



# Chesterfield County, Virginia

## Internal Audit

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**GREG L AKERS**  
Director

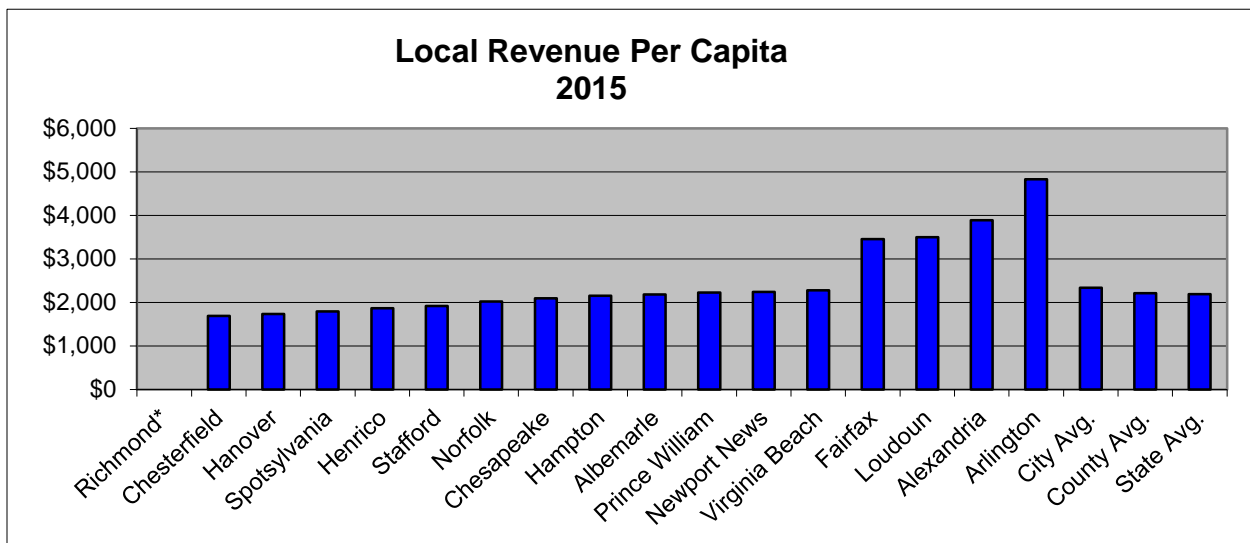
**DATE:** June 30, 2016

**SUBJECT:** 2015 Comparative Report of Local Government Revenues and Expenditures

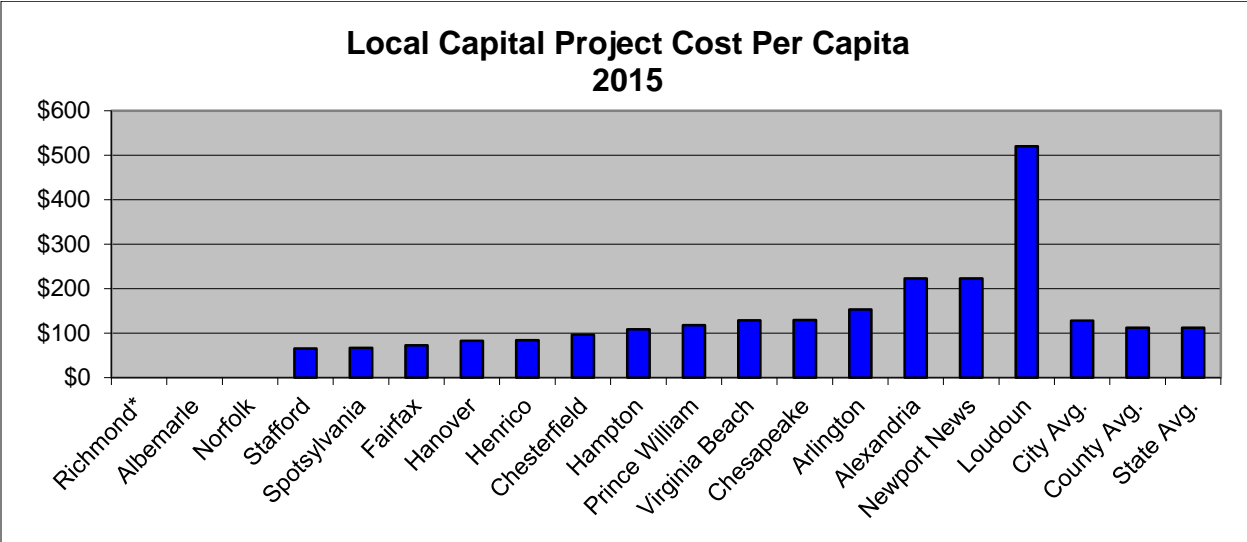
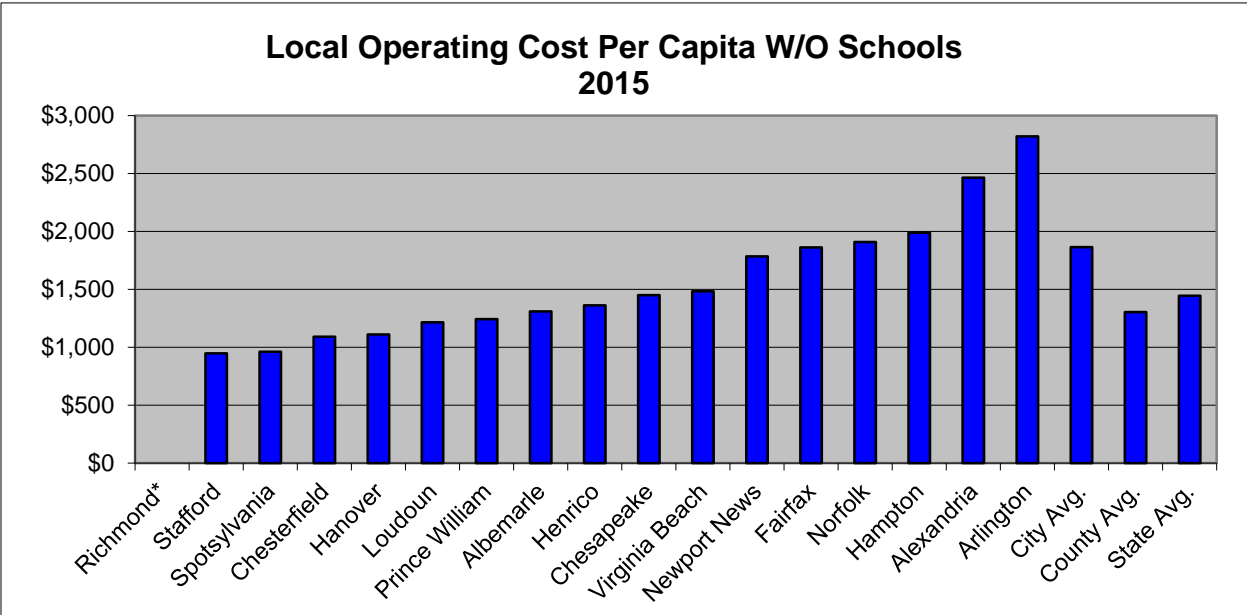
