**Education Stabilization Fund- Elementary and Secondary School Emergency Relief Fund
(ESSER Fund) Recipient Data Collection Form
Response to 60-Day Public Comments**

Document	Name/ Affiliation	Comment	Response
ED-2020-SCC-0124-0004	Leon Fisher Dallas, TX	Many local education agencies (LEA) across the country rely on a mix of state, local and federal revenue sources to provide the necessary funding for school district expenditures. This revenue mix provides the funding that is used for salary and benefits costs associated with teachers, administrators, and auxiliary personnel, operational expenditures including technology and internet connectivity, and the costs of maintaining and improving the physical campuses of school districts. Unfortunately, the rules associated with how each revenue source may be utilized are not uniform and therefore cause significant burden to the LEAs to document and track each expenditure in accordance with the rules and limitations of each associated funding source. This is one of the primary reasons that most public schools utilize Fund Accounting to maintain their financial records. Tracking and matching the expenditures and their compliance with each respective funding sources guidelines and limitations oftentimes receives more focus, time, and effort than managing the funds to ensure that they are utilized in the most effective manner. As my school district has attempted to respond to the challenge of our students being able to access the internet from home it has been extremely frustrating to attempt to formulate a mixture of Federal and local funds that would support, and more importantly, sustain this effort. It would be most effective if we were allowed to aggregate all of our Federal Fund revenue appropriations in such a way to be able to address this issue. If there were a standardized accounting code across the country that was used for technology, specifically internet access and devices, which allowed the Federal Funds to be used in a coordinated effort for Covid-19 and beyond, this would have great utility.	ED acknowledges that there is a patchwork of reporting requirements among Federal funding sources for technology and that adding state and local funding to the mix complicates reporting. However, under the terms of the authorizing statute and the applicable Uniform Guidance requirements, the Department must track CARES Act funds separately. Therefore, we cannot permit aggregation of Federal funds for purposes of ESSER program reporting.
ED-2020-SCC-0124-0005	Georgia State University	The comment submission from Georgia State University pertains to the Higher Education Emergency Relief Fund (HEERF) Data Collection Form	The comment is addressed in the HEERF response.
ED-2020-SCC-0124-0006	Maine Department of Education	Data surrounding costs of remote operation will be difficult to collect as Maine's school units report fiscal data according to the Financial Accounting Handbook for Local and State Schools and no guidance or coding exists in that document to standardize and govern this type of fiscal data collection. Local data systems are currently not collecting this data; discussions are in progress with the vendors that support the local systems but changes to the systems have not been made at this time to provide for this data to be captured. Asking SAUs to manually track this data would not reduce the reporting burden on LEAs and would make it more cumbersome.	ED acknowledges that the Maine financial accounting system does not necessarily align with the F-33. As a result of a number of comments about difficulty applying the F-33 to ESSER funding streams and to reduce burden, ED has revised the instrument so that the categories are now generally aligned with the ESSER authorized uses of funds as follows. 1. **Purchasing educational technology** (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. 2. Activities focused specifically to addressing the **unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth** 3. Providing **mental health services and supports**.

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			4. **Sanitization and minimizing the spread of infectious diseases**, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases. 5. **Summer learning and supplemental afterschool programs**. 6. **Other** (uses of funds not included above).
		Data on student participation and remote learning are not being tracked at this time; it would be at least another school year, providing Federal guidance is given, before such data could be reported by the SEA or LEAs. Determining what proportion of students within the lea had internet access at home would require a manual survey by the LEA.	ED acknowledges that systems may not yet be in place to collect and report on remote learning and internet access at home and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds.
ED-2020-SCC-0124-0007	American Speech-Language-Hearing Association (ASHA)	ASHA supports collecting this data throughout the coronavirus disease 2019 (COVID-19) pandemic and assessing its impact on state education agencies (SEAs), local education agencies (LEAs), and schools in a timely manner. Particularly, the Department must collect data on the "total amount expended by the LEA on equitable services for Nonpublic School students and teachers." However, the Department should verify that the LEA calculated this amount based on the number of low-income students in non-public schools from a particular LEA, and reported in a manner consistent with existing data collected on "payments to private schools" from the U.S. Census Bureau's *Annual Survey of School System Finances*.	ED appreciates ASHA's support for this data collection. ED is indeed planning to collect data on the "amount expended by the LEA for equitable services for Non-public School students and teachers." This information will inform the Department's monitoring and technical assistance and provide transparency to the public about uses of the ESSER funds. Through monitoring, ED will determine how states calculated amounts for equitable services.
		SEAs and LEAs may experience additional burdens to capture data, including student participation rates and access to internet learning platforms, during the reporting periods that may result in delays. They may need additional time and funds to create mechanisms that will capture this important information on student participation and gaps in access to internet services during the COVID-19 pandemic.	ED acknowledges that systems may not yet be in place to collect and report on student participation in remote learning and internet access at home and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. As a result of public comment, ED has increased the burden estimate to 5 hours per response including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.
		ASHA affirms that the Department should collect data on all students, including students with disabilities, as students with disabilities are, first and foremost, general education students and state and local authorities must meet their needs. Whether students receive accommodations and/or modifications under Section 504 of the Rehabilitation Act of 1973 or special education and related services under the Individuals with Disabilities Education Act, all students are entitled to an appropriate education from the public-school system. Today, students require access to technology and the internet in order to receive an appropriate education during the COVID-19 pandemic. With online instruction, students with special needs require accessible formats in order to derive benefit and make adequate progress toward their goals and objectives	ED concurs that data should be collected regarding services offered to all students.

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		ASHA supports the categories of ESSER allowable uses for LEAs as they cover a broad array of uses for funds and offer flexibility by allowing for other activities, as appropriate.	ED appreciates ASHA's support for the F-33 categories, However, as a result of a number of comments about difficulty applying the F-33 to ESSER funding streams and to reduce burden, ED has revised the instrument so that the categories are now generally aligned with the ESSER authorized uses of funds as follows. 1. **Purchasing educational technology** (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. 2. Activities focused specifically to addressing the **unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth** 3. Providing **mental health services and supports**. 4. **Sanitization and minimizing the spread of infectious diseases**, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases. 5. **Summer learning and supplemental afterschool programs**. 6. **Other** (uses of funds not included above).
ED-2020-SCC-0124-0008	New York State Department of Education	Chart within Section 2 – SEA Reserve (page 2) Recommendation: The Department requests that USDE revise the chart to remove the choices listed in the fourth column, "How did the LEA calculate the proportional share of ESSER's SEA Reserve funds to provide equitable services to non-public school students and teachers?" These choices are no longer options since the U.S. District Court for the District of Columbia issued an order to vacate the USDE's Interim Final Rule related to equitable services requirements.	ED concurs. The item was deleted.
		Chart within Section 3 – Mandatory Subgrants to LEAs, Section 18003(c) (page 4) Recommendation: The Department requests that USDE revise the chart to remove the choices listed in the fourth column, "How did the LEA calculate the proportional share of ESSER subgrant funds to provide equitable services to non-public school students and teachers?" These choices are no longer options since the U.S. District Court for the District of Columbia issued an order to vacate the USDE's Interim Final Rule related to equitable services requirements	ED concurs. The item was deleted.
		Chart within Section 3- Mandatory Subgrants to LEAs, Section 18003(c) (page 4) Recommendation: The Department requests that USDE clarify whether the information requested in the last two columns of the chart (Activities by Annual Survey of School System Finances categories, and Total Amount Expended by Activity) on page 4 are intended to gather responses from each individual LEA, or a cumulative total for each category that includes all LEAs in the state.	ED acknowledges the commentor's lack of clarity about whether the last two columns of the table about LEA expenditures in the Mandatory Subgrants to LEAs section apply to individual LEAs. ED clarifies that the names of LEA receiving these subgrants will be autofilled in the data collection instrument and the state will be asked to respond for each LEA.
		Section 4 – Full Time Equivalent (FTE) Positions (page 5) Recommendation: The Department requests that USDE clarify whether USDE is seeking reporting of all FTE positions within an LEA, FTE positions that can be funded by ESSER (such as janitorial staff supporting cleaning/sanitizing of buildings), or just instructional positions.	ED acknowledges the need for clarification in the question about Full-Time Equivalent (FTE) Positions. ED has revised the instructions for this item to now read, "*(The number of FTE positions includes all staff regardless of whether the position is funded by Federal, State, local, or other funds—and equals the sum of the number of full-time positions plus the full-time equivalent of the number of part-time positions.)*"

