

Date of Hearing: March 25, 2026

ASSEMBLY COMMITTEE ON EDUCATION
Darshana R. Patel, Chair
HR 87 (Muratsuchi) – As Introduced February 20, 2026

SUBJECT: School accountability

SUMMARY: Declares that reporting requirements have become excessive and divert the resources of local education agencies (LEAs) away from student and classroom services. Urges lawmakers to consider specified questions when enacting new reporting requirements.

Specifically, **this bill:**

- 1) Finds and declares that:
 - a) The Legislature’s intent is to ensure public education resources are used as effectively as possible to benefit students and classrooms;
 - b) Some degree of planning and reporting is necessary to maintain transparency and accountability, which are fundamental components of California’s education system;
 - c) The Local Control Funding Formula (LCFF) and accompanying the Local Control and Accountability Plan (LCAP) sought to streamline reporting and accountability processes for LEAs, preserving their limited time and resources;
 - d) Numerous new planning and reporting requirements enacted by the Legislature since 2019 have resulted in duplicative, fragmented and excessive reporting obligations for LEAs;
 - e) These excessive planning and reporting requirements are disjointed from the LCAP and divert limited local resources away from direct services for students and classrooms;
 - f) Formal and systematic consideration of purpose, intent, and impact of any proposed new planning, reporting, and accountability requirements will lead to robust analysis of its effect on the ability of LEAs to maximize the use of education dollars for student learning and well being.
- 2) Resolves that the Legislature supports more formally integrating their commitments to maximizing the number of dollars for students and classrooms and creating a coherent accountability structure into their daily activities.
- 3) Urges education budget and policy committees, the Governor, the Senate, the Department of Finance, the State Board of Education, the State Department of Education (CDE), and all other state entities overseeing public education to consider the following questions when considering new reporting or planning requirements:
 - a) Purpose: Why is the information being requested and how will it be used?
 - b) Audience: Who will use this information?

- c) Value: Of how much value is the information, and what is the opportunity cost of collecting and reporting it?
- d) Feasibility: Is it possible for all LEAs, including small ones, to get the desired information?
- e) Duplication: Is this information already reported to the state in some other form?
- f) Duration: How long should this requirement be in effect?

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)

FISCAL EFFECT: Unknown

COMMENTS:

Need for the bill. According to the author, “Effective programs that improve student outcomes begin with a coherent plan—one that considers the program’s goals, the needs of stakeholders, and a shared vision. State planning and reporting requirements serve important purposes, including promoting the effective use of public funds and supporting the evaluation of policy initiatives. In recent years, however, education stakeholders have expressed frustration with excessive planning and reporting requirements. HR 87 is intended to ensure that any new requirements are not adopted without a full and thoughtful conversation about their impacts.”

The Plandemic: Reporting requirements increase as new programs and initiatives proliferate during the COVID-19 pandemic. The 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 county offices of education (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 government 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.

What and how do LEAs report to the state? A full account of the number and types of reports that LEAs must complete each year has been difficult to produce, in part because there is not a single submission platform that processes all reports. A 2025 report by the CDE identified 59 examples of data they collect, which schools report across 39 different submission portals. This does not include federal requirements. The required plans, applications, and reports LEAs submit to the state fall into some of the following categories:

- Accountability;
- Safety and Transportation;
- State Block Grants and Special Funds;
- Special Education;
- Pandemic Recovery programs; and
- Discretionary Grants.

A report by Fresno county identified over 204 reporting requirements, which must be submitted through 36 different collection systems to 17 divisions of the CDE. They report that individual school administrators spend 30% of their time each week on reporting requirements. According to one Fresno County school administrator:

One of the most important aspects of accountability is an administrator who goes into classrooms, not all the documents we have to fill out. Those repetitive reports pull me away from the most important part of my job, the kids in the classroom... all we want to do is get back in the field. Let us be part of the very ‘game’ we spend the majority of our jobs now writing about.

The 2025/2026 Master Calendar created by Fresno County Superintendent of Schools 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 Schols Partnership Program
- Comprehensive Support & Improvement
- Comprehensive Schol Safety Plan
- Educator Effectiveness Funds
- Elementary and Secondary School Emergency Relief Expenditure Plan
- Expanded Learning Opportunities Program (LO-P)
- Home to School Transportation Plan
- Independent Study
- Earning Recovery Emergency Block Grant

This is a non-exhaustive list, and does not include federal requirements or multiyear requirements.

Six key questions for all new reports. This Resolution asks lawmakers to consider six key questions of each new report and plan that they create, which were first raised in the Assembly Education Committee analysis of Senate Bill 1315 (Chapter 468 of the Statutes of 2024):

Question	Intent
1. What is the purpose of collecting the information in the report?	Ensure reports are collected by the state for a specified reason, and will be useful.
2. Who is audience of the report?	Identify the person(s) who will read the report, take action on it, and/or benefit from the data collected
3. Of how much value is this data?	Ensure the report’s contributions to state or local goals outweigh the opportunity cost of collecting and reporting the data.
4. Is it feasible for all LEAs, including smalls, to report this data?	Ensure that the requested data is available at all LEAs, and that LEAs with limited administrative support will be able to collect and report that data.
5. Is the information duplicated in another report?	Eliminate the need for LEAs to describe the same information across multiple statewide reports.
6. What is the duration of the reporting requirement?	Consider how long, and how frequently, LEAs will need to report on the information.

Arguments in support. The California School Boards Association writes, “We appreciate the Legislature’s continued commitment to ensuring that California’s education system remains both accountable and effective, while maximizing the use of public education resources to benefit students and classrooms. H.R. 87 reflects an important recognition that the current volume of planning and reporting requirements has grown significantly in recent years, often resulting in duplicative or fragmented reporting obligations that divert limited time and resources away from direct services to students.

The resolution’s emphasis on applying key guiding questions before establishing new reporting requirements is particularly important. Incorporating these questions into legislative and administrative processes will help ensure that California maintains a coherent and meaningful accountability framework. Thoughtful review of proposed planning and reporting requirements can help preserve the original goals of the Local Control Funding Formula.

Our organizations strongly support transparency and responsible stewardship of public funds, and we recognize that reporting and data collection are essential components of California’s education accountability system. At the same time, it is critical that reporting requirements remain purposeful and streamlined so that LEA staff can focus their time and expertise on supporting student learning and well-being.”

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 local educational agencies.

Senate Bill 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.

REGISTERED SUPPORT / OPPOSITION:

Support

Association of California School Administrators
California Association of School Business Officials
California School Boards Association
Kern County Superintendent of Schools Office

Opposition

None on file

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