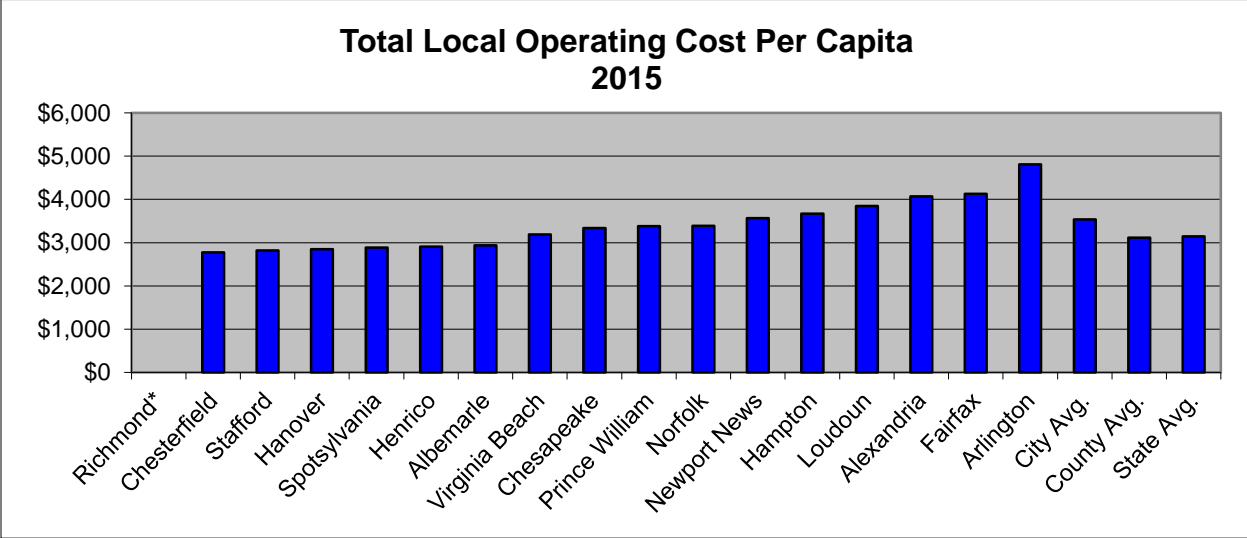
The Internal Audit Department annually evaluates and summarizes selected financial data reported in the Comparative Report of Local Government Revenues and Expenditures issued by the Virginia Auditor of Public Accounts (APA). All Virginia counties, cities, and certain towns are required to provide financial information to the APA annually.

