



# JOSH MANDEL

## STATE TREASURER OF OHIO

Columbus Dispatch  
By Bill Bush  
June 30, 2016

OhioCheckbook.com has opened a new window on Columbus City Schools' finances for just about anybody who wants to peer into the backroom realm of the district's bookkeepers.

Columbus City Schools' finances are now available on State Treasurer Josh Mandel's government transparency website launched in 2014 that aggregates state and local spending data. The district volunteered to turn over the data, once only available to reporters and others who knew how to request it under the state's public records law.

"We think this is game-changing for investigative journalists," Mandel said, adding that the system is "leveraging modern technology to put it at the fingertips of everyone."

The system crowd-sources public financial oversight "to create an army of citizen watchdogs," Mandel said.

The Columbus City Schools data is the largest file on the system, currently detailing about \$5 billion in accounting entries over the last four fiscal years.

The system can answer big questions, such as how much state financial aid to Columbus students went to charter schools last year (\$138.8 million), and little questions, such as how much the district paid an individual vendor, say, Graeter's Ice Cream (\$994.15).

The file is so large and — because it's from the world of government accounting — so difficult to understand at first that it can lead to as many questions as answers. That's partly the result of "fund accounting," where one fund pays another fund before vendors or employees are paid.

One of the first things you see when you view the Columbus City Schools data is that total spending increased from \$1.15 billion to \$1.43 billion from the 2013-14 school year to the 2014-15 school year. That's because the district refinanced \$259 million in bonds at a lower interest rate, and the one-time refunds to the old bondholders are recorded as a payment.

But if you become adept at using the filter on the left side of the page, it allows you to explore spending by: fund (such as general fund, adult education or food services); function (such as middle-schools, gifted or vocal ensemble); object (travel, internet access, library books); Special Cost Center (Columbus Alternative's chess club, International High's cheerleading, Marion-Franklin's boy's basketball); or vendors (Ballet Met, the Porter Wright law firm, Delta Dental).

The district announced this month that it not only would provide data to Mandel's system, but it also soon would launch its own system on its website. Two school board members questioned whether the public will be able to understand the information and



# JOSH MANDEL

STATE TREASURER OF OHIO

whether the district is getting any return on its investment. District Treasurer Stan Bahorek said the district was going “above and beyond the call of duty here.”

The sites could result in phone calls to district officials for clarification. While it might take extra time for school officials to answer those questions, Mandel’s reply is: “It’s your job.”

####