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- *The State of Illinois' efforts to gather, store, and make local government financial information available to the public are based on obsolete and outdated accounting technologies.*
- *As a result, the State does not even know with precision how many local governments are operating in the state, how much those governments collect in taxes, spend on public services, or owe to creditors.*
- *The information the State does have is unsystematically reported, incomplete, inconsistent, and annual audit reports are not in machine-readable form.*
- *Modern systems of data management can produce meaningful financial information in a more efficient manner.*
- *There will never be a better time than now to begin the movement toward reform.*

## **issue:** *The Big Unknown: How Much Money Do Illinois' Local Governments Spend Annually?*

*By Shannon Sohl, Ph.D., CPA*

*Editor's Note:* Local government, especially as practiced in small and mid-sized communities, is the level of U.S. government that most closely mirrors the framework designed by the nation's founders: it is mostly governed in a non-partisan environment by local residents themselves and it, alone among American governments, is strictly limited by law in the functions that it can undertake. Yet, it is also a level of government that has not yet taken full advantage of modern electronic systems for collecting, analyzing, and storing the financial transactions of its activities. This is particularly true in Illinois: it is nearly impossible to determine accurately how much money these governments collectively spend each year. This *Policy Profiles* examines this quandary and offers some useful suggestions.

If someone were to ask a county board chairperson what the total expenses<sup>a</sup> were for all their county's local governments combined, an immediate and accurate answer probably could not be given. To get this information, the chair would have to extract manually each local government's annual expenditures from its annual audit (which is in a PDF format). Even then:

- It is highly likely that not all of the county's local governments will have an audit, and those that do may be reporting very late or not using Generally Accepted Accounting Principles<sup>b</sup> (GAAP), and
- Audits for those local governments which are not required to file with the Illinois State Office of the Comptroller (IOC), such as school districts, housing authorities, community colleges, and drainage districts, are housed on other websites or may be difficult to find.

To make a long story short, the county board chairperson could not readily provide an accurate answer to a question that, in American democracy, every citizen has a basic right to ask and be given an answer.

If this is true for a single county, imagine the difficulty state legislators and their staffs face attempting to conduct such an analysis for multiple counties—or legislators seeking to capture expenses statewide. It requires a massive undertaking!

Unfortunately, in this era of Big Data and technological innovations, analysts still struggle to capture local governments' "costs of doing business" because the data must be:

<sup>a</sup>The term "expenses" is used to refer to those costs accounted for on an accrual basis of accounting as opposed to "expenditures" accounted on a modified-accrual basis of accounting (includes one-time expenditures such as the purchase of a fire engine as opposed to being depreciated over time).

<sup>b</sup>The term "Generally Accepted Accounting Principles" refers to a standard set of concepts and practices used in accounting.

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- Reliable and complete;
- Reported consistently, based on GAAP;
- Standardized; and
- Unfortunately, there are no local governments in Illinois filing their annual audits in machine-readable fashion.

While this paper focuses on Illinois, these scenarios are common across most, if not all, states. Fortunately, there are administrative changes that could be implemented which would bring governmental accounting closer to providing this basic and important information.

## Who is responsible for collecting financial information for Illinois Local Governments?

Part of the problem is that multiple state agencies have been designated to keep records on the state's local governments, including their finances. Three key agencies serve as repositories of local government finances. They are the IOC, the Illinois Department of Revenue (IDOR), and the Illinois School Board of Education (ISBE). The IOC's Comptroller and the IDOR's Treasurer are elected positions whereas ISBE's State Superintendent is an appointed position. Together, these three agencies currently produce three different counts of the number of local governments operating within the State of Illinois. *See Figure 1.*

The Illinois Office of the Comptroller serves as the oversight body capturing information about Illinois' local governments and their finances.<sup>d</sup> The IOC also provides the means for others to access this information on their website and shares information with the U.S. Census Bureau's Governments Division. The IOC monitors

**Figure 1** Comparison of Illinois Local Government Counts

| Source                                       | IL Local Governments Counts |
|--|-----------------------------|
| IOC "Types of Local Governments in Illinois" | 8,480                       |
| IOC "Local Government Contact Information"   | 8,517                       |
| IDOR "Number of Taxing Districts by Type"    | 6,021                       |
| IOC's Number of School Districts             | 853                         |
| ISBE's Number of School Districts            | 864                         |

