



KANSAS LEGISLATIVE
DIVISION *of*
POST AUDIT

A Performance Audit Report Presented to the Legislative Post Audit Committee

Evaluating Bilingual Funding, Expenditures, and Student Outcomes

October 2026

Report Number: R-26-012

Introduction

The Education Funding Task Force requested this audit, which was authorized by the Legislative Post Audit Committee at its July 21, 2025 meeting.

Objectives, Scope, & Methodology

Our audit objective was to answer the following questions:

1. How do school districts spend the funding they receive through the bilingual weighting and do those expenditures comply with state law?
2. What have the academic outcomes been of students who received English for Speakers of Other Language (ESOL) services in the last several years?
3. How does the method Kansas uses to fund ESOL services compare to other methods?

For question 1, the scope of our work included reviewing accounting records for 25 selected school districts' bilingual funds for the 2024-25 school year. We reviewed state law and Kansas Department of Education (KSDE) guidance documents to understand how districts can spend money from their bilingual funds. We reviewed school district documents such as invoices and contracts to determine whether a selection of expenditures was compliant with state law. We also analyzed data from the selected districts regarding the types of staff they pay from the bilingual fund, what ESOL services they provide, and the challenges they face in providing those services. The results of that work cannot be projected because we did not choose the districts or the expenditures randomly. However, the results are likely similar in other districts. Lastly, we interviewed various educational stakeholders and visited school districts.

For question 2, we analyzed state and national data sets that compared Kansas English learners' outcomes to other students. We analyzed Kansas assessment data, Kansas English Language Proficiency Assessment (KELPA), post-secondary data, and graduation data. That data was provided by KSDE. We also evaluated data from the National Assessment of Educational Progress. That data was publicly available online.

For question 3, we collected information from a variety of sources to understand other potential ways the state could fund bilingual programs. We gathered information on the strengths and weaknesses of those methods and compared them to Kansas's current method for funding bilingual programs. We interviewed officials from 5 other states, several Kansas school districts, a Kansas service center, and others. Last, we reviewed a report from the Education Commission of the States and documents provided by officials from the 5 states we interviewed.

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

KSDE reported that they would not implement our recommendation to define “directly attributable” to school districts.

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. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit reports and podcasts are available on our website www.kslpa.gov.

In the 2024-25 school year, the 25 districts we reviewed spent \$36 million from their bilingual funds, 96% of which was spent on salaries and benefits, and of the subset of expenditures we reviewed in detail, we identified nearly \$400,000 that were not compliant with state law.

Background

In the 2024-25 school year, the state provided \$51 million statewide to school districts to serve students who are English language learners.

- 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 2024-25 school year, Kansas school districts had about 48,000 English learners. This represents about 10% of all students.
- Districts receive state bilingual funding to help pay for English for Speakers of Other Languages (ESOL) services. The purpose of ESOL services is to help students learn English and meet state academic standards. Funding for these services is based on the greater of two different weightings as of September 20:
 - 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 who is supervised by an ESOL endorsed teacher. An ESOL endorsement indicates that a teacher has the specialized training to support English learners. Teachers can earn this endorsement by taking courses and passing an exam.
- The greater of the two weightings is then multiplied by the base state aid (\$5,378 in 2024-25). Districts report both the headcount and minutes of services to KSDE. KSDE then calculates the weightings and funds the greater of the 2. In 2024-25, Kansas school districts received \$51 million in state bilingual funding.
- Throughout this report we use the term bilingual funding to refer to the funding derived from the bilingual weighting. However, when we refer to services we will use the term ESOL. This is the term KSDE and districts use to describe services intended to teach English to students who speak other

languages. Last, we will use the term English learner to describe students who receive ESOL services.

For a student to be eligible for state bilingual funding, the district must determine that the student is not proficient in English and provide ESOL services.

- State law does not set criteria to determine which students are eligible for bilingual funding. As a result, KSDE provides criteria to districts to determine when a student is eligible to be counted for 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 with a KSDE-approved screening assessment. If this indicates that the student is not proficient in English speaking, listening, reading, or writing the student is eligible for ESOL services and bilingual funding.
- Students continue to be eligible for bilingual funding until they are proficient in English. To determine proficiency, students take the Kansas English Language Proficiency Assessment (KELPA) annually. The KELPA assesses student proficiency in English reading, writing, listening, and speaking. Once a student demonstrates proficiency, they are placed on either transitional or monitored status:
 - Transitional status lasts for 1 year and is based on district data that the student would benefit from an additional year of ESOL services. These students are still eligible for funding for that year.
 - Monitored status lasts for 2 years and is based on data that suggests the student is able to participate in standard instruction without additional support. These students are not eligible for funding.

State law requires that any district spending from the bilingual fund must be directly attributable to a bilingual program.

- K.S.A. 72-3613 establishes a bilingual fund in every school district. The funding districts receive related to the bilingual weighting are placed in this fund. Districts deposit or transfer additional state and local funding into that fund as well (e.g. base state aid, local revenues, etc.).
- State Law requires any spending from the bilingual fund to be “directly attributable” to a bilingual program. This includes all funds deposited or transferred into the bilingual fund. However, state law does not define “directly attributable.”
- KSDE provides general rules to school districts about how to spend their bilingual funding. KSDE requires state bilingual funding to be used for teacher

or paraprofessional salaries and benefits, instructional materials and supplies for English learners, and professional development related to improving instruction for English learners. KSDE guidance also instructs districts to pay for all expenditures attributable to bilingual education from the bilingual fund.

- Last, any money remaining in the bilingual fund at the end of the year must be carried forward into the bilingual fund for the next year.

Federal law requires districts to provide ESOL services and provides funding to supplement state bilingual funding.

- Federal law requires school districts to identify English learners and provide them with language services. Districts may not unnecessarily segregate English learners and must ensure students have equal educational opportunities.
- The federal government also provides funding to school districts to provide ESOL services. This funding is commonly referred to as Title III funding. Districts can use the funding for a variety of purposes including to purchase materials for English learners, to provide tutoring services, or to fund other activities related to improving ESOL instruction.
- Federal law requires districts to use Title III funding to supplement their ESOL programs but prohibits using those funds to supplant other funds. This means districts can use Title III funding to increase their ESOL services or expenditures. However, they cannot substitute using Title III funds for other state or local funds meant to provide ESOL services.
- In 2024-25, 119 Kansas districts received about \$4.9 million in federal Title III funding. Generally, districts do not transfer federal Title III funding into their bilingual funds. This is because federal funding comes with its own set of tracking and spending rules. As a result, it is easier to account for those expenditures when they are spent from a separate fund. Because this audit's objectives are related to state funding, we did not review Title III funds as part of this audit.

Expenditures and Services

We evaluated 25 selected districts' 2024-25 bilingual expenditures to determine how they spent those funds and whether a selection of those expenditures complied with state law.

- We selected 25 districts that had bilingual students and bilingual expenditures in the 2024-25 school year (185 out of 286 districts met both those criteria). We selected districts to provide a cross-section of Kansas school districts in terms of size, location, and the number of English learners.

The districts were not chosen randomly so the results cannot be projected to all districts. The 25 districts we chose represent 54% of all English learners in the state. **Appendix B** provides additional information about the 25 districts we selected.

- All 25 districts provided detailed accounting records and other documents for their bilingual funds for the 2024-25 school year. We reviewed those records to determine how districts spent the money in their bilingual funds. We also reviewed whether that spending was compliant with state law. The results of our work are detailed in the following sections.
 - To determine how districts spent the money in their bilingual funds, we reviewed detailed accounting records. Districts also reported to us which staff they paid for from the bilingual funds and whether those staff were ESOL endorsed. Districts also reported what ESOL services they provided.
 - To determine whether a selection of expenditures complied with state law, we reviewed documents provided by the districts. This included documents such as invoices and contracts. We reviewed these documents to understand what the expenditure was, how it was used within the bilingual program, and whether it was directly attributable to a bilingual program. More information on how we defined “directly attributable” can be found in the compliance section of this report.

