REPORTING FOR EQUITY

How States and Districts Can Use the ESSA School Spending Requirements to Present Data that Matters
**Education Resource Strategies** is a national nonprofit that partners with district, school, and state leaders to transform how they use resources (people, time, and money) so that every school prepares every child for tomorrow—no matter their race or income. Since 2004, ERS has worked with more than 40 school systems and states to improve resource equity for students by analyzing data, exploring trade-offs, planning strategically, building consensus, and monitoring progress.
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Each section of this guide includes:

- Rationale for why the principle matters for equity
- Essential questions that reports must answer in order to build stakeholder understanding
- Descriptions and example visualizations of both early-stage reporting practices with room for improvement and recommended equity-focused practices
INTRODUCTION

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.

We know from research that when it comes to student outcomes, spending matters; schools need money to invest in the best combination of supports and programs to drive student learning. While money alone is not the answer, more equitable spending is a necessary step for equitable outcomes. As states release new spending data, they open the door for stakeholders – including parents, community members, school board members, and school and district leaders – 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, simply complying with ESSA’s minimum requirements, while necessary, is insufficient. Stakeholder engagement and reflection is only possible if states and districts report their data in ways that will support meaningful inquiry.

The purpose of this guide is to support state practitioners who are designing and revising school and district spending reports and district leaders who want to use reporting to improve education resource equity in their systems. The practices and visualizations in this guide illustrate the guiding principles of effective, equity-focused spending reporting. This guide is not intended to prescribe the exact data to report or how to display it. State and district leaders – in partnership with stakeholders – should determine which variations and arrangements of the example data visualizations make the most sense for their context.

Where does performance fit in?

Student outcomes alone don’t reveal the effectiveness nor equity of a school or district’s spending. But performance must be the starting point that drives inquiry into how much each school spends and how well those resources are used to create high-quality student experiences that meet student needs and drive positive outcomes.

This guide builds from the assumption that school and district report cards already include robust data on student performance, including metrics like subject-specific proficiency rates and student growth. Before turning to spending, users must have a strong understanding of a school or district’s performance and how it compares to other schools or districts, and to high standards.
INTRODUCTION

Ultimately, equity is about equitable outcomes—an education system where a school’s demographics do not predict its achievement. To achieve equitable outcomes, we must have equitable (not equal) inputs.

When schools, systems (state and district), and communityes 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. In an equitable system, resources are aligned with student need so that students with higher needs receive more resources.

**Education resource equity** is about both how much schools spend and how well those resources are used to create excellent school experiences for all students.*

*Developed by ERS and the Education Trust as part of the Alliance for Resource Equity

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What do we mean by student need?

Students with higher needs are those who may face additional barriers to success, including students from low-income backgrounds, English learners, students with disabilities, and students experiencing foster care, homelessness, or the juvenile justice system. Reducing these and other student need variables down to a single need characteristic that accurately reflects differences across schools is no easy task. Some states and districts may seek to use 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. For simplicity, throughout this guide we used percent of students qualifying for free-and-reduced lunch (FRL) and grouped schools into quartiles within their district to create comparison groups.

What about race?

Race and need should not be conflated, though race is important to consider. As a result of a history of racism and discriminatory policies, students of color are more likely to be represented in higher need categories, which means that funding inequities may have an outsize impact on communities of color. Therefore, while we didn’t include race here in order to focus on the alignment of spending and need, it could be useful for states and districts to include data on race, in addition to need, to enable stakeholders to examine resource equity from a racial lens.
5 PRINCIPLES OF EQUITY-FOCUSED REPORTING

**PRINCIPLE 1**
Provide total per-pupil spending as well as detail 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 inequities may exist.

**PRINCIPLE 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.

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

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

**PRINCIPLE 4**
Include information on how well resources are used to improve the students experiences that impact student outcomes.

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.