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		Timeline for Submission of the ESSER Recipient Data Collection Form in Appendix A (page 7) Recommendation: The Department requests that USDE revise the timeline for the submission of the ESSER Recipient Data Collection Form, to have the first submission deadline changed to January 31, 2022. NYSED issued the LEA application for ESSER funds in July 2020 with a submission deadline of August 31, 2020. The delay in issuing the application was due to USDE's delayed issuance of guidance on how to determine equitable shares for non-public schools; and the subsequent issuance of USDE's Interim Final Rule that determined how SEAs should assure that equitable services were provided by LEAs. Further, on September 4, 2020, the U.S. District Court for the District of Columbia issued an order to vacate the USDE's Interim Final Rule. As a result, NYSED will need to re-issue the funding application to align with the summary judgement, and therefore expenditure data on the use of ESSER funds will not be available until the Spring of 2021. **The Department proposes that the USDE combine the first two proposed reports into one report due on January 31, 2022. This change will ensure that the expenditure data reported will provide useful information to the USDE.	ED acknowledges that delays for many reasons could affect the ability of states to respond to certain items on the ESSER annual reporting form. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds.
		Applicable Reporting Period provided in Appendix A (page 7) Recommendation: The Department requests that USDE provide clarification on whether the USDE is requesting data on expenditures solely from the reporting period (e.g., 2nd Annual report from October 1, 2020 through September 30, 2021) , or if the USDE is requesting a cumulative set of data for the reporting period and the prior reporting periods (e.g. 2nd Annual report includes all expenditures, beginning with March 13, 2020 up through September 30, 2021).	ED acknowledges the commentor's lack of clarity about the applicable reporting period. The instructions say, "This report should be completed based on activities in the applicable reporting period." Therefore, the reporting form is requesting data on expenditures only from the applicable reporting period and not cumulatively.
		Suggest Addition of Chart from GEER Recipient Data Collection Form (Appendix B) to Appendixes of ESSER Recipient Data Collection Form Recommendation: In reviewing the Recipient Data Collection Form for the GEER, the Department noted that USDE included a very helpful resource chart in Appendix B, entitled "Purposes for which the LEA GEER Funds were expended from (Annual Survey of School System Finances (form F-33) categories." The Department requests that USDE This chart should be included in the ESSER Recipient Data Collection Form.	ED acknowledges the suggestion that ED add the appendix chart from GEER to the ESSER form. The referenced chart is no longer relevant as expenditure reporting is no longer aligned with the F-33 but rather generally aligned with the ESSER authorized uses of funds categories on both ESSER and GEER.
ED-2020-SCC-0124-0009	Utah State Board of Education	Section 2: SEA Reserve (up to 10% of total allocation) o The final column of the draft table for reporting in section 2, the table requests that the SEA reports *All purposes for which the reserve funds were expended by the LEA (Select all Annual Survey of School System Finances (form F-33) categories that apply)* . *In our current expenditure tracking, we have created project object codes by the 12 allowable spending categories that were defined by the U.S. Department of Education for ESSER. It is not clear how these specific finance codes align with the original category allowances. The SEA would recommend reporting alignment to the existing 12 allowable category expenses for reporting as opposed to the Annual Survey of School System Finance (form F-33) for reporting purposes. Section 3: Mandatory Subgrants to LEAs, Section 18003(c) (at least 90% of the ESSER Fund grant) The eighth column of the draft table for reporting in section 3, the table requests that the SEA reports "Activities by Annual Survey of School System Finances (form F-33)". In our current expenditure tracking, we have created project object codes by the 12 allowable spending categories that were defined by the U.S. Department of Education for ESSER. It is not clear how these specific finance codes align with those	ED acknowledges that the Utah financial accounting system does not necessarily align with the F-33 but rather, was set up to align with ESSER authorized uses of funds. As a result of a number of comments about difficulty applying the F-33 to ESSER funding streams and to reduce burden, ED has revised the instrument so that the categories are now generally aligned with the ESSER authorized uses of funds as follows. 1. **Purchasing educational technology** (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. 2. Activities focused specifically to addressing the **unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth** 3. Providing **mental health services and supports**. 4. **Sanitization and minimizing the spread of infectious diseases**, including cleaning supplies and staff training to address sanitization and minimizing the spread of

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		allowances. The SEA would recommend reporting alignment to the existing 12 allowable expenses categories for reporting as opposed to the Annual Survey of School System Finance (form F-33) for reporting purposes.	infectious diseases. 5. **Summer learning and supplemental afterschool programs**. 6. **Other** (uses of funds not included above).
		Section 4: Full-Time Equivalent (FTE) Positions to Question #9, the draft reporting requirements asks the SEA to provide the full-time equivalent (FTE) positions as of March 13, 2020 and the FTE positions as of the last day of the reporting period. It is not clear if that information is sought as a baseline from the entire system or specific to ESSER funding. For example, is the question asking how many FTEs were employed at the SEA on March 13, 2020 and how many are employed now as a high-level data set, or is the question specific to how many FTEs were funded by ESSER as of March 13, 2020 (zero) and then those that have been added based on ESSER funding at the time of reporting? We would seek additional details about the requirement and an example to clarify what is being requested.	ED acknowledges the need for clarification in the question about Full-Time Equivalent (FTE) Positions. ED has revised the instructions for this item to now read, "*(The number of FTE positions includes all staff regardless of whether the position is funded by Federal, State, local, or other funds—and equals the sum of the number of full-time positions plus the full-time equivalent of the number of part-time positions.)*"
		Section 5: Additional Information. We feel that this element exceeds the public reporting burden and would require subgrantees over 3 hours to respond to this request, as it was not included in the initial application or requirements. This information was not included in our state ESSER applications. We would need to reach out to each LEA awardee to request that they report this information directly to the SEA to be compiled and reported to the U.S. Department of Education. It is not clear that our LEAs are currently tracking this data at this time.	ED acknowledges that reporting this information results in burden on LEAs, that systems may not yet be in place to collect and report the information, and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. The ESSER application noted that ED may collect additional data, and the Section 5 information falls into that category. As a result of public comment, ED has increased the burden estimate to 5 hours per response including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.
		Student Participation and Engagement: Question #10 requests reporting on remote learning that was supported by CARES funding. It is not clear if there is a threshold for CARES funding that requires reporting at the LEA level. Additionally, it is not clear if the LEA used CARES funding for a specific grade level, such as high school, if they need to report on remote learning that occurred in elementary school that wasn't supported by CARES. We seek additional clarification of what triggers reporting for an LEA in this section.	ED acknowledges the commentor's lack of clarity about the scope of the question on student participation during remote learning. The question is about the use of ESSER funds and clarifies that the grantee should mark "yes" for methods used for 50% or more of the students within the grade level in the LEA. It also now includes a definition of "elementary" and "secondary" grade levels.
		Student Internet Access: Question #11 was not included in our state ESSER applications. We would need to reach out to each LEA awardee to request that they report this information directly to the SEA to be compiled and reported to the U.S. Department of Education. It is not clear that our LEAs are currently tracking this data at this time. Student Devices: Question #12 was not included in our state ESSER applications. We would need to reach out to each LEA awardee to request that they report this information directly to the SEA to be compiled and reported to the U.S. Department of Education. It is not clear that our LEAs are currently tracking this data at this time.	ED acknowledges that systems may not yet be in place to collect and report on student internet access at home and provision of devices and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds.
		Financial Reporting: In our current expenditure tracking, we have created project object codes by the 12 allowable spending categories that were defined by the U.S. Department of Education for ESSER. It is not clear how these form F-33 finance codes align with the original category allowances. The SEA would recommend reporting alignment to the existing 12 allowable category expenses for reporting as opposed to the Annual	ED acknowledges that the Utah financial accounting system does not necessarily align with the F-33 but rather, was set up to align with ESSER authorized uses of funds. As a result of a number of comments about difficulty applying the F-33 to ESSER funding streams and to reduce burden, ED has revised the instrument so that the categories

