



Lindsey Oates
Chief Financial Officer

52 Chambers Street
Room 319
New York, NY 10007

U.S. Department of Education
Attn: Britt Jung
400 Maryland Avenue SW
Room 3W113
Washington, DC 20202

RE: Docket (ED-2021-SCC-0096); Agency Information Collection Activities; Submission to the Office of Management and Budget for Review and Approval; Comment Request; Education Stabilization Fund-Elementary and Secondary School Emergency Relief Fund (ESSER I/ESSER II/ARP ESSER Fund) Recipient Data Collection Form

Dear Ms. Jung,

USDE should consider the following:

The updated Recipient Data Collection Form posted on October 26, 2021, did not address major concerns regarding the Direct Questions that were submitted by states and localities during the initial comments, which were due August 31, 2021. As it stands, the Collection Form has a timeline that States and Localities cannot comply with, requests data that States and Localities do not collect, seeks information that is redundant to information included in the application, and requests data that will mislead the public.

Timeline

NYCDOE cannot meet the timeline for this reporting. Each ESSER grant performance report for the 2020-2021 school year is due early 2022 and will be determined once the final template is posted. This timeline will not provide sufficient time to produce high-quality reporting:

- This is an impossible timeline given that the performance reporting form requires data that goes beyond what districts and states have collected in the required application process and would require a whole new data collection methodology and system. The requirement creates new categories of service that are ill-defined and, in some cases, overlap. The guidance will require the district to make hundreds of after-the-fact decisions, such as, whether spending is directed towards ELL, economically disadvantaged, or some other subgroup.
- ESSA already mandates reporting for schools and school districts based on an existing set of reporting criteria. This new mandate duplicates and adds to that existing requirement, without providing additional resources to fulfill the increased reporting requirements.

- The timeline crosses local and federal fiscal years and the reporting period does not incorporate certain accounting that happens after the fiscal year closes (*e.g.* journaling of expenses).
- This request does not align with other Federal ESSA reporting timelines.

Data Collection

NYCDOE does not collect data in the format being requested. The form requests LEA expenditures by ESSER sub-grant fund and activity, which is not consistent with the application process, specific FTE data and numbers, ESSER per pupil by Title I school, percentage of ESSER expenditures targeting student subgroups, and the number of students supported by each intervention by student subgroup.

- NYCDOE funding was allocated and approved in the application by the State broken out by program and allowable uses (with narratives). This report introduces new groupings and activities for funding that would be overly burdensome since they go beyond the original application process and tracking requirements. The agency would be required to recreate some method of accounting for spending, using criteria that were not utilized when the programs were created.
- NYCDOE tracks FTEs, for example, instructional and non-instructional staff (not including contracted staff), but not by the staff subgroups requested. This new format and requirements place a burden on localities to set up new data collection methodologies that are not consistent with current data collection practices.
- A sizable portion of NYCDOE stimulus funding, including the purchase of PPE, custodial services, and learning technology, was spent from a central budget location. Some funding is allocated to target hardest-hit students, and some is allocated districtwide for recovery programs. School level allocations were not required in the statute or in the application process for the State to approve stimulus funding plans for localities. There was no requirement to track spending to the school location and creating that record after-the-fact would be burdensome, including for Title I schools.
- NYCDOE has a high-level view of demographic data over the system. NYCDOE allocates most stimulus funding programs to schools based on demographic data in order to address academic recovery. NYCDOE schedules and tracks spending at the level required to report for grant application and claiming, and for internal control. NYCDOE can identify spending targeted to the learning loss reserve, for example, but cannot track spending by student demographic and thus identify the number of students participating in each intervention by subgroup.

Redundancy to Application Process

Some of the data collection is also redundant to the data that was required during the application process.

- The NYCDOE provided narratives in the application process to the State on the 20% set-aside plan and even provided the program description and allowable use category.
- NYCDOE provided a breakout of funding by allowable use in the application process. The request for new categories of allowable uses is a redundancy to the application process allowable uses and program tracking.
- Localities are required to comply with MOEquity, which is under review for data by school. Collecting Title I per pupil data would be redundant and misleading with this separate requirement.
- Collecting Title I per pupil by school data is redundant to Title I Comparability and ESSA reporting.

Misleading Data Collection

A lot of the data in the format requested can mislead the public in several ways.

- It is misleading to annually report expenditures on the 20% set-aside, which is not an annual set-aside; the LEA has until September 31, 2024, to spend the 20% of ESSER III on allowable uses.
- This report requires FTE data to calculate staff-to-student ratios by school. This calculation is misleading and assumes that every locality uses the same methodologies for staff, failing to take into consideration districts that allow principals to make school-level hiring decisions.
- The requested data on student subgroups overlap, so this data is going to show incorrect percentages and counts; for example, a student can have a learning disability and be homeless.
- These data collection points are too simplistic to reflect funding formulas specifically weighted for student subgroups.
- Stimulus funding was spent from a central budget location, and allocated to target hardest-hit students, and some is allocated districtwide for recovery programs. There is a lot of room for misinterpretation due to different methodologies that must be considered when collecting data which will vary across all localities and states.

Conclusion

There are clear barriers for states and localities in the current annual data collection form as it stands. These reporting measures were not timely released before stimulus funding was spent and allocated and conflict with the timeframes for State and Locality fiscal years. These reporting measures do not account for the application process that is already done at the State level and add new subgroup measures and

activity categories that would require new data collection that, in some cases, are not possible to collect. This performance reporting oversimplifies how funds are allocated and makes incorrect assumptions that certain measures can be tracked by school and subgroup of students, and that it is the same nationwide for every state and district.

Sincerely,

A handwritten signature in black ink, appearing to read "Lindsey Oates", written in a cursive style.

Lindsey Oates
Chief Financial Officer
New York City Department of Education