**PRINCIPLE 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.
PRINCIPLE 1

Spending reports should provide total per-pupil spending as well as detail 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. Detailed spending data by source and location of spending (at the school or in the central office) can reveal where 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
ESSENTIAL QUESTION 1A: TOTAL SPENDING

How much does this school or district spend per student?

Stakeholders should be shown a clear total amount spent per student. This provides stakeholders with a quick takeaway for their school, to be used in comparisons to other schools, without having to do the math themselves.

From Early Practices

Spending is shown in a complicated breakdown that includes disaggregated spending with no clear total amount.

To Equity-Focused Practices

Stakeholders are given a clear total value for spending, even with detailed breakdowns.

**TOTAL PER-PUPIL SPENDING**

<table>
<thead>
<tr>
<th></th>
<th>Site-based</th>
<th>Central</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>YOUR SCHOOL</strong></td>
<td>$794</td>
<td>$532</td>
</tr>
<tr>
<td><strong>DISTRICT AVERAGE</strong></td>
<td>$453</td>
<td>$263</td>
</tr>
<tr>
<td><strong>STATE AVERAGE</strong></td>
<td>$821</td>
<td>$263</td>
</tr>
<tr>
<td><strong>SIMILAR FRL</strong>*</td>
<td>$446</td>
<td>$263</td>
</tr>
<tr>
<td><strong>SIMILAR SIZE</strong>*</td>
<td>$287</td>
<td>$263</td>
</tr>
</tbody>
</table>

*Average for similar schools in your district

**PER-PUPIL SPENDING**

- **State & Local**: $8,480
- **Central**: $8,041
- **Federal**: $8,965
- **Total**: $8,498

**YOUR SCHOOL**

- **Total**: $9,274
- **State & Local**: $8,494
- **Central**: $8,976
- **Federal**: $8,498

**DISTRICT AVERAGE**

- **Total**: $8,721
- **State & Local**: $8,721
- **Central**: $8,721
- **Federal**: $8,721
**PRINCIPLE 1**

**ESSENTIAL QUESTION 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) in a way that allows for comparisons can increase transparency and help explain variations in total school-level spending.

**From Early Practices**

Graphs show the proportion of spending by source but are not presented in a way that allows for a clear takeaway or useful comparisons across schools.

**To Equity-Focused Practices**

Graphs show the amount and proportion of spending by source to enable useful comparisons across schools.

**PER-PUPIL SPENDING BY LOCATION**

<table>
<thead>
<tr>
<th>Location</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>Site-based</td>
<td>$6,028</td>
<td>$5,691</td>
<td>$5,584</td>
<td>$5,814</td>
<td>$5,462</td>
</tr>
<tr>
<td>Central</td>
<td>$3,246</td>
<td>$2,803</td>
<td>$3,141</td>
<td>$3,130</td>
<td>$3,955</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.

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 QUESTION 2A: STUDENT NEEDS

What are the student needs in this school or district?

Understanding the context of student need in a school or district alongside spending can highlight the relationship between the two and help stakeholders understand whether spending is equitable relative to other schools or districts.

From Early Practices

Student need data is isolated from spending.

HIGH-NEED POPULATIONS

- % ELL
- % FRL
- % SWD

YOUR SCHOOL: 2% ELL, 13% FRL, 10% SWD
DISTRICT AVERAGE: 4% ELL, 13% FRL, 12% SWD
STATE AVERAGE: 66% ELL, 66% FRL, 66% SWD

PER-PUPIL SPENDING

YOUR SCHOOL: $8,298
DISTRICT AVERAGE: $9,047
STATE AVERAGE: $9,786

To Equity-Focused Practices

Student need data is reported alongside spending to illustrate the relationship between the two.

