



KANSAS LEGISLATIVE  
**DIVISION** *of*  
**POST AUDIT**

A Performance Audit Report Presented to the Legislative Post Audit Committee

# **K-12 Education: Evaluating Bilingual Funding and Expenditures**

September 2020

Report Number: R-20-011

# Introduction

2019 House Substitute for Senate Bill 16 requires this audit, which the Legislative Post Audit Committee authorized at its October 2, 2019 meeting.

## *Objectives, Scope, & Methodology*

Our audit objective was to answer the following questions:

1. How does the funding school districts receive through the bilingual student weighting compare to what districts spend to provide services?
2. How do school districts spend the funding they receive through the bilingual weighting and do those expenditures comply with state law?
3. Has the Kansas Department of Education calculated bilingual funding correctly and followed other applicable state law in recent years?

Our work evaluated bilingual funding and expenditures for the 2018-19 school year.

We reviewed state law, Kansas State Department of Education (KSDE) funding calculations, and guidance KSDE provided to school districts. We also interviewed stakeholders, school district administrators, and KSDE officials. Due to COVID-19, we were not able to visit any school districts. This did not affect the results of the audit.

We analyzed expenditures for 25 out of 286 school districts. We chose these districts to get a reasonable cross-section of districts. For those 25 districts, we determined how much they spent to provide English to Speakers of Other Languages (ESOL) services in the 2018-19 school year. The results of this work cannot be projected to all districts because the districts were not randomly selected. We also reviewed a selection of those districts' ESOL program expenditures to determine compliance with state law and department rules. This work cannot be projected because the expenditures were not randomly selected.

We also analyzed state assessment results and other records from the Kansas Individual Data on Students (KIDS) database. Due to some inconsistencies in that dataset, our results should be viewed as a general indicator and not an absolute fact.

More details about the scope of our work and our methods are included throughout the report as appropriate.

## *Important Disclosures*

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Overall, we believe the evidence obtained provides a reasonable basis for our findings and conclusions based on those audit objectives.

Audit standards require us to report our work on internal controls relevant to audit objectives. They also require us to report deficiencies we identify. In this audit, we reviewed KSDE's process for calculating bilingual funding. We also reviewed the department's audit procedures to ensure they were sufficient to identify data inaccuracies. The results of that work are detailed in this report.

## **Most of the 25 districts we reviewed reported spending more to provide bilingual services than they received in state bilingual funding.**

### **In 2018-19, the state provided \$42 million in dedicated funding for K-12 school districts to serve students who are English language learners.**

- The purpose of English for Speakers of Other Languages (ESOL) services is to help students learn English so they can meet state academic standards.
- English learners are students whose home or native language is not English. As a result, their ability to understand, speak, read or write English is limited. These students may be immigrants or refugees born in another country. Additionally, they can be students born in the United States who speak a language other than English at home.
- In the 2018-19 school year, about 56,000 students (11% of all students) were English learners in Kansas school districts.
- Districts receive state bilingual funding to help pay for ESOL services. Funding is based on the greater of two different weightings:
  - the district's headcount of students receiving ESOL services multiplied by .185, or
  - the district's full-time-equivalent (FTE) of students receiving ESOL services multiplied by .395. KSDE determines the FTE by counting the number of minutes students receive instruction from an ESOL endorsed (or working towards endorsement) teacher or paraprofessional. A paraprofessional must work under the supervision of an ESOL endorsed teacher. Teachers take classes and must pass an exam to receive an ESOL endorsement.

The weighting is then multiplied by the base state aid (\$4,165 in the 2018-19 school year). School districts receive whichever funding amount is greater. In 2018-19, school districts statewide received \$42 million in bilingual funding.

- In 2017 the Legislature introduced the headcount weighting to provide funding for districts that did not have many ESOL endorsed teachers. The FTE weighting has been unchanged since 2005.
- K.S.A. 72-3613 establishes a bilingual fund in each school district. Districts typically transfer their bilingual funding to this fund.
- Throughout this report we use the term bilingual funding to refer to the funding derived from the bilingual weighting. However, when we refer to

programs or services we use the term ESOL because it is the term KSDE and districts use to describe services intended to teach English to students who speak other languages.

