

• USING **OHIOCHECKBOOK.com** IN THE CLASSROOM •

**Connections to Ohio Model Curriculum | K-8 Social Studies**

GRADE LEVEL	CONTENT STATEMENT
8 <sup>th</sup>	Geography #15
8 <sup>th</sup>	Government #19
8 <sup>th</sup>	Economics #22, #24

## Skills

Analyzing government policy through spending, using media and communication technology to become an informed citizen.

## Vocabulary

Infrastructure, public opinion, government policy, communication technology

## Educator Note

Presents a historical perspective of state government spending and how it relates to current issues in Ohio (e.g. Buckeye Lake Dam).

### STRATEGY #1: OHIO'S INFRASTRUCTURE | PAST AND PRESENT

#### STEP 1 - INTRODUCE

Introduce: infrastructure, use both historical and contemporary examples.

#### STEP 2 - DISCUSS

Discuss the concepts of federal, state and local roads and highways.

#### STEP 3 - VISIT

Have students visit the Ohio History Central website and read the excerpt regarding the Ohio and Erie Canal:  
[http://ohiohistorycentral.org/w/Ohio\\_and\\_Erie\\_Canal](http://ohiohistorycentral.org/w/Ohio_and_Erie_Canal).

#### STEP 4 - EXPLORE

Have students explore Ohio's Online Checkbook:  
[OhioCheckbook.gov](http://OhioCheckbook.gov).

- Individually or in groups, have students work through the Scavenger Hunt worksheet (included).
- On the [OhioCheckbook.gov](http://OhioCheckbook.gov) homepage, use the "Popular Searches" button (right-hand side) to have students examine Ohio's spending for "Roads & Highways."

#### STEP 5 - WRITE

In small groups (or independently) have students write one paragraph comparing Ohio's spending on canals (circa 1830) and spending on roads (present day).

#### Questions to consider:

- Did the benefits justify the cost of the Ohio Canals?
- Should Ohio spend more or less on infrastructure today? Ask students to report the cost vs. benefit using specific data from [OhioCheckbook.gov](http://OhioCheckbook.gov).

#### STEP 6 - RESEARCH

Buckeye Lake Dam Rehabilitation Study

- Have students research the history of Buckeye Lake.
- Have students refer to [OhioCheckbook.gov](http://OhioCheckbook.gov) for "Buckeye Lake Dam Rehabilitation Fund" expenditures.
- Have students research the issues and future of Buckeye Lake.
- What are the costs and benefits to the State of Ohio?

SEE NEXT PAGE FOR EXAMPLE EVALUATION, EXTENSION ACTIVITIES & WORKSHEET ANSWER KEY



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**STRATEGY #1: OHIO'S INFRASTRUCTURE | PAST AND PRESENT**

**EXAMPLE EVALUATION**

What was the estimated cost and actual cost to build the Ohio Canals?

**Answer:** Estimated Cost: \$5.2 Million  
Actual Cost: \$41 Million

What was the reduction in cost per ton of shipping goods once the Ohio Canals were completed?

**Answer:** Cost reduction of \$100 per ton of shipping goods.

What transportation innovation made the Ohio Canal system obsolete?

**Answer:** Railroads

From Ohio's Online Checkbook, what was the cost of the expenditure in 2014 to the Army Corps of Engineers for Buckeye Lake?

**Answer:** \$126,000

What lake in Ohio was constructed as a feeder reservoir for the Ohio Canals? (Hint: for many years it was recognized as the largest man made reservoir in the world.)

**Answer:** Grand Lake St. Marys

**NEXT STEPS ... EXTENSION ACTIVITIES AND RESOURCES**

1. The National Park Service, Teaching With Historic Places: The Ohio and Erie Canal: <http://www.nps.gov/nr/twhp/wwwlps/lessons/41ohio/41ohio.htm>
2. Research current issues surrounding the Buckeye Lake Dam rehabilitation project.
3. See Strategy #3, The Budget Game.
4. See Strategy #4, Students as Citizen Auditors.