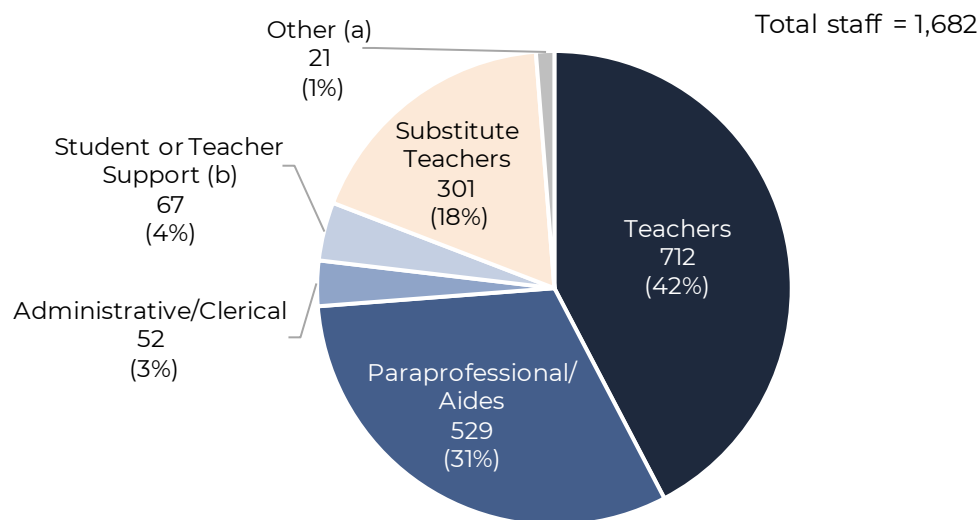
Most of the 25 selected districts’ bilingual expenditures were used to pay for the salaries and benefits of various staff.

- According to district records, of the \$36 million the 25 districts spent from their bilingual funds, 96% (\$35 million) was for salaries and benefits. The remaining 4% (a little over \$1 million) was for professional services (i.e. training, interpretation services, etc.) and supplies (i.e. books, office supplies, etc.). When we conducted a similar audit in 2020, we found that districts spent 97% of their bilingual funds on staff salaries and benefits. **Appendix B** shows the total bilingual fund expenditures for each district in our selection.
- State law only requires that any money spent from the bilingual fund be “directly attributable” to a bilingual program. The law does not have additional requirements on how districts must spend any portion of their bilingual funds.
- **Figure 1** shows the types of staff districts reported paying from their bilingual funds. As the figure shows, districts reported paying nearly 1,700 staff from their bilingual funds.
 - 1,241 (73%) were teachers or paraprofessionals. This included 712 ESOL teachers and regular education classroom teachers. Districts reported that 88% of these teachers had an ESOL endorsement. Teachers are not required to be ESOL endorsed but they can choose to earn that endorsement. Additionally, 529 staff were paraprofessionals or aides.

Generally, these staff are not eligible for ESOL endorsement because they do not have a teaching license.

- About 300 (18%) were substitute teachers. Districts reported that only 2 of these substitutes were ESOL endorsed.
- The remaining 140 (8%) staff were administrators, support staff, and other positions. This included ESOL directors, secretaries, interventionists, and school nurses. Districts reported that about 20% of these staff were ESOL endorsed.

Figure 1. For our 25 selected districts, the staff paid from bilingual funds were mostly teachers or paraprofessionals.



(a) Other includes staff such as community outreach staff, school nurses, and librarians.

(b) This category includes staff such as instructional coaches, technology coaches, and social workers.

Source: District responses to staffing questionnaire (audited).

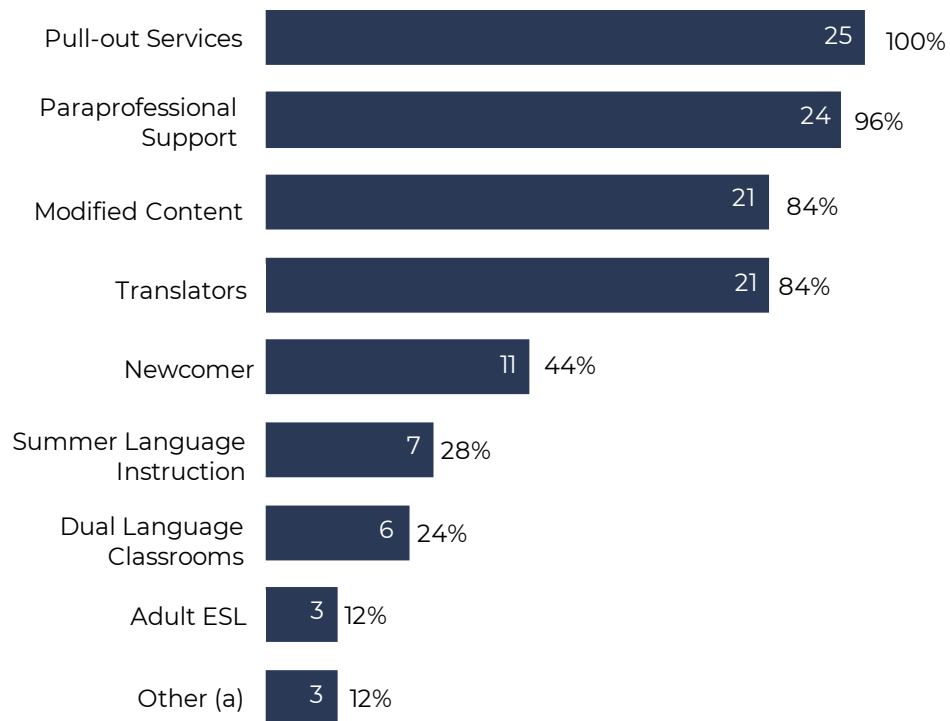
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- In some cases, the entire salary and benefits for a staff member were paid from the bilingual fund. For example, ESOL teachers who spent 100% of their day working with English learners were sometimes paid entirely from the bilingual fund. However, other staff were only partially paid from the bilingual fund. For example, some districts paid additional stipends to regular classroom teachers who had an ESOL endorsement. In these cases, the district paid for the stipend from the bilingual fund while the rest of the teacher's salary was paid for through other funding sources.

Districts reported providing a variety of services to English learners including translation services, paraprofessional support, and newcomer classrooms.

- We asked the 25 districts in our selection to report the services they provided to English learners in the 2024-25 school year. All districts reported providing at least 2 different services to English learners.
- **Figure 2** shows how many districts reported the various services they provided to English learners. As the figure shows, nearly all the 25 districts in our selection reported providing certain services, including:
 - All 25 (100%) districts reported providing pull out services with an ESOL teacher or paraprofessional. For these services, students are pulled out of the regular classroom to receive additional language instruction with a teacher or paraprofessional. In some cases, students may be pulled only briefly from the classroom. However, other students may spend a substantial part of their day out of the regular classroom.
 - 24 districts (96%) reported providing paraprofessional support in the regular classroom. For this service, a paraprofessional is assigned to a classroom for all or a portion of the day to assist English learners in the regular classroom.
 - 21 districts (84%) provided translators and the same number provided modified course content. Translators may help students or parents communicate with teachers or district staff. Modified course content helps English learners better access the regular classroom content. For example, teachers may use more visual aids or simplify assignment language to help students participate in regular classroom work.
- Almost half of the districts (11) provided newcomer classrooms to students who were new to the country. Newcomer classrooms typically provide intensive language services. However, they also provide support in cultural adjustment and classroom skills. Districts such as Wichita and Kansas City reported students can remain in newcomer classrooms for up to 2 years.
- Several districts also reported providing other services. This included summer language instruction and dual language classrooms. In summer language instruction, students may attend classes for a few hours a day during the summer to continue improving their English skills. In dual language classrooms students are typically a mix of English learners and native English speakers. Generally, instruction is provided in two languages (often English and Spanish). The purpose is for both groups of students to become proficient in a second language.

Figure 2. Nearly all of the 25 districts reported providing certain ESOL services such as pull-out services and paraprofessional support.



(a) Other responses included services such as sheltered classrooms and translating devices.

Source: District responses to services questionnaire (unaudited).

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Compliance Results

Of the \$4 million in bilingual expenditures we reviewed in detail, a little more than \$385,000 (9%) did not comply with state law.

- K.S.A. 72-3613 requires that any money spent from the bilingual fund must be “directly attributable” to a bilingual program. However, law does not define directly attributable. This law applies to any money deposited or transferred, and then spent, from the bilingual fund.
- From the 25 districts in our selection, we reviewed a little more than \$4 million in bilingual expenditures (out of \$36 million) for compliance with state law. This represented 341 specific expenditures in the 2024-25 school year. We chose a wide variety of expenditures that included staff, supplies, and services. We also chose some expenditures that looked questionable on their face. Districts provided documents, such as invoices and contracts, to support what the expenditure was and how it was used within the bilingual program. The results of the compliance work cannot be projected because the expenditures were not chosen randomly.

