

Date of Hearing: April 22, 2026

ASSEMBLY COMMITTEE ON EDUCATION
Darshana R. Patel, Chair
AB 2303 (Muratsuchi) – As Amended March 19, 2026

SUBJECT: School accountability: data systems: reporting

SUMMARY: Requires the Legislative Analyst’s Office (LAO) to review existing required reports, planning documents, and associated deadlines currently required of local education agencies (LEAs). Specifically, **this bill:**

- 1) Finds and declares:
 - a) The multiplicity of procedures, portals, and timelines for submission of required compliance and expenditure reports by LEAs imposes burdens on the time, human resources, and funding of public schools; and
 - b) Better aligned and coherent reporting mechanisms and methodologies will reduce these burdens, result in more complete u, uniform, and quality data.
- 2) States the purpose of this section is to accomplish the following goals:
 - a) Reduce the duplication and burden of reporting requirements on LEAs; and
 - b) Improve coherence in the statewide system of support and the quality and utility of information.
- 3) Requires the LAO to review the following existing required reports and planning documents, including but not limited to the California Longitudinal Pupil Achievement Data System (CALPADS) and the reporting requirements of a Local Control and Accountability Plan (LCAP), as well as reporting deadlines for LEAs across and within state agencies, departments, and offices.
- 4) Requires the LAO to submit, on or before July 1, 2027, a report to the Legislature and Governor that includes the following:
 - a) Recommendations to reduce and remove conflicting or redundant reports and deadlines, to allow LEAs sufficient time to plan for and meet reporting requirements;
 - b) Recommendations for a statewide data submission portal that would allow an LEA to enter reporting information once, and that could be used to generate multiple reports. Requires the LAO to consult with the California Department of Education (CDE) and other data submission portals in use in other states in preparing this recommendation; and
 - c) Recommendations for a statewide reporting calendar that identifies all deadlines recommended for retention.
- 5) Requires the LAO to solicit and incorporate feedback from statewide organizations when writing these recommendations, including but not limited to:

- a) School boards;
- b) County offices of education (COEs);
- c) School administrators;
- d) School business officers;
- e) Small school districts;
- f) Medium-sized school districts;
- g) Large school districts; and
- h) Labor unions.

EXISTING LAW:

- 1) Requires LEAs to submit numerous reports to the CDE on an annual basis. (Education Code (EC))
- 2) Requires the CDE to conduct a report on the number and types of reports that LEAs are required to submit on an annual basis on or before March 1, 2025. (EC 33318.2)
- 3) Requires the governing board of each school district to adopt a local control accountability plan (LCAP) and update it every three years. (EC 5260)
- 4) Requires the CDE to contract for the development of CALPADS, which shall be used to accomplish the following goals:
 - a) Provide school districts and the department access to data necessary to comply with federal reporting requirements;
 - b) Provide a better means of evaluating educational progress and investments over time; and
 - c) Provide LEAs with the data needed to improve pupil achievement, including college and career readiness. (EC 60900)

FISCAL EFFECT: Unknown

COMMENTS:

Need for the bill. According to the author, “AB 2303 will bring more transparency on performance data and create more targeted help for students in kindergarten and grades 1 to 12. The bill would reduce administrative burdens for school governing boards and streamline reporting data to the California Department of Education. AB 2303 will better inform educators, parents and policymakers on the state of our school attendance, achievements and outcomes across all counties.”

The Plandemic: Reporting requirements increase as new programs and initiatives proliferate during the COVID-19 pandemic. The Local Control Funding Formula (LCFF), enacted in 2013,

eliminated most categorical programs and their associated applications, plans, reports, data submissions, and compliance monitoring.

Since then, and particularly during the COVID-19 pandemic, a surge in state and federal funding resulted in the proliferation of new programs and initiatives. These programs were accompanied by applications, plans, data submissions, and reports. The state's multiple measures accountability system has also required more reporting by LEAs to the state.