PER-PUPIL SPENDING IN HIGH SCHOOLS

- Low FRL → High FRL
- $ per pupil: $8,298, $8,103, $9,413, $8,265, $9,047, $8,298, $8,103, $9,413, $8,265, $9,047
- % FRL: 24%, 46%, 56%, 65%, 69%
- % English learner: 2%, 2%, 2%, 2%, 3%
- % Stud w/ disabilities: 12%, 13%, 14%, 13%, 13%
- % Proficient ELA: 60%, 44%, 44%, 44%, 44%
- % Proficient Math: 45%, 44%, 44%, 44%, 44%

PRINCIPLE 2: CONTEXTUAL INFORMATION
ESSENTIAL QUESTION 2B: OTHER CONTEXTUAL INFORMATION

What school or district characteristics may be driving spending differences?

Making meaning of differences in spending across schools or districts requires contextual information (e.g. school or program type, relative school size, urban or rural setting) reported alongside spending to understand why some schools or districts spend more or less than others.

From Early Practices

Reports provide limited school contextual information that is isolated from spending.

To Equity-Focused Practices

School contextual information is reported alongside spending to help explain some of the factors that drive differences in spending across schools.

PER-PUPIL SPENDING

<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>

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>School E</th>
<th>School F</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,556</td>
<td>$11,659</td>
<td>$9,449</td>
<td>$13,608</td>
<td>$9,793</td>
<td>$19,789</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Grade Level</th>
<th>Program Type</th>
<th>Total Enrollment</th>
<th>Size Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PK-2</td>
<td>Primary</td>
<td>334</td>
<td>Small</td>
</tr>
<tr>
<td>1-4</td>
<td>Primary</td>
<td>861</td>
<td>Large</td>
</tr>
<tr>
<td>1-4</td>
<td>Primary</td>
<td>791</td>
<td>Large</td>
</tr>
<tr>
<td>5-8</td>
<td>Magnet</td>
<td>1,742</td>
<td>Large</td>
</tr>
<tr>
<td>9-12</td>
<td>Magnet</td>
<td>1,440</td>
<td>Large</td>
</tr>
<tr>
<td>9-12</td>
<td>Magnet</td>
<td>216</td>
<td>Small</td>
</tr>
</tbody>
</table>
Spending reports should provide **comparative data** on spending and need across districts and schools.

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

<table>
<thead>
<tr>
<th>From Early Practices</th>
<th>To Equity-Focused Practices</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comparisons are only to the district or state average</td>
<td>Comparisons are based on need and other characteristics, both within and across districts</td>
</tr>
</tbody>
</table>
How does this school’s spending compare to other schools?

Assessing whether spending at a school is equitable requires comparisons to other schools based on characteristics including need in order to place spending into context and determine whether resources are allocated according to need.

**From Early Practices**

School spending is only compared to the district and state average.

**To Equity-Focused Practices**

School spending is compared to other schools based on characteristics including need.

**PER-PUPIL SPENDING**

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

**PER-PUPIL SPENDING BY NEED**

- Low FRL Schools: $8,725
- Medium FRL Schools: $8,944
- High FRL Schools: $9,141
- Your School: $9,274
PRINCIPLE 3

ESSENTIAL QUESTION 3B: SPENDING TRENDS WITHIN DISTRICTS

How does spending vary across schools within this district?

Illustrating within-district spending trends, with the context of need, allows stakeholders to understand how spending varies according to need across all schools in a district without looking at individual school report cards to understand trends within the district.

<table>
<thead>
<tr>
<th>From Early Practices</th>
<th>To Equity-Focused Practices</th>
</tr>
</thead>
<tbody>
<tr>
<td>District spending patterns do not include the context of need.</td>
<td>Comparison of spending across schools within the district are based on characteristics including need to illustrate trends.</td>
</tr>
</tbody>
</table>

PER-PUPIL SPENDING IN THIS DISTRICT

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

EXAMPLE PER-PUPIL SPENDING IN THIS DISTRICT

- $2,000
- $6,000
- $10,000
- $14,000

EXAMPLE PER-PUPIL SPENDING BY NEED & SCHOOL LEVEL

- ES
- MS
- HS

0% 20% 40% 60% 80% 100%

Per-Pupil Spending

$-2,000 $2,000 $6,000 $10,000 $14,000

School FRL percentage
**ESSENTIAL QUESTION 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 whether district spending, driven by the state funding formula, is equitable based on need.