**ANSWER KEY TO SCAVENGER HUNT ANSWERS TO THE STUDENT WORKSHEET ON NEXT PAGES**

- |                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ol style="list-style-type: none"> <li>1. \$57,639,983,213.44</li> <li>2. \$1,580,946,163.95</li> <li>3. Appropriation Line Item: multiple<br/>Program: multiple<br/>Vendor: multiple</li> <li>4. \$610,000</li> <li>5. Department of Natural Resources</li> <li>6. Mondhawk LTD<br/>Thomas.johnston@dnr.state.oh.gov</li> <li>7. \$4,478.18</li> </ol> | <ol style="list-style-type: none"> <li>8. Dispatch Printing Company and DLZ Ohio Inc</li> <li>9. In 2010, there were 111 transactions with the company vs. 494 in 2014.</li> </ol> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

SEE NEXT PAGE FOR STUDENT WORKSHEET: SCAVENGER HUNT



# SCAVENGER HUNT

WORKSHEET

#1

BROUGHT TO YOU BY:

**JOSH MANDEL**

TREASURER OF OHIO

Ohio's Online Checkbook, otherwise known as OhioCheckbook.com, is a first-of-its-kind tool that empowers citizens with unprecedented direct access to Ohio's finances dating back to 2008.

## INSTRUCTIONS FOR STUDENTS

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1. OhioCheckbook.gov displays over \$473 billion in state spending dating back to Fiscal Year 2008. (In Ohio, expenses are tracked in fiscal years, meaning that spending for 2015 really includes from 7/1/14 – 6/30/15.)

- Go to: [www.OhioCheckbook.gov](http://www.OhioCheckbook.gov).
- Mouse over "Year to Year State Spending" bar graph on the right to see each year's total spend.

**Q: How much did the State of Ohio spend in 2010?**

**A:** \_\_\_\_\_

2. You can also see how the past year's spending is broken down by expense category, such as equipment or supplies.

- Mouse over "2015 State Spending" pie graph on the left to see each category's total spend in 2015.

**Q: How much did the State of Ohio spend on Supplies, Maintenance, & Travel in 2015?**

**A:** \_\_\_\_\_

3. The main feature of OhioCheckbook.gov is the Google-style search bar which features contextual search, meaning that you can start typing a word and it will predict what you might be looking for to offer suggestions you can choose to click. For instance, if you start typing "B-U-C-K" you will see appropriation (or, budget) line items, programs, and even vendors with "B-U-C-K" in their name. Alternate searches may also include agencies, expense types, and Funds.

- Type in "buck" into the search bar and scroll through the search suggestions.

**Q: Name one of each of the following that includes BUCK in its name.**

**A: Appropriation Line Item:** \_\_\_\_\_

**Program:** \_\_\_\_\_

**Vendor:** \_\_\_\_\_



# SCAVENGER HUNT

WORKSHEET

#1

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4. Let's search the Buckeye Lake Dam Rehabilitation Appropriation Line Item...

- Click on "Buckeye Lake Dam Rehabilitation" in the list of search suggestions.

**Q: How much was spent on the Buckeye Lake Dam Rehabilitation in 2015?**

**A:** \_\_\_\_\_

5. You can also scroll down to see the actual expenditure with the date, vendor, and amount.

- Scroll down. Click up/down arrows to the right of "Date", "Paid To" and "Amount."

**Q: Which agency spent money on the Buckeye Lake Dam Rehabilitation in 2015?**

**A:** \_\_\_\_\_

6. For each expense, there is a corresponding check image. On each check, there are 35 pieces of information, including the name of the department paying, the vendor they paid, date, check number, amount, and memo. You can also see where the money is coming from and who to contact if you have questions about the specific expense.

- Click on the "10/6/2014" Department of Natural Resources expense. See the check image pop onto the screen.

**Q: Who is the check written paid to the order of?**

**A:** \_\_\_\_\_

**Q: What is the contact email address for questions regarding this expense?**

**A:** \_\_\_\_\_

- Exit out of the check by clicking on the "x" in the top right-hand corner of the window.

7. OhioCheckbook.gov also places expenses in context. Is \$610,000 in 2015 for the Buckeye Lake Dam Rehabilitation a lot or a little? The blue "Compare" function (in the top right-hand corner) allows you to compare this expense to other expenses in this "Appropriation Line Item" dating back to 2008.

- Click "Compare." Click "Fiscal Year." Go through the list and click on each year so that all eight years have a blue checkmark beside them. Then, click "Compare."

