



March 29, 2023

**LEGISLATIVE TESTIMONY**  
House Bill 71

House Education Committee

Representative Allard, Co-Chair

Representative Ruffridge, Vice Chair

Representative Prax, Member

Representative McCormick, Member

Representative McKay, Member

Representative Himschoot, Member

Representative Story, Member

Co-Chairs Allard and Ruffridge, & Members of the House Education Committee,

My name is Sarah Montalbano. I am testifying on behalf of Alaska Policy Forum, which is located in Anchorage. Alaska Policy Forum (APF) is a 501(c)(3) nonprofit, nonpartisan state-policy think tank and does not receive public funds. I am testifying regarding best practices for school district online checkbooks.

Transparency helps residents understand their government and hold it accountable. It is often difficult and expensive for the public to obtain financial information about their government. Requiring school districts to post their checkbooks online, much the same way that the state of Alaska is required to do, would enhance transparency and accountability at the local level.

Transparency requirements do not have to be burdensome to districts, but the statute should list minimum data requirements that must be provided. These could be as simple as the information found in typical checkbook registers. Districts should list all revenue, and list expenditure transactions by check

number, payee or vendor, memo, amount, and account codes. Districts should also provide the chart of accounts used to code transactions. The statute should specify the frequency of updates to the checkbook and how long the information must stay online.

If these minimum specifications are not included in a statute, districts could fail to provide meaningful data to the public.

In addition, while expenditure data at the school level should be expected, revenue information is likely not possible since schools do not generally administer their own budgets. Provisions should also be made to de-identify student names.

Other states and school districts nationwide have recognized the value of providing checkbooks online, and Alaska would do well to follow suit. Parents and the public should not have to file public records requests to find out how school districts spend the money they receive. Requiring school districts to simply upload line-by-line financial information online, easily accessible to the public, would go a long way toward enhancing transparency.

Thank you for your time and consideration.

Sincerely,

Sarah Montalbano

Education Policy Analyst

Alaska Policy Forum