**For a student to be eligible for state bilingual funding, the district must assess the student and find that he or she is not proficient in English.**

- State law does not establish criteria to determine which students are eligible for bilingual funding. As a result, KSDE provides criteria to districts that determine when a student is eligible for state bilingual funding.
- For a student to be eligible for bilingual funding, a parent must first report that the student speaks a language other than English at home. Then the district must assess the student and determine that he or she is not proficient in English speaking, listening, reading, or writing. KSDE allows districts to choose from several approved assessments to make this determination.
- Qualified students remain eligible for bilingual funding for one year after the student is determined proficient in English. The results of the Kansas English Language Proficiency Assessment (KELPA) determine whether a student has reached proficiency and no longer needs services. Each spring, KSDE requires every English learner to take the KELPA. Those who score as proficient are eligible for one additional year of funding. These students are monitored and may receive services during that year if necessary.

**Federal law requires districts to provide ESOL services, but districts decide which services to provide.**

- Federal law requires school districts to identify English learners and provide them services. Districts may not unnecessarily segregate English learners and must ensure students have equal educational opportunities.
- KSDE rules require districts to assess students to determine whether they need services. Further, KSDE requires that students receive services until they score as proficient on the KELPA.
- School districts determine what services the district will offer and which services individual students will receive. Many districts reported the types of services they offer are based on what assistance students seem to need.

**State funding covered 68% of the total \$30.9 million in ESOL expenditures for the 25 districts we reviewed.**

- We chose 25 of the state's 286 school districts to review. We chose these districts for variety in location, size, and percent of students receiving ESOL services. These districts represent 50% of the state's total bilingual funding. However, our results are not projectable because we did not randomly select the districts.

- The 25 districts received \$21.1 million in state bilingual funding but reported spending \$30.9 million to provide ESOL services. Districts can supplement state bilingual funding with other state, federal, or local funds.
  - State bilingual funding covered 68% (\$21.1 million) of districts' ESOL program expenditures.
  - Federal funding covered 7% (\$2.3 million).
  - Other state or local funding covered 25% (\$7.6 million).
- The portion of ESOL expenditures paid for with state bilingual funding varied significantly across the 25 districts. **Figure 1** shows the percentage of expenditures covered with state bilingual funding by school district. As the figure shows, state bilingual funding covered less than half of the expenditures in 4 districts. However, 2 districts spent less on ESOL programs than they received in state funding. Districts that spend less can keep the money and spend it in following years.

**Figure 1**  
**The portion of ESOL expenditures covered by state bilingual funding varied significantly across the 25 districts we reviewed.**

<b>District</b>	<b>Total Bilingual Expenditures</b>	<b>State Bilingual Funding</b>	<b>% Expenditures Covered by State Funding</b>
Stafford	\$76,000	\$15,411	20%
Goodland	\$196,430	\$74,970	38%
Lyons	\$280,435	\$122,868	44%
Copeland	\$135,563	\$64,974	48%
Cimmarron	\$383,535	\$202,419	53%
Western Plains	\$54,713	\$30,405	56%
Lakin	\$204,381	\$117,037	57%
Concordia	\$30,974	\$17,910	58%
Wichita	\$15,156,851	\$8,850,209	58%
De Soto	\$427,328	\$251,150	59%
Anthony-Harper	\$68,752	\$43,733	64%
Cheylin	\$59,167	\$39,151	66%
Independence	\$56,348	\$38,735	69%
Emporia	\$1,916,311	\$1,344,046	70%
Garden City	\$3,106,141	\$2,194,539	71%
Satanta	\$249,970	\$177,429	71%
Arkansas City	\$564,892	\$418,583	74%
Scott County	\$213,346	\$159,520	75%
Bonner Springs	\$163,663	\$144,526	88%
Kansas City	\$7,251,097	\$6,409,519	88%
Syracuse	\$269,655	\$250,317	93%
Remington-Whitewater	\$19,325	\$19,159	99%
Lewis	\$39,984	\$39,984	100%
Ingalls	\$14,776	\$25,823	175%
South Brown County	\$6,440	\$16,244	252%
<b>Total</b>	<b>\$30,946,077</b>	<b>\$21,068,661</b>	<b>68%</b>

