Reporting for Equity
How States and Districts Can Use the ESSA School Spending Requirements to Present Data that Matters
ALLIANCE FOR RESOURCE EQUITY
Purpose of this Guide

The Every Student Succeeds Act (ESSA) requires all states to report school-level spending data. Until now, states have not typically made this data easily available to the public.

As states release new spending data, they open the door for stakeholders to reflect on the equity of education spending in new ways: *How much* does each school spend per pupil and how does spending vary across schools and districts? *How well* are these financial resources used across schools and districts to improve learning for all students?

However, this can only happen if states and districts report their data in the right ways. Simply complying with ESSA’s minimum requirements will not prompt meaningful equity-focused conversations.

The purpose of this guide is to support state practitioners who are designing school spending reports, including states in the early stages of reporting, as well as district leaders who want to use reporting to improve education resource equity in their systems. The practices and visualizations included in this guidance intend to illustrate the guiding principles of effective equity-focused reporting. States and districts should consider which variations of these examples make the most sense given their context.

What is Education Resource Equity?

When schools, systems, and communities work together to mobilize the right combination of resources that create high-quality learning experiences for all students, that is what we call education resource equity.
This guide outlines the 5 principles of equity-focused spending reporting. Spending reports should:

1. Provide total per-pupil spending and a breakdown by source and location of spending.
2. Provide contextual information to help interpret differences in spending.
3. Provide comparative data on spending and need across districts and schools.
4. Include additional information on how well resources are used to impact students’ experiences in school.
5. Be clear and accessible.

Each section of this guide includes:

- **Rationale** for why the principle matters for equity
- **Essential questions** that will help build stakeholder understanding
- **Examples** of both early stage reporting practices and equity-focused practices
# Why the 5 Principles Matter for Equity

1. **Provide total** per-pupil spending as well as a **breakdown** by source and location of spending.

   Displaying a clear total per-pupil spending amount shows stakeholders exactly how much each school or district spends, serving as a starting point for comparisons of spending across and within districts. Breaking down spending by source and location of spending (at the school or in the central office) can reveal where and why inequities may exist.

2. **Provide contextual information** to help interpret differences in spending.

   Including contextual information about the school or district — such as student need, school size, and program type — alongside financial data provides information to help make sense of differences in spending across districts and schools.

3. **Provide comparative data** on spending and need across districts and schools.

   Presenting meaningful spending comparisons to other schools and districts allows stakeholders to assess whether spending is differentiated to sufficiently meet various levels of student need.

4. **Include additional information on how well resources are used** to impact students’ experiences in schools.

   Reporting information about non-financial resources in the context of spending and need can help stakeholders make meaning of spending data and highlight where inequities exist — both in how much schools and districts spend and how well they use their resources to create high-quality learning experiences for all students.

5. **Be clear and accessible.**

   Creating accessible and transparent spending reports enables stakeholders to engage with the content and participate in equity-focused conversations about spending.
A note on understanding the charts in this guide

Equity is about relativity. How do resources in one school or district compare to other schools or districts? It’s impossible to assess equity without making meaningful comparisons.

Each of the 5 principles works in service of reporting data in ways that will inform stakeholders’ understanding of what differences exist in resource levels across schools and districts and why. While Principle 3 is chiefly focused on comparative data, all the equity-focused practices featured in this guide include comparisons. Looking at a single school or district in isolation, even with the richest data visualizations and accompanying context, cannot reveal whether resources are equitable.
Principle 1
Spending reports should provide **total** per-pupil spending as well as a **breakdown** by source and location of spending.

**Why it Matters**
Displaying a clear total per-pupil spending amount shows stakeholders exactly how much each school or district spends, serving as a starting point for comparisons of spending across and within districts. Breaking down spending by source and location of spending (at the school or in the central office) can reveal where and why inequities may exist.

**From Early Practices**
Spending breakdowns are overly complicated without clear total amounts

**To Equity-Focused Practices**
Clear total spending amounts and breakdowns enable comparisons across schools and districts
Principle 1
Spending reports should provide **total** per-pupil spending as well as a **breakdown** by source and location of spending.