*Source: Sohl and Waymire, Determinants of Local Government Reporting Lag: Evidence from Illinois, forthcoming, 2016.*

**Figure 2** IOC Authority for Local Government Records

The Local Government Registry (15 ILCS 405/23.7) requires "every legal unit of government to register with the State Comptroller's Office. A legal unit of government is defined in the appropriate chapter of Illinois Compiled Statutes (ILCS). As a rule, a legally separate unit is defined as any municipal corporation, municipal body, body politic or political subdivision of the State. All municipalities, counties, townships, road and bridge districts, and most special governments are legally separate units. Accounting rules that define financial entities are not applicable to defining legally separate units. For example, all Road and Bridge districts are financial component units under the Governmental Accounting Standard Board provisions. However, the same units are legally separate units under state statutes."

local government registrations, tallying the total number of local governments as well as identifying types of local governments and their location. The IOC's authority for this activity is described in *Figure 2*.

The IOC has implemented some important, recently developed reporting changes to improve the reporting system. It has, for instance, implemented "The Warehouse" – a central repository where certain local governments deposit their annual financial reports (AFRs) and provide a PDF version of their annual audit. All local governments are now required to register in The Warehouse and some local governments provide an annual audit along with their AFR.

The Illinois Department of Revenue (IDOR) receives property tax information from counties, including property tax classes, rates, extensions, and equalized assessed values. Counties also track parcel level property tax information which identifies the different taxing bodies and the specific rate applicable to their type of local government. However, this information is difficult to aggregate and analyze, and parcel-level data is not available on a state-wide basis. This latter failure is important for analytical reasons since many parcels cross jurisdictional boundaries. IDOR also tracks Illinois' taxing bodies.

The Illinois State Board of Education (ISBE) collects virtually all regulatory data concerning public and private

<sup>c</sup>Illinois has approximately 8,500 local governments per the Illinois Office of the Comptroller (IOC).

<sup>d</sup>There are, however, exceptions to this requirement: school districts, community colleges, housing authorities, and drainage districts are not required to report to the IOC. Thus there is a lack of clarity even about the meaning of the term "local government" in Illinois.

schools in Illinois as well as the fiscal data for education's taxing bodies. Like IDOR data, ISBE data are not easy to aggregate for a holistic view of a given government's finances because many districts cross municipal and county boundary lines. However, at a minimum, fiscal data surrounding school-related taxing bodies should be contained in the same site as other taxing bodies' fiscal data for a complete accounting of all local government spending.

### Why are there differences in the tabulations of the number of Illinois local governments?

Illinois does not have a universally accepted count of the number of local governments operating in the state, let alone a comprehensive record of total local government taxes, other income, expenditures, and debt.

As seen in Figure 1, the IOC's data, Census of Governments (reported as IOC Local Government Contact Information), and IDOR's counts do not agree. This is due to many factors, including differences in the purpose of the tracking, the timing of data collection, or the manner in which information is aggregated and shared. Some of the differences in the Figure 1 data may also be due to local governments not accurately registering with the IOC. Additionally, school district counts captured by the IOC do not agree with the school district counts recorded by ISBE's Directory of Educational Entities.

Further, other local governments are required to file an annual audit with the state only if they meet the requirements set forth in Figure 3. Many local governments do not file an annual audit report because they:

- Are not required to do so because of their small size or other characteristics (see *Figure 3*);

**Figure 3** Local Governments Exempt from Reporting Requirements by Size in 2015

*NOTE: An annual audit is required only if the government is a:*

- Township or Road and Bridge receiving total General revenue OR Special revenue [not combined] of \$850,000 or more
- Township (that does not have a Road and Bridge) receiving total General and Special revenue [combined] of \$850,000 or more
- Special Purpose government receiving total General and Special revenue [combined] of \$850,000 or more
- Municipality having a population of 800 or more, OR having a bonded debt, OR owning/operating any type of public utility
- Municipality having a population of 200 or less, having bonded debt less than \$50,000 AND owning/operating any type of public utility
- County must submit an audit (regardless of population)

*Per IOC's FY 2015 HOW TO FILL OUT AN ANNUAL FINANCIAL REPORT (AFR) Instructions (p. 24). See also Illinois State Statutes (50 ILCS 310/) and related statutes.*

- Are simply non-compliant; or
- Have received a waiver or an extension.