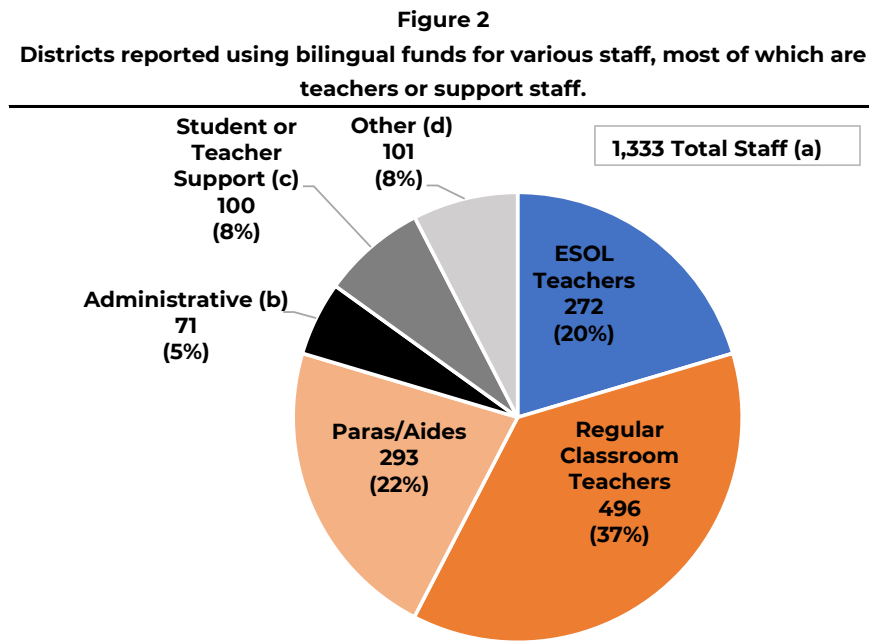
Source: LPA analysis of school district accounting records (audited).

- State law does not set a percentage of expenditures that state bilingual funding should cover (unlike special education funding).

## Most ESOL program expenditures were for salaries and benefits of staff who provide services to English learners.

### Most of our 25 selected districts' ESOL expenditures were used to pay for the salaries and benefits of staff who serve English learners.

- We reviewed the \$30.9 million our 25 selected districts spent on ESOL services. Of that amount, 97% (\$30.0 million) were for salaries and benefits. The remaining \$975,000 was for purchased services, supplies, and equipment.
- Districts reported spending bilingual funding on a little more than 1,300 permanent staff. Our analysis excluded substitute teachers because they are not permanent and fill in only when necessary. **Figure 2** shows the staff types districts reported paying with bilingual funds. As the figure shows, regular classroom teachers and paraprofessionals make up 59% (789) of the staff districts reported. An additional 20% (272) were ESOL teachers.



(a) Total excludes the nearly 700 substitute teachers districts reported using bilingual funds for. Substitutes were typically paid using bilingual funds when teachers attended professional development.

(b) Administrative staff include principals, coordinators, and clerical staff.

