



THE CASE FOR FEDERAL PENSION TRANSPARENCY

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THE CASE FOR FEDERAL PENSION TRANSPARENCY

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By: Adam Andrzejewski – Founder and CEO of OpenTheBooks.com

Thomas W. Smith – Chairman of OpenTheBooks.com

“Open the Books is doing the work I envisioned when the Coburn-Obama bill became law. Their innovative app and other tools are putting sunlight through a magnifying glass.” March 11, 2014

Dr. Tom Coburn, Honorary Chairman of OpenTheBooks.com

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The “Federal Funding Accountability and Transparency Act of 2006”

Sponsors: Sen. Tom Coburn (R-OK) & Sen. Barack Obama (D-IL)

(Public Law 109-282, 109th Congress)

“Is the spending in the public interest or the special interest?”

– U.S. Sen. Tom Coburn

*“I know that restoring transparency is not only the surest way to achieve results,
but also to earn back the trust in government...”*

– U.S. Sen. Barack Obama

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PROLOGUE

What has a \$3.5 trillion-dollar unfunded liability, is manually calculated on paper inside a Pennsylvania mountain, and costs taxpayers more money annually than the entire state budget of Texas? Answer: federal employee pensions.

The data is not merely opaque, but literally housed and hidden in a Cold War-era underground complex in Pennsylvania. In this dark and windowless cave, what mistakes has the U.S. government made while hand-calculating retirement pensions? No one can be sure, because federal court rulings consistently argue that disclosing federal pension amounts of retired congressional representatives and senators *violates privacy laws*.

Currently, retired federal employee pension information is not legally subject to sunshine. The Office of Personnel Management characterized our Freedom of Information Act (FOIA) request as ‘clearly an unwarranted invasion of personal privacy.’ Really?

Imagine if you could see how much your former congressman makes in federal retirement pension, how many ‘years’ were worked, how much money was paid-in and by whom, how much taxpayers financed, and how quickly the congressman ‘broke-even’ on their own contributions.

Taxpayers deserve answers to questions like these:

- How many federal employees are double dipping the system for hundreds of thousands of dollars in annual ‘compensation’?
- What about federal employees who cut retirement deals rather than face disciplinary action?
 - Consider federal employee-prosecution-escape-artists like former IRS chief Lois Lerner who invoked her Fifth Amendment protections during Congressional testimony.

Shouldn’t Americans be able to see her pension information?

- In another case, it took an act of Congress to fire the embattled Sharon Hellman – former director of the scandal-plagued Carl T. Hayden Veterans Affairs Medical Center in Phoenix, Arizona. Is she eligible for her public retirement benefits?
- Just how much do the members of Congress receive in lifetime pension payments?

Currently, citizens and taxpayers have “no right to know” how much members of Congress are receiving in pension payments – but the Taxpayer-Funded Pension Disclosure Act changes that.

TOP 10 TAKEAWAYS

1. Federal employee pensions have a \$3.5 trillion-dollar unfunded liability (source: Moody's). The 50 states have an unfunded pension liability of between \$1.2 trillion (FY2012) and, using a lower rate of return, \$4.7 trillion (FY2014) (sources: Morningstar and State Budget Solutions, respectively).
2. Retirement pensions for federal employees are hand-calculated on paper in a windowless Cold War-era underground complex in Pennsylvania.
3. Federal employee pensions cost taxpayers \$125 billion annually – that's more than the entire state budget of Texas.
4. Federal courts have consistently ruled that disclosing federal pension amounts of retired congressional representatives and senators violates *their privacy rights*.
5. Forcing open the federal pensions will require an act of Congress. Congressman Ron DeSantis (FL-6) spearheaded the Taxpayer-Funded Pension Disclosure Act which would require the disclosure of pension records under the Freedom of Information Act.
6. Public pension transparency in states such as California, Illinois, and New York proved the public interest benefit of exposing waste, misallocation of resources, and outright scandal.
7. Congressional pensions vest in five years and full pension payouts can begin after 10 years of service and a retirement age of 60. Pension payouts can start at age 50 and 20 years of service.
8. In 2012, the federal Office of Personnel Management admitted that 21,000 retirees collected pensions exceeding \$100,000. Over the last five years, the number of six-figure pensions likely doubled or tripled. In FY2016, there were 406,960 civil-service federal employees – actively employed – earning six-figures or more. These highly compensated federal employee salaries are driving large lifetime pension payouts.
9. There were 620 retired members of Congress receiving federal pensions (FY2015) with an average annual pension payout of approximately \$55,000 – although calculation is complicated and based on a variety of factors including age, length of service, and plan type.
10. Many questions are left unanswered in regard to federal civil service pensions. For example, IRS boss Lois Lerner received \$129,000 in federal 'bonus' payments (FY2010-FY2013). How did these payments affect her retirement pension?