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		Survey of School System Finance (form F-33) for reporting purposes. Additional Information on Remote Learning: This information was not included in our state ESSER applications. We would need to reach out to each LEA awardee to request that they report this information directly to the SEA to be compiled and reported to the U.S. Department of Education. It is not clear that our LEAs are currently tracking this data at this time. The Utah State Board of Education would need to request that each LEA submit an individual report with this data to meet the data requirements outlined.	are now generally aligned with the ESSER authorized uses of funds as follows. 1. **Purchasing educational technology** (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. 2. Activities focused specifically to addressing the **unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth** 3. Providing **mental health services and supports**. 4. **Sanitization and minimizing the spread of infectious diseases**, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases. 5. **Summer learning and supplemental afterschool programs**. 6. **Other** (uses of funds not included above).
		The Utah State Board of Education data system is not tracking the specific measures being requested at this time. We do have a statewide system, LEARN EdTech Management, that allows USBE officials to see the number of student and teachers accessing EdTech solutions. However, this does not directly inform attendance/engagement measures. Each LEA has created a local solution for tracking remote learning attendance and/or engagement. We do not see a consistent data collection trend at this time.	ED acknowledges that systems may not yet be in place to collect and report on student participation in remote learning and internet access at home and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds.
		The Utah State Board of Education data system does not currently track the number of students that have internet access. We partner with the Governor's Office of Economic Development Broadband Advisory Council to review state numbers that are reported by telecom providers. These data sets are not linked with K-12 educational data. However, the data does provide an overview of the current connectivity for the state of Utah. Additionally, we have seen LEAs engaging in family surveys at the start of this school year, but only for those schools that were providing a remote or blended learning option. The only mechanism we would have to collect this data would be to ask our LEAs to conduct a statewide survey. This is challenging, as it requires the survey to be available in hard copy to reach families that may not have internet to respond through a digital platform.	ED acknowledges that systems may not yet be in place to collect and report on student participation in remote learning and internet access at home and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds.
		Question #9, the draft reporting requirements asks the SEA to provide the full-time equivalent (FTE) positions as of March 13, 2020 and the FTE positions as of the last day of the reporting period. It is not clear if that information is sought as a baseline from the entire system or specific to ESSER funding. For example, is the question asking how many FTEs were employed at the SEA on March 13, 2020 and how many are employed now as a high-level data set, or is the question specific to how many FTEs were funded by ESSER as of March 13, 2020 (zero) and then those that have been added based on ESSER funding at the time of reporting? We would seek additional details about the requirement and an example to clarify what is being requested.	ED acknowledges the need for clarification in the question about Full-Time Equivalent (FTE) Positions. ED has revised the instructions for this item to now read, "*(The number of FTE positions includes all staff regardless of whether the position is funded by Federal, State, local, or other funds—and equals the sum of the number of full-time positions plus the full-time equivalent of the number of part-time positions.)*"
ED-2020-SCC-0124-0010	Christine Fox State Educational Technology	The ESSER Data Collection Should Align Whenever Possible with Other State Technology Data Collections and Related State Applications Our members are concerned that the proposed data collection form does not consider or leverage existing state data collection elements and practices. States welcomed Congress's decision to provide significant flexibility to use ESSER resources to address unique local needs, but also	ED acknowledges that current systems may not fully align with the information collected in the ESSER annual reporting form. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the

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	Directors Association	consistent with the authorizing provisions of existing federal education programs. States collect information from Local Education Agencies (LEAs) about their use of federal resources under existing authorizations, such as the technology focused Student Support and Academic Enrichment Grant program. The results of the ESSER data collection will be more meaningful if it recognizes existing data collection practices including those implemented as part of the response to COVID-19. States do not, for example, currently collect information about supply items such as thumb drives. Instead, state data collections focus on access to student and teacher devices and internet access.	public about uses of the ESSER funds. The items pertaining to internet access and devices are general in nature and existing state systems are likely to crosswalk to these categories: • Mobile hotspots with paid data plans • Internet connected devices with paid data plans • District pays for the cost of home internet subscription for student • District provides home Internet access through a district-managed wireless network • "Other"
		The ESSER Data Collection Should Recognize State Level Data Collection Requirements State laws govern the data collection practices of State Education Agencies. In some cases, these state requirements include limitations on the data elements that SEAs may request from school districts.	ED acknowledges that State law may govern, and in some cases limit, collection of data from LEAs. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds.
		The Department should Consider Integrating the Council of Chief State School Officers Restart & Recovery: Home Digital Access Data Collection Elements. Multiple states collaborated in the development of these data elements and are already leveraging these data elements for state and federal reporting requirements. The National Center for Education Statistics (NCES) is finalizing the data elements and potential changes before including the elements in Common Education Data Standards (CEDS). The ESSER's data collection should seek data that would help policymakers evaluate the program's impact on high priority education technology policy goals of many SEAs and LEAs. The Department should seek information about use of ESSER resources to: Increase student and educator access to High Capacity Broadband; Increase participation in the use of High Capacity Broadband; Empower students and teachers to make more powerful use of broadband and technology for learning and engagement; Expand equitable access to content and activities and differentiated instruction for various student populations; Improve the design and delivery of effective instruction for remote learning (through professional learning opportunities); Assess state level capacity to support the integration of technology into teaching and learning at the local level	ED acknowledges that there are a number of other sources of data on educational technology that may now begin to show the effects of ESSER funds on SEA and LEA investments. The CEDS will help standardize state reporting. ED appreciates the commentor's desire for more detailed information. However, this information collection is not an evaluation, but rather intended to inform public transparency, technical assistance and monitoring. The Institute of Educational Sciences in ED is currently planning a sample data collection related to CARES Act activities. As a result, ED does not plan to add the suggested additional items and increase reporting burden on the universe of grantees.
ED-2020-SCC-0124-0011	Guam Department of Education	The GDOE is not required to identify eligibility based on Title I school requirements for funding support or services to its participating public, charter and private-non-public schools. Therefore, information relative to "a) Students and Teachers in both Title I and Non-Title I Schools; or b) Only Students and Teachers in Title I School" is not applicable to Outlying Areas. Further information or clarification is requested as it relates to the data set "who is the LEA serving?" reporting expectations for Outlying Areas. GDOE's current level of support and personnel resources to collect information manually imposes challenges in meeting reporting requirements. GDOE requests for additional information or clarification as it relates to reporting expectations for Outlying Areas.	ED acknowledges that the Guam Department of Education (GDOE) is not required to identify eligibility based on Title 1 school requirements. Because Guam operates under community eligibility for all schools for the USDA Free and Reduced-Price Lunch Program, all schools are considered Title 1 eligible. GDOE should respond accordingly. Furthermore, ED anticipates creating a Frequently Asked Questions guide for the ESF-SEA data collection for Outlying Areas.
		The Guam Department of Education (GDOE), identified as an Outlying Area of the United States and is	ED acknowledges that the Guam Department of Education (GDOE) is not required to