Now, as was the case prior to LCFF, LEAs report that many reports are duplicative, cumbersome, and often require LEAs to report the same data (which the state already has) over and over. Adding to the frustration is the suspicion among some LEAs that not all of the information they report will be reviewed and used by the entities requiring it.

Balancing accountability and evaluation with opportunity costs. State reporting requirements serve important purposes, including safeguarding public funds and evaluating policy initiatives.

However, according to the California School Boards Association (CSBA), the cumulative impact of mandated state and federal reports, data submissions, and planning documents draws resources away from critical tasks and responsibilities of LEA staff. This is especially true in California's smaller districts and COEs, which have fewer administrative staff. In a 2024 report, *Drowning in Documentation*, CSBA notes the following effects of overly burdensome reporting requirements:

- High price in time, human capital, and cost: Administrators' planning and reporting efforts are so extensive that they cut into time available for instructional leadership, school improvement, school climate, and other critical functions.
- Ever-growing burden: While new programs and mandates add to the long list of reporting requirements, state and federal governments rarely phase out requirements, even when they become duplicative or are no longer actively reviewed by their respective agencies.
- Too much data to digest: Some districts, particularly smaller ones, lack the time and capacity to use the required data for their own purposes. State agencies often lack the staff capacity to analyze required plans, reports, and data submissions, or to provide constructive feedback and technical assistance to LEAs.
- Disproportionate burden for smaller districts: Large districts might have dozens of staff to meet these requirements. Small to medium districts might have a handful to more than a dozen staff available to complete reports, plans, and data submissions. Very small districts might rely on the superintendent, principal, or superintendent/principal to meet these requirements, taking time away from their other administrative and educational leadership responsibilities. Alternatively, very small districts may have to hire outside consultants to do this work, consuming valuable resources that could be spent on student support and instruction. A significant amount of public funding is only available through discretionary grants that require additional time for applying, planning, and reporting. Smaller and less-resourced districts often cannot take on this additional workload, creating opportunity gaps for students, staff, and schools.

The utility of a report on reports. This bill would require the LAO to conduct a report on public school reports, in order to make recommendations on how to remove conflicting or redundant reports and deadlines. SB 1315 (Archuleta), Chapter 468 of the Statutes of 2024, required the CDE to conduct a similar report. The report identified 59 examples of data they collect, which schools report across 39 different submission portals (not including federal reporting requirements). Internal recommendations included the CDE convening stakeholder groups to identify reports that can be consolidated, eliminated, or truncated, and a proposed timeline to complete that work by September 2025. However, final recommendations on duplicative reports have not yet been released.

Many school administrators have noted that education reporting requirements are duplicative. However, a key consideration is whether it is the overall *report* that is duplicative, or the individual *data points* that go into the report. For example, an investigator will likely find that a report on school transportation methods is not duplicative with a report on school arts programming. However, both reports require an administrator to input repetitive information, such as student enrollment. Thus, a more effective way to reduce reporting burden may be to examine ways to streamline the process of reporting, rather than documenting the variety of reports. ***Staff recommends the bill be amended*** to remove the requirement that LAO conduct and release a report on existing reporting requirements.

The utility of a statewide reporting data portal. This bill would require the LAO to develop recommendations on how the State could build a single data reporting portal for use by LEAs. In theory, such a portal would allow LEAs to input data points – such as student to teacher ratio – only one time each year. Then, when an administrator uses the portal to complete a required report, that data point would be automatically populated in the appropriate field.

In its 2025 report on reports, the CDE noted that there are currently at least five data reporting systems that LEAs use to complete required reports:

- 1) CALPADS: a longitudinal individual-level data system of student demographics, course data, discipline, assessments, staff assignments, and other federally required data.
- 2) Consolidated Application Reporting System (CARS): a series of regularly updated electronic forms that LEAs can use to submit data required for federal funding.
- 3) California Basic Education Data System (CBEDS): an annually updated system containing data about schools and districts as well as aggregate data on students and staff. These data are used for purposes such as completing and submitting federal ED Facts and Consolidated State Performance Reports (CSPR) files.
- 4) CDE Monitoring Tool (CMT): an electronic tool that facilitates secure collaboration between the CDE and LEAs during monitoring reviews.
- 5) myCDEconnect: a unified system LEAs can use to submit information for the School Accountability Report Card (SARC) and the LCAP.