**Essential Questions**
Spending reports should include the data needed to help stakeholders understand the following:

1A. **TOTAL SPENDING**
   How much does this school or district spend per student?
   For per-pupil spending reports to improve transparency across schools and districts and enable comparisons for assessing equity, stakeholders should be shown a clear total amount spent per student, rather than having to do the math themselves.

1B. **BREAKDOWN OF SPENDING**
   Where does this school or district’s funding come from? Where is it spent?
   Breaking down spending by a) funding source and b) location of spending (school site or central) can increase transparency and help explain how variation in total school-level spending is driven by dollars (state and local) under district control and/or by dollars used directly at schools rather than at the central office.
1A. Total Spending

How much does this school or district spend per student?

Complicated breakdown of spending and no clear total amount

Some state reporting only includes disaggregated spending and lacks a single total amount spent per pupil. This requires stakeholders to add across categories to determine how much each school spends. Data presented in this way is difficult to compare across schools and districts.

Example:

<table>
<thead>
<tr>
<th>Per-pupil spending</th>
<th>State &amp; Local</th>
<th>Federal</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5,682</td>
<td>2,798</td>
</tr>
<tr>
<td></td>
<td>532</td>
<td>263</td>
</tr>
</tbody>
</table>

From Early Practices

To Equity-Focused Practices

Total per-pupil spending

The presentation of a clear total that includes all dollars provides stakeholders with a quick takeaway of the amount spent per pupil in each school. The chart below shows how reporting a clear total value for spending, even with detailed breakdowns, can allow for comparisons across schools.

Example:

<table>
<thead>
<tr>
<th>Total per-pupil spending</th>
<th>Your School</th>
<th>District Average</th>
<th>State Average</th>
<th>Similar FRL*</th>
<th>Similar Size*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$9,274</td>
<td>$8,494</td>
<td>$9,786</td>
<td>$8,943</td>
<td>$8,721</td>
</tr>
</tbody>
</table>

Methodology note: Reducing complex data down to a single need characteristic that accurately reflects differences across schools is no easy task. Some states and districts may create a "need index" that combines multiple measures or proxies for student need into a single metric, while others may focus on need characteristics in isolation, such as economic disadvantage. Regardless of the method, states and districts must be transparent about how they define comparison groups. For simplicity, throughout this guide we used percent of students qualifying for free-and-reduced lunch (FRL) and grouped schools into quartiles within the district.
1B. Breakdown of Spending
Where does this school or district’s funding come from? Where is it spent?

Spending breakdown presentation hinders comparisons across schools or districts
Reporting that shows only percentages without totals precludes clear comparisons. These graphs show the proportion of spending by source but are not presented in a way that allows for a clear takeaway of total spending or useful comparisons across schools.

Example:

**Per-pupil spending by location**

From Early Practices

To Equity-Focused Practices

Spending breakdown presentation allows comparisons
Clearly showing both the ratio and amount of spending from each source makes it possible to compare detailed spending levels across schools. A stacked bar chart like this can be used to show disaggregated spending by source (federal vs. state/local) or location (school site vs. central).

Example:

<table>
<thead>
<tr>
<th></th>
<th>Your School</th>
<th>District Average</th>
<th>Low FRL Schools</th>
<th>Middle FRL Schools</th>
<th>High FRL Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per-pupil spending by location</td>
<td>$6,028</td>
<td>$6,028</td>
<td>$5,814</td>
<td>$5,955</td>
<td>$5,130</td>
</tr>
<tr>
<td></td>
<td>$3,246</td>
<td>$2,803</td>
<td>$2,314</td>
<td>$3,130</td>
<td>$3,917</td>
</tr>
</tbody>
</table>

Methodology note: Thanks to the Financial Transparency Working Group, most states worked together to develop a set of nationally standardized minimum criteria to guide the ways in which they calculate these data. For this breakdown of site-based and central spend to be meaningful, the allocation of central district revenue to schools should accurately represent the varied resource levels of different schools – spending on central services that disproportionately impacts certain schools or student populations should not be allocated evenly across schools or levels of total enrollment.
Principle 2
Spending reports should provide **contextual information** to help interpret differences in spending.

**Why it Matters**
Including contextual information about the school or district—such as student need, school size, and program type—alongside financial data provides information to help make sense of differences in spending across districts and schools.