It's important to note, however, that certain technical matters also complicate the counts. The Comptroller currently collects self-reported "expenditure" (expenses for business-type activities) information through the AFR system which is then used to populate a financial database. Expenditures, however, are not totaled in the financial database (manual aggregation is necessary) and do not reconcile transfers to and from other funds (i.e., balances between the General Fund and Internal Service Funds). Only expenses contained in the government-wide statements are reported after the reconciliation of transfers to and from these funds and should be a source of information collected for stakeholders in the future.

### How big a factor is "failure to comply" with legal reporting requirements?

*Figure 4* (on the next page) illustrates that there is a high compliance rate of reporting some fiscal data to the IOC (93

percent) across many of the types of local governments required to file financial reports.

As a result of the size thresholds and exemptions, only about 6,600 (or 74 percent) of the approximately 7,100<sup>e</sup> local governments in Illinois are even required to report to The Warehouse. Thus, they are not included in the IOC's financial reports.

In other words, nearly 1,900 Illinois local governments are not included in the IOC's financial database, and nearly 2,000 (approximately 34 percent) of the local governments required to report to the IOC incurred an audit in 2014.

### Are there other problems with the data?

Yes. The most serious of the other problems are those outlined here.

**Reporting Lag.** A failure to file reports in a timely manner likely contributes to the perceived lack of value reported by both internal and external users of the reports. An estimated 31.8 percent of all filings with the IOC occur after the prescribed 180

<sup>e</sup>This number is lowered by the practice of including accounts for road and bridge districts in the financial reports of the townships in which the districts are located.

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**Figure 4** Compliance Rate of Illinois Local Governments Required to File an Annual Financial Report

|                                    | Audited Count | Non-Audited Count | Total Filings Present in 2013 & 2014) | Total LG Count Per IOC | % Filing an Audit in 2013 & 2014 (% to Total LG Count) | % Filing with IOC (non-audit) in 2013 & 2014 (% to Total LG Count) |
|------------------------------------|---------------|-------------------|---------------------------------------|------------------------|--|--|
| <b>General Purpose Governments</b> |               |                   |                                       |                        |  |  |
| Village                            | 789           | 169               | 958                                   | 976                    | 81%  | 98%  |
| City                               | 300           | 3                 | 303                                   | 309                    | 97%  | 98%  |
| County                             | 102           | –                 | 102                                   | 102                    | 100%   | 100%   |
| Town                               | 8             | 4                 | 12                                    | 12                     | 67%  | 100%   |
|                                    | <b>1,199</b>  | <b>176</b>        | <b>1,375</b>                          | <b>1,399</b>           | <b>86%</b>   | <b>98%</b>   |
| <b>Special Purpose Governments</b> |               |                   |                                       |                        |  |  |
| Townships                          | 113           | 1,308             | 1,421                                 | 1,430                  | 8%   | 99%  |
| Fire Protection                    | 125           | 677               | 802                                   | 825                    | 15%  | 97%  |
| Parks                              | 172           | 153               | 325                                   | 338                    | 51%  | 96%  |
| Public Libraries                   | 96            | 224               | 320                                   | 351                    | 27%  | 91%  |
| Multi-townships                    | –             | 223               | 223                                   | 312                    | 0%   | 71%  |
| Soil and Water Conservation        | –             | 96                | 96                                    | 97                     | 0%   | 99%  |
| Road Districts                     | 1             | 58                | 59                                    | 60                     | 2%   | 98%  |
| Sanitary Districts                 | 10            | 36                | 46                                    | 108                    | 9%   | 43%  |
| Airport Authorities                | 12            | 11                | 23                                    | 27                     | 44%  | 85%  |
| Cemetery Districts                 | –             | 22                | 22                                    | 27                     | 0%   | 81%  |
| Mosquito Abatement                 | 4             | 13                | 17                                    | 20                     | 20%  | 85%  |
| Hospital District                  | 14            | 2                 | 16                                    | 19                     | 74%  | 84%  |
| River Conservancy                  | 3             | 11                | 14                                    | 16                     | 19%  | 88%  |
| Street Lighting                    | –             | 13                | 13                                    | 21                     | 0%   | 62%  |
| Forest Preserves                   | 9             | 2                 | 11                                    | 11                     | 82%  | 100%   |
| Mass Transit District              | 6             | 4                 | 10                                    | 14                     | 43%  | 71%  |
| Other                              | 23            | 29                | 52                                    | 155                    | 15%  | 34%  |
|                                    | <b>588</b>    | <b>2,882</b>      | <b>3,470</b>                          | <b>3,831</b>           | <b>15%</b>   | <b>91%</b>   |
| <b>Total</b>                       | <b>1,787</b>  | <b>3,058</b>      | <b>4,845</b>                          | <b>5,230</b>           | <b>34%*</b>  | <b>93%</b>   |