- We considered an expenditure directly attributable if the district could provide evidence (e.g. invoices, training agendas, teacher schedules, etc.) that it supported a bilingual program. We also considered whether the expenditure only existed because of a bilingual program. For example, the salary of an ESOL teacher or learning materials for a dual language classroom would be directly attributable to a bilingual program. However, an expenditure for a superintendent's salary or the base salary of a regular classroom teacher would not be directly attributable to a bilingual program. This is because these staff serve the greater student body and would exist even without a bilingual program. Thus, they are not "directly attributable" to a bilingual program.
- Of the 341 expenditures we examined in detail, 74 expenditures (22% of the total number of expenditures we reviewed) were not directly attributable to a bilingual program. This represented about \$385,000 or about 9% of the \$4 million we evaluated for compliance. 12 of the 25 districts we evaluated had at least 1 expenditure we determined to not be directly attributable to a bilingual program. All the expenditures we reviewed in the other 13 districts appeared to be compliant with state law. **Appendix C** provides more information by school district. Typically, problematic expenditures fell into 2 categories.
 - Supplies or services that were not directly related to a bilingual program. For example, districts spent bilingual funds on a cake for a baby shower, diapers, and food trucks. We also identified nearly \$20,000 in speaking fees for a member of the Zac Brown Band to speak on early childhood education.
 - The base salaries of regular education classroom teachers. Some districts paid for base salaries for regular classroom teachers from the bilingual fund. Generally, in these districts, they paid for a percentage of a regular classroom teacher from the bilingual fund based on the percentage of English learners in the classroom. For example, if 10% of the students in a teacher's 3rd grade classroom were English learners, then they paid for 10% of that teacher's salary from the bilingual fund. We did not consider these directly attributable to a bilingual program because paying regular classroom teachers would occur even if the district did not have a bilingual program. Conversely, we considered stipends for regular classroom teachers with ESOL endorsements and salaries related to ESOL staff as directly attributable. That is because these costs likely only exist because the district has a bilingual program.
- We did not evaluate whether expenditures were necessary or cost effective. We only evaluated whether selected expenditures appeared to be directly attributable to a bilingual program. This means we determined certain expenditures were directly attributable, even if they may have been unusual in other ways. For example, 1 district purchased 200 rubber ducks they told us they used as math manipulatives for English learners. Another purchase included leather-bound notebooks for ESOL staff. These expenditures, while

unusual on their face, would not exist without a bilingual program. As such, we determined they were directly attributable to a bilingual program. However, we did not evaluate whether those types of purchases were an effective or efficient use of bilingual funds as this was not part of the scope of this audit.

- Bilingual fund expenditures that aren't directly attributable to a bilingual program may reduce the amount of funding available for English learners. The intent behind state law appears to ensure expenditures from districts' bilingual funds go toward programs and services directly related to bilingual programs. This helps ensure bilingual funding is spent in a way that most directly benefits English learners. As noted above, some districts used bilingual funding on things that were not directly attributable to a bilingual program (e.g., diapers) and therefore not in line with statutory intent.

The compliance issues we identified may stem from vague state law and confusing guidance from KSDE.

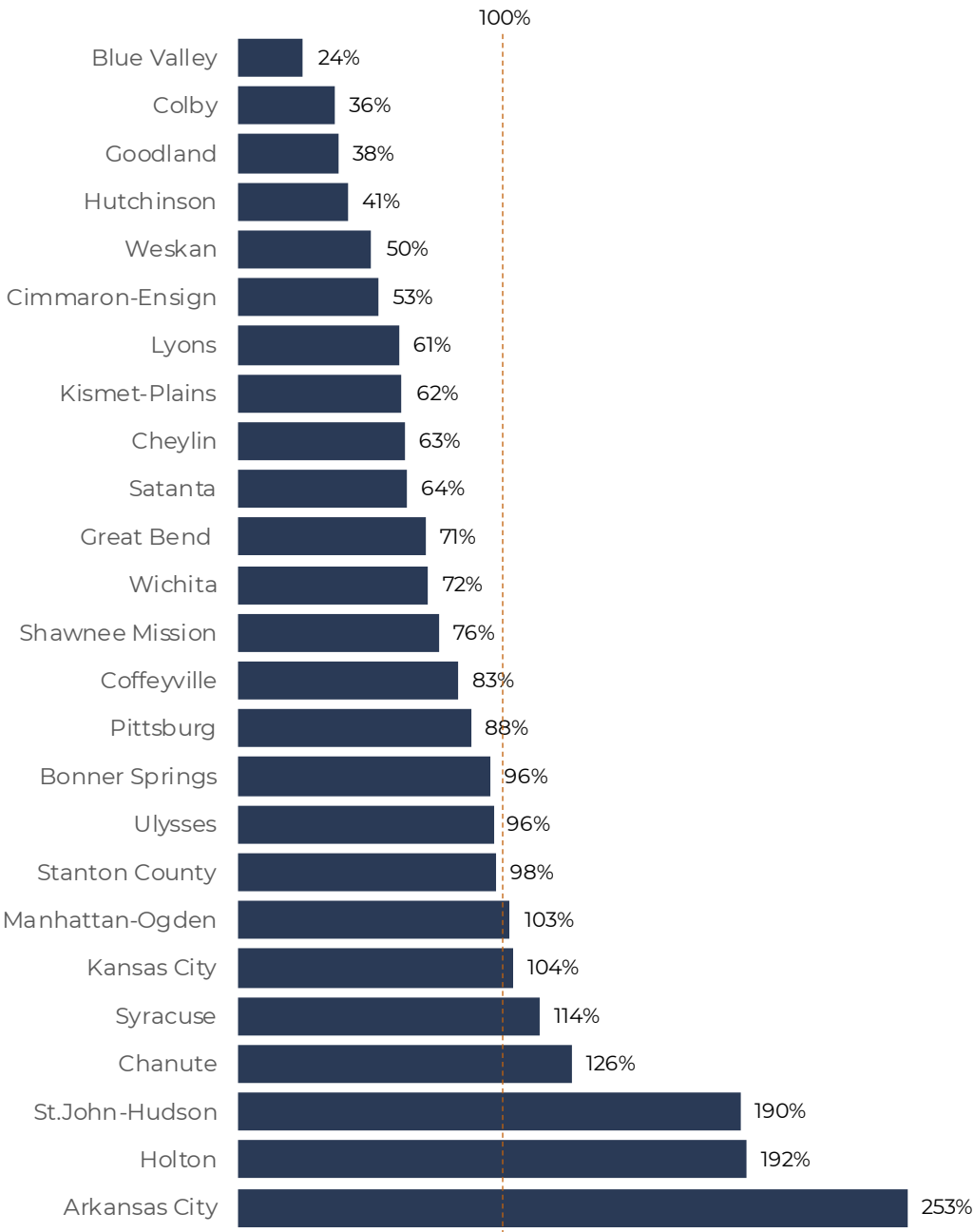
- State law directing how districts must spend from their bilingual funds is vague. Law only requires that expenditures from the bilingual fund be directly attributable to bilingual programs. However, law does not define what "directly attributable" means.
- KSDE provides guidance on bilingual expenditures in multiple documents. However, the guidance is inconsistent.
 - In 1 document, the department's spending guidance appears to only apply to bilingual funding (the money derived from the bilingual weighting). State law is much broader because it imposes rules on any money spent from the bilingual fund, regardless of its source. Additionally, that guidance does not specify that expenditures for teachers or paraprofessionals must be directly attributable to bilingual programs. This guidance also does not address expenditures such as administrative expenses or staff other than teachers or paraprofessionals.
 - In another document, the department instructs districts to account for all their bilingual program expenditures from the bilingual fund. This is largely reporting guidance rather than spending guidance. However, it does note that attributable expenditures include but are not limited to items such as textbooks, supplies, and salaries.
- KSDE officials told us they were not aware there was any confusion about the meaning of "directly attributable." They also told us that because the spending guidance they do provide is part of a larger document on ESOL, they assumed districts would know that any spending on teachers or paraprofessionals must be for bilingual programs.

Other Finding

In 2024-25, state bilingual funding covered 77% of the total \$36 million 25 districts spent from their bilingual funds.

- State law does not set a percentage of expenditures that state bilingual funding should cover (unlike special education funding).
- The 25 districts we reviewed received a total of about \$28 million in state bilingual funding but spent \$36 million from their bilingual funds. In total, state bilingual funding covered about 77% of the districts' expenditures from their bilingual funds. The remaining \$8 million was paid for with other state funding (such as base aid) or local funding. Districts generally account for their Title III spending in a separate fund, so it is not included in this work.
- The 25 selected districts used varying proportions of state bilingual funding to cover the cost of their bilingual expenditures. **Figure 3** shows the percentage of bilingual fund expenditures that state bilingual funding covered in the 2024-25 school year. As the figure shows, 4 districts had less than 50% of their bilingual fund expenditures paid for with state bilingual funding. 14 districts had 50% to 100% paid for with bilingual funding. However, 7 districts received more bilingual funding than they had in bilingual fund expenditures.
- This work may understate the total state and local amounts districts spent on English learners. That's for a couple reasons:
 - The expenditures in this work only represent the money spent from the bilingual fund. K.S.A. 72-3613 requires all bilingual expenditures to be recorded in the bilingual fund. However, if districts spent additional money on ESOL services from other funds, then total bilingual expenditures may be understated. This could explain why some districts received more in bilingual funding than they spent from their bilingual funds.
 - English learners and at-risk students often overlap. As a result, districts may spend additional funds on English learners via at-risk programs. We did not include at-risk spending for bilingual students in this audit because at-risk has its own unique purpose, funding stream, and spending rules.

