To the residents of Chester County:

I am pleased to present to the citizens of Chester County our tenth Annual Report Summary for the Fiscal Year ended 2014. The information contained in this Summary is a condensed overview of the County of Chester’s audited 2014 Comprehensive Annual Financial Report (CAFR) and presents selected information about the County’s revenues, spending, and demographics in an informal, easy to understand format.

The Office of the Controller has prepared the Annual Report Summary to help taxpayers understand the financial position of County government and how their tax dollars are being spent. It remains as important as ever for taxpayers to have a clear understanding of the financial pressures facing government. I firmly believe that an educated citizenry armed with the facts about local, state and federal governments is the best way to ensure accountability and an efficient government.

I am pleased to report that Chester County’s AAA credit rating was reaffirmed again in March, 2015, making Chester County one of a small handful of counties across the nation to have earned the highest credit rating from Standard & Poor’s, Fitch Ratings and Moody’s Investors Service, Inc. This has been another challenging year for state and local governments, so maintaining an AAA credit rating was no easy task. Economic and financial challenges continue to plague state and local governments across the nation, some of whom are now facing draconian budget cuts. Chester County government is not immune to market forces; however, prudent financial management and a steady control on spending have helped our county to weather the economic storm.

As your Controller, I welcome your input on County government. Please explore online resources (such as those on www.chesco.org) and contact your elected officials to express your views on the direction of our nation, state and county. Like other elected officials in Chester County government, I welcome your input on the direction of our government and how we can make it more open, efficient and accountable.

This Annual Report Summary is unaudited and excludes many material disclosures, financial statements, schedules and notes to the financial statements found in the County’s CAFR. Readers desiring more detailed financial information can obtain the full 182 page document on the County’s website at www.chesco.org under “Controller” “Comprehensive Annual Financial Report”.

I hope that you find this report informative. If you have any questions, do not hesitate to contact me at (610) 344-6155 or nmacqueen@chesco.org.

Sincerely,

Norman MacQueen
Welcome to Chester County!

The County of Chester, one of Pennsylvania’s original three counties, was named by William Penn in 1682. It is located in southeastern Pennsylvania, in the scenic Brandywine Valley approximately 30 miles west of Philadelphia. Chester County originally included what is now Delaware County, parts of Lancaster County and Berks County.

In 1784 the county seat was relocated from its then location, the City of Chester, to a more centralized location, the town of Turk’s Head. In 1788 the name of the town was changed from Turk’s Head to its current name – West Chester. The first courthouse was completed in 1786. In 1847 a new courthouse, designed by Thomas U. Walter, was constructed to handle the increasing population. In 1992 the County consolidated and expanded its human services capacity with the opening of the Government Services Center. Chester County expanded its judicial capacity with the 2008 completion of the Justice Center and its administrative capacity with the 2011 completion of the West Market Street building.

The County was an important stop along the underground railroad with over two dozen underground railroad sites or "stations" within an eight-mile radius of Kennett Square, possibly the largest concentration of underground railroad stations in the nation. Members of the Society of Friends (Quakers) established routes within the County headed north from Maryland and Delaware.

The County has 73 political subdivisions, consisting of one third-class city (Coatesville), 15 boroughs, and 57 townships. The County has a population of approximately 512,784 and covers 782 square miles, including some of the most productive agricultural land in Pennsylvania.

The median income of the County’s households is the highest in the Commonwealth of Pennsylvania. Chester County is one of the leading counties in home ownership as well. According to the 2010 census, Chester County has the most educated population in Pennsylvania.

Population and employment has dramatically grown in Chester County during the past thirty years as suburban development continues and as businesses grow along the major travel corridors.

We gratefully thank Elaine Deutsch, Chris Ann Colvin and the Chester County Planning Commission for most of the wonderful photographs used throughout this publication. Cover photo by Norman MacQueen
Who we are....