Our analysis is provided to the County's Efficiency Team for reference and continued analysis of possible improvement opportunities. Our analysis compares certain revenue and cost factors reported for the 17 localities with a population over 100,000. The charts here illustrate Chesterfield's relative position for further consideration. As the APA notes, their *"report provides a uniform presentation of fiscal information; however, we caution users not to base conclusions solely on this report's data. The report does not include other factors such as the efficiency of various governmental functions or differences in the quantity or quality of services, which vary among localities."*

We believe our analysis provides an objective summary of information from the APA's report. However, as required by Government Auditing Standards (2011 Revision) section 2.12 issued by the U.S. Government Accountability Office, we must communicate this evaluation does not constitute an audit conducted in accordance with generally accepted government auditing standards (GAGAS).

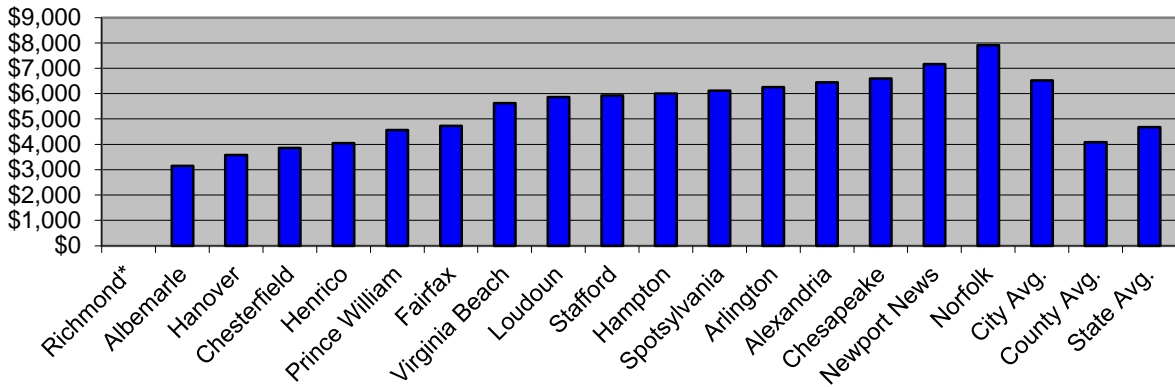


\*Richmond did not provide financial data in the 2015 Comparative Report dated 5/9/16.