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		authorized to apply and consolidate formula grant programs, as a result, The GDOE is not required to identify eligibility based on Title I school requirements for funding support or services to its participating public, charter and private-non-public schools. Therefore, the options provided within table, "a) Students and Teachers in both Title I and Non-Title I Schools; or b) Only Students and Teachers in Title I School" is not applicable to Outlying Areas. Further information or clarification is requested as it relates to the data set "who is the LEA serving?" reporting expectations for Outlying Areas.	identify eligibility based on Title 1 school requirements. Because Guam operates under community eligibility for all schools for the USDA Free and Reduced-Price Lunch Program, all schools are considered Title 1 eligible. GDOE should respond accordingly. Furthermore, ED anticipates creating a Frequently Asked Questions guide for the ESF-SEA data collection for Outlying Areas.
		The GDOE requests for clarification and further information for report completion. The table requests that the SEA report expenditure activities as it relates to the Annual Survey of School System Finances (form F-33) categories". Current expenditure tracking does not meet these requirements and therefore manual tracking of expenditures by these categories would impose challenges on the district. Current tracking is based on the activities within GDOE's application. Further information or clarification is requested as it relates to reporting expectations for Outlying Areas.	ED acknowledges that the GDOE expenditure tracking system does not necessarily align with the F-33 but rather, was set up to align with ESSER authorized uses of funds. As a result of a number of comments about difficulty applying the F-33 to ESSER funding streams and to reduce burden, ED has revised the instrument so that the categories are now generally aligned with the ESSER authorized uses of funds as follows. 1. **Purchasing educational technology** (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. 2. Activities focused specifically to addressing the **unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth** 3. Providing **mental health services and supports**. 4. **Sanitization and minimizing the spread of infectious diseases**, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases. 5. **Summer learning and supplemental afterschool programs**. 6. **Other** (uses of funds not included above).
		GDOE acknowledges that the data sets are important data points to collect, however, local data systems are currently not designed to capture such information. Manually collecting additional such data sets would impose unnecessary burden on the GDOE SEA and LEAs. Further information or clarification is requested as it relates to reporting expectations for Outlying Areas.	ED acknowledges that systems may not yet be in place to collect and report on information captured in the ESSER/ESF-SEA annual reporting form and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER/ESF-SEA to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER/ESF-SEA funds. ED anticipates creating a Frequently Asked Questions guide for ESF-SEA data collection for Outlying Areas.
		GDOE SEA acknowledges that the data sets are important data points to collect, however, local data systems are currently not designed to capture such information. Previous survey results relative to remote learning instruction revealed that a large percentage of the student population opted to receive hard-copy instructional materials as compared to online learning. The SEA and LEAs will conduct additional surveys to acquire information, however, considering the current circumstances, school closures and stay-at home orders, the process will be challenging. Manually collecting additional data sets would impose unnecessary burden on the GDOE SEA and LEAs. Further information or clarification is requested as it relates to reporting	ED acknowledges that systems may not yet be in place to collect and report on information captured in the ESSER/ESF-SEA annual reporting form and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER/ESF-SEA to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. All reporting requirements of the ESSER annual report apply to ESF-SEA. However, ED anticipates creating a

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		expectations for Outlying Areas.	Frequently Asked Questions guide for the ESF-SEA data collection for Outlying Areas.
ED-2020-SCC-0124-0012	South Carolina Department of Education	It is not clear that the level of detail requested in the proposed ESSER data collection tool is necessary to the proper functions of the Department. Additionally, the level of reporting for emergency funding that must be expended with one year of the award far exceeds reporting requirements of all other longstanding federal education programs. The level of detail required is not proportionate to the mission of the funding, nor will it inform the Department's oversight during an emergency. For example, the purpose for requesting the level of detail in Section 5 - Additional Information of the proposed data collection tool is unclear. The data requested regarding Student Participation and Engagement, Student Internet Access, and Student Devices does not align with Sec. 18002 or Sec. 18003; it singles out one allowable use of funds—educational technology—for detailed reporting. No such detailed reporting is requested for other allowable uses of funds by local educational agencies (LEAs), such as mental health services, cleaning services, F-food service or other activities that support an LEA's ongoing functionality. It is not clear why data on internet access at the level of service type is needed by the Department in order for it to function properly or uphold the purposes of the legislation. Additionally, what is the purpose for requiring a state educational agency (SEA) to "denote" for all LEAs that receive funds "all methods used to document student participation and engagement during remote learning?" This new collection of data for LEAs will require a significant investment of local resources to gather and track these new data elements during an unprecedented, ongoing emergency when local resources are already under stress and when LEAs are attempting to educate their students under multiple delivery models. The data request appears to increase the burden of data collection, rather than the Department's purported interest in reducing the burden of data collection.	ED acknowledges the South Carolina DoE's concern about the reporting requirements for ESSER. The statute requires that, no later than 10 days after the end of each calendar quarter, each covered recipient shall submit to the agency and the Committee a report that contains— (A) the total amount of large covered funds received from the agency; (B) the amount of large covered funds received that were expended or obligated for each project or activity; (C) a detailed list of all projects or activities for which large covered funds were expended or obligated, including— (i) the name of the project or activity; (ii) a description of the project or activity; and (iii) the estimated number of jobs created or retained by the project or activity, where applicable; and (D) detailed information on any level of subcontracts or subgrants awarded by the covered recipient or its subcontractors or subgrantees, to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) allowing aggregate reporting on awards below $50,000 or to individuals, as prescribed by the Director of the Office of Management and Budget. ED, in consultation with OMB, determined that CARES Act quarterly reporting requirements are considered to be met under the more frequent, monthly reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub.L. 109-282, as amended by the Digital Accountability and Transparency Act (DATA Act), Pub.L. 113-101. As part of this determination, ED decided to collect the more detailed information it needs on the annual reporting form to reduce burden. ED acknowledges that current systems may not fully align with the information collected in the ESSER annual reporting form. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. As a result of public comment, ED has increased the burden estimate to 5 hours per response including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.
		Will this information be processed and used in a timely manner? Without knowing the Department's internal processes for compiling the data collected from states through the proposed tool, it is impossible to comment on whether the information will be processed in a timely manner. Considering the annual dates of collection proposed by the Department and the nature of these funds (i.e., "to prevent, prepare for, and respond to" the COVID-19 emergency and "to provide emergency support" as opposed to ongoing support), it does not appear that the Department can process and use such data in a timely manner for decision-making under the	ED acknowledges the commentor's concern that ED could process and use the data collected in timely fashion to inform decision making. ED is currently developing a Public Transparency Portal for the CARES Education Stabilization Funds that will go live in November. It will be updated with information from annual reporting in 2021. Furthermore, ED will have an interactive internal report that will include information from the annual report, FFATA, and G5—its grants reporting system. ED is