BACKGROUND

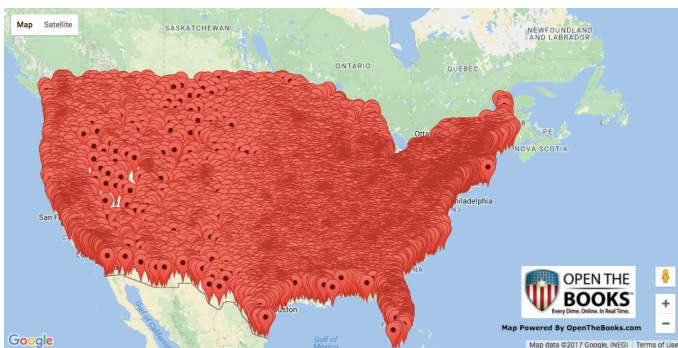
Opening the books on federal pensions will take an act of Congress, and citizens should demand it. The federal pension system is \$3.5 trillion underfunded, according to Moody's. Taxpayers guarantee both the promises to annuitants and the solvency of the system. It's our money, and we deserve to see the granular details of who's receiving what, when, and after how long. After all, you can't reform what you can't see.

In 2013 and 2016, OpenTheBooks.com filed a Freedom of Information Act (FOIA) request, asking for the full list of individual retirement annuity payouts. In its rejection letter, the Obama administration's U.S. Office of Personnel Management (OPM) wrote that it was "clearly an unwarranted invasion of personal privacy."

CASE STUDY

OPM Releases Salaries/Bonuses Withholds Retirement Annuities/Pensions

Each year since 2013, OPM fulfilled our OpenTheBooks.com request for the active salaries and bonuses of the 2 million disclosed federal employees. If active salaries by name are disclosed, why could posting federal retiree pension amounts, service credits, and contributions be an invasion of privacy? The same privacy law underlies both records.



Search Current Federal Civil Service Employees

Using our OpenTheBooks.com interactive map, [search all disclosed federal employees](#) salaries/bonuses by ZIP code. Just click on pin and scroll down to review the results rendered in the chart below the map.



CASE STUDY

Federal Pension Information Not Subject to FOIA

OpenTheBooks.com reached out to Pete Sepp, executive director of the National Taxpayers Union (NTU), who provided an OPM rejection letter from 1993. NTU requested former U.S. Senator Wyche Fowler's federal service and entitlement to retirement benefits.

The rejection relied on a U.S. Court of Appeals decision in the case of *National Association of Retired Federal Employees v. Horner*. While rejecting the NTU request, [OPM wrote](#),

"It is our policy not to provide pension rates for individual Members of Congress because to do so would violate their privacy without shedding light on how the Government conducts its business."

In 2012, however, the OPM admitted that 21,000 retired federal employees collected pensions exceeding \$100,000. Over the last five years, the number of six-figure pensions likely doubled or tripled, but we're still in the dark.

In FY2016, data at OpenTheBooks.com shows 406,960 federal civil service employees earning \$100,000 or more.