People
Chester County’s 2014 population estimate was 512,784. This is an increase of .6% from 2013 and an increase of 9.1% from ten years prior. The median age of County residents increased in 2014 to 40.2 years old, with the largest increase in the 65 and over population.
- 26.4% are under 20
- 17.5% are 20-34
- 28.0% are 35-54
- 13.6% are 55-64
- 14.5% are over 65

Education
Education continues to be a priority for Chester County residents. There are 14 public school districts in Chester County providing elementary and secondary education, as well as many private, parochial, and charter schools. Chester County also is proud to be the home to eight universities and colleges. The 2014 estimate of the people over the age of 25, 92.3% have graduated high school with 69.2% going on for additional education. This is higher than the national average of 86.9% with 59.2% going on for additional education. 49.3% of County residents have a Bachelor’s or higher degrees which is significantly higher than the national average of 30.1%.

Housing
The average Chester County household size was unchanged, again in 2014, at 2.7 people. The average family size increased slightly to 3.2 people. In 2014, 95.1% of all housing units in Chester County were occupied, of which 75.9% were owner occupied. The median monthly rent, encompassing all types of rental units, in the County increased in 2014, to $1,208. This is higher than the Commonwealth median of $848 and the national median of $934. The average value of owner occupied housing in the County was $325,500 with 69.9% of owners having a mortgage. 60.6% of the housing in Chester County are single family homes with 74% of all types of housing units have 3 or more bedrooms.
**Business and Transportation**

Chester County continues to be a world leader in the cultivated mushroom industry as well as being the Commonwealth leader in the value of agricultural crops. Chester County is also a transportation hub for many manufacturers and distributors.

The County’s comprehensive plan, *Landscapes2*, calls for a system-wide approach to improving transportation planning in Chester County, with an emphasis on establishing multi-modal corridors. These corridors are focused on all modes of transportation – highway, rail, freight, biking and walking – towards achieving the efficient movement of people and goods.

**Income**

As reported by Bloomberg.com in September 2014, Chester County is the wealthiest county in the state based on median family income, and ranks 24th in the nation according to Moody’s Investors Service. Labor Department data shows that, in the first quarter of 2014, Chester County’s average weekly wages grew 13.9% from the same period in 2013 – the highest growth rate among 339 U.S. counties with annual average employment levels of 75,000 or more.

**Employment**

Historically, Chester County has been in the top five counties for employment rates in Pennsylvania and has had a lower unemployment rate than either the State or the nation. In 2014, Chester County continued this trend with an average unemployment rate of 4.2 percent. Along with low unemployment comes a high number of residents that are covered with health insurance. In 2014, 92.2% of Chester County residents had health insurance coverage with the majority covered under private health insurance.

**Health**

Where we live matters to our health. The health of a community depends on many different factors – ranging from individual health behaviors, education and jobs, to quality of health care, to the environment. Knowing how healthy the community is can help leaders focus on projects and initiatives to better serve the community. Please see the chart on page 9 for a comparison of Chester County rankings to the surrounding four counties.

- Health Behaviors (tobacco use, diet/exercise, alcohol use) - ranked 1st in all Pennsylvania counties
- Social & Economic Factors (employment, safety, income, education, family/social support) - ranked 1st
- Length of Life - ranked 2nd

Sources: U.S. Census Bureau, PA Department of Labor, University of Wisconsin Population Health Institute
Chester County is organized under the commission form of government. The three-member Board of Commissioners constitutes the chief governing body of the county. The board, together with its executive staff, manages a large and diverse organization whose mission is to provide quality government services in an efficient, cost effective manner. Elected every four years, the commissioners are responsible for policy making, fiscal management, and the administration of county affairs.

### Board of Commissioners

**Kathi Cozzone**  
Vice Chairman  
610-344-6100  
kcozzone@chesco.org

**Terence Farrell**  
Chairman  
610-344-6100  
tfarrell@chesco.org

**Michelle Kichline**  
610-344-6100  
mkichline@chesco.org

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The Office of the Controller supervises the fiscal affairs of Chester County. The Controller maintains accounting records, processes accounts payable and other disbursements, manages payroll and retirement disbursements, and is responsible for the internal audit function. The Controller’s Office is a resource for those seeking financial information about the County. Internal audits assess the adequacy of controls, legal contractual compliance and good business practices. The Controller also prepares the Comprehensive Annual Financial Report.

**Norman MacQueen**  
Controller  
610-344-6155  
nmacqueen@chesco.org

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The Clerk of Courts acts as the chief clerk and record keeper for the criminal division of the Court of Common Pleas. The Office is responsible for maintaining records for all criminal cases, posting bail, docketing all criminal records filed, assessing costs and fines for criminal cases, collecting monies on summary appeal cases, preparing motor vehicle forms for the Pennsylvania Department of Transportation and filing road dockets. The Clerk of Courts is also responsible for maintaining criminal court dockets and providing a repository for all trial exhibits.