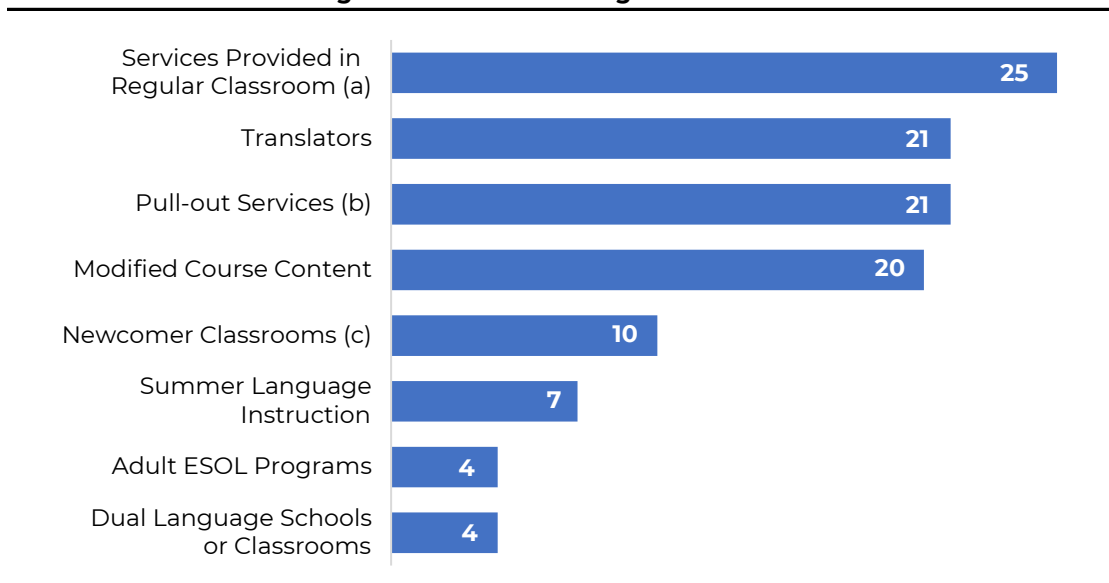
(c) Includes interventionists, instructional coaches, and counselors.

(d) Includes positions such as special education teachers, librarians, and custodians.

Source: LPA analysis of the number of staff reported by the 25 districts we reviewed (audited).

- Several districts also reporting using bilingual funding to pay for staff not specifically related to ESOL services such as special education teachers, librarians, and custodians.
- **Figure 3** shows the types of services districts reported providing English learners. As the figure shows, all districts reported providing ESOL services in the regular classroom. These services can be provided by regular classroom teachers or paraprofessionals. Most districts also provided pull out services. These services typically involve the student leaving the regular classroom to work with an ESOL teacher or paraprofessional for part of the day.

**Figure 3**  
**All 25 districts we reviewed reported providing services to English learners in the regular classroom.**



(a) This can include paraprofessional support or services provided by a regular education teacher provided in the regular classroom.

(b) This typically includes services an ESOL teacher or paraprofessional provides outside of the regular classroom.

(c) These classrooms provide intensive language and cultural immersion to aid students who are new to the country.

Source: LPA summary of information school districts provided (audited).

**About 6% (\$604,000) of the \$9.8 million in expenditures we reviewed in-depth were not directly attributable to an ESOL program as required by state law.**

- K.S.A. 72-3613 requires that any money spent from the bilingual fund must be “directly attributable” to an ESOL program. However, law does not define directly attributable. Last, this law applies to any money deposited or transferred, and then spent, from the bilingual fund.



- We examined whether district expenditures made from the bilingual fund were directly attributable to an ESOL program as required by state law. We considered an expenditure directly attributable if it was made entirely in support of an ESOL program. For example, an expenditure for an ESOL teacher would be directly attributable to an ESOL program. However, an expenditure for a superintendent's salary would not be attributable. This is because a superintendent serves the entire student body and would exist without an ESOL program.
- We reviewed in-depth about \$9.8 million of the \$30.9 million our selected 25 districts spent in the 2018-19 school year. Transactions were not chosen randomly so the results cannot be projected.
- We identified about \$604,000 that were not attributable to an ESOL program. Those expenditures typically fell into one of three categories:
  - Supplies or equipment not directly related to an ESOL program (e.g. window blinds, toys, and vehicles).
  - Salaries and benefits for staff whose positions were not directly related to an ESOL program (e.g. music teachers or superintendents).
  - The base salaries of regular education classroom teachers. Some districts paid for base teacher salaries from the bilingual fund. We did not consider these directly attributable to ESOL because these expenditures would occur even without an ESOL program. Conversely, we considered expenditures related to stipends for teachers with ESOL endorsements as directly attributable.
- As a result, some districts' total ESOL expenditures are slightly inflated because they included expenditures not directly related to ESOL programs.