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**From Early Practices**
Limited contextual information or contextual information is isolated from spending data

**To Equity-Focused Practices**
Contextual information is included with spending data and is comparable across schools
Essential Questions
Spending reports should include the data needed to help stakeholders understand the following:

2A. STUDENT NEEDS
What are the student needs in this school or district?
Understanding the context of student need in a school or district can help stakeholders understand whether spending is equitable relative to other schools or districts, since each school serves a unique student population that requires a different level of resources.

2B. OTHER CONTEXTUAL INFORMATION
What school or district characteristics may be driving spending differences?
Making proper meaning of differences in spending levels across schools or districts requires understanding why some schools or districts spend more or less than others.
2A. Student Needs

What are the student needs in this school or district?

Student need data isolated from spending

In some state reporting, student need data (such as percent English Language Learners, students from low-income backgrounds, and students with disabilities) is presented in an entirely different section of the school report card. This isolated reporting makes it difficult for stakeholders to see the relationship between need and spending.

Example:

<table>
<thead>
<tr>
<th>High-need populations</th>
<th>% ELL</th>
<th>% FRL</th>
<th>% SWD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your School</td>
<td>2%</td>
<td>13%</td>
<td>10%</td>
</tr>
<tr>
<td>District Average</td>
<td>4%</td>
<td>13%</td>
<td>12%</td>
</tr>
<tr>
<td>State Average</td>
<td>66%</td>
<td>56%</td>
<td>66%</td>
</tr>
</tbody>
</table>

Per-pupil spending

<table>
<thead>
<tr>
<th>School A</th>
<th>School B</th>
<th>School C</th>
<th>School D</th>
<th>School E</th>
<th>School F</th>
<th>School G</th>
<th>School H</th>
<th>School I</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,760</td>
<td>$8,127</td>
<td>$8,962</td>
<td>$8,657</td>
<td>$8,298</td>
<td>$8,103</td>
<td>$9,413</td>
<td>$8,265</td>
<td>$9,047</td>
</tr>
<tr>
<td>24%</td>
<td>27%</td>
<td>40%</td>
<td>45%</td>
<td>46%</td>
<td>46%</td>
<td>47%</td>
<td>56%</td>
<td>65%</td>
</tr>
<tr>
<td>2%</td>
<td>1%</td>
<td>1%</td>
<td>2%</td>
<td>2%</td>
<td>2%</td>
<td>3%</td>
<td>2%</td>
<td>1%</td>
</tr>
<tr>
<td>12%</td>
<td>14%</td>
<td>14%</td>
<td>11%</td>
<td>13%</td>
<td>13%</td>
<td>12%</td>
<td>15%</td>
<td>13%</td>
</tr>
<tr>
<td>62%</td>
<td>62%</td>
<td>44%</td>
<td>44%</td>
<td>44%</td>
<td>44%</td>
<td>38%</td>
<td>36%</td>
<td>25%</td>
</tr>
<tr>
<td>60%</td>
<td>45%</td>
<td>18%</td>
<td>28%</td>
<td>24%</td>
<td>15%</td>
<td>21%</td>
<td>16%</td>
<td>15%</td>
</tr>
</tbody>
</table>

From Early Practices

To Equity-Focused Practices

Student need data reported alongside spending

Placing spending in the context of student need (such as percent English Language Learners, students from low-income backgrounds, and students with disabilities) can illustrate the relationship between the two. The visualization below shows the extent to which spending and need vary across schools.

Example:

Per-pupil spending in high schools

<table>
<thead>
<tr>
<th>School A</th>
<th>School B</th>
<th>School C</th>
<th>School D</th>
<th>Your School</th>
<th>School E</th>
<th>School F</th>
<th>School G</th>
<th>School H</th>
<th>School I</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,780</td>
<td>$8,127</td>
<td>$8,962</td>
<td>$8,657</td>
<td>$8,298</td>
<td>$8,103</td>
<td>$9,413</td>
<td>$8,265</td>
<td>$9,047</td>
<td>$9,786</td>
</tr>
<tr>
<td>24%</td>
<td>27%</td>
<td>40%</td>
<td>45%</td>
<td>46%</td>
<td>46%</td>
<td>47%</td>
<td>56%</td>
<td>65%</td>
<td>66%</td>
</tr>
<tr>
<td>2%</td>
<td>1%</td>
<td>1%</td>
<td>2%</td>
<td>2%</td>
<td>2%</td>
<td>3%</td>
<td>2%</td>
<td>1%</td>
<td>2%</td>
</tr>
<tr>
<td>12%</td>
<td>14%</td>
<td>14%</td>
<td>11%</td>
<td>13%</td>
<td>13%</td>
<td>12%</td>
<td>15%</td>
<td>13%</td>
<td>17%</td>
</tr>
<tr>
<td>62%</td>
<td>62%</td>
<td>44%</td>
<td>44%</td>
<td>44%</td>
<td>38%</td>
<td>36%</td>
<td>25%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>60%</td>
<td>45%</td>
<td>18%</td>
<td>28%</td>
<td>24%</td>
<td>15%</td>
<td>21%</td>
<td>16%</td>
<td>15%</td>
<td>9%</td>
</tr>
</tbody>
</table>

From Early Practices

To Equity-Focused Practices
2B. Other Contextual Information

What school or district characteristics may be driving spending differences?

School context information limited and isolated from spending

Some states report contextual information (e.g. school or program type, relative school size) about a school or schools within a district but may not include this information with spending data or in relative categories for later use in comparisons.

Example:

<table>
<thead>
<tr>
<th>School Name</th>
<th>Grades Offered</th>
<th>Total Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Elementary</td>
<td>PK-2</td>
<td>334</td>
</tr>
<tr>
<td>B Elementary</td>
<td>1-4</td>
<td>861</td>
</tr>
<tr>
<td>C Elementary</td>
<td>1-4</td>
<td>791</td>
</tr>
<tr>
<td>D Middle</td>
<td>5-8</td>
<td>1,742</td>
</tr>
<tr>
<td>E High</td>
<td>9-12</td>
<td>1,440</td>
</tr>
<tr>
<td>F High</td>
<td>9-12</td>
<td>216</td>
</tr>
</tbody>
</table>

Information about school context reported alongside spending

As shown in the chart below, presenting spending and school context (e.g. school or program type, relative school size, urban or rural setting) together helps explain some of the factors that drive differences in spending across schools.

Example:

Per-pupil spending & enrollment by school

School A: $13,608, PK-2, Primary, Small, 334
School B: $9,793, 1-4, Magnet, Large, 861
School C: $8,994, 1-4, Large, 791
School D: $9,556, 5-8, Large, 1,742
School E: $8,217, 9-12, Large, 1,440
School F: $19,789, 9-12, Small, 216
Principle 3
Spending reports should provide **comparative data** on spending and need across districts and schools.

**Why it Matters**
Presenting meaningful spending comparisons to other schools and districts allows stakeholders to assess whether spending is differentiated to sufficiently meet various levels of student need.

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**From Early Practices**

Comparisons are only to the district or state average

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**To Equity-Focused Practices**

Comparisons are based on need and other characteristics, both within and across districts
Principle 3
Spending reports should provide comparative data on spending and need across districts and schools.

Essential Questions
Spending reports should include the data needed to help stakeholders understand the following:

3A. COMPARISONS TO OTHER SCHOOLS
How does this school’s spending compare to other schools?
Assessing whether spending at a school is equitable requires comparisons to other schools in order to place spending into context and determine whether resources are allocated according to need.

3B. INTRA-DISTRICT SPENDING TRENDS
How does spending vary across schools within this district?
Reporting within-district spending trends allows stakeholders to understand how spending varies according to need across all schools in a district. Stakeholders should not have to look at several individual school report cards to understand spending trends across the district.

3C. COMPARISONS TO OTHER DISTRICTS
How does this district’s spending compare to other districts?
Showing how spending differs across districts of varying levels of need can illustrate state-wide trends and reveal whether a district has enough resources to differentiate meaningfully across schools.
3A. Comparisons to Other Schools

How does this school’s spending compare to other schools?

Comparison of spending to only the district and state average

Some states compare school spending to only the district or state average. This does not allow stakeholders to assess whether spending levels are equitable given the specific school and district context.