**Robin L. Marcello**  
Clerk of Courts  
610-344-6135  
ccclerk@chesco.org

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The Coroner’s Office is required to investigate all sudden, violent, traumatic and/or unexpected deaths. This includes deaths from apparent “natural causes” where the individual’s treating physician has no knowledge of an existing medical condition that could credibly have caused the sudden death. Under these circumstances, it becomes the Coroner’s responsibility to determine how and why an individual died. The Coroner is also responsible for assuring the individual’s proper identity and that next of kin have been notified.

**Gordon R. Eck, DO**  
Coroner  
610-344-6165  
coroneroffice@chesco.org
The Chester County District Attorney is the chief law enforcement officer for the county. The core functions of the District Attorney’s Office are to investigate, prosecute, and prevent crimes. It is the District Attorney’s duty to uphold and defend the Constitution of the Commonwealth of Pennsylvania and the Constitution of the United States of America. Working together, we will keep Chester County a safe place to live, work, and raise a family.

The Prothonotary’s Office functions as the legal custodian of all civil instruments filed with the Court of Common Pleas maintaining accurate indices and docketing, providing security for the documents, and making them available to the public. The Prothonotary also serves as an Agent for the Federal Government for the purpose of processing Passport applications.

The Office of the Recorder of Deeds is an important interface between taxpayers, real estate professionals, and County government, and is responsible for the public repository of real estate records, military discharges, commissions, and official documents. It provides land records recording and indexing services to the public and real estate industry in order to secure property ownership and engage in business involving real estate.

The Register of Wills/Clerk of Orphans’ Court provides estate administration, marriage license, adoption, and guardianship filing services to individuals and the courts. The Register of Wills has jurisdiction over the probate of wills, granting of letters, and is the agent for the collection of state inheritance tax. The Clerk of Orphans’ Court handles all proceedings relating to estates of incapacitated persons, adoptions, and marriage licenses.

The Sheriff’s Office is the enforcement arm of the Court of Common Pleas. The Sheriff’s Office provides safety, protection, and security services, efficient and timely notification of civil actions, Protection from Abuse (PFAs), gun permit and background investigation services to the public. Through its Sheriff sales, it provides scheduling, processing, and selling services for real and tangible property. It also provides transportation and custody services to adult and juvenile prisoners. The Sheriff Office processes all applications for License to Carry Firearms.

The Office of the Treasurer serves primarily to receive, record, and deposit most County funds resulting from payment of taxes, payment due on the sale of various state and county licenses, funds collected in the performance of public services, other state-related revenues, and payment of judgments and fines. It generates annual and interim real estate tax invoices, and the processing of resultant payments. The Treasurer is an agent for the Commonwealth regarding the issuance of licenses for hunting, fishing, pistol permits, and dog ownership.
Guide to County Services

Below is a helpful list of County & Commonwealth agencies and their phone numbers. It is by no way a complete list. We encourage you to visit our website www.chesco.org for additional resources not included.

Agriculture Development Council ......................................... 610-344-6285
Community & Economic Development ..................................... 610-344-6900
Conservation District ............................................................ 610-925-4920
County General Operator ................................................. 610-344-6000 / 1-800-682-1100
Domestic Relations ................................................................ 610-344-6215
Election/Voter Service ........................................................ 610-344-6410
Jury Service Center ........................................................... 610-344-6174
Parks & Recreation ............................................................... 610-344-6415
Veteran's Affairs ................................................................... 610-344-6375
Human Services ..................................................................... 610-344-6640
Aging Services ...................................................................... 610-344-6350
Elder Abuse .......................................................................... 800-564-7000
Pocopson Nursing Home ...................................................... 610-793-1212
Child Abuse Report Line .................................................... 610-344-5800 / 800-932-0313
Children, Youth & Families ................................................... 610-344-5800
Crime Victim Center ............................................................ 610-692-7420
Drug and Alcohol .................................................................. 610-344-6620
Mental Health / Intellectual & Develop. Disabilities ............... 610-344-6265
Domestic Violence 24 Hour Hotline .................................... 888-711-6270
Drug/Alcohol Crisis ............................................................... 911
Mental Health 24 Hour Crisis Hotline………. 1-877-918-2100 / 610-280-3270
Rape Crisis Center ............................................................... 610-692-7420
Suicide Prevention Lifeline ................................................... 800-273-8255
Poison Control ...................................................................... 800-772-7112