**In the years we reviewed, KSDE calculated bilingual funding correctly and complied with other state laws.**

- In the 2017-18 and 2018-19 school years, KSDE calculated bilingual funding correctly and in accordance with state law. We checked that KSDE's calculation matched the formula in state law. For the 25 districts we selected, we also confirmed that the amount of bilingual funding the district received matched the amount the department calculated.
- While checking KSDE's bilingual funding calculation (a specific objective of this audit), we also looked at other aspects of KSDE's oversight of bilingual funding.
  - The audit process KSDE officials described to us to verify that district-reported data is accurate appeared reasonable and sufficient. However,

the department does not maintain detailed records of its verification work. So, we could not review that work in-depth.

- Additionally, KSDE has a process that appears to meet its statutory requirement to review, evaluate, and approve school district bilingual programs. The department reviews all districts' programs on a 3-year cycle.
- KSDE also provides additional in-depth evaluations to a small number of districts. The department reviews graduation rates and state assessment results to identify the 4% of districts annually whose bilingual students are at highest risk of not meeting state standards. These districts receive additional review and assistance to help them improve their ESOL program. Department officials told us they do not have the resources to provide this service to more districts.

## Other Findings

### **ESOL students typically took 5 to 8 years to complete an ESOL program.**

- We used data from KSDE to determine how long it typically takes students to complete an ESOL program. We reviewed about 47,000 students who completed an ESOL program in school years 2015 through 2019. A student completes an ESOL program when he or she is proficient in English according to the KELPA. Due to some data inconsistencies, our results should be viewed as a general indicator and not as absolute fact.
- We found it typically takes Kansas students 5 to 8 years to complete an ESOL program. The amount of time varied based on factors such as the student's native language or the school district the student attended. That timeframe is consistent with how long state and national studies we reviewed suggested it takes students to become proficient in English (see **Appendix A** for a list of those studies).
- The studies we reviewed identified many factors that affect how long it takes a student to become proficient in English, including:
  - whether the student is proficient in his or her native language
  - socio-economic factors
  - the age at which a student enters the U.S. school system
  - the student's native language

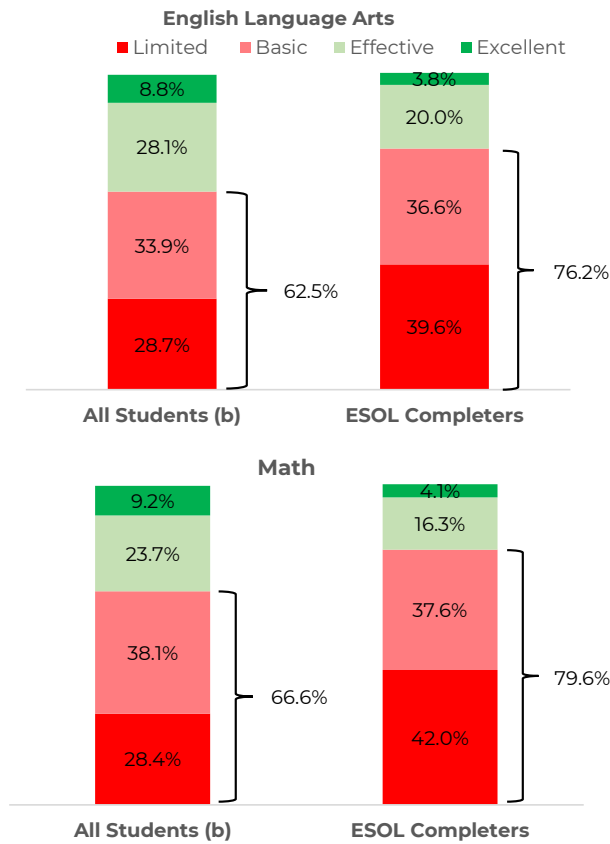
### **Even after students complete an ESOL program, they generally do not score as well on state assessments compared to all students.**