LEGISLATION

Congressman Ron DeSantis (FL-6) sponsored the Taxpayer-Funded Pension Disclosure Act which would require transparency of pension records under FOIA. The pension records of all persons who are annuitants of any federal public retirement system would be open for public inspection.

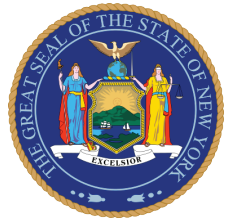
In this bill, ‘pension record’ means any record containing information concerning a retired federal public employee receiving an annuity including:

- Full name
- Most recent position including the agency and division, position title, location, and ZIP code of the place of employment
- Date of appointment to the position
- Monthly annuity amount
- Last plan grade, if applicable
- Total employee annuity contribution
- Total reported wages
- Total service credits
- Retirement date.

The records would exclude information regarding a medical condition and any information identifying a designated beneficiary of the individual.



See Appendix: *The Taxpayer-Funded Pension Disclosure Act* sponsored by Congressman Ron DeSantis.



PENSION TRANSPARENCY IN THE STATES: CALIFORNIA, ILLINOIS, AND NEW YORK

At the state level, our organization OpenTheBooks.com demonstrated the public interest benefit of illuminating pension data. According to the Ballotpedia summary of pension disclosure laws, 32 of the 50 states have transparency of public pensions. In states such as California, Illinois, and New York, OpenTheBooks.com used the transparency laws to expose public scandal.

CALIFORNIA

In California, OpenTheBooks.com [found](#) 21,862 (nearly 22,000) retirement pensions over \$100,000 costing taxpayers \$2.8 billion annually via CalPERS – America’s largest pension fund with \$301 billion in assets. Just one county, Riverside County, had 461 six-figure retirees and the top 12 retirements each exceeded \$200,000 per year.

OpenTheBooks.com [discovered](#) a ‘\$1 Million General Manager’ position at the Los Angeles Sanitary District (LASD). In 2007, General Manager James Stahl retired on a \$303,420 pension. His replacement, Stephen Maguin, retired on a pension of \$345,408 five years later. Today, the new General Manager earns a salary of \$336,972. Therefore, it takes \$1 million to fund a general manager position with two retirees and only one active worker.

The California units of government conferring the most \$100,000 retirement pensions include the California Highway Patrol (1,066); Santa Clara County (836); City of Oakland (509); CA Forestry and Fire Protection (476); Riverside County (461); City of Long Beach (351); CA Dept. of Justice (280); CA Corrections, Paroles and Com (275); CA Corrections (268); and the City of Anaheim (253).

ILLINOIS

In Illinois, our auditors at OpenTheBooks.com found a [pair of union bosses](#) who substitute taught for one day in the public schools, retired, and started collecting their \$1 million-dollar lifetime pensions – despite a law expressly designed to stop them.

A former deputy chief of staff to Illinois Gov. Pat Quinn was supposed to receive a \$20,000 pension. Instead, he [cashed checks](#) totaling \$137,000 per year. The former deputy was overpaid by \$347,000 before a good-government hawk exposed the mistake.

We [quantified](#) the rapid rise in six-figure public teacher pensions in Illinois – which skyrocketed from 4,767 in 2013 to 7,499 two years later. The all-time largest retirement pension was conferred on Lawrence Wyllie, a superintendent at Lincoln-Way CHSD – a district under U.S. Securities and Exchange investigation for bond oddities. OpenTheBooks.com found 90 percent of pensions over \$100,000 were conferred in just six of the 102 counties in Illinois. Still, taxpayers in the whole state guarantee the payouts.

The public pension largess is not only for government employees, but also for private employees of associations and union bosses. Collectively, 40 retired union leaders draw \$408,136 per month in Illinois teachers' retirement pension, or \$4.9 million per year. Twenty-four of those retired union leaders have already collected more than \$1 million each in retirement benefits. For example, Reginald Weaver was President of the National Education Association (NEA) in Washington, D.C. – the de facto national teacher's union. Weaver earned just \$60,000 as a public middle school teacher in 1996 in Harvey, Illinois before joining the ranks of private union leadership. Weaver's Illinois teacher's pension is now \$22,759 per month, or \$273,108 annually.

