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Development
Department of Education Building
400 Maryland Ave, SW
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Re: ED Docket No. ED-2021-SCC-0096
Federal Register Number 2021-14200
BILLING CODE 4000-01-P

On behalf of the local educational agencies and statewide education organizations represented on this letter, we are writing to respectfully submit the following public comment regarding the Elementary and Secondary School Emergency Relief Fund ("ESSER") and the Governor's Emergency Education Relief Fund ("GEER") reporting requirements. This coalition represents the over 5,000 elected school board members, 58 elected county superintendents of schools, 17,000 active school administrators, 24,000 school business officials, 500 California's small school districts, and the county's second largest school system, the Los Angeles Unified School District.

In short, the proposed ESSER and GEER regulations will require schools to report data that may not exist, is not practically available, and will require the reassignment of even more human resources for reporting instead of educating. Ultimately, we believe these onerous reporting requirements undermine the very purpose of the American Rescue Plan: to focus on our students' learning recovery and overall social-emotional wellness.

Quality of Data Reporting

California has over 10,000 school sites across its 1,037 school districts, 58 county offices of education, and hundreds of charter schools (collectively "local educational agencies" or "LEAs"). Data reporting is not collected at the school site level and the allocation of ESSER funding by school site is not a ESSER and GEER requirement. The most efficient manner to distribute funds is by LEA, which maximizes purchasing power by allowing LEAs to utilize piggy-back bids, state purchasing contracts, and to leverage their procurement processes as well as simplifying monitoring progress towards district, state

and federal goals. In the 2020–21 fiscal year, most LEAs were in distance learning, which led to LEAs investing resources on districtwide activities such as COVID-19 protective equipment, sanitation supplies, electronic devices and internet connectivity, and commodities.

California does not require school-level accounting, and therefore, there is not a uniform method to collect and report school-level accounting. At a local level, LEAs track equipment by site, and they supply issuance and purchases for school sites (and by student population) to meet the conditions for Title I and E-Rate funds. However, these systems will not function for the ESSER and GEER distribution requirements because LEAs do not track obligations, which will lead to inaccurate reporting of data and expenditure. Moreover, the proposed reporting requirements are not in alignment with ESSER and GEER funding distribution conditions, creating a challenge for LEAs to determine the allocation of resources by site and student population given the deployment of action required to respond to COVID-19 health guidance and educational requirements.

Procurement Method

PF Section 3, subsection B, item #2 requests information on technology purchased by student groups, which would be challenging to collect and report at this time, as many LEAs had devices on hand and used a variety of local, state, and federal resources to ensure that every child had a computer device and/or internet connectivity to pivot to distance learning. In California, most school districts procured technology equipment at an LEA level to maximize its purchasing power, to reduce costs, and to efficiently expedite public dollars, before deploying supplies to school sites to serve every student.

Additionally, the proposed regulations do not align with the reporting manner required in the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act, the Coronavirus Response and Relief Supplemental Appropriations (“CRRSA”) Act, and the ARP. The ARP required LEAs to submit a safe school plan, with flexibility to submit a previously adopted safety plan. However, in the proposed regulations, the Department requires additional data points from those initially required in safe school plans, which creates additional administrative work and increases potential data integrity issues.

In order to provide distance learning, maintain safe and healthy educational environments, and procure protective equipment and training, LEAs utilized both state and federal resources. Since LEAs often purchased items in bulk and with multiple funding sources, it is difficult to ascertain specific actions and services purchased from one specific funding source. For example, hiring and reclassifying staff involves financing salary and benefits, reclassification of positions, and supplies to support their activities. LEAs align a multitude of resources to ensure that these costs are secured and funded. Reporting by school site would only capture a fragment of the total cost to implement activities or services.

A more reasonable approach to reporting fiscal information associated with employees is to use the number of full-time equivalent (FTE) positions funded with the resources. However, the time and administrative burden to produce this level of data will nevertheless create disruptions to current educational systems as LEAs are focused on reopening schools and maintaining sites while experiencing disruptions related to the COVID-19 Delta variant surge.

When LEAs received these federal funds, the allowable uses were focused on addressing the health and safety protocols needed for reopening school campuses safely, for professional development training, and for support systems for students. However, the proposed reporting requirements request that expenditures be tracked in a restrictive manner, which will require a great amount of administrative work to amend the manner that funds are recorded and distributed.

Reporting Periods

The proposed reporting periods do not align with LEA's fiscal year, necessitating LEAs to report only budgeted estimates. We recommend that the reporting periods align with the end of the fiscal years (July 1 to June 30) instead of February 10, 2022, which will provide a reasonable timeframe to meet the requests of these reports.

Impacts on Small LEAs/School Districts

We urge the department to consider the scope and breadth required by ESSER reporting and its impact on small school districts, which do not have the economies of scale to redirect limited staff to administer the extensive reporting requirements that must be conducted to fulfill these conditions.

Although we greatly appreciate federal assistance with reacting to COVID-19 by pivoting to safely providing education and preparing future self-sufficient citizens in ways not conceived prior to 18 months ago, the proposed reporting requirements are not in keeping with the American Rescue Plan for reacting intentionally, quickly, and efficiently.

Recommendations

We are appreciative of the federal government's commitment to supporting our students, families, and schools as return to full, in-person instruction. It is for these reasons that California public schools respectfully request the department's consideration of the following recommendations to ensure accountability and transparency:

1. Align expenditure reporting at the LEA/ district level.
2. Modify the reporting timeframe from February 2022-24 to the end of the fiscal year, June 30th.
3. Provide administrative relief by aligning ESSER and GEER reporting requirements with the reporting manner required in the CARES Act, the CRRSA Act, and the ARP Act.

Should you have any questions regarding this position, please contact Derick Lennox, Senior Director, Governmental Relations and Legal Affairs, California County Superintendents Educational Services Association, at dlennox@ccsesa.org.

Sincerely,



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