Figure 3. In the 2024-25 school year, the portion of bilingual fund expenditures covered by state bilingual funding varied significantly across the 25 districts we reviewed.



Source: 2024-25 district bilingual fund expenditure records and bilingual funding from KSDE (audited).

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Students who have received ESOL services in the last several years performed worse than other students across several metrics.

Assessment Results

We reviewed several years of data for 3 types of assessments that English learners take.

- Students take Kansas assessments in math and English language arts (ELA) every year from grades 3 through 8 and in the 10th grade. Students who are new to the country are exempt from the ELA assessment in the first year they are enrolled in Kansas schools. However, they must take the math assessment. Student scores are placed into 1 of 4 performance levels for each test:
 - Level 1: the student shows limited ability to demonstrate their knowledge of grade level standards.
 - Level 2: the student shows a basic ability to demonstrate their knowledge and skills of grade level standards.
 - Level 3: the student shows a proficient ability to demonstrate their knowledge and skills of grade level standards.
 - Level 4: the student shows an advanced ability to demonstrate their knowledge and skills of grade level standards.
- Students who receive ESOL services also take the Kansas English Language Proficiency Assessment (KELPA) each year. Students take this test every year until they score as proficient and stop receiving ESOL services. The assessment evaluates student skills in listening, speaking, reading, and writing English. Scores are placed into 1 of 4 performance levels.
 - Level 1: the student displays few grade-level English skills.
 - Level 2: the student presents evidence of developing grade-level English language skills.
 - Level 3: the student applies some grade-level English skills.
 - Level 4: the student demonstrates English language skills required for engagement with grade-level academic instruction at a level comparable to non-English learners.
- KSDE provided us with 5 years of Kansas assessment level scores (1 through 4) for all students in math and ELA in 2021 through 2025. They also provided us with KELPA level scores (1 through 4) for English learners who took that assessment in 2021 through 2025. For our work, we averaged the assessment level scores. So, an average Kansas assessment math score for English learners of 1.5 means that population scored between the limited and basic levels.

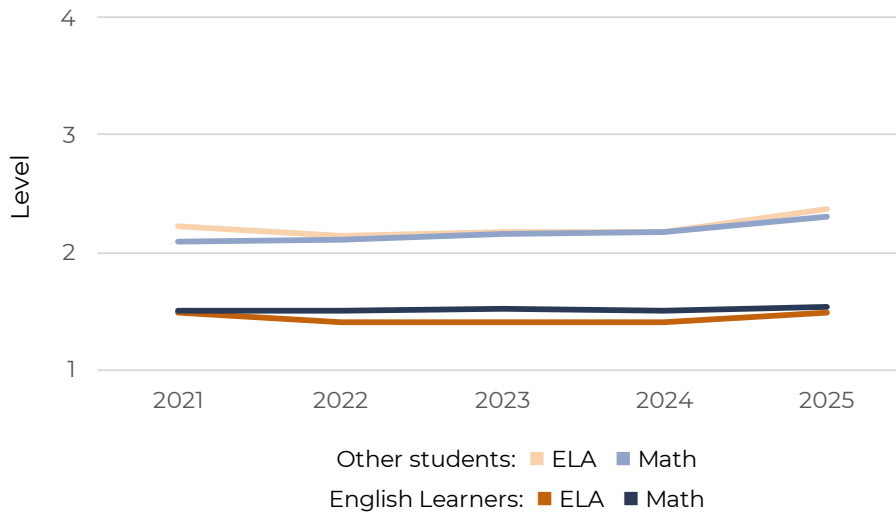
- We also reviewed scores for the National Assessment of Educational Progress (NAEP) in math and reading. This data is publicly available online. The NAEP is a national test that a selection of students in grades 4, 8, and 12 take in subjects such as reading and math every 2 years. A representative sample of students across the country take the assessment. We reviewed the raw NAEP scores for reading and math for the last several years. The NAEP provides a direct comparison of student performance across states that state assessments do not provide.
- Our work compared scores for students who received ESOL services (English learners) to scores for students who did not receive any ESOL services (other students).

Over the 5 years we reviewed, the Kansas assessment scores of English learners were consistently lower than other students' scores.

- In 2025, KSDE changed both the assessments and the cut scores for state assessments. Cut scores are the scores that determine which level the student is placed in. We included the 2025 scores because they are the most recent scores available. However, it is difficult to determine whether any changes in the 2025 scores are the product of changes in student performance or simply the result of a different test and scoring.
- From 2021 through 2025, English learners' scores consistently scored lower than other students. However, assessment scores for English learners remained relatively steady. **Figure 4** shows the average assessment scores in ELA and math for English learners and other students. As the figure shows:
 - In ELA and math, English learners' scores remained relatively steady from 2021 to 2025.
 - However, in every year we evaluated, English learners' scores were lower than other students. On average, English learners scored .7 and .8 lower than other students in math and reading, respectively. This means English learners scored nearly a whole level behind other students.
- From 2021 through 2025, the average percentage of English learners who scored a 3 or 4 on the state assessment was significantly less than other students. On average, 9% of English learners scored a 3 or 4 in ELA or math. In contrast, 37% of other students scored a 3 or 4.
- It's important to note a couple things about the assessment scores of English learners. First, these students are not yet proficient in English. As a result, they may not yet have the language skills necessary to perform at the same level as their English proficient peers. Second, when students become proficient in English (as measured by the KELPA), they no longer receive ESOL services. As such, their scores are no longer included in the English learner category. This may result in slightly lower scores overall for English learners because the

students who are English proficient (and thus may have the best chance of scoring well on the assessment) are counted in the other student category.

Figure 4. Over the 5 years we reviewed, the average Kansas assessment scores of English learners were consistently lower than other students'



(a) In 2025, KSDE changed both the assessments and the cut scores. We included the 2025 scores because they are the most recent scores available. However, it is difficult to determine whether any changes in the 2025 scores are the product of changes in student performance or simply the result of a different test and scoring.

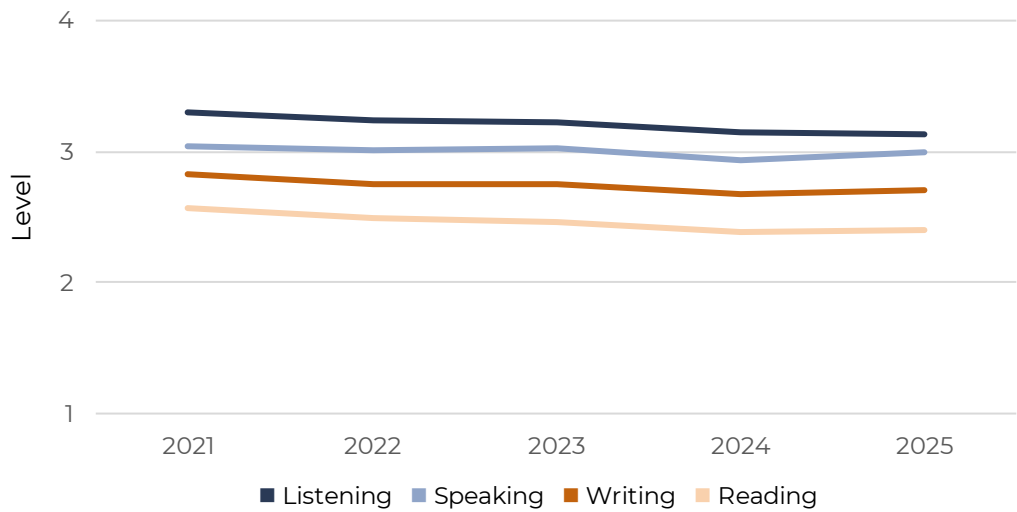
Source: 2021-2025 KSDE Kansas assessment data (audited).

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Overall, English learners' KELPA scores have remained relatively stable from 2021 through 2025.

- English learners take the KELPA annually in the spring. The test assesses student proficiency in 4 categories: speaking, listening, reading, and writing English. Students receive a score of 1 to 4 in each category.
- Figure 5** shows average scores in each area for 2021 through 2025. As the figure shows, average scores have remained relatively stable. For example, in speaking, the average score ranged between 2.9 and 3 in all 5 years. In listening, scores were also reasonably stable but did show a very slight downward trend (3.3 in 2021 to 3.1 in 2025).
- We compared the number of years students received ESOL services to their KELPA scores. This allowed us to evaluate how the length of time spent in ESOL services could impact students' English proficiency. To do this, we created a composite score that incorporates the scores from all 4 categories for each student. **Figure 6** shows average scores by the number of years students received ESOL services. As the figure shows, scores generally peaked 5 to 7 years after beginning ESOL services.