**Q: How much was spent on the Buckeye Lake Dam Rehabilitation Appropriation Line Item in 2012?**

**A:** \_\_\_\_\_



# SCAVENGER HUNT

WORKSHEET

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TREASURER OF OHIO

8. Let's see what we can find out about the 2012 expenses for the Buckeye Lake.

- Click on the Buckeye Lake Dam Rehabilitation bar for 2012.

**Q: Which vendors received money from the State for the Buckeye Lake Dam Rehabilitation in 2012?**

**A:** \_\_\_\_\_

9. If you wanted to see all that the money that DLZ Ohio Inc was paid by the state, you can click on DLZ Ohio Inc in the Paid To field, and it will take you there.

- Click on "DLZ Ohio Inc" to bring up the check for the above mentioned expense.
- Click on "DLZ Ohio Inc" in the "Pay to the Order of" field. See their year to year spending and total transactions.

**Q: How many transactions did the State have with DLZ Ohio Inc in 2010 vs. 2014?**

**A:** \_\_\_\_\_



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**Connections to Ohio Model Curriculum | High School Social Studies**

**BUSINESS EDUCATION BENCHMARKS**

- Financial reporting is a critical outcome of accounting. (page 21)
- Using effective written communications skills is critical to business success. (page 42)
- Technology provides opportunities to collaborate, solve problems, and create innovative products and solutions. (page 97)

### Skills

Graph reading and manipulation of data, using graphs to communicate arguments effectively, trend identification, using business analytics when budgeting

### Vocabulary

Financial reporting, trend, business analytics, budget inefficiency

### Educator Note

An innovative way to use graphs to communicate real data analysis and business analytics.

**STRATEGY #2 : USING GRAPHS FOR BUDGETING & COMMUNICATION**

**STEP 1 - INTRODUCE**

Introduce the concept of financial reporting.

**STEP 2 - EXPLORE & DISCUSS**

Have students explore Ohio’s Online Checkbook: [OhioCheckbook.gov](http://OhioCheckbook.gov).

- Individually or in groups, have students work through the Scavenger Hunt worksheet (included).
- On the [OhioCheckbook.gov](http://OhioCheckbook.gov) homepage, review the “2015 State Spending” and “Year to Year State Spending” graphs.
- Have students manipulate both graphs using the “Redraw” function below each graph from circle (pie) graph to bar graph to stacked bar graph.
- Have students draw their own line graph using both data sets.

*Questions for discussion:*

- Which graph makes the data most user friendly (circle graph, line graph, bar graph and stacked bar graph)?
- Does one graph more effectively communicate the data versus another of the same data?

**STEP 3 - INTRODUCE**

Introduce the concept of trends.

**STEP 4 - COMPARE**

Have students compare expenditures for Office Depot and Staples from 2008 to 2015.

*Questions for discussion:*

- What trends can be identified using the data produced by the search?
- What conclusions can be made based upon these trends?
- What external factors could affect this trend?

**STEP 5 - IDENTIFY**

Have students identify a trend on [OhioCheckbook.gov](http://OhioCheckbook.gov).

- Have students reproduce graphs from [OhioCheckbook.gov](http://OhioCheckbook.gov) that demonstrate this trend and present them to the class.
- Which graphs help to better demonstrate these trends? Discuss.

**STEP 6 - INTRODUCE**

Introduce the concept of using business analytics when creating a budget.

*Step 7 & Step 8 continued on next page*

SEE NEXT PAGE FOR EXTENSION ACTIVITY & WORKSHEET ANSWER KEY



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### STEP 7 - ANALYZE & DISCUSS

On the [OhioCheckbook.gov](http://OhioCheckbook.gov) homepage, use the “Popular Searches” button (right-hand side) to have students examine “Office Equipment” expenses in 2015 by vendor and agency.

*Questions for discussion:*

- What budget inefficiencies can be identified?
- What cost savings measures could be taken by the State to reduce or eliminate budget inefficiencies?
- How could a business use its own similar expense data to find budget inefficiencies for future cost savings?

### STEP 8 - DISCUSS

Discuss the impact of Ohio’s Online Checkbook on government, business and society.

*Questions for discussion:*

- How can new technology affect behavioral change in government and society?
- How does transparency instill confidence in consumers/taxpayers and encourage ethical behavior?
- How can a business use [OhioCheckbook.gov](http://OhioCheckbook.gov) to identify opportunities to do business with the State?