Pennsylvania State Hotlines
Suspected Welfare Fraud 1-800-932-0582
Elder Abuse Unit 1-866-623-2137
Consumer Protection 1-800-441-2555

511PA is Pennsylvania's official travel information service. Call, visit www.511PA.com, or use the mobile app for reliable, current traffic and weather information, as well as links to other transportation services.
Human Services Provided

The human services provided by the County are, in large part, funded by grants received from the Commonwealth and federal government. In 2014, human services made up 52% of the County expenditures. Please see the graph below for the County’s human service expenditures.

**Department of Aging**: The primary goals of the department are to develop, coordinate and support comprehensive community based services which assist persons age 60 and older to remain independent and self-sufficient in the community.

**Child Care Information Services (CCIS)**: CCIS has been designated as the hub for child care information in Chester County. CCIS manages the subsidized child day care program, provides resource and referral services, and can help families find a childcare provider that best meets their needs.

**Children, Youth & Family (CYF)**: The mission of CYF is to utilize high-quality, comprehensive social services that strengthen the family’s ability to provide for the safety and well-being of each child.

**Department of Community Development (DCD)**: The Chester County Department of Community Development provides housing, neighborhood improvement, workforce development, and social services to citizens so that they have the opportunity to successfully live and work in a safe, stable, and desirable community.

**Drug & Alcohol**: Drug & Alcohol provides effective, high quality alcohol, tobacco, and other drug prevention, intervention, and treatment services for the citizens of Chester County in order to prevent the onset of substance abuse and addiction wherever possible and, where it does exist, to mitigate its effects on individuals, families, and communities.

**Geriatric Center**: Pocopson Home is Chester County’s long term healthcare facility. The Home offers both short and long term medical and nursing services, placing emphasis on rehabilitation for the purpose of returning residents to their homes and community environment.

**Health Department**: The Chester County Health Department provides personal and environmental health services to residents and visitors so that they may grow, live and work in healthy and safe communities.

**Human Services**: Department of Human Services protects vulnerable children and adults, promoting independence and well-being for the visitors and citizens of Chester County so that they may lead stable, safe, and fulfilling lives.

**Managed Behavioral Health Care (MBHC)**: MBHC provides services to all eligible County residents in a coordinated and collaborative manner. To best meet our residents’ needs, the department ensures that decisions are made on a sound planning basis, measures are put in place to maintain high quality services, and the statutes and regulations are followed consistently by and between the different services comprising the human services system.

**Mental Health/Intellectual & Developmental Disabilities (MH/IDD)**: Every Chester County citizen experiencing mental illness or developmental disabilities may access services and natural supports that foster recovery and integration into a greater community where they are valued and enjoy fulfilling lives.
Health Outcomes/Health Factors

Where we live matters to our health. People who live in communities with ample park and recreation space are more likely to exercise, which reduces heart disease risk. People who live in communities with smoke-free laws are less likely to smoke or to be exposed to second-hand smoke, which reduces lung cancer risk.

Chester County has been ranked, for the fourth year in a row, as the second healthiest county in Pennsylvania, according to a study published in 2014 by the University of Wisconsin and the Robert Wood Johnson Foundation. The study placed Chester County at the top in a number of categories, including health outcomes (blue on the graph to the right) and health factors (red on the graph to the right). The study looked at a number of factors, including the length and quality of life, health behaviors, clinical care, social and economic factors and the physical environment.

Source: County Health Rankings, University of Wisconsin

Chester County Health, Dental and Prescription Discount Programs

Through a partnership with the National Association of Counties (NACo), Chester County residents can join the Health Discount Program. This program provides a wide range of medical discounts including vision, hearing, diabetic supplies, diagnostic imaging and more. Residents benefit by saving on auxiliary healthcare services that are not currently included in the Affordable Care Act such as: Vision, Hearing, Diabetic supplies, Prepaid lab, Prescriptions, Prepaid diagnostic imaging, and Lasik and PRK vision. Residents can get more information or same day savings on medical discounts once they enroll at www.nacohealth.org or by calling Member Services toll-free at 1-877-573-2395. The NACo Health Discount Card helps individuals and families gain access to medical discounts from local providers.