- We analyzed state assessment results in reading and math for students after they completed an ESOL program in years 2014, 2015, or 2016. We tracked

about 2,800 students for 3 years after they exited their ESOL program. Our analysis only includes those students who took a state assessment 3 years after they finished an ESOL program. Due to some data inconsistencies, our results should be viewed as a general indicator and not as absolute fact.

- In both English language arts and math, English learners' state assessment scores are below the average of all students. **Figure 4** shows the percentage of students that scored in each performance level. As the figure shows, 3 years after completing an ESOL program, 76% of the 2,800 students scored in the bottom 2 levels on the English language arts state assessment. This compares to 63% of all students. Math had similar results.

**Figure 4**  
**Compared to all students, larger percentages of students who completed an ESOL program score in the bottom two tiers on the Kansas assessment. (a)**

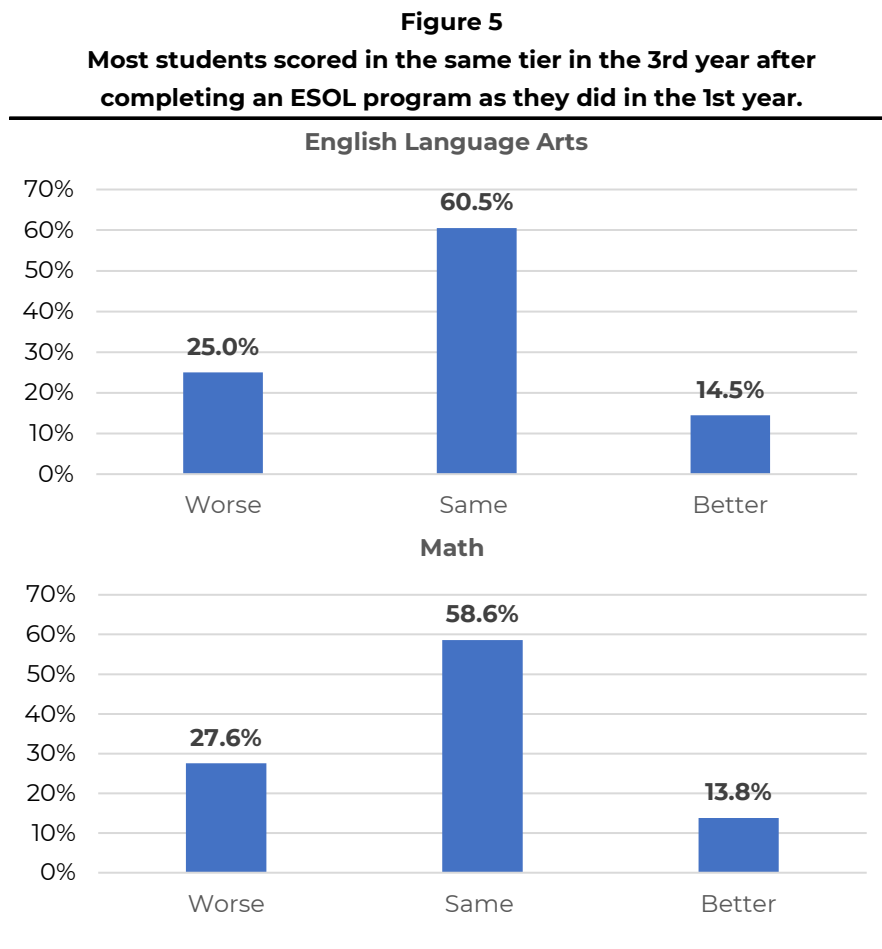


(a) Because many students do not take an assessment three years after completing an ESOL program this work is based on a limited number (2,800) of students. As a result, this work should be viewed only as an indicator of student performance.