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### NEXT STEPS ... EXTENSION ACTIVITY

1. See Strategy #3, The Budget Game.
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### ANSWER KEY TO SCAVENGER HUNT ANSWERS TO THE STUDENT WORKSHEET ON NEXT PAGES

- |                                   |                                               |
|-----------------------------------|-----------------------------------------------|
| 1. \$57,639,983,213.44            | 6. \$16,587.58                                |
| 2. \$1,580,946,163.95             | 7.\$3,216.00 to Pitney Bowes Inc on 3/20/2015 |
| 3. Agency: multiple               | 8. \$95,298.45                                |
| Expense Type: multiple            | 9. \$13,688.96                                |
| Fund: multiple                    | 10. 2014                                      |
| Appropriation Line Item: multiple | 11. Proteam Solutions Inc                     |
| Program: multiple                 |                                               |
| Vendor: multiple                  |                                               |
| 4.\$3,338,456,111.47              |                                               |
| 5. \$65,592,276.71                |                                               |

SEE NEXT PAGE FOR STUDENT WORKSHEET: SCAVENGER HUNT



# SCAVENGER HUNT

WORKSHEET

#2

BROUGHT TO YOU BY:

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TREASURER OF OHIO

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- Go to: [www.OhioCheckbook.gov](http://www.OhioCheckbook.gov).
- Mouse over "Year to Year State Spending" bar graph on the right to see each year's total spend.

**Q: How much did the State of Ohio spend in 2010?**

**A:** \_\_\_\_\_

2. You can also see how the past year's spending is broken down by expense category, such as equipment or supplies.

- Mouse over "2015 State Spending" pie graph on the left to see each category's total spend in 2015.

**Q: How much did the State of Ohio spend on Supplies, Maintenance, & Travel in 2015?**

**A:** \_\_\_\_\_

3. The main feature of OhioCheckbook.gov is the Google-style search bar which features contextual search, meaning that you can start typing a word and it will predict what you might be looking for to offer suggestions you can choose to click. For instance, if you start typing "T-R-A-N-S" you will see agencies, expense types, Funds, appropriation (or, budget) line items, programs, and even vendors with "T-R-A-N-S" in their name.

- Type in "trans" into the search bar, and scroll through the search suggestions.

**Q: Name one of each of the following that includes TRANS in its name.**

**A:**                      **Agency:** \_\_\_\_\_

**Expense Type:** \_\_\_\_\_

**Fund:** \_\_\_\_\_

**Appropriation Line Item:** \_\_\_\_\_

**Program:** \_\_\_\_\_

**Vendor:** \_\_\_\_\_





# SCAVENGER HUNT

WORKSHEET

#2

BROUGHT TO YOU BY:

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TREASURER OF OHIO

4. Let's search the Department of Transportation...

- Click on "Department of Transportation" in the list of search suggestions.

**Q: How much did the Department of Transportation spend in total in 2015?**

**A:** \_\_\_\_\_

.....

5. And see how much they spent on equipment...

- Click on the word "Equipment."

**Q: How much did the Department of Transportation spend on equipment in 2015?**

**A:** \_\_\_\_\_

.....

6. And even more specifically, office equipment.

- Click on the word "Office Equipment."

**Q: How much did the Department of Transportation spend on office equipment in 2015?**

**A:** \_\_\_\_\_

.....

7. You can also scroll down to see specific office equipment expenditures and sort by date, vendor, and amount.

- Scroll down. Click up/down arrows to the right of "Date", "Paid To" and "Amount."

**Q: What was the most expensive payment made and to whom and when was it made?**

**A:** \_\_\_\_\_

.....

8. For each expense, there is a corresponding check image. On each check, there are 35 pieces of information, including the name of the department paying, the vendor they paid, date, check number, amount, and memo. You can also see where the money is coming from and who to contact if you have questions about the specific expense.

- Click on the "3/20/2015" Pitney Bowes Inc expense. See the check image pop onto the screen.

**Q: What is written in the "memo" section of this check?**

**A:** \_\_\_\_\_

**Q: What is the contact email address for questions regarding this expense?**

**A:** \_\_\_\_\_



# SCAVENGER HUNT

WORKSHEET

#2

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TREASURER OF OHIO

9. At the bottom right-hand corner, there is a “share” function so you can post the check or graph you find interesting to your social network profile.