The Dental Discount Card Program helps county residents in need of dental services who may be uninsured or underinsured. The program offers immediate access to dental providers with no waiting periods or forms to fill out. You’ll save on average between 15%-50% on most dental procedures from a national network of more than 114,000 general dentists and specialists. The dental program includes virtually everything from routine check-ups, to fillings, crowns, braces and even cosmetic work. All Chester County residents are eligible for the Dental Discount Program, including all family members. The plan has no cap on plan usage, and no need for administrative forms or waiting periods. For more information, or to enroll, call 1-877-573-2395.

The Chester County prescription drug discount card can be used by Chester County residents to help cope with the high price of prescription drugs. This program, sponsored by the NACo, offers average savings of 22% off the retail price of commonly prescribed drugs. There is no cost to Chester County taxpayers for this program. For more information visit www.caremark.com/naco or call toll free 1-877-321-2652.

For more information on these programs please go to http://chesco.org/index.aspx?NID=1822
Did you know?
The term “Row Office” or “Row Official” originated in the 1800s. The term “row offices” is often applied to those county officials other than the board of commissioners who are elected to their positions. The basis of the term is unknown, with some suggesting it derives from the fact that these officials appear “in a row” on the ballot, while another view is that it relates to their organization in a row in the hallways of the courthouse. Originally offices of county officials were situated in a row on the ground floor of a long corridor in the courthouse. Over time, recordkeeping and county services became complex and required more space than a string of offices in a hallway could provide. However, the term “row officer” stuck and continues to be used today when referring to elected public officials who serve the county.
Hibernia Park celebrates 50 years

With over 900 acres, including the 90-acre Chambers Lake popular for boating and fishing, and approximately five miles of trails, Hibernia County Park is the largest in the Chester County park system.

The park’s six picnic pavilions, two campgrounds, children’s pond, playgrounds, programs and special events, and an abundance of natural and historical resources play host more than 175,000 guests annually.

In 1894, Philadelphia lawyer Colonel Franklin Swayne acquired Hibernia and transformed it into a gentleman’s estate. His many changes to the Hibernia Ironmasters’ Mansion over the next 30 years resulted in the building as it stands today. In 1984, the Secretary of the Interior designated the park, in its entirety, as the Hatfield-Hibernia National Register Historic District.

Hibernia County Park is home to Chambers Lake, named in 1996 in memory of J. Franklin Chambers, the park’s first superintendent. Since 1980, the annual Chester County Old Fiddlers’ Picnic has been held in Fiddlers’ Field. 2014 marked the 86th anniversary of the event in Chester County.

Chester Valley Trail Phase III

On September 25, 2014 Chester County Commissioners, and various other state and local officials, opened phase three of the Chester Valley Trail, running west from Exton Park to Iron Lake Boulevard in Exton, adding an additional 1.2 miles to the existing 12.3 miles previously completed.

When complete, the final length of the Chester County portion of the Chester Valley Trail will be approximately 18.5 miles, from County Line Road west into Downingtown, to connect with the Struble Trail. From County Line Road east, Montgomery County is working to complete a planned connection with the Schuylkill River Trail in Norristown.

For more information please go to our website at: http://chesco.org/index.aspx?NID=1239

Generators for Municipality Use

In September 2014, the Chester County acquired 188 generators for municipalities, to be used solely for to power traffic lights, in the event of a major power outage. Purchased through an Urban Area Security Initiative (UASI) grant secured by the County’s Department of Emergency Services, the generators will be used by 37 municipalities in Chester County that have the most heavily traveled routes and busiest intersections that are regulated by traffic lights freeing up first responders for other emergency needs.