Lucrative Retired Illinois State Legislators Pensions:

Retiring from Springfield in 2000, with a pension spiking stop at the Chicago schools, Arthur Berman (D) now takes \$19,652 a month (\$235,824) in annual pension – nearly four times more than he ever made as a Springfield lawmaker. Retired Chicago Mayor Richard J. Daley (D) makes \$132,384 a year in state lawmaker pension – from a short eight-year 'career' as a state senator (plus some pension spiking tricks). Former IL Republican Governor Jim Edgar receives \$300,000 by double-dipping two retirement systems. Mr. Edgar receives \$301,272 from the General Assembly Retirement System (\$161,016), the State University Retirement System (\$80,256), and works 'part-time' for an additional \$60,000 at the University of Illinois.

NEW YORK

Working in partnership with the Manhattan Institute for Policy Research, our organization [unearthed](#) pension abuse inside the Port Authority of New York and New Jersey. Fellow Stephen Malanga exposed a police lieutenant who retired in 2013 with an annual salary of \$129,000 and then began collecting a pension of \$172,000. An assistant airport operations manager retired with a \$89,000 salary, but soon started collecting a \$103,000 pension. An electrician quit with a base salary of \$76,000 and began collecting a pension of \$79,000.

Our OpenTheBooks.com research with Judith Miller at the Manhattan Institute [found](#) \$2 million a week in overtime pay driving up retirement pension payouts. Total pensionable compensation included base pay, overtime, comp-time cash-in, longevity bonus, shift-differential payments, time-off pay, unspecified retro-payments and one-time payments, FICA pickup payments, and 'all other payments.'



APPENDIX

The logo for Ron DeSantis, United States Congressman for Florida's 6th District. It features the name "RON DESANTIS" in large, bold, white capital letters on a dark blue background. Below the name, the text "United States Congressman" and "Florida's 6th District" is written in a smaller, white font, separated by a small white outline of the state of Florida.

PRESS RELEASE:

DeSantis Introduces Federal Pension Transparency Legislation

July 12, 2017

Washington, DC – Rep. Ron DeSantis (FL-06) today introduced the Taxpayer Funded Pension Disclosure Act. This bill will make the pension information of retired federal employees subject to the Freedom of Information Act (FOIA).

“Americans should know exactly how their taxpayer dollars are used to fund the pensions of members of Congress and other federal bureaucrats,” DeSantis said. “The Taxpayer Funded Pension Disclosure Act will empower taxpayers to hold their government accountable and demand that their hard-earned tax dollars are spent wisely.”

“I believe that the American public would like to know if corrupt Internal Revenue Service officials who invoke the Fifth Amendment are still receiving retirement benefits at the expense of the taxpayer,” DeSantis added.

Adam Andrzejewski, founder and CEO of OpenTheBooks.com, a public database of government spending, said, “Shining a light on federal pensions is the next phase of the transparency revolution. I applaud Representative DeSantis for his courageous and bold leadership in introducing legislation to make that possible. It takes guts to reveal what many want hidden. We’re honored to stand with him.”

DeSantis and Andrzejewski authored an op-ed for the Washington Examiner making the case for greater federal pension transparency - [read here](#).

H. R. 3200

To require the disclosure of pension records under the Freedom of Information Act, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

July 12, 2017

Mr. DeSantis (for himself, Mr. LaHood, Mr. Posey, Mrs. Blackburn, Mr. Issa, Mr. Poliquin, and Mr. Rothfus) introduced the following bill; which was referred to the Committee on Oversight and Government Reform

A BILL

To require the disclosure of pension records under the Freedom of Information Act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Taxpayer-Funded Pension Disclosure Act”.

SEC. 2. DISCLOSURE OF PENSION RECORDS UNDER THE FREEDOM OF INFORMATION ACT.