- Click “Share” at the bottom right-hand side of the window.

**Q: How many share options are available?**

**A:** \_\_\_\_\_

- Exit out of the check by clicking on the “x” in the top right-hand corner of the window.

10. OhioCheckbook.gov also places expenses in context. Is \$16,587.58 for office supplies a lot or a little? The blue “Compare” function (in the top right-hand corner) allows you to compare this agency’s expenses to other agencies’ expenses in 2015.

- Click “Compare.” Click “Agencies.” Go through the list and click “Department of Agriculture” and “Department of Public Safety” (“Department of Transportation” should already be clicked) so that all three have a blue checkmark beside their name. Then, click “Compare.”

**Q: How much did the Department of Public Safety spend on Office Equipment in 2015?**

**A:** \_\_\_\_\_

11. You can also compare this to the average amount that all state agencies spent on office equipment in 2015.

- Click “Vs. Average” at the bottom of the graph.

**Q: What was the average agency spending on office equipment in 2015?**

**A:** \_\_\_\_\_

12. You can also go back over time and compare office equipment spending year to year from 2008 to 2015.

- Click “Year to Year” at the bottom of the graph.

**Q: In what year did the Department of Transportation spend the highest amount on office equipment?**

**A:** \_\_\_\_\_

13. The “Year to Year” function lets you see if there are any outliers. Let’s see what we can find out about the office equipment expenses for the Department of Public Safety.

- Click on the Department of Public Safety bar for 2014. Sort the transactions at bottom of the page by “Amount,” high to low.

**Q: Which vendor was paid the largest amount?**

**A:** \_\_\_\_\_



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**Connections to Ohio Model Curriculum | High School Social Studies**

GRADE LEVEL	CONTENT STATEMENT
High School	Financial Literacy #6, #10
High School	Economics #8

**Skills**

Developing a budget, both personal and state, analyzing intended and unintended consequences of government policy and spending.

**Vocabulary**

Budgeting, spending, government policy, taxes, revenue

**Educator Note**

Budget Game: Living on a Twenty Square Salary may be used as a stand-alone lesson.

**STRATEGY #3: THE BUDGET GAME****STEP 1 - INTRODUCE**

Introduce: developing a personal budget.

**STEP 2 - REVIEW & DISCUSS**

Have students review the budgeting tips and average household expenditures on page four of the *Budget Game* (handout included).

- Play the *Budget Game* or have students create a budget using the guidelines from the game.
- Utilize the *Budget Game* discussion questions to engage students.
- Discuss their personal breakdown of expenditures.
- Compare how they spent their “squares” to the average household expenditures (%).

**STEP 3 - INTRODUCE**

Introduce: taxes (government revenue) and government spending.

**STEP 4 - EXPLORE**

Have students explore Ohio’s Online Checkbook: [OhioCheckbook.gov](http://OhioCheckbook.gov).

- Individually or in groups, have students work through the Scavenger Hunt worksheet (included).
- On the [OhioCheckbook.gov](http://OhioCheckbook.gov) homepage, use the “Popular Searches” button (right-hand side) to have students examine various expense categories.

**STEP 5 - WRITE**

Have students write a few paragraphs comparing the average household expenditures (%) with the State of Ohio’s actual expenditures from 2015 (%).

*Questions to consider*

- What are three similarities and three differences between the two circle graphs?
- What is the largest expense for both budgets?
- What is the smallest expense for both budgets?
- Which expense category had a surprisingly larger percentage of the total budget? Or a surprisingly smaller percentage of the total budget? Why are either of these expense types surprising?

**STEP 6 - PRESENT**

Have the students prepare three recommendations for personal budgeting and/or state budgeting using specific data from the *Budget Game* and Ohio’s Online Checkbook. Students may work in small groups to prepare a report to present to the class.

SEE NEXT PAGE FOR EXAMPLE EVALUATION,  
EXTENSION ACTIVITIES & WORKSHEET ANSWER KEY



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#### STRATEGY #3: THE BUDGET GAME EXAMPLE EVALUATION

What is the Rule of 72?