Consolidation of these currently disparate systems into one unified data portal could be a significant step towards simplifying the reporting process for LEAs.

The utility of a statewide master reporting calendar. This bill would require the LAO to develop recommendations on how the State could build a single data reporting portal for use by LEAs. Currently, school administrators are tasked with tracking all required deadlines related to plans and reports. For districts with a large reporting burden and/or a small administrative team, this can become a highly burdensome task.

For example, the 2025/2026 Master Calendar created by Fresno County Superintendent of Schools is 54 pages long and must be updated frequently. The Calendar includes a non-exhaustive list of 28 reports that required data submissions that year. Some examples of reports and plans submitted to the state include:

- A-G Completion Improvement Grant Program;
- Arts and Music in Schools (Proposition 28);
- Arts, Music, & Instructional Materials Discretionary Block Grant;
- Additional Targeted Support & Improvement;
- Attendance Recovery Program;
- California Community Schools Partnership Program;
- Comprehensive Support & Improvement;
- Comprehensive Schol Safety Plan;
- Educator Effectiveness Funds;
- Elementary and Secondary School Emergency Relief Expenditure Plan;
- Expanded Learning Opportunities Program;
- Home to School Transportation Plan;
- Independent Study; and
- Learning Recovery Emergency Block Grant.

The Fresno Master Calendar consists of three general sections. Portions of each section are included here to exemplify the potential of a statewide master calendar.

First, there is a snapshot of what reports are during the upcoming year:

2025-2026 Snapshot*					
Annually	September/Oct. 2025	Nov./December 2025	Jan./February 2026	Mar./April/May 2026	June/July 2026
<input type="checkbox"/> SPSA (Recommended before spending funds) <input type="checkbox"/> CSI/ATSI/TSI Plan (Recommended before spending funds) <input type="checkbox"/> LCAP Federal Addendum (Review/revise as needed) <input type="checkbox"/> Arts & Music in Schools (Prop 28) <input type="checkbox"/> School Site Ex. Plan	<input type="checkbox"/> ESSER II Final Correction Window (Sept. 5) <input type="checkbox"/> EEF Annual Data and Expenditure Rpt (Sept. 30) <input type="checkbox"/> ELOP 23-24 Funds Final Expenditure Report (Sept. 30) <input type="checkbox"/> Prop 28 Annual Report (Sept. 30) <input type="checkbox"/> UPK Programmatic Report (Sept. 30) <input type="checkbox"/> LCAP Uploaded to Dashboard (Oct. 13 - Oct. 31) <input type="checkbox"/> CSI Grant Reporting (Oct.31)	<input type="checkbox"/> UPK P&I Grant Expenditure Report #6 (Nov. 30) <input type="checkbox"/> EEF Revision Period (Dec)	<input type="checkbox"/> ESSER III Winter Reporting (Jan. 9) <input type="checkbox"/> Winter ConApp Certification Deadline (Jan.15) <input type="checkbox"/> SARC (Feb. 1) <input type="checkbox"/> 25-26 LCAP Midyear Report to Governing Board (Feb. 28) <input type="checkbox"/> CSI Grant Reporting (Feb. 28) <input type="checkbox"/> CSI Funding Application (Jan.31)	<input type="checkbox"/> Comprehensive School Safety Plan including Instructional Cont. Plan (by March 1) <input type="checkbox"/> Home to School Transportation Plan (April 1) <input type="checkbox"/> ESSER III Spring Reporting (April 10) <input type="checkbox"/> Spring ConApp Certification Deadline (TBD)	<input type="checkbox"/> Prop 28 Annual Certification (June 30) <input type="checkbox"/> 26-27 LCAP and Budget Adoption (July 1) <input type="checkbox"/> Local Indicator Report to Governing Board (July 1) <input type="checkbox"/> ESSER III Summer Reporting (July 10) <input type="checkbox"/> ESSER III backed ELO Grant Funds (resources 3218 & 3219) reporting deadline for final expenditures (July 31) <input type="checkbox"/> CSI Grant Reporting (July 31)
<i>Fund Expiring This School Year:</i>					