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		CARES Act because the COVID-19 pandemic is an emergency happening in real-time. Annual reporting is not a vehicle that enables a data gatherer to make timely decisions about funding already awarded for the stated purpose of addressing emergency needs. Again, what is the goal of the Department in seeking this data?	accountable for reporting to Congress and the public on how funds appropriated through this significant investment are being used and the annual reporting will help serve this purpose.
		The estimate of burden is expressed in the broadest terms of estimated total annual responses (i.e., 3,354) and estimated total annual burden hours (i.e., 10,258 hours). The mathematical calculation results in an annual burden estimate per response of 3.08 hours. This estimate of burden is not accurate as it wrongly assumes that a data collection system is in place thus failing to account for the time and money to be expended at the local levels by SEAs, LEAs, and private schools to establish and deploy new data collection systems to compile the newly requested data elements. In addition, the estimate of burden does not take into consideration organizational structures of both LEAs and the SEAs to collect, consolidate, review, verify accuracy, and submit the data. The structures in place in both LEAs and the SCDE attempts to ensure that data collected is valid and reliable. Given that the data on the requested form includes not only financial data, but programmatic data, multiple staff, departments, and units within LEAs and the SCDE will have to collaborate for the information being requested. As such, the SCDE opines that the burden for such collections will be far more than estimated.	ED acknowledges that systems may not yet be in place to collect the data in the annual reporting form and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. Furthermore, to reduce reporting burden, ED has moved away from reporting financial information using the F-33 categories, instead using categories aligned with the authorized uses of ESSER funds. As a result of public comment, ED has increased the burden estimate to 5 hours per response including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.
		How might the Department enhance the quality, utility, and clarity of the information to be collected? The Department could greatly enhance the quality, utility, and clarity of the information to be collected by reducing and simplifying the data elements requested to what is needed for oversight and eliminating the unnecessary data gathering. Specifically, in a Department document entitled, "ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND, OFFICE HOURS I & II FOLLOW UP," from June 18 and 19, 2020, the Department wrote the following with respect to Quarterly Reporting: *Section 15011 of Division B of the Coronavirus Aid, Relief, and Economic Security (CARES) Act requires that a grantee which receives more than $150,000 report to the U.S. Department of Education (Department) on a quarterly basis. The Department, after consultation with the Office of Management and Budget, currently interprets this CARES Act quarterly reporting requirement to be satisfied through existing federal reporting mechanisms. Specifically, CARES Act quarterly reporting requirements are considered to be met under the more frequent, monthly reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub.L. 109-282, as amended by the Digital Accountability and Transparency Act (DATA Act), Pub.L. 113-101.*	ED acknowledges that the commentor feels the data collection includes unnecessary data. As the commentor notes, ED, in consultation with OMB, determined that CARES Act quarterly reporting requirements are considered to be met under the more frequent, monthly reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub.L. 109-282, as amended by the Digital Accountability and Transparency Act (DATA Act), Pub.L. 113-101. As part of this determination, ED decided to collect the more detailed information it needs on the annual reporting form, rather than on quarterly reports, to reduce burden.
		In addition, as ordered by *NAACP v. DeVos*, and subsequently the Department's rescission of the Interim Final Rule regarding the calculation methodology for equitable services, some of the proposed reporting elements are now obsolete. Given these changes, the SCDE recommends that the Department revisit the proposed data collection intent, create if necessary, a new proposed data collection and begin the process afresh. In addition, the SCDE asks that the Department clarify the granularity of information being requested (such as instructional approaches and methodologies outlined in Section 5), why such information is being requested, and how such information will be used to meet the exigent needs caused by the COVID-19 pandemic.	ED acknowledges that rescission of the Interim Final Rules necessitated changes to the annual reporting form. ED will open data collection on the ESSER annual reporting form as planned in January 2021. The form has been updated to address several public comments and to make technical edits. ED removed the items addressing calculations of the proportional share of ESSER subgrant funds to provide equitable services to non-public school students and teachers as calculated by LEAs.
		Furthermore, the Department should clarify what information is absolutely necessary compared to the data already provided (i.e., through each state's submitted budget that addresses Section 2, and monthly through FFATA reporting). (5) How might the Department minimize the burden of this collection on the respondents,	ED agrees that the ESSER annual reporting form should be prefilled with information it already has about each grantee. In fact, the form is designed to do just that, as shown in relevant items. Certain fields will be prepopulated from G5 and FSRS

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		including through the use of information technology? The Department could benefit from using information technology to prepopulate areas of the data collection tool with data the Department already has gathered from recipient states during the first round of reporting; for some states, an initial report was due in early July 2020. This auto-populating will provide applicable baseline data items of the form and would be a considerable time-saver for both the Department and the recipient states' SEAs and LEAs. Again, the burden could be significantly reduced if the Department, given monthly FFATA reporting, state budgets already submitted, and any risk monitoring, would simply retract the proposed collection.	reporting under FFATA. The form will also employ skip logic to help minimize the burden on respondents. As a result of public comment, ED has increased the burden estimate to 5 hours per response including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.
		The data provided in Section 1 and much of Section 2 has already been provided to the Department via the submission of the ESSER budget from spring 2020. The data requested relative to equitable services (Sections 2 and 3) are obsolete, as decided by *NAACP v. DeVos* and the rescission of the Interim Final Rule. The data requested in Section 4 and Section 5, questions 10, 11, and 12 will be difficult to collect because no mechanism currently exists for gathering all of the requested data; both the SCDE and individual LEAs in South Carolina will have to develop a system (with processes and procedures) for communicating the need for the data collection, initiating the data collection, and verifying the data prior to reporting. For data elements that require information from non-public schools, this means an additional layer of external communication and data collection that does not currently exist. The Department could reduce the data elements by eliminating the items that are unnecessary to the stated purposes for awarding the funds. The Department could simplify the data elements by eliminating unnecessary levels of detail, or again, retract the proposed collection. Both the SCDE and each LEA in South Carolina will have to develop a system (with processes and procedures) for communicating the need for the data collection, initiating the data collection, and verifying the data prior to reporting. For data elements that require information from nonpublic schools, this means an additional layer of external communication and data collection that does not currently exist. In addition, because of the varying nature of school operations plans, in accordance with local pandemic needs, the multiple formats in which school districts are operating, the fluidity of virtual, hybrid, and face-to-face models, and the intent to have students return face-to-face as soon as possible, the data will likely not reveal or provide anything meaningful, as the SCDE believes most LEAs will simply check all of the methods for the engagement section. Furthermore, it is unclear why the Department chose to distinguish between elementary graded schools and secondary graded schools or the options of engagement, as this adds additional burden to LEAs. Currently this is not a required data collection that LEAs submit to the SCDE. While LEAs annually report the level of one-to-one devices, internet access at home presents more complicated data collections, as that access can be fluid (changing for example from parent-provided to school-provided access).	ED acknowledges that systems may not yet be in place to collect the data in the annual reporting form and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. Furthermore, to reduce reporting burden, ED has moved away from reporting financial information using the F-33 categories, instead using categories aligned with the authorized uses of ESSER funds. In addition, in response to the rescission of the Internal Final Rule addressing equitable services, the information collection was modified to remove the item requesting how grantees calculated the proportional share of ESSER's reserve and LEA funds to provide equitable services to non-public school students and teachers.
ED-2020-SCC-0124-0013	American Samoa Department of Education	Providing data on student participation and engagement would be challenging for American Samoa Department of Education (ASDOE) as tracking students' Internet access at home has not been fully established by various schools. ASDOE is in the process of building its technological capacity and upgrading its network system.	ED acknowledges that systems may not yet be in place to collect and report on information captured in the ESSER/ESF-SEA annual reporting form and that developing such systems takes time and adds burden. However, it is important for grantees to report information regarding the early implementation of ESSER/ESF-SEA