(b) The results from "all students" includes ESOL completers. Due to time and data constraints we were not able to remove ESOL completers from all other students.

Source: LPA analysis of Kansas assessment scores provided by KSDE (audited).

- Additionally, students who completed an ESOL program showed little growth over the 3 years we evaluated. **Figure 5** shows how student scores changed over the 3 years after completing an ESOL program. As the figure shows, in both English and math:
  - About 60% of students scored in the same tier in their third year after completing an ESOL program as in their first year.
  - About 25% of students scored in a lower tier in their third year than in their first year.
  - About 14% of students scored in a higher tier in their third year than their first year.



Source: LPA analysis of of Kansas assessment scores of students who completed an ESOL program provided by KSDE (audited).

- Due to time and data constraints we were not able to run this same analysis for all students. As a result, we do not know if other students have similar trends.

**Districts reported many challenges related to providing ESOL services and meeting student needs.**

- Many district officials told us that some English learners have little formal educational background. As a result, these students may not be working at grade level even in their native language. This may significantly slow a student's progress at working at grade level in a second language.
- Some districts reported the diversity among their English learners created unique challenges. For example, Wichita officials reported their student population includes students who speak more than 100 different languages. Districts cannot always provide teachers or paraprofessionals who speak all the languages spoken in their district.
- Many of the districts reported that finding ESOL endorsed teachers is difficult. Some districts reported using incentives to encourage teachers to earn the ESOL endorsement. These incentives included paying endorsed teachers more, or helping teachers pay for the classes and tests necessary to earn the endorsement.

**Although many districts track individual student progress, they do not regularly evaluate the effectiveness of their ESOL programs.**

- Currently, state law does not require districts to evaluate programs for effectiveness. Further, state law does not require districts to use evidence-based practices or programs in their ESOL programs.
- We asked district officials in the 25 selected districts what their process was to evaluate the effectiveness of their ESOL services.
- Most district officials told us they track student progress but do not use data to determine how effective their program is. For example, many districts told us they use state assessments, KELPA results, or grades to track individual student progress. However, they do not use that data to determine the overall effectiveness of the different types of services or programs they offer.
- A couple of district officials reported they have recently started using the data they collect on students to evaluate which individual ESOL services may be most effective. For example, officials from the Kansas City school district reported they have recently hired a program evaluator to determine if their programs are effective.

**State law is vague about how districts can spend their state bilingual funding, but KSDE provides guidance to school districts.**

- K.S.A. 72-3613 requires that any money spent from the bilingual fund be "directly attributable" to a bilingual education program. However, statute does not define what directly attributable means. Further, the statute

pertains only to those expenditures made from the bilingual fund rather than expenditures made with bilingual funding. The bilingual fund can contain state bilingual funding and other state or local funds.

- As a result, state law provides districts with little direction for how they must spend their bilingual funding (the funding derived from the bilingual weighting).
- Because state law is vague, KSDE provides rules to school districts about how they can spend their state bilingual funding. These rules allow for a broad range of expenditures provided the expenditure is related to an ESOL program. For example, districts can spend bilingual funding on professional development, supplies, and staff.
- Department officials reported that they tell districts they should not use bilingual funding for general purposes simply because an English learner is in the classroom. For example, to use bilingual funding for a regular education teacher, the teacher must use a practice that specifically addresses English learners' needs. It would not be appropriate to use bilingual funding to pay for a regular education teacher simply because there are English learners in the classroom.