Second, there is a 5-year timeline of overlapping deadlines:

Multiyear Snapshot*	22-23	23-24	24-25	25-26	26-27	27-28	28-29	
A-G Completion Improvement Grant Program								
Program Duration	One-Time Program							
Funding								
Plan Development or Update	New Plan							
*Report(s) Required		Report(s) required						
Expenditure Deadline				6/30/26				
Arts and Music in Schools (Proposition 28)								
Program Duration	Ongoing							
Funding	Annually determined and allocated							
Plan Development or Update	Annual plan required							
*Report(s) Required		Annual report(s) and certification required						
Expenditure Deadline		23-24 Funds	24-25 Funds	25-26 Funds	26-27 Funds			
Arts, Music, & Instructional Materials Discretionary Block Grant								
Program Duration	One-Time Program							
Funding								
Plan Development or Update	New Plan							
*Report(s) Required					9/30/26			
Expenditure Deadline			6/30/26					

Finally, there is a detailed list of each plan or report that is due that year, including the required reporting elements and relevant templates or data portals:

Annually - Arts and Music In Schools (Proposition 28)		
Plan Required	Summary	Template and Resources
Yes -	<p>The Arts and Music In Schools-Funding Guarantee and Accountability Act provides additional ongoing funding for Arts Education in Schools. Arts Education Program includes, but is not limited to, instruction and training, supplies, materials, and arts educational partnership programs, for instruction in: dance, media arts, music, theatre, and visual arts, including folk art, painting, sculpture, photography, and craft arts, creative expression including graphic arts and design, computer coding, animation, music composition and ensembles, and script writing, costume design, film, and video.</p> <ul style="list-style-type: none"> The amount of funding available each fiscal year for the AMS program will be one percent of the K-12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The measure specifies that this funding is on top of the minimum Proposition 98 guarantee calculated for the year, excluding the amount provided under the AMS program. Funds will be issued through the Principal Apportionment. CDE may withhold release of an LEA's allocation until the LEA submits required expenditure report. 70% based on the school's share of total statewide enrollment in the previous year. 30% based on the school's share of total statewide enrollment of economically disadvantaged students. When the funds are allocated to a district, the district may retain up to 1% for administration and the remainder must be allocated to the schools in an amount equal to the amount received by the district for each school. <p>Spending Requirement:</p> <ul style="list-style-type: none"> Supplement, not supplant: Certify that funds received will be used to supplement funding for arts education programs and that the funds received in the prior fiscal year were, in fact, used to supplement existing arts education programs. For LEAs with an enrollment of 500 or more pupils, the certification shall also ensure that at least 80% of funds to be expended will be used to employ certificated or classified employees to provide arts education instruction, and the remaining funds will be used for training, supplies, and materials, and arts education partnership programs. CDE is permitted to provide a waiver from the 80% staffing requirement to school sites upon written request from the principal. SB 115 - Changes the responsible party for submitting a waiver from the principal of the school site to the LEA. 	<ul style="list-style-type: none"> Proposition 28—Arts and Music Education Funding program page Funding Allocations AMS FAQs Prop 28: AMS Financial & Audit Requirements California Arts Standards for Public Schools Year-at-a-Glance One Page Document Audit Guide AMS Audit Compliance Worksheet <p>Webinar Series</p> <ul style="list-style-type: none"> Full recording of Webinar 1 Full recording of Webinar 2 Full recording of Webinar 3 <p>AMS Web Portal AMS Annual Report Template Final Expenditure Report Template Final Expenditure Report</p> <p>Questions about Prop 28 should be</p>
No -		
<p>Resource Code: 6770 Subject to Annual Audit</p> <p>School Site Expenditure Plan: For each school site or preschool, the principal or program director shall develop an expenditure plan for the funds. Sec. 8820(e). Frequency: Annually</p> <p>Annual Report: This annual report must be board approved, submitted to the CDE through the Arts and Music in Schools Portal, and posted to the LEA's website. Frequency: Annually 9/30/2025</p> <p>Expenditure Report: LEAs are required to report to the CDE the amount of unexpended AMS funds due by 10/1/26</p> <p>Annual Certification:</p>		