(a) In General.—Notwithstanding any other provision of law, the pension record of an individual who is an annuitant under chapter 83 or 84 of title 5, United States Code, shall be considered a record for purposes of section 552 of title 5, United States Code (commonly referred to as the Freedom of Information Act), and shall be made available in accordance with subsection (a) (3) of such section.

(b) Definitions.—In this section:

(1) ANNUITANT.—The term “annuitant” means an annuitant as defined in—

(A) section 8331 of title 5, United States Code; or

(B) section 8401 of such title.

(2) PENSION RECORD.—

(A) IN GENERAL.—The term “pension record” means any record containing any information concerning an annuitant receiving an annuity under chapter 83 or 84 of title 5, United States Code, including, with respect to the annuitant—

- (i) full name;
- (ii) the most recent position of the annuitant, including the agency and division for such position, position title, location, and ZIP code of the place of employment for such position;
- (iii) date of appointment to such position;
- (iv) monthly annuity amount;
- (v) last plan grade, if applicable;
- (vi) total employee annuity contribution;
- (vii) total reported wages;
- (viii) total service credits;
- (ix) retirement date; and
- (x) with respect to an annuitant who was an employee of the United States Postal Service, the name of the facility that was the last place of employment of the annuitant.

(B) EXCLUSIONS.—Such term does not include—

- (i) information regarding a medical condition of the annuitant; or
- (ii) any information identifying a designated beneficiary of the individual.

(c) Update Of Regulations.—Not later than 30 days after the date of the enactment of this Act, the Director of the Office of Personnel Management shall update section 293.311 of title 5, Code of Federal Regulations, in accordance with the requirements of this section.

Forbes

Opinion / #BeltwayBrief

MAR 14, 2017 @ 07:00 AM

\$3.5 Trillion Taxpayer Liability Housed Inside A Cave – Let The Sun Shine On Federal Pensions



Adam Andrzejewski, CONTRIBUTOR

Opinions expressed by Forbes Contributors are their own.

What has a \$3.5 trillion unfunded liability, manually calculated on paper inside a Pennsylvania mountain, and costs taxpayers more money annually than the entire state budget of Florida? Answer: Federal employee pensions.

Fact: Federal court rulings state that disclosing the pension amounts of retired congressional representatives and senators *violate their privacy rights*.

Forcing open the federal pensions will take an act of Congress. Citizens should demand it. At the state level, 32 states – including the union strongholds of California, Illinois and New York - already opened their books on public pensions.

Consider federal employee-prosecution-escape-artists like the former IRS chief Lois Lerner who invoked her Fifth Amendment protections during Congressional testimony. Wouldn't it be nice to see her pension information? Citizens deserve to know Ms. Lerner's annual pension. Estimates by two Washington think tanks vary by more than \$52,000 annually, or nearly \$2 million in lifetime payout.



WASHINGTON, DC - Former IRS Director Lois Lerner swears in and then takes the Fifth Amendment in March 2014. Today, Lerner's federal pension payout is 'private information.' (Photo by Chip Somodevilla/Getty Images)

The American people deserve to see the granular details of who's receiving what, when and after how long. It's the only fair way to debate taxpayer-guaranteed job benefits. But, federal law characterizes the federal pension payouts to retired public employees as "private information."

At the state level, our organization at OpenTheBooks.com demonstrated the public interest benefit of revealing pension data.

Even in Illinois, where the #1 manufactured product is corruption, transparency law extends to public employee pensions. This is how we caught a pair of union bosses who substitute taught for one-day in the public schools, retired and collected their \$1 million lifetime pensions – despite a state law expressly designed to stop them!

A former deputy chief of staff to Illinois Gov. Pat Quinn was supposed to receive a \$20,000 pension. Instead, the retired deputy cashied checks totaling \$137,000 per year. It was three years and \$374,000 in overpayment before a good-government pension hawk exposed the mistake.

