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The Colorado Department of Education appreciates the time and effort devoted to reviewing the first round of comments and making adjustments to the data collection. We are also grateful for this opportunity to review and provide feedback on the second proposal.

The definitions and categories provided at the beginning of the collection document are extremely helpful and a great resource for preparing to meet the reporting requirements.

Subsection C - LEA Equitable Allocation to Title I Schools (3c)

Although the description acknowledges that school level allocations were not required by statute, the collection and reporting of this data based on Title I status can be misconstrued as LEAs failing to make funds available to Title I schools. The pandemic did not just impact Title I schools and there was no prior communication from ED that allocating funds based on Title I status was expected. This subsection should be eliminated because it does not align with statutory requirements, nor does it align with guidance received to date about the intent and allowable uses of ESSER funds.

Additionally, the title of this section calls for allocations made to Title I schools, yet the description asks for allocations to "high-poverty and non-high-poverty schools". Please clarify if the data to be submitted is for Title I versus non-Title I schools or based on poverty (i.e., the list of schools identified for maintenance of equity). A definition of "high-poverty schools" would be beneficial.

Section 4 - Equitable Support for Learning Recovery and/or Acceleration

In the header, it clearly states that responses must be for ESSER I, II, and ARP ESSER; however, the tables are structured for only 1 set of responses. Is this section only intended for ARP ESSER? If so, please clarify that in the instructions. If intended for all 3, please clarify whether responses are to be rolled together for all 3 ESSERs or is each table to be repeated for each ESSER?

Subsection B: Equitable Support for Learning Recovery: Activities by Subpopulations (4.b2)

This section is particularly confusing. The note included in this section states that this data element is optional for this year but will be "required in Year 2 of annual performance reporting for ARP ESSER)." It makes sense to include this type of breakdown for ARP ESSER, but not for ESSER I and II. There were no requirements in ESSER I and II to use funds in this manner. If the data is required for ESSER I and II, most fields will be zero filled or empty. Please only require this section for ARP ESSER and clarify that in the instructions.

This section requires a tremendous amount of time and effort. For each of the questions within the table, please clarify how to address when an LEA implemented more than one program in the reporting period. When an LEA implements more than one program under each subcategory (e.g., evidence-based summer learning or summer enrichment programs), the response to these questions will include rolled up counts and will not be possible to report unique counts:

Is this program available to all students? Y/N

Indicate the number of students this program serves at full capacity: _____

Total unique headcount of students that participated in this activity: _____

Is "enrolled eligible" the same as "eligible"? There is a definition provided for "eligible" - is that the same definition for "enrolled eligible"?