**Answer:** The Rule of 72 is used to calculate the rate of return on accounts accruing interest.

What is the average household expenditure for housing?

**Answer:** 30%

Review Ohio's Online Checkbook, which state departments do Ohio's two largest expenditures come from?

**Answer:** Medicaid and Department of Education

What was Ohio's total state spending for 2014?

**Answer:** \$61,221,528,006.25

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#### NEXT STEPS ... EXTENSION ACTIVITIES AND RESOURCES

1. Research other financial experts and their budgeting principles and suggestions (Suzie Orman, Dave Ramsey), compare similarities and differences.
2. Review Ohio's budget and the United States budget.
3. See Strategy #2, Using Graphs for Budgeting & Communication

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| 3. Agency: multiple                            | 9. 6                            |
| Expense Type: multiple                         | 10. \$95,298.45                 |
| Fund: multiple                                 | 11. \$13,688.96                 |
| Appropriation Line Item: multiple              | 12. 2014                        |
| Program: multiple                              | 13. Proteam Solutions Inc       |
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SEE NEXT PAGE FOR STUDENT WORKSHEET: SCAVENGER HUNT

# SCAVENGER HUNT

WORKSHEET

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- Type in "trans" into the search bar, and scroll through the search suggestions.

**Q: Name one of each of the following that includes TRANS in its name.**

**A:**                      **Agency:** \_\_\_\_\_

**Expense Type:** \_\_\_\_\_

**Fund:** \_\_\_\_\_

**Appropriation Line Item:** \_\_\_\_\_

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# SCAVENGER HUNT

WORKSHEET

#3

BROUGHT TO YOU BY:

**JOSH MANDEL**

TREASURER OF OHIO

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- Click on "Department of Transportation" in the list of search suggestions.

**Q: How much did the Department of Transportation spend in total in 2015?**

**A:** \_\_\_\_\_

5. And see how much they spent on equipment...

- Click on the word "Equipment."

**Q: How much did the Department of Transportation spend on equipment in 2015?**

**A:** \_\_\_\_\_

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11. You can also compare this to the average amount that all state agencies spent on office equipment in 2015.

- Click “Vs. Average” at the bottom of the graph.

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12. You can also go back over time and compare office equipment spending year to year from 2008 to 2015.

- Click “Year to Year” at the bottom of the graph.

**Q: In what year did the Department of Transportation spend the highest amount on office equipment?**

**A:** \_\_\_\_\_

13. The “Year to Year” function lets you see if there are any outliers. Let’s see what we can find out about the office equipment expenses for the Department of Public Safety.

- Click on the Department of Public Safety bar for 2014. Sort the transactions at bottom of the page by “Amount,” high to low.

**Q: Which vendor was paid the largest amount?**

**A:** \_\_\_\_\_



• USING **OHIOCHECKBOOK.com** IN THE CLASSROOM •

**Connections to Ohio Model Curriculum | High School Social Studies**

GRADE LEVEL

CONTENT STATEMENT

High School

American Government #3, #20, #22

## Skills

Analyze public policy (state government) issues using critical information, develop advocacy positions using data from public records.

## Vocabulary

Public records, surveys, research data advocacy groups, public records requests

## Educator Note

This strategy works well for culminating projects and/or project based learning (PBL).

### STRATEGY #4: STUDENTS AS CITIZEN AUDITORS

#### STEP 1 - EXPLORE

Have students explore Ohio's Online Checkbook: [OhioCheckbook.gov](http://OhioCheckbook.gov).

- Individually or in groups, have students work through the Scavenger Hunt worksheet (included).

#### STEP 2 - DEFINE & DISCUSS

Review [OhioCheckbook.gov](http://OhioCheckbook.gov) homepage, including the "2015 State Spending" and "Year to Year State Spending" graphs.

- Have students research and define each expense category using data from [OhioCheckbook.gov](http://OhioCheckbook.gov).

*Questions for discussion:*

- Which is the largest expense category?
- Which is the smallest expense category?
- Which expense category had a surprisingly larger percentage of the total budget? Or a surprisingly smaller percentage of the total budget? Why are either of these expense types surprising?

#### STEP 3 - IDENTIFY & DISCUSS

On the [OhioCheckbook.gov](http://OhioCheckbook.gov) homepage, use the "Popular Searches" button (right-hand side) to have students examine various expense categories or use the navigation tools learned from the worksheet to generally search for individual expenses.