Computer Forensics Lab

In August 2014, Chester County District Attorney Tom Hogan announced the opening of the new Chester County Computer Forensics Lab (the “CFL”). The CFL is outfitted with specialized computer hardware to recover and store electronic data. All law enforcement agencies in the County will be able to submit electronic data to the CFL. District Attorney Hogan stated, “From murder to child abuse to white collar fraud, almost every major crime in today’s world has some electronic evidence component. The new CFL allows Chester County law enforcement the top-notch hardware and software to investigate and convict modern criminals. We are grateful that the Commissioners understand the need for a facility like the CFL to keep Chester County safe.”
A good education is essential for all students. It not only does a great educational system teach our youth book knowledge, it builds a foundation that allows them to take their next step. Each year Newsweek ranks the top High Schools in America, listing the top 500. Chester County is proud to have seven High Schools in the top 500.

68 – Unionville High School, Kennett Square
169 – Great Valley High School, Malvern
172 – Avon Grove High School, West Grove
294 – Bayard Rustin High School, West Chester
334 – Downingtown West High School, Downingtown
344 – Downingtown East High School, Exton
482 – Spring-Ford High School 10-12 Grade Center, Royersford


Renovation of Chester County’s Historic Courthouse

Chester County’s 167 year-old historic courthouse was restored to its original glory – and its original use – in May 2014, with the renovation of the interior of the courthouse and the relocation of District Court 15-1-04 to the building. Unused since the move by the Chester County Court of Common Pleas to the new Justice Center, and the relocation of County administrative offices, the historic courthouse received a restoration makeover, with modern ADA requirements added. By moving into the County-owned building, District Court 15-1-04 will save in rental costs, resulting in a five-year break-even point for the cost of renovation of the historic building.

The renovation also allowed for public access to the Chester County Hall of Heroes, a memorial to all Chester County citizens who lost their lives serving their country, from World War I to the present day.

Did You Know?
There are only three Chester Counties in all of the United States. Including our own county in Pennsylvania, there is one in South Carolina and one in Tennessee.
Your Real Estate Dollars

In 2014, on average, Chester County residents paid $3,081.67 in taxes per $100,000 of their home’s assessed value. Of that assessment, only 14%, or $416.30, were County taxes. The pie chart to the right illustrates how your local real estate taxes are typically used.

County real estate taxes funded 38.4% or $151.9 million of the County’s activities for 2014. 61.6% or $243.7 million of the County’s spending is funded by Commonwealth and federal grants, charges for services, and interest from investments. The illustration below shows how each dollar of your County real estate tax bill is spent.

The General Fund

The General Fund is the County’s primary operating fund. It accounts for the general operating activities of the County. The general tax revenues of the County are accounted for in the General Fund. The General Fund of the County is made up of 37 departments. The two graphs - to the left and right - show, on average, how much a resident in Chester County pays for each of the top five and bottom five General Fund department’s services (net of revenue earned by that department).
The County’s Financial Position

Chester County’s financial position remains very strong. The county maintains sufficient net financial resources to protect against shortfalls.

The County’s AAA/Aaa debt ratings were reaffirmed in March 2015 from the three rating agencies: Standard & Poor’s, Fitch Ratings, and Moody Investors Services, Inc. Chester County is one of only a handful of counties in the United States, and the only county in Pennsylvania, to have AAA/Aaa bond ratings from all three major rating agencies. AAA/Aaa rating has and will continue to result in lower debt service on County debt - saving taxpayers money.

The County’s fund balance policy establishes the objective to strive to maintain an unrestricted fund balance, in the General Fund, of not less than two months of the subsequent year’s budgeted expenditures. Included in the unrestricted fund balance will be a Working Capital Reserve. Ten percent of subsequent year’s General Fund budgeted expenditures will be assigned as Working Capital.

In 2014, the County had $15.7 million in the working capital reserve, which represents 10 percent of the 2015 Expenditures budget. The County’s General Fund 2014 year end unrestricted fund balance of $36.1 million represents approximately 26.1 percent of General Fund revenues and more than 3.5 months of expenditures and transfers to other County funds.

Because of the County’s strong financial position, it is able to issue general obligation notes and bonds to help fund the County’s Capital Improvement & Open Space Projects at the lowest rates of interest available to county government.

Economic Diversity

Source: PA Center for Workforce Information & Analysis, 2014 Annual Data

Financial Position

The Financial Position Statement, known in accounting terms as the “Statement of Net Position”, is designed to provide a picture of the County’s financial position as of the end of the year. The net position figure represents the amount that the County owns versus the amount owed.