A centralized reporting calendar created by the state would likely prove highly useful to LEAs, who must currently create, maintain, and follow these documents on their own.

Arguments in support. According to the Central Valley Education Coalition, “AB 2303 directs the Legislative Analyst’s Office to conduct a comprehensive, independent review of all state and

federal reporting requirements applicable to local educational agencies and to deliver recommendations to the Governor and Legislative Committees. Those recommendations must address three priorities: reducing and removing conflicting or redundant plans and reports; establishing a unified statewide data submission portal through which an LEA can enter plan or report information once and generate multiple required submissions; and creating a comprehensive statewide reporting calendar identifying all deadlines for plans and reports required of local educational agencies.

CVEC supports AB 2303 because the reporting burden it addresses falls with particular weight on the districts and county offices of education we represent. A medium-sized Central Valley district may maintain active reporting obligations on numerous, separate state and federal programs, each with different submission timelines and data formats. For small and rural districts — of which the Central Valley has many, with roughly half of all schools in CVEC counties located in rural areas or small towns — this burden is especially acute. These districts often have lean administrative teams, where individuals must take on multiple roles. Staff time consumed by redundant reporting is staff time taken away from supporting students.”

Related Legislation. AB 2008 (Patel) of the 2025-26 Session would add a provision to future reporting and planning requirements that auto-repeals them four years after they go into effect, similar to Government Code 10231.5 for state reports.

AB 2303 (Muratsuchi) of the 2025-26 Session would create a task force to evaluate and provide recommendations related to the necessary components of a single, centralized statewide LEA data reporting system.

AB 2496 (Solache) of the 2025-26 Session would consolidate, truncate, or eliminate duplicative or obsolete reports in order to reduce the reporting burden of LEAs.

House Resolution 81 (Muratsuchi) of the 2025-26 Session would urge lawmakers to consider specified questions when enacting new reporting requirements.

SB 374 (Archuleta), Chapter 580, Statutes of 2025, extends by one year the date by which the CDE must provide a report to the Legislature regarding the number and types of reports that LEAs are required to submit annually, and removes the requirement for the State Board of Education to adopt an Individuals with Disabilities (IDEA) Addendum to the LCAP relating to service improvements for students with disabilities.

SB 1315 (Archuleta), Chapter 468 of the Statutes of 2024, requires the CDE to conduct a report on the number and types of reports that local LEAs are required to submit on an annual basis.

Recommended Committee Amendments. *Staff recommends the bill be amended* as follows:

- Include planning requirements into the scope of the bill.
- Remove the requirement that the LAO review existing plans and reports.
- Remove the requirement that the LAO review existing plan and report deadlines.
- Require the LAO to consult with other California state agencies and offices when crafting recommendations for the data portal.

- Require the LAO to issue recommendations on which entities are best suited to create, host and maintain the data portal.
- Require the LAO to make recommendations regarding a Master Calendar, including its content, the entities best suited to create it, and the frequency and method that should be used to update it.
- Extend the deadline for the LAO's report to January 1, 2028.

REGISTERED SUPPORT / OPPOSITION:

Support

California Association of Suburban School Districts
Central Valley Education Coalition
Fresno County Office of Education
Teach Plus - California

Opposition

None on file

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