California has transparency of public pensions. Recently, our auditors at OpenTheBooks.com found 21,862 retirement pensions that exceeded \$100,000. These 'highly compensated' retirees cost taxpayers \$2.8 billion annually via CalPERS – the USA's largest pension fund with \$301 billion in assets. Just one county – Riverside County – has 461 six-figure retirees and the top 12 retirements *each exceed \$200,000 per year*.

New York has transparency of public pensions. With the Manhattan Institute for Policy Research, we [unearthed](#) pension abuse inside the Port Authority of New York and New Jersey. Fellow Stephen Malanga exposed a police lieutenant who retired in 2013 with an annual salary of \$129,000 and then began collecting a pension of \$172,000. An assistant airport operations manager retired at a salary of \$89,000, but soon began collecting a pension of \$103,000. An electrician quit with a base salary of \$76,000 and started collecting a pension of \$79,000.

The federal retirement systems cost taxpayers billions of dollars. In 2012, the U.S. Office of Personnel Management admitted that 21,000 retired federal employees collected pensions exceeding \$100,000. Yet, since the macro-disclosure, agencies have gone silent. Over the last five years, the number of six-figure pensions likely doubled or tripled, but we're left in the dark.

It's time open the books on federal pensions. Consider the following from 1993:

National Taxpayers Union filed a request for former U.S. Senator Wyche Fowler's retirement benefits. The Office of Personnel Management's [rejection stated](#): "*it is our policy not to provide pension rates for individual Members of Congress because to do so would violate their privacy without shedding light on how the Government conducts its business.*"

Really?

Public sunshine on a retirement payout to a former U.S. Senator *is a violation of his privacy*. What about our right to know how government is spending our money?

In 2013 and 2016, our organization requested the full list of individual retirement annuity payouts amounting to roughly \$80 billion. In rejecting our request, the Obama Administration wrote that it was '*clearly an unwarranted invasion of personal privacy.*'

Still, our request for the active salaries of the 2 million disclosed federal employees was fulfilled, with seven-year histories. We [mapped these salaries and bonuses](#) on our interactive platform at [OpenTheBooks.com](#).

If active salaries (by name) are disclosed, why would posting federal retiree pension amounts, service credits and contributions be an invasion of privacy? The same privacy law underlies both records.

The public policy implications for federal taxpayers are obvious. After all, you can't reform what you can't see. The only way to stop corruption — legal or illegal — is to expose the payments.

Adam Andrzejewski (say: Angie-eff-Ski) is the founder of [OpenTheBooks.com](#) - a database of 3.5 billion government salaries, pensions and expenditures from the Federal, State and Local levels across America. Learn more at [OpenTheBooks.com](#). ■



Thursday, July 27, 2017

OPINION

Make federal pensions transparent

by Rep. Ron DeSantis and Adam Andrzejewski | Jun 27, 2017, 12:01 AM



Revealing this data across the board will allow citizens and policymakers to have a productive debate about pensions. (iStock by Getty Images)

Every year, the federal government pays [\\$125 billion](#) in tax dollars for federal pensions. In spite of this being such a large amount of money, there is a remarkable lack of transparency surrounding these funds.

Taxpayers deserve to know the details of the lucrative pensions of career bureaucrats and members of Congress. Basic questions deserve answers: How many years were worked, how much money was paid-in and by whom, how quickly did they break-even on their own contributions, and just how much did the taxpayers finance?

Releasing data on federal pensions will require an act of Congress, and we are leading the way. The Taxpayer Funded Pension Disclosure Act will empower citizens with the data and technologies to hold their government accountable like never before.

Today, pension data is not merely opaque; it is literally hidden in an underground complex in Pennsylvania. Federal employees hand-calculate federal pensions in a process that has not changed since the Cold War era. How many mistakes has the government made in that cavernous complex? No one knows because we're all in the dark.

The case for greater federal pension transparency can easily be made by looking at the fraud that has already been exposed by

non-profit organizations like Open The Books at the state level. In the 32 states that have pension transparency – including California, Illinois, New York and Oregon – citizens have exposed significant amounts of waste and mismanagement.