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<th>Assets</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
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<tr>
<td>Cash</td>
<td>$156,977</td>
<td>$145,896</td>
<td>$162,593</td>
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<tr>
<td>Investments</td>
<td>1,298</td>
<td>1,160</td>
<td>1,347</td>
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<tr>
<td>Accounts receivable</td>
<td>34,412</td>
<td>34,062</td>
<td>33,504</td>
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<td>Capital assets</td>
<td>357,713</td>
<td>366,098</td>
<td>379,491</td>
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<tr>
<td>Other assets</td>
<td>4,614</td>
<td>4,704</td>
<td>4,998</td>
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<tr>
<td>Total assets</td>
<td>555,004</td>
<td>551,920</td>
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Deferred outflows of resources

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<td>Def. charge on refunding</td>
<td>-</td>
<td>-</td>
<td>13,913</td>
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<tr>
<td>Total deferred outflows</td>
<td>-</td>
<td>-</td>
<td>13,913</td>
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Liabilities

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<tr>
<th></th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
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<tr>
<td>Accounts payable</td>
<td>27,808</td>
<td>27,563</td>
<td>27,463</td>
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<tr>
<td>Def. inflows of resources</td>
<td>20,191</td>
<td>23,014</td>
<td>19,829</td>
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<tr>
<td>Other liabilities</td>
<td>3,897</td>
<td>3,491</td>
<td>584,244</td>
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<tr>
<td>Long-term liabilities</td>
<td>559,829</td>
<td>549,483</td>
<td>4,107</td>
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<tr>
<td>Total liabilities</td>
<td>611,725</td>
<td>603,551</td>
<td>635,643</td>
</tr>
</tbody>
</table>

Net Position*

|                          | $ (56,721) | $ (51,631) | $ (39,797) |

* Negative net position is due to the cumulative effect of debt used to finance capital assets titled to others. Grants were provided to land conservancies for open space and to municipalities for park development and community development projects.

General Government – Services provided by the County for the benefit of the public and the governmental body as a whole, including the administrative departments such as the Office of the Controller, Commissioners, Treasurer, and Recorder of Deeds.

Judicial Government – Services provided by the County to the courts including the Court of Common Pleas and the following row offices: District Attorney, Clerk of Courts, Register of Wills/Clerk of the Orphans’ Court, Prothonotary, Coroner, and Sheriff.

Public Safety – Services provided by the County for the safety and security of the public including emergency management, the 911 communications system, hazardous materials response, and emergency medical services.

Corrections – Services used to support the prison, Adult and Juvenile Probation and other correctional programs.

Public Works – Services for maintaining and rehabilitating the 97 County owned bridges.

Human Services – Services with the purpose of promoting the general health and well being of the community as a whole, including public health, the human services funds, and the Pocopson Home, a long-term nursing facility.

Culture & Recreation – Services to provide County residents opportunities and facilities for cultural and recreational programs including libraries and parks.

Conservation & Development – Programs provided by the County to achieve a satisfactory living environment for the community as a whole including: planning, water resources, agricultural development, and soil conservation.
The summaries shown below of the County’s financial activities, for the last three years, show County-wide revenues and expenses on a basis similar to how a business would measure its financial results.

**Dollars In:** Revenue includes all amounts of money received by a government from external sources during its fiscal year (i.e., those originating "outside the government"), net of refunds and other correcting transactions, other than issuance of debt, sale of investments, and agency or private trust transactions. Under this definition, revenue excludes amounts transferred from other funds or agencies of the same government.

<table>
<thead>
<tr>
<th>Program revenues:</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for services</td>
<td>$62,184</td>
<td>$61,497</td>
<td>$59,821</td>
</tr>
<tr>
<td>Operating grants and contrib.</td>
<td>189,890</td>
<td>172,988</td>
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</tr>
<tr>
<td>Capital grants and contrib.</td>
<td>11,905</td>
<td>8,089</td>
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<tr>
<td>Total Revenues</td>
<td>$362,094</td>
<td>$360,448</td>
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<tr>
<th>Dollars Out…</th>
<th>2012</th>
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<tbody>
<tr>
<td>General government</td>
<td>$34,380</td>
<td>$37,147</td>
<td>$38,580</td>
</tr>
<tr>
<td>Judicial government</td>
<td>46,954</td>
<td>46,507</td>
<td>46,691</td>
</tr>
<tr>
<td>Public safety</td>
<td>18,726</td>
<td>17,896</td>
<td>19,578</td>
</tr>
<tr>
<td>Corrections</td>
<td>42,124</td>
<td>40,638</td>
<td>40,626</td>
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<tr>
<td>Total Expenses</td>
<td>$394,185</td>
<td>$395,358</td>
<td>$383,862</td>
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**Dollars Out:** Expenditure includes all amounts of money paid out by a government during its fiscal year - net of recoveries and other correcting transactions - other than for retirement of debt, purchase of investment securities, extension of loans, and agency or private trust transactions. Under this definition, expenditure relates to external payments of a government and excludes amounts transferred to funds or agencies of the same government (other than payments to intragovernmental service funds). Please see our full CAFR for complete details.