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		ASDOE does not have the existing data to use from its Integrated Data Services (IDS); however, the LEAs can collect the data although it might be challenging for them to collect the data in a timely manner.	to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER/ESF-SEA funds. ED anticipates creating a Frequently Asked Questions guide for ESF-SEA data collection for Outlying Areas.
ED-2020-SCC-0124-0014	Wisconsin Department of Public Instruction	WDPI awarded ESSER funds to local education agencies (LEAs) via our federal grants management system on a reimbursement basis. This process requires LEAs to provide detailed budgets before claiming funds. This ensures that funds are being used in accordance with the federal statutes, regulations, and guidance. WDPI collects much of this data in our federal grants management system as part of the application and claiming process. WDPI has some concerns with these requirements, as outlined below. WDPI awarded funds to all LEAs in the state. Those LEAs that did not receive a Title I, Part A grant in 2019-20 received grant funding from the state's 10% set aside. Furthermore, WDPI ensured that all LEAs received an award of at least $40,000. For example, if an LEA received $19,000 of ESSER funds based on the Title I formula, WPDI provided an additional $21,000 from the state's set aside. Determining which costs were covered by the formula and which were covered by the set aside would be arbitrary and a significant burden for LEAs to complete.	ED acknowledges that LEAs might have difficulty distinguishing between ESSER funds awarded through the SEA reserve and ESSER funds awarded as mandatory subgrants based on Title 1, Part A. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. As a result of public comment, ED has increased the burden estimate to 5 hours per response including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.
		Questions 7a and 8 include data that reflects the USDE's Interim Final Rule that was vacated by a federal court. We recommend striking the following columns from both questions: a. Who is the LEA serving? b. How did the LEA calculate the proportional share of ESSER subgrant funds to provide equitable services to non-public schools' students and teachers?	ED acknowledges that rescission of the Interim Final Rules necessitated changes to the annual reporting form. ED removed the items addressing calculations of the proportional share of ESSER subgrant funds to provide equitable services to non-public school students and teachers as calculated by LEAs.
		Question 7b requires SEAs to report data for organizations other than LEAs receiving ESSER funds to serve K-12 students. WDPI procured subcontracts with vendors to provide services to LEAs, their staff, students, and families. Vendors do not budget their funds according to the categories defined in the Annual Survey of School Financial Systems. Requiring states to collect this data from vendors would require staff to amend contracts and develop new data definitions and collections for vendors to use in mapping their accounting data to LEA reporting categories, a level of administrative burden out of proportion to the share of ESSER funds involved. Questions 9, 10, 11, and 12 represent a substantial administrative burden in both time and money to develop new reporting features to our federal grants management system. This will also require additional work from LEAs as they will need to complete these reporting requirements in order to receive funds.	ED acknowledges that existing financial systems do not necessarily align with the F-33. As a result of several comments about difficulty applying the F-33 to ESSER funding streams and to reduce burden, ED has revised the reporting form so that the categories are now generally aligned with the ESSER authorized uses of funds as follows. 1. **Purchasing educational technology** (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. 2. Activities focused specifically to addressing the **unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth** 3. Providing **mental health services and supports**. 4. **Sanitization and minimizing the spread of infectious diseases**, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases. 5. **Summer learning and supplemental afterschool programs**. 6. **Other** (uses of funds not included above).

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		The proposed method for collecting the number of full-time equivalent (FTE) positions will not yield accurate data (Question 9) and will lead to conclusions that would not be accurate. Collecting the data from March 13, 2020 to the last day of the reporting period does not reflect complete information, such as retirements, attrition, etc. Additionally, question 9 does not distinguish a difference between permanent instructional FTE or other roles within an LEA, (e.g. athletic coaches, substitute teachers) or how to treat FTEs of contracted vendors. Questions 10 and 11 refer to LEAs and CARES funds. USDE needs to clarify if these requirements apply to LEAs receiving ESSER funds or ESSER and GEER funds. This is an important distinction for Wisconsin because the Governor provided GEER funds to three tribal schools in Wisconsin. These schools did not receive ESSER funds as they are not LEAs. Tribal schools do not use the WDPI student information system (SIS) and WDPI would be required to create an entirely new reporting system for Tribal schools.	ED acknowledges the need for clarification in the question about Full-Time Equivalent (FTE) Positions. ED has revised the instructions for this item to now read, "*(The number of FTE positions includes all staff regardless of whether the position is funded by Federal, State, local, or other funds—and equals the sum of the number of full-time positions plus the full-time equivalent of the number of part-time positions.)*"
		Requiring LEAs in question 11 to distinguish among the types of internet access provided to students represents a significant burden. WDPI would instead recommend that LEAs report if they expended ESSER funds on internet access. Question 12 will not provide an accurate reflection of the number of students receiving a device under the CARES Act and we recommend removing it. The number of students enrolled in the LEA does not include the number of students attending participating private schools. It would be more accurate to identify the number of devices purchased for students.	ED acknowledges that current systems may not fully align with the information collected in the ESSER annual reporting form. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. The items pertaining to internet access and devices are general in nature and existing state systems are likely to crosswalk to these categories: • Mobile hotspots with paid data plans • Internet connected devices with paid data plans • District pays for the cost of home internet subscription for student • District provides home Internet access through a district-managed wireless network • "Other" The question about LEA-provided devices funded by ESSER is collecting the number of devices by student enrollment in the LEA, not in private schools.
		The applicable reporting period should align with school years. LEAs in Wisconsin work on a July 1 - June 30 fiscal year as well as school year. We recommend modifying the schedule accordingly. This proposed schedule also aligns with the reporting schedule for other federal programs like the Consolidated State Performance Report.	ED understands that the data collection timeline differs from other reporting schedules. However, given the unique nature and amount of CARES Act funding, there is a significant need for reporting to inform public transparency, monitoring and technical assistance.
ED-2020-SCC-0124-0015	UnidosUS	Section 2--SEA Reserve: *Expand on the uses of state reserve funds* In order for the data collected to provide meaningful information, the Department should ask state educational agencies (SEAs) to expand on how they used their reserve funds. The CARES Act allows states to use their reserve for emergency needs as determined by the SEA to address issues responding to coronavirus, which may be addressed with grants or contracts. Taxpayers should have access to information that details how these reserve funds were used to mitigate the problems caused by COVID-19, particularly when schools and districts are struggling to reopen and/or provide remote learning.	ED agrees the reporting on the uses of state reserve funds is informative. The annual reporting form includes detailed questions on how the reserve funds are being used. Additional information on the uses of state reserve funds would be informative and will be collected through grant monitoring.
		Section 3—Mandatory subgrants to LEAs: *Expand on the use of subgrants to LEAs* While it is useful to have the	ED agrees that some of the F-33 categories were too broad to provide meaningful