- Have students identify an interesting expense.

*Questions for discussion:*

- What do you think this expense is for?
- How did you search for it?
- What would you do if you wanted more information on this expense?

#### STEP 4 - INTRODUCE

Introduce: public records requests.

- Have students submit a public records request by emailing the contact listed under "Who to Contact" on the check image of the expense researched on [OhioCheckbook.gov](http://OhioCheckbook.gov).
- Who received responses? What are the responses received? How fast were responses received?

#### STEP 5 - DEVELOP & ADVOCATE

Individually or in groups, have students develop a policy position on Ohio government spending using the data found from [OhioCheckbook.gov](http://OhioCheckbook.gov).

- Ask the students to support the position using specific expenditures from [OhioCheckbook.gov](http://OhioCheckbook.gov).
- Discuss the students' policy positions as a class, select one policy position and help the students transition from research to advocacy.
- Submit your proposed policy for review to your local State Representative listed here:

<https://www.legislature.ohio.gov/legislators/legislator-directory>.

SEE NEXT PAGE FOR EXAMPLE EVALUATION, EXTENSION ACTIVITIES & WORKSHEET ANSWER KEY





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**STRATEGY #4: STUDENTS AS CITIZEN AUDITORS** EXAMPLE EVALUATION

How are recall and referendum examples of government reforms?

**Answer:** A recall is to remove a public official before the end of their term. A referendum is to approve or repeal an act of the legislature.

How could Ohio's Online Checkbook serve as a way to reform state government?

**Answer:** Providing the public access to financial ledgers and data.

What is the difference between a capital budget and an operating budget?

**Answer:** A capital budget is for construction, repair or reconstruction of capital asset (e.g. construction of a school building). An operating budget is an appropriation for an agency or entity's budget (e.g. Payroll).

**NEXT STEPS ...** EXTENSION ACTIVITIES AND RESOURCES

1. The Ohio Constitution: <http://www.sos.state.oh.us/sos/historicaldocuments/theohioconstitution.aspx>
2. The Emancipation Day Project: [http://a614.g.akamai.net/7/614/2201/v001/aetn.download.akamai.com/2201/thc/soh/pdf/how\\_to\\_project\\_guides/SOH\\_howtos\\_LaRue.pdf](http://a614.g.akamai.net/7/614/2201/v001/aetn.download.akamai.com/2201/thc/soh/pdf/how_to_project_guides/SOH_howtos_LaRue.pdf)
3. See Strategy #3, *The Budget Game*

**ANSWER KEY TO SCAVENGER HUNT** ANSWERS TO THE STUDENT WORKSHEET ON NEXT PAGES

- |                                                |                                 |
|------------------------------------------------|---------------------------------|
| 1. \$57,639,983,213.44                         | 8. Office Equipment             |
| 2. \$1,580,946,163.95                          | Richard.winning@dot.state.oh.us |
| 3. Agency: multiple                            | 9. 6                            |
| Expense Type: multiple                         | 10. \$95,298.45                 |
| Fund: multiple                                 | 11. \$13,688.96                 |
| Appropriation Line Item: multiple              | 12. 2014                        |
| Program: multiple                              | 13. Proteam Solutions Inc       |
| Vendor: multiple                               |                                 |
| 4. \$3,338,456,111.47                          |                                 |
| 5. \$65,592,276.71                             |                                 |
| 6. \$16,587.58                                 |                                 |
| 7. \$3,216.00 to Pitney Bowes Inc on 3/20/2015 |                                 |

SEE NEXT PAGE FOR STUDENT WORKSHEET: SCAVENGER HUNT



# SCAVENGER HUNT

WORKSHEET

#4

BROUGHT TO YOU BY:

**JOSH MANDEL**

TREASURER OF OHIO

Ohio's Online Checkbook, otherwise known as OhioCheckbook.com, is a first-of-its-kind tool that empowers citizens with unprecedented direct access to Ohio's finances dating back to 2008.

## INSTRUCTIONS FOR STUDENTS

This exercise will walk you through step-by-step instructions on how to navigate OhioCheckbook.com for the purposes of this lesson. Each bullet represents an instruction to follow on the website and will lead you to the answer of each scavenger hunt question below it.