**Not required to report to IOC**

|  |       |
|--|-------|
| School Districts                               | 853   |
| Community Colleges                             | 43    |
| Housing Authorities                            | 111   |
| Drainage Districts                             | 852   |
| Combined w/Townships (Road & Bridge Districts) | 1,391 |

Total Excluded from Above “Total” Line

3,250

**Grand Total Governmental Units**

**8,480**

Prepared by Dr.'s Tammy Waymire (NIU Department of Accountancy) and Shannon Sohl (CGS at NIU).

\*Ratio based on Road & Bridge Districts combined with Townships.

days following fiscal year end, most of the remaining one third of municipalities report within 240 days.<sup>f</sup> Interestingly, although having to undergo an audit contributes to the reporting lag, the auditors do assist local governments in submitting their annual audits within the 180 day deadline. Local governments filing late are not as likely to have an annual audit.<sup>g</sup> **Figure 5** illustrates the reporting lag in Illinois.

**Inconsistent Data.** There is a mixed use of accounting methods, rounding, conceptual definitions, funds, fiscal year-ends, and no standards governing the way data are aggregated and reported. For instance, data on police and fire protection costs are reported separately by some governments and as a single cost for public safety by other governments. This makes it difficult to aggregate financial information for analysis and reporting across years, locations, or types of local governments.

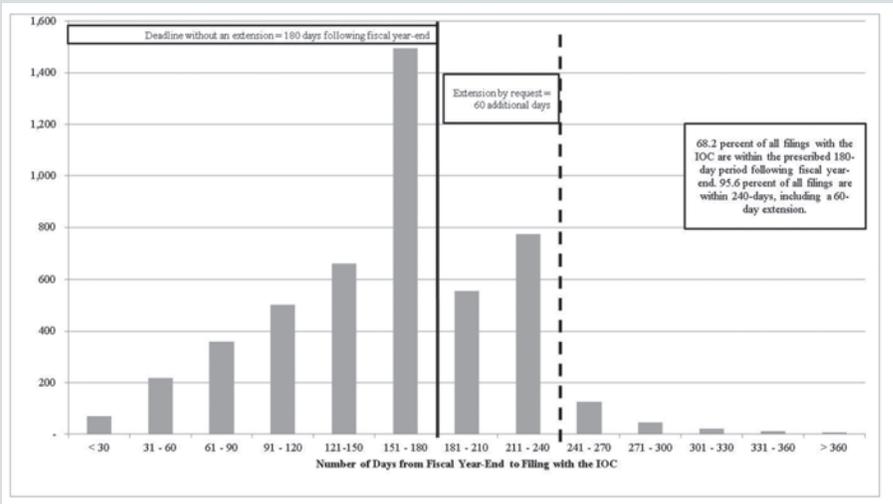
Furthermore, the financial database captures data based on fund financial statements which:

- Do not take into consideration economic resources (i.e., long-term liabilities or capital assets);
- Do not apply the accrual basis of accounting;
- Do not reconcile internal service funds, and
- Contain a high degree of variation.

Thus, for example, tracking something as basic as fire protection costs is not feasible given the need to:

- Identify local governments incurring one-time expenditures;
- Include parts of special district expenditures (e.g., some costs of a fire district) through a different government (e.g., a municipality); or

**Figure 5** Number of Days Allowed for Regulatory IOC Filing



Source: Sohl, S. and Waymire, T. (forthcoming). *Determinants of Local Government Reporting Lag: Evidence from Illinois.*

- Account for some costs (e.g., new fire equipment recorded in an internal service fund).

**Inconsistent Terminology.** Considerable confusion in understanding and comparing the data in municipal financial reports is also caused by the lack of standardization in the meaning of terms (e.g., General Government) and in the locations where data is reported (e.g., what government functions are to be reported under the heading “General Government?”)