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		"total amount expended by activity" based on the Form F-33 categories, the "support services: pupil" category is too broad to provide meaningful data. The Department should ask LEAs to expand on how they used the funds and which students benefited. For example, LEAs should report whether funds were used to address the unique needs of low-income students, children with disabilities, English learners, students experiencing homelessness, and foster care youth.	data. As a result of a number of comments about difficulty applying the F-33 to ESSER funding streams and to reduce burden, ED has revised the instrument so that the categories are now generally aligned with the ESSER authorized uses of funds as follows. 1. **Purchasing educational technology** (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. 2. Activities focused specifically to addressing the **unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth** 3. Providing **mental health services and supports**. 4. **Sanitization and minimizing the spread of infectious diseases**, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases. 5. **Summer learning and supplemental afterschool programs**. 6. **Other** (uses of funds not included above). ED agrees that the proposed additional information could be very valuable and interesting. However, it will result in an increased level of burden for grantees and subgrantees and can be addressed through monitoring
		Section 5—Additional information, Student participation and engagement: *Include parent voices* It is critical that schools and districts keep a close eye on whether students are actively participating and engaged in remote learning. Several surveys have indicated that large groups of students are not logging in to online courses. For example, Los Angeles, the nation's second-largest school district and where 73.4% of students are Latino, reported in April that 13% of high school students did not have online contact with teachers and one-third of students were not regularly participating in distance learning.1 And in Boston, the district reported that a quarter of Latino and Black students had not logged on to any of the main academic platforms since the beginning of May, compared to 21% of White students.2 LEAs should also report on whether they engaged in parental outreach to gauge a student's participation. In a national poll released by UnidosUS and SOMOS in August, 77% of Latinos said they are concerned that their children are spending too much time away from school, or not learning enough from online schooling and will fall behind.	ED agrees that the proposed additional information could be very valuable and interesting. However, it would result in an increased level of burden for grantees and subgrantees and can possibly be addressed through grant monitoring.
		Section 5—Additional information, Student internet access: *Expand on how LEAs attempted to close the digital divide* Currently, the data collection form asks "Which LEAs within the State used CARES Act funds to provide home internet access for any students?" If the LEA did not use CARES Act funds to provide home internet access for any students, the LEAs should respond to how they ensured that all students who needed the internet had access in order to participate in virtual learning. Based on an analysis by the Alliance for Excellent Education, National Urban League, UnidosUS, and the National Indian Education Association, 16.9 million students lack access to high-speed home internet and computers—the gaps in access are greater when examined by race, ethnicity, and income. For example, 31% of Latino households lack access to home internet, compared to 21% of White households, and 17% of Latino households lack access to a computer,	ED agrees that the proposed additional information could be very valuable and interesting. However, it would result in an increased level of burden for grantees and subgrantees and can possibly be addressed through grant monitoring.

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		compared to 8% of White households. It is critical that LEAs report how they attempted to close these gaps.4 Section 5—Additional information, Student devices: *Disaggregate data* the current form asks how many—and the proportion of—students who have a dedicated device provided by the LEA. We strongly urge the Department to require data to be disaggregated by race and ethnicity. The pandemic has disproportionately impacted the health and economic well-being of Latino students and their families. Disaggregating data where possible by race and ethnicity is critical to understanding the extent to which federal funding is tackling inequities in student access to dedicated devices.	
		Collect and publish data on a quarterly basis Given the nature of the COVID-19 pandemic, everything is changing rapidly, causing policymakers and educators to make quick shifts in plans and implementation of those plans. Annual reporting for this type of information may not be sufficient or rapid enough to inform policymakers with their decision-making. We recommend that SEAs report ESSER data on a fiscal quarterly schedule in order to provide actionable information.	ED acknowledges the changing nature of the pandemic and its impact on SEAs. As a result, and to minimize burden, ED, in consultation with OMB, determined that CARES Act quarterly reporting requirements are considered to be met under the more frequent, monthly reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub.L. 109-282, as amended by the Digital Accountability and Transparency Act (DATA Act), Pub.L. 113-101. As part of this determination, ED decided to collect the more detailed information it needs on the annual reporting form, rather than on quarterly reports, to reduce burden. ED will have an interactive internal report that will include information from the annual report, FFATA, and G5—its grants reporting system. ED is accountable for reporting to Congress and the public on how funds appropriated through this significant investment are being used and the annual reporting will help serve this purpose.
		Publish data in a user-friendly format The Department should make the data collected through this process publicly available in an accessible, user-friendly format. Publishing the resulting data on the Department's website is critical to ensuring that students, families, policymakers, and taxpayers have access to relevant and comprehensive data to examine how institutions spent these funds and to inform future appropriations into these or other funds.	ED is currently developing a Public Transparency Portal for the CARES Education Stabilization Funds that will go live in November. It will be updated with information from annual reporting in 2021. ED is accountable for reporting to Congress and the public on how funds appropriated through this significant investment are being used and the annual reporting will help serve this purpose.
ED-2020-SCC-0124-0016	Montana Office of Public Instruction	Montana is a local control state and the SEA only has annual summarized financial data from LEAs. We would collect this data from 400 school districts by adding these forms to our grant system and having each district collect and report this data from their financial systems. We estimate this will entail an expenditure of $50,000 at the state level to add this data collection module to our grant system and school districts will incur $300,000 per year of administrative costs to comply with this request. Since so many of our school districts are small and rural these districts typically do not have administrative staff readily available to complete this work. We recommend the following: *Reduce the amount of data requested to only essential items. Allow LEAs and SEAs to use ESSER funds to fund the data collection effort. Exempt LEAs with enrollment under 1,000 pupils from annual reporting and only require one report at the end of the grant period.	ED acknowledges that current systems may not fully align with the information collected in the ESSER annual reporting form. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. Furthermore, as a result of a number of comments about difficulty applying the F-33 to ESSER funding streams and to reduce burden, ED has revised the instrument so that the categories are now generally aligned with the ESSER authorized uses of funds as follows. 1. **Purchasing educational technology** (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. 2. Activities focused specifically to addressing the **unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth** 3. Providing **mental health services and supports**.