**From Early Practices**

District spending is compared only to the state average.

**To Equity-Focused Practices**

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

**Per-Pupil Spending**

<table>
<thead>
<tr>
<th></th>
<th>Your District</th>
<th>State Average</th>
<th>Similar FRL*</th>
<th>Low FRL Districts</th>
<th>High FRL Districts</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Average</td>
<td>$8,494</td>
<td>$9,786</td>
<td>$8,911</td>
<td>$8,826</td>
<td>$9,220</td>
</tr>
<tr>
<td>State Average</td>
<td>$8,494</td>
<td>$9,786</td>
<td>$8,911</td>
<td>$8,826</td>
<td>$9,220</td>
</tr>
</tbody>
</table>

*Average for similar districts in your state
Spending reports should include information on how well resources are used to improve the student experiences that impact student outcomes.

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

When it comes to students’ experiences, there are **10 Dimensions of Education Resource Equity*** that have a major impact.

Isn’t there more to students’ experiences than quantitative data can show? Research shows that these ten dimensions are the aspects of the student experience that matter most for outcomes. However, the student experience is complex, and that it can be difficult to fully capture the student experience with summary-level data. Therefore data is just the starting point to unpacking the complete student experience. Presenting data on these dimensions of education resource equity can help begin the cycle of inquiry where stakeholders can look at data that is reported, inquire about data that is not reported, and together explore the student experience qualitatively in order to assess equity.

*Developed by ERS and the Education Trust as part of the Alliance for Resource Equity
PRINCIPLE 4

ESSENTIAL QUESTION 4A: HOW WELL RESOURCES ARE USED

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

Information about non-financial resources, reported alongside spending, allows stakeholders to assess the equity of student experiences. Presenting financial resources alone omits other dimensions of education resource equity that research shows matter most for student outcomes.

From Early Practices

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

<table>
<thead>
<tr>
<th>PERCENT INEXPERIENCED TEACHERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your School</td>
</tr>
<tr>
<td>36%</td>
</tr>
<tr>
<td>District Average</td>
</tr>
<tr>
<td>29%</td>
</tr>
<tr>
<td>State Average</td>
</tr>
<tr>
<td>24%</td>
</tr>
</tbody>
</table>

To Equity-Focused Practices

Non-financial resources are reported alongside spending and need to inform a deeper understanding of equity and the student experience.

<table>
<thead>
<tr>
<th>PER-PUPIL SPENDING &amp; OTHER RESOURCES BY NEED</th>
</tr>
</thead>
<tbody>
<tr>
<td>YOUR SCHOOL</td>
</tr>
<tr>
<td>$9,274</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>% FRL</th>
<th>79%</th>
<th>26%</th>
<th>57%</th>
<th>88%</th>
</tr>
</thead>
<tbody>
<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>% 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 ELA &amp; Math class size</td>
<td>23</td>
<td>20</td>
<td>21</td>
<td>25</td>
</tr>
</tbody>
</table>

And other indicators of students’ experiences...
PRINCIPLE 5

Spending reports should be clear and accessible.

Creating accessible and transparent spending reports enables stakeholders – including parents, community members, school board members, and school and district leaders – to engage with the content and participate in equity-focused conversations about spending.

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From Early Practices

Reports are difficult to access or understand

To Equity-Focused Practices

Reports are clear, engaging, and accessible to a variety of stakeholders
ESSENTIAL QUESTION 5A: ACCESSIBILITY

How can states and districts make reports accessible and transparent?

**Equity-Focused Practices**

- **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 and concise 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. Displays should be streamlined to not overwhelm stakeholders with multiple displays that present that same takeaway.

- **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, including what is and what is not included in total per-pupil spending. 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.