Auditors at Open the Books uncovered a pair of union bosses in Illinois who taught as substitutes for one day in public schools and then retired, in order to collect a pension that will amount to \$1 million dollars over their lifetime.

At the Port Authority of New York and New Jersey, data shows that a police lieutenant with a final salary of \$129,000 received a starting pension of \$172,000. An assistant airport operations manager retired with a final salary of \$89,000, but soon began collecting a \$103,000 pension. An electrician quit with a base salary of \$76,000 and collected a pension of \$79,000.

With relatively little transparency, we've found numerous examples of waste and abuse across the country. Consider what we'd find if we could see more at the federal level.

For instance, former IRS chief Lois Lerner used her authority to infringe the rights of American citizens and consistently obstructed congressional investigations. Wouldn't it be nice to see her pension information? Her pension is estimated to equal nearly \$2 million in lifetime payout.

According to the Office of Personnel Management, in 2012, 21,000 retired federal employees were collecting pensions exceeding \$100,000. Since then, the number has likely doubled or tripled. Moody's estimates federal employee pensions have a \$3.5 trillion-dollar [unfunded](#) liability, with taxpayers on the hook to guarantee it all. All of this information should be posted online in real time.

Revealing this data across the board will allow citizens and policymakers to have a productive debate about pensions. Pulling this data out of the government's underground pension cave and into the light will protect taxpayers, retirees, and near-retirees who have a right to ensure these taxpayer dollars are well-spent.

Mr. DeSantis represents Florida's sixth district in the U.S. House and is sponsor of The Taxpayer-Funded Pension Disclosure Act. Mr. Andrzejewski is the CEO of OpenTheBooks.com. ■

ABOUT AMERICAN TRANSPARENCY EVERY DIME. ONLINE. IN REAL TIME.

Our mission is to post online “every dime” taxed and spent by federal, state and local units of government across America. We use the latest in technology to display the spending, including the first-to-market mobile app – Open The Books - which hyper-localized all disclosed United States Government checkbook spending since 2000.

Download the OpenTheBooks app here:

<http://www.openthebooks.com/mobileapp/>

Through our public charity at American Transparency (website: www.OpenTheBooks.com), we’ve created the world’s largest private repository of government spending. Our big data specialists have captured 3.5 billion individual public expenditures.

Not only do we open the books, we audit the books. On a quarterly basis, we publish OpenTheBooks Oversight Reports.

Recent investigations include:

Ivy League, Inc.; Federal Funding of America’s Sanctuary Cities; The Militarization of America; Veterans Affairs - The VA Scandal Two Years Later; Truth in Lending - the U.S. Small Business Administration’s \$24.2 Billion Failed Loan Portfolio; The Department of Self-Promotion - Quantifying \$4.4 Billion in Federal Public Relations; U.S. Environmental Protection Agency; Lawyered Up - 25,000 Federal Lawyers Cost \$26.2 Billion Since 2007; U.S. Export - Import Bank; Federal Funding of the Fortune 100; U.S. Small Business Administration’s Lending to the Wealthy Lifestyle; and Farm Subsidies in America’s Urban Areas.

Visit OpenTheBooks.com to learn more and read these reports.

The Board of Directors at American Transparency (OpenTheBooks.com) thanks our team:

Adam Andrzejewski, Founder and Chief Executive Officer, authored this report. **Matthew Tyrmand**, Deputy Director, disseminated this report to national media. **Craig Mijares**, Chief Operating Officer at American Transparency assembled and organized datasets. **Frank Bruno**, Director of Government Oversight managed our data investigation and oversight teams. **Jessie Fox**, Communications Specialist, helped draft and edit the report.

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This report quantifies federal transactions compiled at www.OpenTheBooks.com as a result of the Federal Funding Accountability and Transparency Act of 2006. To the extent the government makes mistakes in reporting inaccurate or incomplete data, our report will reflect these same mistakes.



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