Example:

Per-pupil spending

<table>
<thead>
<tr>
<th></th>
<th>Your School</th>
<th>District Average</th>
<th>State Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spending</td>
<td>$9,274</td>
<td>$8,494</td>
<td>$9,786</td>
</tr>
</tbody>
</table>

Comparison of spending to other schools based on characteristics including need

Comparing a school's spending to other schools across the district based on need allows stakeholders to assess whether spending is equitable given different levels of student need. The chart below shows how one school's spending compares to other schools of both similar and different levels of student need.

Example:

Per-pupil spending by need

- **Low FRL Schools**: $8,725
- **Medium FRL Schools**: $8,944
- **High FRL Schools**: $9,417
- **Your School**: $9,274
3B. Intra-District Spending Trends

How does spending vary across schools within this district?

District spending patterns without the context of need

To supplement individual school-level reports, some state reporting includes a district summary of spending trends across the district, but may not include information on student need and other school or district characteristics to inform whether spending within the district is equitable.

Example:

Per-pupil spending in this district

<table>
<thead>
<tr>
<th>District Average</th>
<th>District Median</th>
<th>District Minimum</th>
<th>District Maximum</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,047</td>
<td>$8,962</td>
<td>$7,516</td>
<td>$13,270</td>
</tr>
</tbody>
</table>

From Early Practices

To Equity-Focused Practices

Comparison of spending across schools within the district based on characteristics including need

A district-level view of spending trends across schools allows stakeholders to see the extent to which spending varies within the district based on student need. The chart below shows trends in spending across the district by student need, organized by school level.

Example: Per-pupil spending by need and school level
3C. Comparisons to Other Districts

How does this district’s spending compare to other districts?

While comparing the district average to the state average provides some information about across-district spending, these charts do not allow stakeholders to assess whether spending levels are equitable given the specific district and state context.

Example:

**District spending compared to the state average**

Per-pupil spending

- District Average: $8,494
- State Average: $9,786

**From Early Practices**

**To Equity-Focused Practices**

District spending compared to other districts across the state based on characteristics including need

The chart below shows how spending in this district compares to other districts of similar and different need across the state. This allows stakeholders to meaningfully compare spending across districts and interpret whether that spending is equitable based on need.

Example:

### Per-pupil spending

- **Your District**: $8,494
- **State Average**: $9,786
- **Similar FRL***: $8,911
- **Low FRL Districts**: $8,826
- **High FRL Districts**: $9,220

*Average for similar districts in your state
Principle 4
Spending reports should include additional information on how well resources are used to impact students’ experiences in schools.

Why it Matters
Reporting information about non-financial resources in the context of spending and need can help stakeholders make meaning of spending data and highlight where inequities exist — both in how much schools and districts spend and how well they use their resources to create high-quality learning experiences for all students.

From Early Practices
Information about non-financial resources are published separately from spending data

To Equity-Focused Practices
Information about non-financial resources are published alongside spending data to provide a holistic picture of the student experience
Principle 4
Spending reports should include additional information on how well resources are used to impact students’ experiences in schools.

10 Dimensions of Education Resource Equity that impact students’ experiences:

1. School Funding
2. Teaching Quality & Diversity
3. School Leadership Quality & Diversity
4. Empowering, Rigorous Content
5. Instructional Time & Attention
6. Positive & Inviting School Climate
7. Student Supports & Intervention
8. High-Quality Early Learning
9. Learning-Ready Facilities
10. Diverse Schools & Classrooms

Beyond the new per-pupil spending data, ESSA already requires the reporting of data related to:

- Teaching Quality & Diversity (teacher experience)
- Instructional Time & Attention (class sizes)
- Positive & Inviting School Climate (discipline data)
- Empowering, Rigorous Content (advanced coursework participation)
- High-Quality Early Learning (preschool enrollment)
Essential Questions
Spending reports should include the data needed to help stakeholders understand the following:

4A. OTHER RESOURCES:

How do spending and non-financial resources vary across schools and districts?
Examining how spending levels vary across schools without information about the level of non-financial resources available at those schools can lead to false conclusions about the equity of student experiences. A higher-need school might spend more than others in the district but have larger class sizes or lower proportions of experienced teachers than schools with lower need. Typical accounting practices that show how much was spent on specific programs or functions (e.g., instruction) don’t tell stakeholders about the dimensions of student experience that research shows matter most for student outcomes.