1. OhioCheckbook.com displays over \$473 billion in state spending dating back to Fiscal Year 2008. (In Ohio, expenses are tracked in fiscal years, meaning that spending for 2015 really includes from 7/1/14 – 6/30/15.)

- Go to: [www.OhioCheckbook.gov](http://www.OhioCheckbook.gov).
- Mouse over "Year to Year State Spending" bar graph on the right to see each year's total spend.

**Q: How much did the State of Ohio spend in 2010?**

**A:** \_\_\_\_\_

2. You can also see how the past year's spending is broken down by expense category, such as equipment or supplies.

- Mouse over "2015 State Spending" pie graph on the left to see each category's total spend in 2015.

**Q: How much did the State of Ohio spend on Supplies, Maintenance, & Travel in 2015?**

**A:** \_\_\_\_\_

3. The main feature of OhioCheckbook.com is the Google-style search bar which features contextual search, meaning that you can start typing a word and it will predict what you might be looking for to offer suggestions you can choose to click. For instance, if you start typing "T-R-A-N-S" you will see agencies, expense types, Funds, appropriation (or, budget) line items, programs, and even vendors with "T-R-A-N-S" in their name.

- Type in "trans" into the search bar, and scroll through the search suggestions.

**Q: Name one of each of the following that includes TRANS in its name.**

**A:**                      **Agency:** \_\_\_\_\_

**Expense Type:** \_\_\_\_\_

**Fund:** \_\_\_\_\_

**Appropriation Line Item:** \_\_\_\_\_

**Program:** \_\_\_\_\_

**Vendor:** \_\_\_\_\_



# SCAVENGER HUNT

WORKSHEET

#4

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4. Let's search the Department of Transportation...

- Click on "Department of Transportation" in the list of search suggestions.

**Q: How much did the Department of Transportation spend in total in 2015?**

**A:** \_\_\_\_\_

5. And see how much they spent on equipment...

- Click on the word "Equipment."

**Q: How much did the Department of Transportation spend on equipment in 2015?**

**A:** \_\_\_\_\_

6. And even more specifically, office equipment.

- Click on the word "Office Equipment."

**Q: How much did the Department of Transportation spend on office equipment in 2015?**

**A:** \_\_\_\_\_

7. You can also scroll down to see specific office equipment expenditures and sort by date, vendor, and amount.

- Scroll down. Click up/down arrows to the right of "Date", "Paid To" and "Amount."

**Q: What was the most expensive payment made and to whom and when was it made?**

**A:** \_\_\_\_\_

8. For each expense, there is a corresponding check image. On each check, there are 35 pieces of information, including the name of the department paying, the vendor they paid, date, check number, amount, and memo. You can also see where the money is coming from and who to contact if you have questions about the specific expense.

- Click on the "3/20/2015" Pitney Bowes Inc expense. See the check image pop onto the screen.

**Q: What is written in the "memo" section of this check?**

**A:** \_\_\_\_\_

**Q: What is the contact email address for questions regarding this expense?**

**A:** \_\_\_\_\_



# SCAVENGER HUNT

WORKSHEET

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9. At the bottom right-hand corner, there is a “share” function so you can post the check or graph you find interesting to your social network profile.

- Click “Share” at the bottom right-hand side of the window.

**Q: How many share options are available?**

**A:** \_\_\_\_\_

- Exit out of the check by clicking on the “x” in the top right-hand corner of the window.

10. OhioCheckbook.com also places expenses in context. Is \$16,587.58 for office supplies a lot or a little? The blue “Compare” function (in the top right-hand corner) allows you to compare this agency’s expenses to other agencies’ expenses in 2015.

- Click “Compare.” Click “Agencies.” Go through the list and click “Department of Agriculture” and “Department of Public Safety” (“Department of Transportation” should already be clicked) so that all three have a blue checkmark beside their name. Then, click “Compare.”

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**A:** \_\_\_\_\_

11. You can also compare this to the average amount that all state agencies spent on office equipment in 2015.

- Click “Vs. Average” at the bottom of the graph.

**Q: What was the average agency spending on office equipment in 2015?**

**A:** \_\_\_\_\_

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**Q: In what year did the Department of Transportation spend the highest amount on office equipment?**

**A:** \_\_\_\_\_

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