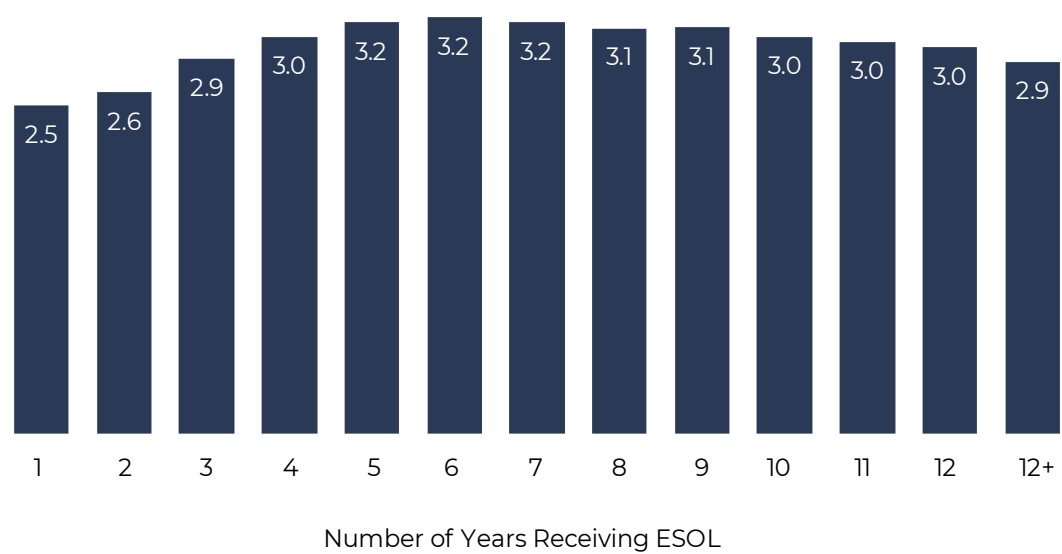
Figure 5. From 2021 through 2025, average KELPA scores remained relatively steady although listening scores showed a slight downward trend.



Source: 2021-2025 KSDE KELPA Data (audited).

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Figure 6. Average KELPA scores peak 5 to 7 years after a student begins receiving ESOL services.

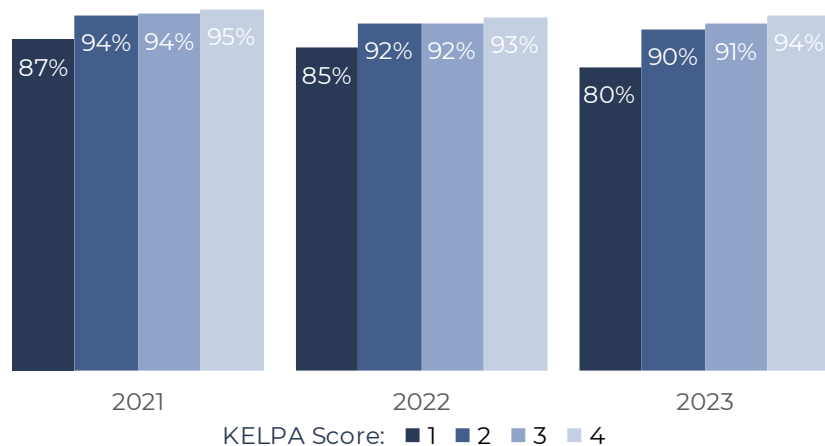


Source: 2021-2025 KSDE KELPA data (audited).

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- The overall student scores tend to decrease after 7 years likely because students start exiting ESOL services once they are proficient. As more students in the cohort reach proficiency, they stop taking the assessment. As a result, only the students with lower scores remain, which lowers the overall scores.
- We also evaluated how English learner graduation rates changed as students became more proficient in English. Graduation rates appeared to improve when students' KELPA scores improved. **Figure 7** shows the percentage of 12th graders that graduated at each KELPA level. As the figure shows, in 2023, about 80% of 12th graders who scored a 1 on the KELPA graduated that year. However, 94% of 12th graders who scored 4 graduated in 2023. Across all 3 years we evaluated, the most significant improvement in graduation rates occurred when students moved from level 1 to level 2 on the KELPA.

Figure 7. Across all 3 years we evaluated, the most significant improvement in graduation rates occurred when English learners moved from a level 1 to a level 2 on the KELPA.



Source: 2021-2025 KSDE KELPA data (audited).

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In the last several years, the difference in NAEP scores between English learners and other students has widened in Kansas.

- The NAEP is a national test that a selection of students in grades 4, 8, and 12 take in subjects such as reading and math every 2 years. We reviewed Kansas' raw NAEP scores for 4th grade and 8th grade reading and math for the last several years (scale of 0-500). We did not review 12th grade scores because they were not available for Kansas.
- In the years we evaluated, the difference in NAEP scores between English learners and other students in Kansas has grown. **Figure 8** shows average

scores for English learners and other students in reading and math over the last several years. As the figure shows:

- Overall, scores for English learners and other students, have decreased from 2019 to 2024. For example, average scores for 4th grade English learners in reading have decreased from 193 to 180 in that time period. Similarly, 8th grade math scores for other students has decreased from 285 to 276.
- The gap between English learners and other students has grown in reading. For example, 4th grade English learners scored 30 points lower than other students in 2019. In 2024, they scored 37 points lower.
- The gap between English learners and other students also has grown in math. For example, 8th grade English learners scored 34 points lower than other students in 2019. By 2024, that gap increased to 45 points.

Figure 8. The gap between English learners' and other students' NAEP test scores has grown over the last several years.

Reading				
	2019		2024	
	Score	Difference	Score	Difference
<u>4th Grade</u>				
English Learner	193	30	180	37
Other Students	223		217	
<u>8th Grade</u>				
English Learner	231	35	219	38
Other Students	266		257	

Math				
	2019		2024	
	Score	Difference	Score	Difference
<u>4th Grade</u>				
English Learner	218	24	208	33
Other Students	242		241	
<u>8th Grade</u>				
English Learner	251	34	231	45
Other Students	285		276	

Source: National NAEP data (unaudited).

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- Starting in 2024, English learners nationally started to out-perform Kansas English learners. In previous years, Kansas English learners performed similarly or slightly better than English learners nationally. **Appendix D** provides more information on NAEP scores for Kansas and national English learners.
 - In reading, Kansas 4th and 8th grade English learners scored similarly to a little better, than English learners nationally in 2019 and 2022. However, in 2024, Kansas English learners scored an average of 3 points lower than English learners nationally.
 - In math, Kansas 4th and 8th grade English learners scored similarly to English learners nationally in 2019 and 2022. However, in 2024, Kansas English learners scored an average of 7 points lower than English learners nationally.

Other Metrics

In the last several years, Kansas English learners had lower graduation rates and higher dropout rates than Kansas students overall.

- We reviewed Kansas graduation rates and dropout rates for school years 2019-20 through 2023-24 (the most recent year of data available). This data is publicly available on KSDE's website. We looked at trends across those years and compared the results for English learners to all students.
- The graduation rates are the 4-year adjusted cohort graduation rate. This rate is the percentage of students in a cohort (after adjustments made for transfers) who graduated with a regular high school diploma within 4 years of entering high school. In this calculation, a student is considered a non-graduate if they haven't graduated in 4 years even if they are still in school. As a result, non-graduates are not the same as dropouts.
- For school years 2019-20 through 2023-24, the graduation rate for English learners has been about 5 percentage points lower than that of all students. Over the 5 years, the graduation rate for English learners changed little (83.7% in 2020 and 83.9% in 2024). The graduation rate for all students increased from 88.3% to 89.5% during that same time.
- Across the 5 years we evaluated, the dropout rate for English learners (2.7%) was nearly double the rate of all students (1.5%). Additionally, the dropout rate for English learners increased significantly from 1.7% in 2020 to 3% in 2024. However, the dropout rate for all students was the same in 2024 as it was in 2020 (1.3%).
- The dropout rate reflects the number of 7th through 12th grade students who drop out in any one school year. A dropout is any student who exits school between Oct 1 and Sept 30 and does not re-enroll by Sept 30.

- Because we used KSDE's publicly available data for these analyses we could not compare English learners to other students. That data does not allow us to separate English learners from all students. As such, the gap between English learners and other students is likely to be slightly larger than the gap between English learners and all students.

From 2021 through 2023, a smaller percentage of English learners enrolled in a post-secondary institution compared to other students, but the 2 groups had more similar outcomes related to earning a degree or a certificate.