What about Performance?
Student performance is sometimes used incorrectly when trying to assess whether a school or district’s spending is effective. Looking only at spending and performance doesn’t tell us how well funding is being used. Financial resources alone are not responsible for student performance and outcomes. This principle shows how the reporting of non-financial resources alongside spending can inform whether districts and schools are strategically investing their resources to impact the student experience.
4A. How Well Resources Are Used

How do spending & non-financial resources vary across schools & districts?

Non-financial resources reported in isolation of spending and need data

Currently many states report non-financial resources separately from spending data. The graph below, typical of how states often report this data, does not include contextual information about student need to interpret whether these resource levels are equitable, nor how these non-financial resources interact with spending levels.

Example:

Non-financial resources reported alongside spending and need

Reporting non-financial resources together with spending data and student need informs a deeper understanding of equity. The chart below shows whether schools with greater need are spending more and if they can provide equitable student experiences through non-financial resources.

Example: Per-pupil spending & other resources by need

<table>
<thead>
<tr>
<th></th>
<th>Your School</th>
<th>Low FRL Schools</th>
<th>Medium FRL Schools</th>
<th>High FRL Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>% FRL</td>
<td>79%</td>
<td>26%</td>
<td>57%</td>
<td>88%</td>
</tr>
<tr>
<td>% English learners</td>
<td>42%</td>
<td>12%</td>
<td>19%</td>
<td>51%</td>
</tr>
<tr>
<td>% Students w disabilities</td>
<td>12%</td>
<td>11%</td>
<td>13%</td>
<td>11%</td>
</tr>
<tr>
<td>% Proficient ELA</td>
<td>39%</td>
<td>70%</td>
<td>52%</td>
<td>36%</td>
</tr>
<tr>
<td>% Proficient Math</td>
<td>48%</td>
<td>70%</td>
<td>54%</td>
<td>41%</td>
</tr>
<tr>
<td>% Novice teachers</td>
<td>36%</td>
<td>30%</td>
<td>34%</td>
<td>37%</td>
</tr>
<tr>
<td>% Advanced course completion</td>
<td>55%</td>
<td>63%</td>
<td>52%</td>
<td>47%</td>
</tr>
<tr>
<td>Average class size</td>
<td>23</td>
<td>20</td>
<td>21</td>
<td>25</td>
</tr>
</tbody>
</table>

From Early Practices

To Equity-Focused Practices
Principle 5
Spending reports should be clear and accessible.

Why it Matters
Creating accessible and transparent spending reports enables stakeholders to engage with the content and participate in equity-focused conversations about spending.

From Early Practices
Reports are difficult to access or understand

To Equity-Focused Practices
Reports are clear, engaging, and assessible to a variety of stakeholders
5A. Accessibility
How can states and districts make reports accessible and transparent?

Make spending information easily accessible from the summary page of the report card. Information about per-pupil spending should be easy to find, not buried in an obscure tab or another report altogether.

Use clear visualizations to show data. (e.g., bar charts and scatter plots). Graphs and charts should be used to highlight key takeaways more effectively and concisely than large tables.

Support data visualizations with clear descriptions. Visualizations should include clear, jargon-free descriptions that help stakeholders make meaning from the data.

Make data sets available for download. Stakeholders should be able to download the underlying data (including descriptions of variable names and coding procedures) used to create data visualizations. For each state or district, this data should be available for download as a single file, rather than requiring stakeholders to compile information from separate reports.

Provide information about methodology that explains how data was calculated. Information should be accompanied by an explanation of the methodology used for calculations. To prevent misinterpretations of data, this is especially important in cases where definitions and methods may differ across districts.

Make reports accessible in languages other than English. To encourage a wider set of stakeholders to engage in conversations about resource equity, spending reports and report cards should be available in languages commonly spoken by students and families across the district and state.
ERS welcomes comments or questions on this draft

ERS has developed this document to provide guidance for state-level practitioners who will design school spending reports, as well as district leaders who want to go beyond the state report card to use spending data in more equity-focused ways. We are sharing this guidance as a draft for comment from leaders in the field.

Please direct any feedback on this document to Nicole Katz. A final version of this guidance, as well as other resources, will be available on the Alliance for Resource Equity website in 2020.