Alternately, the category “General Government” in some communities may contain a variety of types of expenses across local governments (i.e., some may account for all information technology costs here whereas other communities might allocate portions of this line item across the various activities, such as transportation, involved

in technology upgrades. As a result, there can be, and often is, a wide variance in how costs are reported from government to government, even by governments in the same county. **Figure 6 on the next page** illustrates the lack of general agreement in how activities are categorized.

Just trying to compare total balances at the highest level is difficult, especially for a lay person. For example, the annual fiscal data reported at the IOC’s landing page of The Warehouse are not in sync with audited information, and these figures are often not in sync with budgeted figures. The Appendix contains an example of the disconnect within a large municipality’s expenditures/expenses reported at The Warehouse.

**Submitted Data are Not Machine-Readable.** Currently, Illinois local governments report their annual audit information to

<sup>f</sup>Sohl and Waymire, *Determinants of Local Government Reporting Lag: Evidence from Illinois*, forthcoming, 2016.

<sup>g</sup>Ibid.

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the IOC using PDFs, many of which are scanned copies or locked by auditors. Data submitted in PDF or similar formats are readable only by humans and very difficult to analyze and compare, whether across years for a particular government or across a group of local governments.

Illinois' Main Financial Database is Not User Friendly. Local governments required to report AFR information to the IOC complete an electronic form which is used to generate a static report. While this financial database is freely accessible, the information has a number of limitations:

- The information is in silos and must be combined to be useful;
- It contains codes which only skilled researchers can interpret;
- Government-wide data are not included; and
- Totals are lacking due to the data requiring further reconciliations (i.e., closing out internal service funds).

Even if an analyst wants to supplement certain actual expenditure figures with estimates of missing data to create an approximation of total expenditures, calculating across-the-board estimates are not feasible unless the data is in machine-readable form. Many of the variables needed to calculate such estimates are not available. For instance, one of the largest costs of local governments is total compensation. To compute this balance, access to payroll information for headcounts and all the types of compensation would be necessary. This information is not readily available, especially across large numbers of local governments.

The same issue exists for capital and equipment, supplies, contracting fees, and many other costs. Getting to the core of data to make assumptions is now extremely difficult because there is a lack of guidelines covering transaction-based

## Figure 6 Financial Report Confusion and Lack of Meaning Results from the Use of Terms with Multiple Meanings

Most local government reports list about six different types of activities under the heading “Governmental Activities.” However, some counties use as many as 26. Listed below are the activity titles most frequently used in DuPage County and the percentage of municipalities using them. Note that while all municipalities engage in all of the activities listed below, no single activity title is universally used; none is even used by more than 80 percent of the municipalities. Such confusion with the names given to municipal activities makes inter-municipal comparisons difficult and subject to error. The most frequently reported concepts include:

|                      |     |
|----------------------|-----|
| General Government   | 76% |
| Public Safety        | 71% |
| Highways and Streets | 37% |
| Interest             | 32% |
| Culture & Recreation | 29% |
| Public Works         | 29% |

information: revenues and expenses of particular categories can be reported under a variety of different headings or rolled up to a single line item. Under the present system, even if concepts are standardized, it will be difficult to determine how much of one line item is attributed to an underlying balance unless the figures are disaggregated and accounted for using the same basis of accounting.

### How should Illinois respond to these problems?

Illinois is in a position to benefit from the tremendous progress that has been made nationally in how financial information is gathered, maintained, and used for organizational decision-making. Modern systems of data management make it possible to produce financial reports that can be much more informative and useful to the public—the constituency served by the state’s governments.

The State of Ohio, for example, has demonstrated considerable progress in capturing financial information down to the transaction level. Illinois, too, should

invest in improved reporting systems and processes to capture total annual spending of local governments in Illinois, both individually and in the aggregate. IOC’s The Warehouse is an important step in this direction.

*But, in the main, the kinds of information currently available about Illinois’ local governments are compiled by outmoded accounting systems that, in the light of modern accounting concepts and technology, no longer conform to the requirement that the data they produce be currently available in a format easily analyzed and understood.*

### What changes are needed now in Illinois’ local government accounting systems and reports?

At a minimum, Illinois’ system of local government financial reporting should be revised to include the following accounting and auditing adjustments:

1. Redesign the process to require that all local governments—including school districts, housing authorities, community

colleges, and drainage districts—report their complete financial operating data, including their annual financial audit, each year by a date fixed by statute. This will ensure that (1) each local government will have full and accurate financial data available to the public each year; (2) all such data for all local governments will reside in a single, state maintained repository; and (3) the State of Illinois, each year, will have an updated and accurate count of the local governments operating within the State’s boundaries.