**Most expenditures we reviewed appeared to comply with KSDE's spending rules for state bilingual funding.**

- Because KSDE sets the rules for how districts spend their bilingual funding (rather than state law), we examined whether district expenditures complied with department rules. As noted earlier, our review of bilingual fund expenditures showed only minimal issues with spending being directly attributable.
- Because districts pay for ESOL expenditures with a variety of funds, it is difficult to determine what type of funding paid for each specific expenditure. We took several steps to isolate the reviewed expenditures to state bilingual funding. However, neither we nor KSDE can track specifically how state bilingual funding was spent.
- Of the \$9.8 million we reviewed in-depth, 94% (\$9.2 million) appeared to be spent in compliance with KSDE spending rules. Only 2% (\$236,000) did not appear to be allowable expenditures because they were not directly related to an ESOL program (i.e. toys, supplies that all students use, and salary for a band teacher). For the remaining 4% (\$359,000) we could not determine if the spending complied with KSDE rules. The transactions we reviewed were not chosen randomly so the results cannot be projected.
- District bilingual funding expenditures receive little oversight. KSDE staff review what the districts report they spend but only at a high level. Statute does not require KSDE to evaluate district expenditures for compliance with

state law or department rules. Further, although each district is required to have a CPA audit each year, those audits do not include compliance with department bilingual funding spending rules.

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## Conclusion

From a compliance perspective, we did not find many problems with how bilingual funds are being distributed or spent. However, there are few restrictions for this funding in either state law or in KSDE rules. Almost all 25 school districts we evaluated supplement bilingual state funding with additional federal, state, or local funding. Our limited review shows that it takes ESOL students several years to develop English proficiency. Further, their assessment outcomes for reading and math tend to lag behind all students and do not appear to improve much over time. A more thorough evaluation of ESOL outcomes might be helpful in determining whether state funding is at the right level and whether districts spend bilingual funding on effective services.

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## Recommendations

We did not make any recommendations for this audit.

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## Agency Response

On August 5, 2020 we provided the draft audit report to the Kansas Department of Education. Because we did not make any recommendations, a written response by the department was optional. The department chose to not submit a response.

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## Appendix A – Cited References

This appendix lists the major publications we relied on for this report.

1. Child, Family, and School Characteristics Related to English Proficiency Development Among Low-Income Dual Language Learners. (2014). *Yoon Kyong Kim, Timothy Curby and Adam Winsler.*
2. English Learners' Time to Reclassification. (2015). *Karen Thompson.*
3. How Long Does It Take English Learners to Attain Proficiency. (January, 2000). *Kenji Hakuta, Yuko Butler, and Daria Witt.*

4. Learning English Bilingually. (October, 2005). *Jeff MacSwan and Lisa Pray*
  5. Patterns of English Learner Student Reclassification in New York City Public Schools. (October, 2016). *Michael Kieffer and Caroline Parker.*
  6. Predictors and Outcomes of Early vs. Later English Language Proficiency Among English Language Learners (July, 2011). *Tamara Halle, Elizabeth Hair, Laura Wandner, Michelle McNamara, and Nina Chien.*
  7. Promoting the Educational Success of Children and Youth Learning English (2017). *The National Academies of Sciences, Engineering, and Medicine.*
  8. Reclassification of English Learners. (July, 2004). *James Grissom.*
  9. Reclassification Patterns Among Latino English Learner Students in Bilingual, Dual Immersion, and English Immersion Classrooms. (2014). *Ilana Umansky and Sean Reardon.*
  10. The Achievement Progress of English Learner Students in Nevada. (August 2016). *Eric Haas, Min Huang, Loan Tran, Airong Yu.*
  11. Time to English Proficiency for English Language Learners in New York City and Miami-Dade County. (January, 2012). *Dylan Conger, Megan Hatch, Jessica McKinney, Meghan Atwell, and Anne Lamb.*
  12. Time to Proficiency for Hispanic English Learner Students in Texas. (November, 2017). *Rachel Slama, Ayrin Molefe, Dean Gerdman, and Angelica Herrera.*
  13. Time to Reclassification. (2016). *Jason Motamedi.*
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