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**Trends of Revenue by Activity**

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**Trends of Expenses by Activity**

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16
FESTIVALS & ACTIVITIES

The Strawberry Festival
Saint Joseph's Community Festival
Chaddsford Winery Summer Concerts
West Chester Railroad Tour
Blob Fest
New Garden Festival of Flight
Made in America - Budweiser Clydesdales

MUSEUMS & ARTS

Herr’s Factory Tour
Historic Saint Peter’s Village
American Helicopter Museum
Chester County Art Association
Barnes-Britton House
Esherick Wharton Museum

PARKS AND TRAILS

Hibernia Park
Chester Valley Trail
Harmony Hill Nature Preserve
Sandy Hollow Heritage Park
Rushton Woods Preserve
Birmingham Hill - Brandywine Battlefield Trail
Chester County
Business & Education

LARGEST EMPLOYERS
Vanguard Group
QVC, Inc.
Siemens Medical Solutions USA, Inc.
County of Chester
Main Line Hospitals
Giant Food Stores, LLC
Chester County Intermediate Unit
Chester County Hospital
The Devereux Foundation
Downingtown School District

LARGEST TAXPAYERS
Liberty Property Ltd. Partnership
Horatio Realty Trust
Hankin Group
Chesterbrook Partners
Exton Square, Inc.

COLLEGES & UNIVERSITIES
Delaware County Community College
West Chester University
Immaculata University
Cheyney University
Lincoln University
U of Valley Forge (formerly V. F. Christian College)
Penn State Great Valley Campus
U of Penn Vet's New Bolton Center
Waste, Fraud, & Abuse Hotline
Report waste, fraud, and mismanagement of our county tax dollars

610-344-5912
ControllerInfo@chesco.org

WE ENCOURAGE YOU TO REPORT:
✓ Suspected theft or misuse of County property or cash
✓ False reporting of hours worked
✓ Submission of illegitimate vendor invoices
✓ Falsification or misrepresentation of expense reimbursements
✓ Mismanagement of tax dollars
✓ Spending in excess of what is reasonable and necessary
✓ Violations of the County’s purchasing policy
✓ Other suspected fraud or abuse
✓ Fraudulent reporting of medical, disability or workers’ compensation claims

YOU CAN HELP SAVE MONEY TOO!
We would love to hear your ideas to improve efficiency and save the County money!

Fraud investigations are opened within 24 hours of receiving fraud tips.
Status reports can be provided regarding your tip. Just provide your full name with your submission.
You can submit fraud tips anonymously either by voice mail, e-mail or ground mail.
If you choose to remain anonymous, be assured that your complaint will receive the same attention as all tips we receive.
As we have no way of tracing the source of anonymous tips, status reports cannot be provided on tips submitted anonymously.
Fraud & Abuse Hotline extends only to Chester County government resources and activities.
Any type of fraudulent activity involving private business or governmental agencies not related to Chester County should be reported to the appropriate law enforcement authorities.

Include as much detailed information as possible in your tip.
Vague allegations may not be able to be substantiated.

FRAUD & ABUSE HOTLINE CONTACT INFORMATION:

Contact us via E-mail:
ControllerInfo@chesco.org
or click here for our on line form.

Mail your tip to:
Fraud Hotline
Office of the Controller
313 West Market Street, Suite 6302
PO Box 2748
West Chester, PA 19380-0091

Telephone:
610-344-5912
Please leave a detailed message.

YOU CAN MAKE A DIFFERENCE!