- KSDE provided us with data on student post-secondary outcomes. KSDE tracks students for 2 years after graduation so 2023 was the most recent complete year of data. The department uses data from school districts, the Kansas Board of Regents, and the National Student Clearinghouse to determine student post-secondary outcomes. Our work compared students who received ESOL services in any year in 2021 through 2023 (English learners) and students who did not receive any ESOL services in those years (other students).
- According to KSDE data, on average, a smaller percentage of English learners enrolled in a post-secondary institution compared to other students, but they had similar outcomes in other metrics.
 - English learners enrolled in a post-secondary institution within 2 years after high school graduation at a lower rate than other students. On average from 2021 to 2023, 22% of English learners enrolled in a post-secondary institution within 2 years of graduating high school. That's compared to 42% of other students who enrolled in a post-secondary institution during that same time.
 - English learners obtained an industry recognized certificate while in high school at a similar rate as other students. An industry recognized certificate is a credential recognized by businesses that indicates a student has a particular occupational skill. On average, 8% of English learners earned a certificate in high school compared to 10% of other students.
 - English learners obtained a post-secondary degree or certificate within 2 years following high school at similar rates to other students. On average, 4% of English learners earned a degree or certification compared to 5% of other students.
- KSDE told us they do not receive post-secondary data for all students. In 2023, the department reported they received data for 63% of English learners and 76% of all students. Although this is most students, these results should be viewed as general indicators rather than absolutes.

Other Finding

Most of the selected districts reported that the limited number of ESOL endorsed teachers, limited financial resources, or limited training were their most significant challenges.

- We asked the 25 districts in our selection to report their 3 most significant challenges in providing ESOL services to students. All 25 districts responded.
- The majority of districts reported that the limited number of ESOL endorsed teachers, limited financial resources, or limited training opportunities were their most significant challenges.
 - 16 (64%) reported that a limited number of ESOL endorsed teachers was a significant challenge.
 - 15 (60%) reported that limited financial resources were a significant challenge.
 - 13 (52%) reported limited training opportunities were a significant challenge.
- Other challenges included limited translators (44%), difficulties in communicating with parents (28%) and limited teaching staff generally (24%).
- We heard a few other notable challenges from school districts. This included the number of languages spoken in the district. For example, Wichita reported that 118 languages were spoken in the district. Additionally, some districts reported that English learners may arrive in their district with limited previous schooling. These students often need additional resources to become proficient in both English and general academic skills.

Kansas's current bilingual funding formula offers flexibility, but other methods may place fewer administrative burdens on districts and tie more directly to student needs.

As of 2024, most states fund ESOL services based on either a single or multiple weighting.

- We reviewed a 2024 report from the Education Commission of the States that summarized how each state funds ESOL services. They found that 2 states do not provide any specific ESOL funding (Montana and Mississippi). However, 48 states provide dedicated funding for ESOL services.
- According to the Education Commission of the States report, 34 states used weightings to allocate funding for English learners.

- 19 use only a single weighting and apply it to all students who meet a particular criterion. Although Kansas has 2 options for calculating a weighting, it is considered a single weighting state because it applies one weighting to all students in the district (if they have English learners).
- 15 states use multiple weightings. In these states, different weightings are applied to different students based on a variety of factors. For example, in Tennessee, 1 of 3 weightings is applied to each student based on the intensity of the support the student needs.
- The remaining 14 states used 1 of 4 different methods.
 - 5 states use resource allocation. In these states, the funding is based on the amount of resources the district is likely to use. For example, in Virginia funding is allocated based on the number of full-time-equivalent instructional positions per 1,000 English learners.
 - 5 states use a hybrid model. For these states, funding is allocated based on 2 separate measures. For example, Connecticut provides both a flat amount through grant funding and uses a single weighting.
 - 3 states use categorical funding. These states appropriate a specific amount of money each year and then disburse that amount based on the number of students who meet a specific criterion. For example, Idaho allocates a total amount each year. That amount is divided by the number of English learners in the state. That amount is then distributed to the districts based on the number of English learners in the district.
 - 1 state reimburses districts for certain expenditures. Wisconsin reimburses districts for certain expenditures such as salaries and books if at least 15% of their students are English learners.

Kansas's bilingual funding method differed from 5 comparison states, but its eligibility and spending rules were similar.

- We selected 5 peer states based on population size, percentage of English language learners, and outcomes on state assessments. We interviewed officials in 4 of the 5 states to collect various information on how the states fund ESOL services. Arkansas declined an interview but provided some limited information to us. The 5 states we chose were:
 - Arkansas
 - Idaho
 - Iowa
 - Nebraska
 - Oklahoma

- Bilingual funding methods were not consistent across peer states and Kansas. 2 of the states we interviewed (Oklahoma and Iowa) use funding methods based on a weighting factor similar to Kansas's method. However, the other 3 differed in their approaches. Those states (Nebraska, Idaho, and Arkansas) used funding methods ranging from a simple flat rate to a complex formula that is part of a larger funding calculation.
- In terms of bilingual funding eligibility and spending rules, Kansas was similar to 5 peer states. **Appendix E** provides additional information on how Kansas compares to the peer states. In short:
 - Kansas's method for determining which students are eligible for bilingual funding is similar to 4 of the 5 peer states. In Kansas, students whose KELPA test results indicate they are not proficient in English and receive services are eligible for bilingual funding. 4 of the 5 peer states also require that students are tested for English proficiency and only provide funding for students who are not proficient. Oklahoma differs in that it provides funding for any student whose parent reports that English is not the primary language spoken at home.
 - Kansas does not limit how long students are eligible for bilingual funding, which is similar to 4 of the 5 peer states. Generally, students are eligible for funding until they score proficient on an English proficiency assessment. Only Iowa put a limit on how many years a student could be eligible for funding (5 years).
 - Kansas's spending rules for bilingual funding are also similar to 4 of the 5 peer states. Kansas requires that any money districts spend from their bilingual funds be "directly attributable" to a bilingual program. 4 of the 5 peer states also require districts to spend their bilingual funding on ESOL services. Oklahoma does not have this requirement because they provide funding as a lump sum with special education funding. Generally, spending rules across peer states were flexible and allowed districts to spend funding on a wide variety of ESOL services.

Kansas's current bilingual funding formula offers flexibility, but other methods may tie more directly to student needs.

- Based on research, information collected from districts, and interviews with Kansas stakeholders, we identified a few alternative methods of funding ESOL services. We also identified the strengths and weaknesses of those various methods. This work does not capture every funding method available. Instead, we focused on the most prevalent methods we found during our work. Additionally, we discuss strengths and weaknesses based on a broad description of each funding method. However, each method could be implemented in various ways which could affect its relative merits. **Figure 9** provides more details for the relative strengths and weaknesses of each method.

- As the figure shows, Kansas uses a single weighting model which offers a relatively straight forward method of distributing funding. In this model, the same weight is applied to all students in the district. It is easy to understand and reasonably predictable. However, a flat single weight may not meet the specific needs for some districts. That's because students in some districts require more intensive services than others. In those cases, students might need additional materials or staff that English learners in other districts may not need. Further, some Kansas district officials told us the administrative burden of calculating contact minutes was significant (districts receive funding based on either contact minutes or headcount).
- Another option is a multiple-weight model that applies both a flat weighting for each bilingual student and an additional weight to districts with a high percentage of English learners. For example, a weighting is applied to each student who receives ESOL services. Then, each student in a district with a percentage of ESOL students above a certain threshold would receive an additional weight. This approach may provide additional funding to districts with increased needs (because they have a very high percentage of English learners). However, it may not meet the needs of districts with fewer English learners who have intense needs.
- By contrast, tiered weight models consider the unique needs of students and provide more funding to higher-need districts. In this model, different weights are applied to students based on the criteria they meet. For example, students who score lower on an English proficiency test may receive a higher weighting than students who score higher. As a result, districts with more students with greater needs receive more funding. However, defining and accurately counting which students meet certain criteria can pose challenges. Weightings based on test results likely will have to be based on the previous year. This can cause problems in districts with rapidly changing populations. Further, complications may arise when students did not take the test because they were not yet enrolled in the district. Other methods, such as basing weightings on whether the student is new to the country (a newcomer), may be simpler.
- Last, a reimbursement model compensates districts for all or a percentage of the actual costs they incur to provide ESOL services. This approach, which is similar to Kansas' special education funding model, reimburses districts for certain expenditures. This method may provide better support for more staff-intensive service models (such as dual language classrooms). However, it likely would also increase the administrative burden because districts would have to track certain expenditures for reimbursement purposes.

Figure 9. We identified multiple options for funding ESOL services and each comes with different strengths and weaknesses.