2. Revamp audit statutes to be more concise and clear.
3. Require all local governments to report on a GAAP basis.<sup>h</sup>
4. Revise audit thresholds to include all or most local governments.
5. Provide mechanisms to help all local governments report audit information in a standardized manner at the lowest transaction level possible. Open source tools are available to create machine-readable digitized Annual Audits and Annual Financial Reports (AFR’s) that eliminate redundancies and make data reusable.
6. Link other source data (e.g., Estimated Assessed Valuation and Population) with financial reporting to reduce errors and increase efficiency.
7. Accept the digitized Annual Audit in lieu of the audited and more complete AFR to increase efficiency.
8. Decrease the number of days required to report finances to the Comptroller.

**When should the process of change begin?**

Financial data gathered and published about Illinois’ approximately 8,500 units of local government is neither reliable nor complete. Outmoded accounting and reporting systems are preventing the production of data that are easily analyzed and understood. *If local governments are truly going to be “of the people” and controlled “by the people and for the people,” it is imperative that the public have free and easy access to timely and reliable information about their governments finances.* If such information is easily available, residents will be better equipped to assess the efficiency, effectiveness, and

equity of public services provided with taxpayers’ dollars.

To achieve meaningful reform, the state will need to:

- Find the leadership and the courage to modernize the state’s local government financial reporting system and procedures; and
- Provide local officials with the mechanisms—such as tools, training, and discussion forums—needed to get a new system up and running.

There will never be a better time to begin the movement toward reform.

**Appendix**

Comparing the revenues and expenditures of similar kinds and sizes of local governments for any given year in Illinois is extremely complex, if not impossible, for an individual without an accounting background. One reason is that the fiscal data reported at the IOC’s landing page of The Warehouse annual financial information is not in sync with the information reported for the same government’s audited information.

Set forth below is an example of a large municipality’s expenditures/expenses reported at The Warehouse. The Warehouse’s landing page (A) compared to expenditures within the Fund Listing and the Expenditures portion of the Annual Financial Report (non-audited information) (B) versus expenditures and expenditures and expenses reported in the annual audit (C).

Note: All figures are accurate but have a different meaning. Below is a recap of the fiscal year 2014 total expenditures per various sources within The Warehouse.

(A) The landing page = **approximately \$329 million**, which coincides with the summation of individual funds within the Expenditures (drop down option on the landing page).

(A) The Fund Listing (drop down option on the landing page) = **approximately \$331 million**

(A) The Annual Audit’s Statement of Revenues, Expenditures and Changes in Fund Net Position = operating expenditures of approximately \$206 million (modified accrual basis) + \$32 million in proprietary “expenses” (accrual based), net of depreciation (\$6.7 million) plus some portion of the \$24.5 million balance in the Internal Service Fund (requires reconciliation). Reconciliations are required to develop a total figure for “expenditures” using the audit report due to the use of different basis of accounting. However, all reconciliations are made within the accrual based government-wide financial statements which report approximately **\$248 million** in “expenses” without the component and approximately **\$260 million** “expenses” with the component unit – a significant difference from the balances reported in items A & B.

<sup>h</sup>GAAP refers to Generally Accepted Accounting Principles. Local governments could share finance resources where this is not financially feasible.

## About the Author

**Shannon N. Sohl**, Ph.D. CPA is a senior research associate in Northern Illinois University's Center for Governmental Studies where she is collaborating with thought leaders and stakeholders to develop a national digital financial reporting initiative for governmental and non-profit entities. Her other projects and publications relate to Illinois public finance, the structure of government, as well as crime and housing patterns in mid-sized communities. Dr. Sohl also co-hosts the annual Illinois Financial Forecast Forum and is a public finance instructor for the Civic Leadership Academy. Prior work experience includes auditing petroleum companies for KPMG in Texas and ten years of corporate finance experience with Sears in budgeting, loss prevention, risk management, and retail operations. She has taught Accounting and Budgeting at Judson College in Elgin, Illinois.

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