

FIVE PRINCIPLES

FOR REPORTING EQUITY-ORIENTED SCHOOL SPENDING DATA

PRINCIPLE	WHY THIS MATTERS	KEY QUESTIONS
<p>1. Provide total per-pupil spending as well as a breakdown by source and location of spending</p>	<p>Displaying a clear total per-pupil spending amount shows stakeholders exactly how much each school or district spends and serves 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.</p>	<ul style="list-style-type: none"> • How much does this school or district spend per student? • Where does this school or district's revenue come from? Where is it spent?
<p>2. Provide contextual information to help interpret differences in spending</p>	<p>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 schools and districts.</p>	<ul style="list-style-type: none"> • What are the student needs in this school or district? • What school or district characteristics may be driving spending differences?
<p>3. Provide comparative data on spending and need across districts and schools</p>	<p>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.</p>	<ul style="list-style-type: none"> • How does this school or district's spending compare to other schools? • How does spending vary across schools within this district?
<p>4. Include additional information on how well resources are used to impact students' experiences in schools</p>	<p>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.</p>	<ul style="list-style-type: none"> • How do spending and non-financial resources vary across schools and districts?
<p>5. Be clear and accessible</p>	<p>Creating accessible and transparent spending reports enables stakeholders to engage with the content and participate in equity-focused conversations about spending.</p>	<ul style="list-style-type: none"> • How can states and districts make reports accessible and transparent?