<u>Method</u>	<u>Description</u>	<u>Strengths</u>	<u>Weaknesses</u>
Single weight - Kansas's current model <i>Weight based on English Learner count or contact minutes</i>	Weight based on English Learner count or staff contact minutes	• Contact minutes can represent a measure of student need • 2 weights offers flexibility among small/large districts	• Doesn't fully address varying student/district need • High administrative burden for counting contact minutes
Multiple weight - Single weight + high-density <i>Added weight for districts with high % English learner population (similar to at-risk)</i>	Single weight for English learners + a weight for districts with high % English Learner population (<i>similar to At-Risk funding</i>)	• Relatively predictable • Already a familiar mechanism for KS • Low administrative burden for districts	• May not meet the needs of districts with few English learners with high needs • Unclear whether a concentration of English learners generally results in greater costs to districts
Tiered weights <i>Tiered weights based on student criteria (e.g. test scores or newcomer status)</i>	Different weightings for students based on the type of criteria they meet	• Most directly tied to student need • Low administrative burden for districts	• May reduce predictability for districts • Newcomer status may not consistently indicate increased need • Possible reduced incentive for improved proficiency
Reimbursement <i>Reimburse districts for staffing and program costs (similar to special education)</i>	Reimburse districts for staffing and program costs (similar to special education funding)	• Already a familiar mechanism for KS • Tied to actual costs by district • Potentially supports high staff-need programs (e.g. immersion programs) better	• May create disparity in staff wages among districts • Not necessarily driven by student need • High administrative burden • May incentivize inefficient spending

Source: LPA review of strengths and weaknesses for select bilingual funding methods.

Most stakeholders we talked to suggested changing Kansas's current method for funding ESOL services.

- We asked 24 education stakeholders if they had any suggestions for other ways Kansas could fund ESOL services. The stakeholders included officials from 20 school districts, a service center, KSDE, the Kansas National Education Association, and a university researcher familiar with Kansas educational policy. Some of the district officials also hold positions at Kansas universities or at the Kansas Board of Regents. We collected opinions through interviews and data collection instruments. Last, our results will not total 24 because some stakeholders made multiple suggestions.
 - 13 of the 24 stakeholders suggested at least 1 alternative method the state could use to fund bilingual education. Specifically, 12 suggested using tiered weights that consider different student or district needs. For example, several suggested a model that provides one higher weight for newcomers and another lower weight for others. Some districts told us that newcomers typically need more intense services than other students. Additionally, 2 stakeholders suggested basing funding on the amount of staff the district needed.
 - 6 stakeholders suggested changes that could be provided within the current formula. For example, some stakeholders suggested adding a second count date for English learners or re-evaluating whether the current weightings provide an adequate amount of funding.
 - 7 stakeholders reported they did not have any suggestions for changes to the current bilingual funding method.
-

Conclusion

English learners likely have better chances of becoming proficient in English when funds are spent on services that are directly attributable to a bilingual program. However, state law is not explicit and does not provide much direction to school districts regarding how they should spend from their bilingual funds. This creates the possibility for districts to spend bilingual funding on things that may not be directly related to bilingual services. While most of the expenditures we reviewed appear to be compliant with the law (in that they seemed to be directly attributable to bilingual programming), we saw several clear violations. In these instances, districts should have spent bilingual funding on services or resources that more directly benefited English learners. Our outcome analysis showed English learners scores have not shown much improvement in the last several years. Additionally, English learners consistently lag behind other students, and that gap is growing for some metrics we evaluated. Adjustments to Kansas' bilingual funding method may make it easier for districts to provide more services to English learners and have other strengths, but those alternatives may also create new challenges.

Recommendations

1. The Legislature should consider providing clearer direction to school districts regarding how they should spend money from their bilingual funds by revising statutes to either clarify what “directly attributable” means or adding other specific requirements the legislature envisions.
2. KSDE should expand its current bilingual spending guidance to include all spending from the bilingual fund.
 - Agency Response: KSDE’s guidance for the use of bilingual funds, either directly from the bilingual weighting or other funds deposited into the bilingual fund, is that eligible bilingual expenditures must be directly attributable to the bilingual program. KSDE will review all bilingual and ESOL guidance to ensure they are consistent.
3. Additionally, KSDE should define “directly attributable” for school districts and include that definition in guidance and training materials. If the Legislature defines directly attributable or makes other changes, the department should update any documents to reflect those changes.
 - Agency Response: KSDE believes that the term “directly attributable” is self-explanatory and does not need additional definition. Based on the audit findings, KSDE understands that it is the opinion of LPA that certain expenditures directly attributable to generating bilingual funding do not fit the definition of “directly attributable” to the bilingual program. If the legislative intent is for expenditures that generate bilingual funding for school districts to be unallowable expenditures, KSDE believes that distinction should be made in statute.

KSDE would also note that expenditures related to classroom teachers were also found in the 2020 LPA Bilingual Audit, and no recommendations were made by LPA at that time, and no subsequent amendments were made to the statute to clarify allowability. While KSDE has not received requests for clarification on the definition of “directly attributable”, if LPA and the Legislature believe current definition of the terms used in statute are unclear, KSDE believes clarification in the statute is the most appropriate avenue.

Agency Response

On July 20, 2026 we provided the draft audit report to the Kansas Department of Education and to the 25 selected school districts. Because we did not make a recommendation to them, the districts were not required to respond to the audit.

Agency officials generally agreed with our findings and conclusions. However, they reported they would not implement the recommendation to define “directly attributable.”

Of the 25 school districts included in this audit, 3 chose to respond. 1 district official disagreed with our definition of which expenditures were “directly attributable” to a bilingual program. We did not make any changes to the report due to this response. 2 district officials generally agreed with our findings and conclusions.

KSDE Response

Dear Ms. Clarke,

The Kansas State Department of Education (KSDE) knows that all processes can be improved and has built a culture based upon this belief. An audit by an outside agency provides a different perspective and should help the agency gain insight into how to improve. KSDE generally agrees with the findings of the 2026 Bilingual Audit but would like to highlight some of the findings and respond to other findings and recommendations.

Expenditures and Services

The report notes “In 2024-25, state bilingual funding covered 77% of the total \$36 million 25 districts spent from their bilingual funds.” As acknowledged in the report, some bilingual expenditures – namely, expenditures of federal funds – must be made from other funds in order to ensure separate and accurate accounting. This means that districts must spend a combination of state bilingual funds, an estimated \$4 million in Federal Title III funds, and a significant amount of local funds to provide ESOL services.

This is important context when considering expenditures that were miscoded or deemed unallowable. Even taking into consideration these expenditures, school district costs to provide bilingual services exceeded state bilingual funding.

Assessment Results

KSDE recognizes and agrees that the state assessment results for English Learner students are below performance of their peers and continues to emphasize the importance for success for all students. However, KSDE would note that due to these students being tested on state assessments in a language that they are learning, this trend is expected. Additionally, the finding that KELPA scores have remained relatively stable over time is not unexpected because the population of English

learners is not a fixed cohort. Students who demonstrate English proficiency are exited from the program, while newly identified English learners are added each year. Consequently, aggregate KELPA results reflect a continually changing population and may not fully capture the progress made by individual students as they develop English proficiency.

Other Models for Bilingual Funding Distribution

KSDE recognizes that the current bilingual funding formula in Kansas is somewhat unique among states. Although the current formula has an increased administrative burden by providing the option to count the time an EL student is being served by an ESOL licensed staff member, it does incentivize districts to pursue additional training and professional development for staff. The Education Funding Taskforce, with the assistance of the Education Commission of the States and the Kansas Legislative Research Department, has also evaluated other bilingual funding models during considerations for amendments to the Kansas school finance formula in alignment with LPA's analysis.

Conclusion

KSDE generally agrees with the findings of LPA's audit report for bilingual programs. Although KSDE believes that the term "directly attributable" does not need additional definition, if the Legislature wishes to follow LPA's recommendations to provide clarification on the legislative intent for the use Bilingual funding, KSDE believes that would be best accomplished through the work of the Education Funding Task Force.

Thank you for the opportunity to provide feedback on the Evaluating Bilingual Funding, Expenditures, and Student Outcomes. This audit provides information that may be helpful to the Education Funding Task Force as they finalize their recommendations for the 2027 Legislative session.

Respectfully submitted,
Dr. Frank Harwood
Deputy Commissioner

Arkansas City Response

Arkansas City USD 470 appreciates the opportunity to participate in the audit and provide context regarding the 253% figure.

The audit reviewed seven district expenditures totaling \$161,372 and found that all complied with state law. The 253% figure does not indicate that the district overspent, received excess funding, or improperly used bilingual funds. Rather, it reflects that many ESOL-related expenses were paid from other district funds and were not included in the Bilingual Fund expenditures used in the calculation.

Upon further review, USD 470 currently has approximately \$649,237 in ESOL-related staffing costs. In addition, 63 teachers receive stipends for holding ESOL endorsements, which historically have not been coded to the Bilingual Fund. The

district recognizes that eligible ESOL expenditures should be properly identified and recorded within the Bilingual Fund. USD 470 is reviewing personnel assignments and funding sources, making appropriate accounting adjustments for 2026–2027, and establishing an annual reconciliation process to better align bilingual funding with ESOL expenditures.

We appreciate the audit's assistance in identifying this reporting concern and are committed to ensuring future reporting accurately reflects the resources devoted to serving English learners.