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			4. **Sanitization and minimizing the spread of infectious diseases**, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases. 5. **Summer learning and supplemental afterschool programs**. 6. **Other** (uses of funds not included above). ED acknowledges the suggestion that it might exempt LEAs with low enrollments from annual reporting. However, ED is accountable for reporting to Congress and the public on how funds appropriated through this significant investment are being used and the annual reporting will help serve this purpose.
		In OESE is requesting information from LEAs regarding grant funds originating from the SEA reserve. The same information is sought in Section 3 for grant funds originating from 90% allocated on the basis of prior year Title 1 funding. In Montana, some of these funds are mixed in the awards to LEAs. Trying to separate expenditures based on the origin of the funds would be difficult and probably arbitrary. We recommend the OESE consolidate to one section for all ESSER funds awarded to an LEA.	ED acknowledges that LEAs might have difficulty distinguishing between ESSER funds awarded through the SEA reserve and ESSER funds awarded as mandatory subgrants based on Title 1, Part A. Given their unique purposes and potential uses, ED requires that funds from the SEA Reserve and the 90% LEA allocation be reported separately. It is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds.
		"How did the LEA calculate the proportional share of ESSER's SEA Reserve funds to provide equitable services to non-public school students and teachers?" has been rendered irrelevant by the decision in NAACP v. DeVos. We recommend OESE remove this question. Section 4 requires LEAs report the number of FTE positions on March 12, 2020 and on the last day of the reporting period. We recommend the department define the term "FTE positions", especially if there are specific positions OESE is interested in gathering data on. Also, since OESE did not include this requirement in the grant application, data for March 12, 2020 is likely to be an estimate and of unknown accuracy.	ED acknowledges that rescission of the Interim Final Rules necessitated changes to the annual reporting form. ED removed the items addressing calculations of the proportional share of ESSER subgrant funds to provide equitable services to non-public school students and teachers as calculated by LEAs. ED acknowledges the need for clarification in the question about Full-Time Equivalent (FTE) Positions. ED has revised the instructions for this item to now read, "*(The number of FTE positions includes all staff regardless of whether the position is funded by Federal, State, local, or other funds—and equals the sum of the number of full-time positions plus the full-time equivalent of the number of part-time positions.)*"
		Montana is a local control state. Each LEA has the authority to choose its own School Information System. None of the data requested is currently in a state data system. The OPI will gather this data by creating an annual report module in its grant management system and requiring each LEA to enter and submit the data.	ED acknowledges that current systems may not fully align with the information collected in the ESSER annual reporting form. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds.
		The methods of tracking student participation and engagement vary among the LEAs according to local policy and the model being used for education (fully remote, blended, physical attendance). The questions asked should not pose a burden for the LEAs.	ED appreciates Montana's statement that the question on student participation in remote learning should not pose a burden.
		The actual question on the form asks for number of FTE positions at two points in time. The question is not specific to attributing the change in number of positions to ESSER funds. We recommend OESE revise the question to ask for the change in FTE positions and define exactly which positions should be considered.	ED acknowledges the need for clarification in the question about Full-Time Equivalent (FTE) Positions. ED has revised the instructions for this item to now read, "*(The number of FTE positions includes all staff regardless of whether the position is funded*

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		SEA. More accurate data may be obtained by requesting the number of FTEs ESSER funded during the reporting period.	*number of FTE positions includes all staff regardless of whether the position is funded by Federal, State, local, or other funds—and equals the sum of the number of full-time positions plus the full-time equivalent of the number of part-time positions.)"* Note that the question asks about FTE positions regardless of funding source. Furthermore, ED has added additional historical reporting dates to provide context.
ED-2020-SCC-0124-0018	California Department of Education	The CDE asks that the U.S. Department of Education reduce or eliminate administrative burden wherever possible as states and local educational agencies (LEAs) focus on maintaining student safety and fulfilling a vast array of other reporting requirements.* In addition to the COVID-19 pandemic, California has been burdened with major fires and many LEAs are spending an unprecedented amount of time in meeting these challenges. California appreciates the chance to work with our federal partners to ensure that reporting for the ESSER Fund is accurate. The CDE believes the burden for states and LEAs can be minimized by utilizing existing state data collection elements.	ED appreciates the many burdens faced by the California SEA, districts, and schools in addressing not only the COVID-19 pandemic but challenges resulting from major fires. Nevertheless, ED is accountable for reporting to Congress and the public on how funds appropriated through this significant investment are being used and cannot delay this reporting requirement. As with all ED grant programs, SEAs may request extensions to data submissions based on extenuating circumstances.
ED-2020-SCC-0124-0019	Colorado Department of Education	CDE did not allocate reserve funds until after the Interim Final Rule (IFR) had been vacated by court ruling on September 4, 2020. Therefore, LEAs are not required to report to CDE whether they are serving Title I schools only or all schools out of the reserve funds. CDE will not be able to respond to column 3 of this section. Recommendation: remove Column 3. CDE only collected the schools being served in accordance with the IFR during the time that the IFR was in effect. However, LEAs have until December 31, 2020 to apply for ESSER 90% distribution funds. The LEAs that applied for ESSER funds during the period in which the IFR was in effect, are the only ones that reported whether students and teachers in both Title I and non-Title I schools were served or only those in Title I schools. Recommendation: remove Column 3.	ED acknowledges that delays for many reasons could affect the ability of states to respond to certain items on the ESSER annual reporting form. However, it is important for grantees to report information regarding the early implementation of ESSER to inform the Department's monitoring and technical assistance and to provide transparency to the public about uses of the ESSER funds. Furthermore, ED acknowledges that rescission of the Interim Final Rules necessitated changes to the annual reporting form. ED removed the items addressing calculations of the proportional share of ESSER subgrant funds to provide equitable services to non-public school students and teachers as calculated by LEAs.
		CDE aligned data collection of activities to those allowed under Section 18003(d). Reporting activities based on Form F-33 will require additional data collections from the LEAs. Recommendation: Align collection of funded activities to those listed in Section 18003(d).	ED agrees that the F-33 categories were not fully aligned with the categories in the ESSER grant application. As a result of a number of comments about difficulty applying the F-33 to ESSER funding streams and to reduce burden, ED has revised the instrument so that the categories are now generally aligned with the ESSER authorized uses of funds as follows. 1. **Purchasing educational technology** (including hardware, software, and connectivity), which may include assistive technology or adaptive equipment. 2. Activities focused specifically to addressing the **unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth** 3. Providing **mental health services and supports**. 4. **Sanitization and minimizing the spread of infectious diseases**, including cleaning supplies and staff training to address sanitization and minimizing the spread of infectious diseases. 5. **Summer learning and supplemental afterschool programs**.

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			6. **Other** (uses of funds not included above).
		Section 4 - Full-Time Equivalent (FTE) Positions ● CDE's Human Resources data is an annual reporting that is collected in December of each year and available for use in April of each year, representing FTE counts for that school year. CDE did not recollect FTE counts as of March 13, 2020. On January 31 of each year, CDE would only be able to report the FTE counts from the prior year. **Recommendation**: Change the collection to be FTE prior to March 13, 2020, rather than "as of". Move the reporting due date from January 31 of each year to May 31; otherwise, the current year FTE would not be available on January 31 and only the prior year's FTE could be reported.	ED acknowledges that existing data systems may not be aligned with ESSER annual reporting. Several public comments noted the need for clarification in the question about Full-Time Equivalent (FTE) Positions. ED has revised the instructions for this item to now read, "(The number of FTE positions includes all staff regardless of whether the position is funded by Federal, State, local, or other funds—and equals the sum of the number of full-time positions plus the full-time equivalent of the number of part-time positions.)" Furthermore, ED has added additional historical reporting dates to provide context.