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The Missouri Department of Elementary and Secondary Education (DESE) appreciates the opportunity to comment on the revised, currently approved data collection for Elementary and Secondary School Relief Funds (ESSER). DESE further appreciates that the United States Education Department (USED) addressed many of the concerns noted in the first draft of the data collection. Specifically, we note that USED is no longer collecting information on obligations and has allowed some data collection to be optional during the first year. The reporting categories used in the proposed revision appears to simplify the reporting process.

DESE provides comments on the following items in the current proposed revision. Data are being collected on a basis that crosses state and federal fiscal years. This complicates reporting. It is also important to note that state education agencies (SEAs) and local education agencies (LEAs) may, for legitimate reasons, wish to adjust expenditures during the period of availability. This will cause reporting for the same entity to change over time.

USED's proposed collection of planned uses of funds, including planned uses of remaining funds, may be of minimal value. Emergent needs during the pandemic and the period of funds availability will develop over time. What is planned for one report, may no longer be applicable under evolving conditions.

While DESE appreciates the simplified reporting categories across ESSER funds, two things are clear. First, some expenses may be categorized in more than one of the reporting areas. For example, technology purchases may fall into meeting academic needs and may also be part of the continuity of services plan. Second, particularly for ESSER I and ESSER II, these categories were not part of the initial schema for the funds. LEAs will find it necessary to spend time revisiting past expenses and considering which category to put each in.

The requirement for use of optional reporting is appreciated during the first year. However, some of the disaggregation requirements in the revision will be a significant undertaking effort for LEAs. The revised draft proposes new collection in regard to student participation, including by subgroup. This reporting is one aspect that will require significant effort, as will per pupil spending across the proposed categories of schools. In regard to reporting the basis for how funds are distributed by the SEA and the LEA, the SEA portion is tedious but can be accomplished. It remains unclear as to the usefulness of collecting the methodologies from 14,500 LEAs nationally. Even if the data could be standardized and summarized, it is unclear as to what use that information would be.

DESE wishes to note that it does not currently collect a comprehensive list of FTE for each school, whether ESSER funded or otherwise. DESE collects professional staff and a limited amount of support staff. However, the proposed revision appears to request all positions, even those not funded by ESSER.

The burden estimate for the proposed revision to ESSER data collection is 140 hours per SEA and per LEA. These are increases from the previously approved collection which estimated the burden at 10 hours and 5 hours respectively. If the burden of estimates for this revision are predicated on the assumption that the data has already been collected and is accessible, then the estimates may be accurate. Because Missouri does not currently collect those data, the burden is grossly underestimated for DESE and LEAs.

Thank you for your continued work administering these programs. DESE appreciates the opportunity to comment on this revised draft.