Kansas City Response

Through the audit, Kansas City, Kansas Public Schools was flagged for non-compliant expenditures, which primarily stemmed from unallowable early childhood supply and material purchases and several staff members who were incorrectly coded to bilingual funds during the 2024–25 school year. To address these findings and prevent future discrepancies, the district leveraged recent administrative restructuring and instituted regular staffing audits alongside enhanced monitoring and continuous checks and balances. Additionally, budget managers and the early childhood team have received detailed guidance regarding allowable bilingual expenditures for the 2025–26 school year to ensure ongoing compliance.

Satanta Response

USD 507 provides this response to the Legislative Post Audit of Bilingual Funds, to provide context for our district and show why we believe our use of bilingual funds is allowable under current statute.

First, we would like to emphasize that only 64% of the USD 507 bilingual expenses were covered by state funding, and the eight audited expenditures represent only a small portion of the total bilingual expenses.

Second, we believe that teacher salaries are an allowable expense under statute because they are directly attributable to the ESOL program. ESOL funding is generated when ESOL licensed teachers provide instruction to ESOL students during the school day. Because the work of these teachers generates the funding, it is directly attributable to the program. Furthermore, we believe the work of ESOL licensed teachers during the school day is meaningful work that provides additional instruction to ESOL students beyond what they would receive through core instruction. This comes in the form of modifying assignments and assessments; adapting the vocabulary or reading level of texts; providing translated materials; providing multiple pathways to access curriculum; reteaching; working with small groups or individual students, and more. In our experience, and given the teacher and paraprofessional shortage in southwest Kansas, we find it far more effective for teachers to become ESOL licensed and provide high-quality instruction within their classroom than to hire additional untrained paraprofessionals or potentially unlicensed bilingual teachers to provide instruction outside of the classroom. We routinely exit students from bilingual services each year when they reach proficiency

on the KELPA, which we believe demonstrates the effectiveness of this approach. Paying a paraprofessional would be an allowable expense under the statute; we believe that using highly qualified teachers to work with ESOL students is a more effective and equitable approach that is allowable under the statute.

Appendix A – Cited References

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

1. 50-State Comparison: English Learner Funding (2024). *Education Commission of the States*.

Appendix B – 25 Selected Districts

This appendix includes the 25 districts we selected, and various information related to bilingual expenditures and students. In the 2024-25 school year, the 25 districts we reviewed spent \$36 million from their bilingual funds.

District	Total Bilingual Fund Expenditures	Total Student Headcount	Bilingual Student Headcount	% Bilingual Students
Arkansas City - 470	\$241,664	2,737	601	22%
Blue Valley - 229	\$3,193,296	21,854	783	4%
Bonner Springs - 204	\$177,317	2,408	170	7%
Chanute - 413	\$47,376	1,714	60	4%
Cheylin - 103	\$54,946	152	26	17%
Cimarron - 102	\$378,309	594	127	21%
Coffeyville - 445	\$327,774	1,662	273	16%
Colby - 315	\$218,681	934	80	9%
Goodland - 352	\$167,763	876	43	5%
Great Bend - 428	\$703,264	2,841	470	17%
Holton - 336	\$41,452	1,019	63	6%
Hutchinson - 308	\$462,104	3,872	191	5%
Kansas City - 500	\$7,970,236	20,317	8,329	41%
Kismet-Plains - 483	\$768,119	562	248	44%
Lyons - 405	\$377,441	727	165	23%
Manhattan - 383	\$466,725	6,791	435	6%
Pittsburg - 250	\$654,212	3,222	429	13%
Satanta - 507	\$248,415	231	82	36%
Shawnee Mission - 512	\$3,927,347	25,970	2,981	11%
St. John- Hudson - 350	\$15,849	327	27	8%
Stanton County - 452	\$195,000	406	148	36%
Syracuse - 494	\$186,310	526	213	41%
Ulysses - 214	\$478,091	1,411	367	26%
Weskan - 242	\$18,179	117	9	8%
Wichita - 259	\$15,037,720	44,159	9,681	22%
Total	\$36,357,591	145,430	26,001	18%

Source: 2024-25 district bilingual fund expenditure records (audited) and KSDE headcount data (unaudited).

Appendix C – Unallowable Expenditures

This appendix includes information on the number and total dollar value of expenditures we determined were not allowable for each district. Of the nearly \$4.1 million in bilingual expenditures we reviewed, 9% (about \$385,000) did not comply with state law.

District	# Reviewed	# Not Compliant	% Not Compliant	\$ Reviewed	\$ Not Compliant	% Not Compliant
Arkansas City - 470	7	0	0%	\$161,372	\$0	0%
Blue Valley - 229	16	0	0%	\$542,670	\$0	0%
Bonner Springs - 204	8	1	13%	\$177,317	\$7,535	4%
Chanute - 413	9	0	0%	\$29,077	\$0	0%
Cheylin - 103	4	0	0%	\$53,946	\$0	0%
Cimarron - 102	9	3	33%	\$183,716	\$79,261	43%
Coffeyville - 445	7	1	14%	\$49,057	\$495	1%
Colby - 315	7	0	0%	\$120,007	\$0	0%
Goodland - 352	9	0	0%	\$62,946	\$0	0%
Great Bend - 428	8	2	25%	\$147,665	\$4,646	3%
Holton - 336	8	0	0%	\$36,581	\$0	0%
Hutchinson - 308	13	0	0%	\$205,642	\$0	0%
Kansas City - 500	48	44	92%	\$283,737	\$95,959	34%
Kismet-Plains - 483	11	5	45%	\$10,554	\$7,332	69%
Lyons - 405	11	1	9%	\$112,355	\$7,481	7%
Manhattan - 383	8	0	0%	\$60,507	\$0	0%
Pittsburg - 250	8	0	0%	\$148,742	\$0	0%
Satanta - 507	6	6	100%	\$88,974	\$88,974	100%
Shawnee Mission - 51	23	1	4%	\$76,480	\$192	0%
St. John- Hudson - 31	9	0	0%	\$11,012	\$0	0%
Stanton County - 451	15	4	27%	\$180,159	\$89,238	50%
Syracuse - 494	7	0	0%	\$121,019	\$0	0%
Ulysses - 214	11	0	0%	\$64,055	\$0	0%
Weskan - 242	6	1	17%	\$16,883	\$2,950	17%
Wichita - 259	73	5	7%	\$1,119,514	\$1,399	0.1%
Total	341	74	22%	\$4,063,989	\$385,463	9%

Source: 2024-25 district bilingual fund expenditure records (audited).

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Appendix D – Kansas and National English Learners NAEP Scores

This appendix includes information on Kansas and national English learners NAEP scores in 2019 through 2024. Starting in 2024, English learners nationally started to out-perform Kansas English learners.

	Reading			
	Kansas	National	Kansas	National
	<u>4th Grade</u>		<u>8th Grade</u>	
2019	193	191	231	221
2022	194	190	225	225
2024	180	185	219	220

	Math			
	Kansas	National	Kansas	National
	<u>4th Grade</u>		<u>8th Grade</u>	
2019	218	220	251	243
2022	217	216	241	241
2024	208	216	231	238

Source: National NAEP data (unaudited).

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Appendix E – Kansas’s Funding Method Compared to Peer States

This appendix includes information on Kansas’s bilingual funding method, funding eligibility, and spending rules compared to 5 peer states. The method for funding ESOL services varied but Kansas’ bilingual eligibility and spending rules were similar to 5 peer states.

<u>State</u>	<u>Funding Method</u>	<u>Eligibility</u>	<u>Funding Time Limit</u>	<u>Spending Rules</u>
Kansas	<u>Single Weighting</u> 0.395 based on minutes of services <u>or</u> 0.185 based on enrollment	English language proficiency screener and annual proficiency assessment	No	Funds spent from the bilingual fund must be "directly attributable" to a bilingual program.
Arkansas	<u>Flat amount</u> \$375 per English Learner	English language proficiency screener and annual proficiency assessment	None noted	Funds must be spent on specified English Learner expenditures.
Idaho	<u>Categorical/Allocation</u> Per student amount based on proficiency scores 3-year competitive grants for 12-15 districts totaling \$450,000	English language proficiency screener and annual proficiency assessment	No	Funds must be spent on an English Learner program. Districts must submit plans for state review.
Iowa	<u>Tiered Weights</u> .21 and .26 based on EL proficiency scores	English language proficiency screener and annual proficiency assessment	5 years	Funds must be spent on an English Learner program.
Nebraska	<u>Complex Weighting</u> Based on equalizing school needs vs. resources (Uses English Learner headcount) Not all districts get funds	English language proficiency screener and annual proficiency assessment	No	Funds must be spent on English Learners.
Oklahoma	<u>Single Weighting</u> 0.25 based on English Learner headcount (updated during school year)	Any student who reports English as non-primary language on home survey	No	None. Funds are distributed to districts in a lump sum with special education funds.

Source: LPA review of Kansas statute and other state documents and interviews with other state officials