Academic Standards (this class is within the SEI Program), a one-hour ELD class titled "Academic English Reading," and a one hour ELD class titled "Academic English Writing and Grammar." In their second or subsequent years as ELLs, students who have scored proficient on the Reading subtest of AZELLA may be excused from the one hour ELD "Academic English Reading" class. In their second or subsequent years as ELLs, students who have scored proficient on the Total Writing subtest may be excused from the one hour ELD "Academic English Writing and Grammar" class.

Teacher Qualification Requirements

Elementary School Teacher Qualifications

All teachers in SEI Classrooms must have a valid Arizona teaching certificate (charter school teachers are exempt from this requirement). Teachers in grades K-6 must be highly qualified in elementary content as defined by the federal No Child Left Behind Act of 2001. Additionally, they must have a Structured English Immersion endorsement (Provisional endorsement or full endorsement) (SBE Rules, R7-2-613.J), an English as a Second Language endorsement (Provisional endorsement or full endorsement) (SBE Rules, R7-2-613.I), or a Bilingual endorsement (Provisional endorsement or full endorsement) (SBE Rules, R7-2-613.H).

Middle Grades and High School Teacher Qualifications

All teachers in SEI Classrooms must have a valid Arizona teaching certificate (charter school teachers are exempt from this requirement). Teachers in grades 7-8 must be Highly Qualified in Language Arts or English as defined by the federal No Child Left Behind Act of 2001 Teachers in grades 9-12 must be Highly Qualified in English as defined by the federal No Child Left Behind Act of 2001. Additionally, they must have a Structured English Immersion endorsement (Provisional endorsement or full endorsement) (SBE Rules, R7-2-613.J), an English as a Second Language endorsement (Provisional endorsement or full endorsement) (SBE Rules, R7-2-613.I), or a Bilingual endorsement (Provisional endorsement or full endorsement) (SBE Rules, R7-2-613.H).

3. Classroom Practices

Classroom practices include sections on SEI Classroom Language Use policies, SEI Classroom Objective, SEI Classroom Materials and Testing, SEI Classroom Instructional Methods, Assessment, and SEI Teacher Training required to ensure teachers have the skills and knowledge needed to teach in an SEI Classroom.

SEI Classroom Language Use

All SEI classes shall be taught in English, in a manner consistent with A.R.S. §15-751. Definitions, 5.

SEI Classroom Objective

The objective of the SEI Classroom is to teach one or more specific identified skills within the Discrete Skills Inventory appropriate for the English proficiency level(s) of students in the class.

SEI Classroom Materials and Testing

Class textbooks, materials, and assessments used in an SEI Classroom must be aligned to the Arizona K-12 English Language Learner Proficiency Standards and the Discrete Skills Inventory. Each district superintendent or charter operator shall sign an attestation that these materials are properly aligned, which will be verified by the Arizona Department of Education when conducting monitoring visits. Classroom materials used in an ELD class may reflect content from a variety of academic disciplines. Classroom materials must be appropriate for the students' level of English language proficiency. Selection of content materials must be based on the materials' effectiveness in facilitating and promoting the specific English language objective(s) of the class. Such materials must predominantly feature specific language constructions that align with the English language objectives based on the ELL Proficiency Standards and the Discrete Skills Inventory.

SEI Classroom Instructional Methods

All instructional methods in SEI Classrooms will conform to teaching objectives outlined by the Arizona K-12 English Language Learner Proficiency Standards and specified in the Discrete Skills Inventory.

DSI Review

The Arizona Department of Education shall oversee an independent review of the DSI to ensure that the content of the DSI is consistent with the English Language Learners Proficiency Standards.

Assessment

All assessments in SEI Classrooms will conform to teaching objectives outlined by the Arizona K-12 English Language Learner Proficiency Standards and specified in the Discrete Skills Inventory.

SEI Teacher Training

Three sets of training are essential for successful implementation of the SEI Models: Implementation Training, Discrete Skills Inventory Training, and Discrete Skills Inventory Teaching Methods Training. All SEI Classroom teachers shall receive all three trainings. Principals, District Superintendents, Counselors, and school and district personnel responsible for ELL programs also shall receive the Implementation Training.

Implementation Training

SEI Classroom teachers, Principals, District Superintendents, Counselors, and any school and district personnel responsible for English Language Learner Programs shall receive Implementation Training. This training provides background information on the policy, principles, structures, and classroom practices within the SEI Models. School personnel who prepare student schedules shall receive additional implementation training on scheduling.

Discrete Skills Inventory Training

All SEI Classroom teachers and instructional personnel responsible for instructional supervision shall receive training on the content of the Discrete Skills Inventory.

Discrete Skills Inventory Teaching Methods Training

SEI Classroom teachers and instructional personnel responsible for instructional supervision shall receive training on the methods and strategies to be used in teaching the content of the Discrete Skills Inventory.

Recording English Language Learner (ELL) Monies

Districts may receive monies from the State's Structured English Immersion (SEI) and Compensatory Instruction Funds to supplement the costs of educating ELL students. Districts receive monies from the SEI fund to provide for the incremental costs of instructing ELL students.

Incremental costs are the costs, as defined by the ELL Task Force, that are in addition to the normal costs of conducting programs for English proficient students. Districts are to use monies received from the Compensatory Instruction fund for compensatory instruction programs in addition to normal classroom instruction. These may include individual or small group instruction, extended day classes, summer school, or intersession school that improve the English proficiency of current ELL students and students who have been reclassified from ELL to English proficient within the previous 2 years.

Monies received from the Arizona Department of Education as a result of a district's structured English immersion or compensatory instruction budget requests should be recorded in fund 071-Structured English Immersion or fund 072 – Compensatory Instruction, as applicable. In all funds where ELL costs are incurred, districts should use program code 260-ELL Incremental Costs to record incremental costs as defined by the Task Force, and program code 265-ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years. However, when desegregation monies are used to pay for incremental or compensatory instruction costs, districts should use program code 514-ELL Incremental costs and 515 – ELL Compensatory Instruction.

Districts may only use monies in Funds 071 and 072 for incremental costs as defined by the Task Force and compensatory instruction, respectively. However, districts may have ELL costs in other funds for activities that are beyond the Task Force's approved model for ELL instruction and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100-Regular Education. Districts that are interested in separately tracking such costs may choose to use a more detailed code under the program code 100 to record those expenditures. For example, districts may use program code 160 to identify ELL costs that are not incremental costs as defined by the Task Force and that do not qualify as compensatory instruction.

Excerpt from the "School District Flyer" A Newsletter of the Office of the Auditor General March 2009, Issue 42