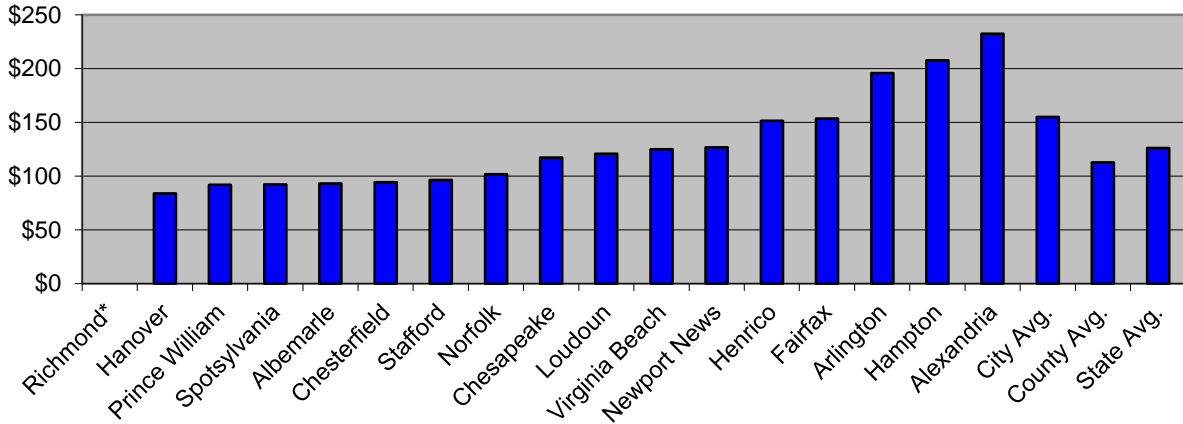


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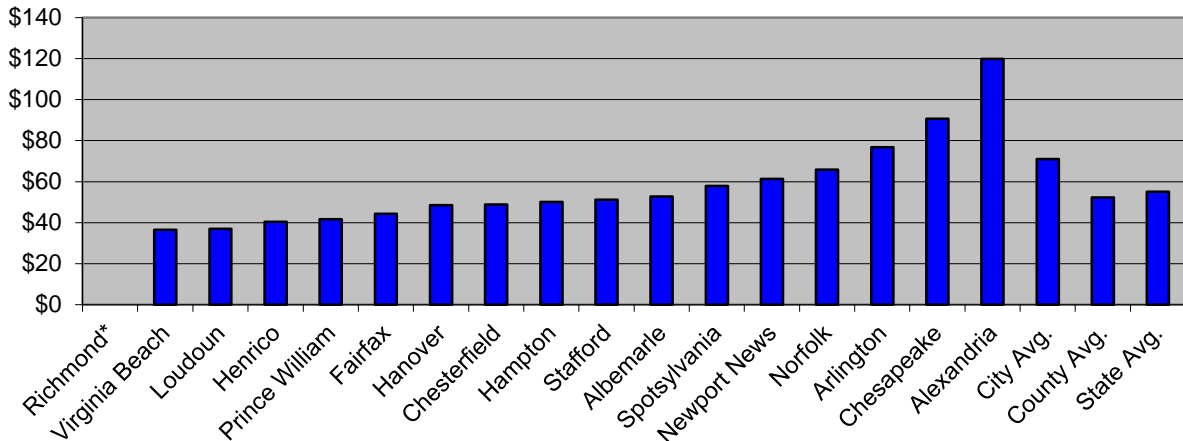
### Debt Per Capita 2015



### General Government Cost Per Capita 2015

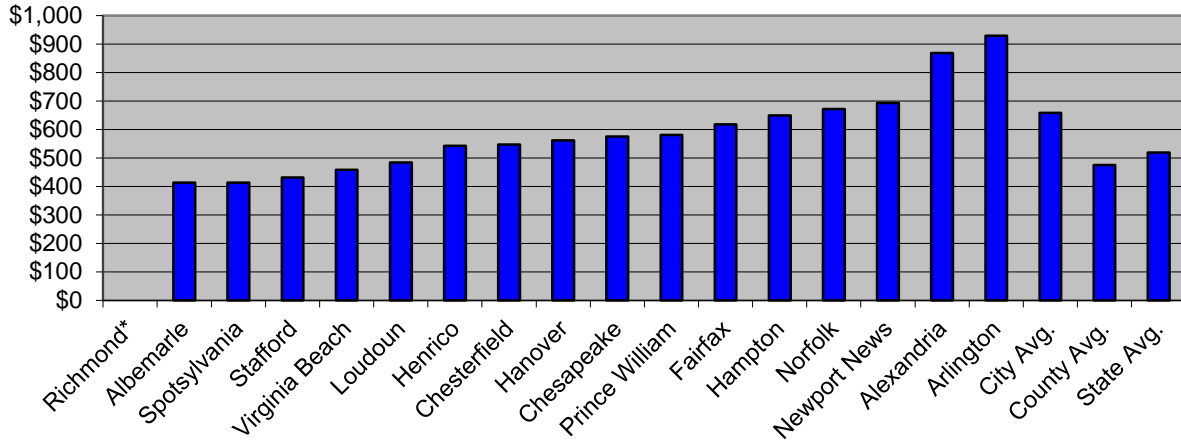


### Judicial Cost per Capita 2015

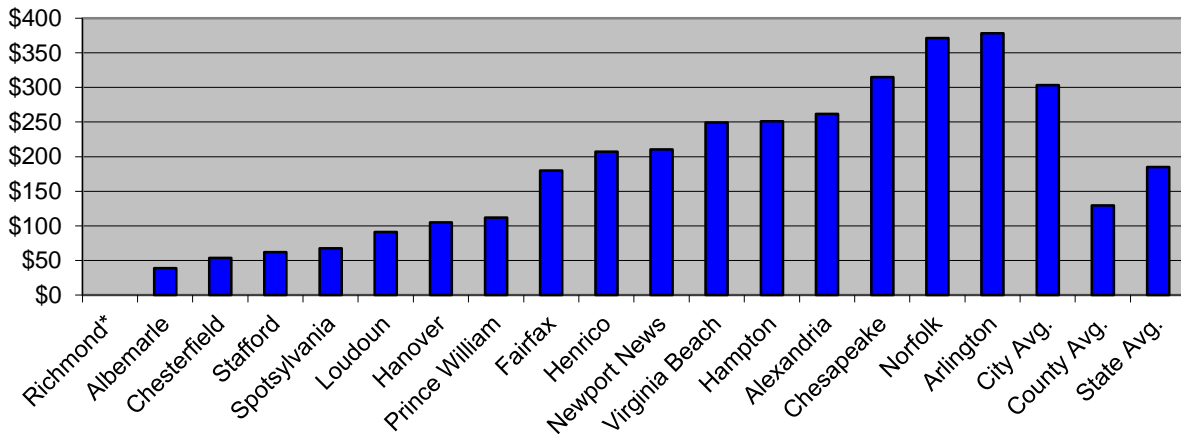


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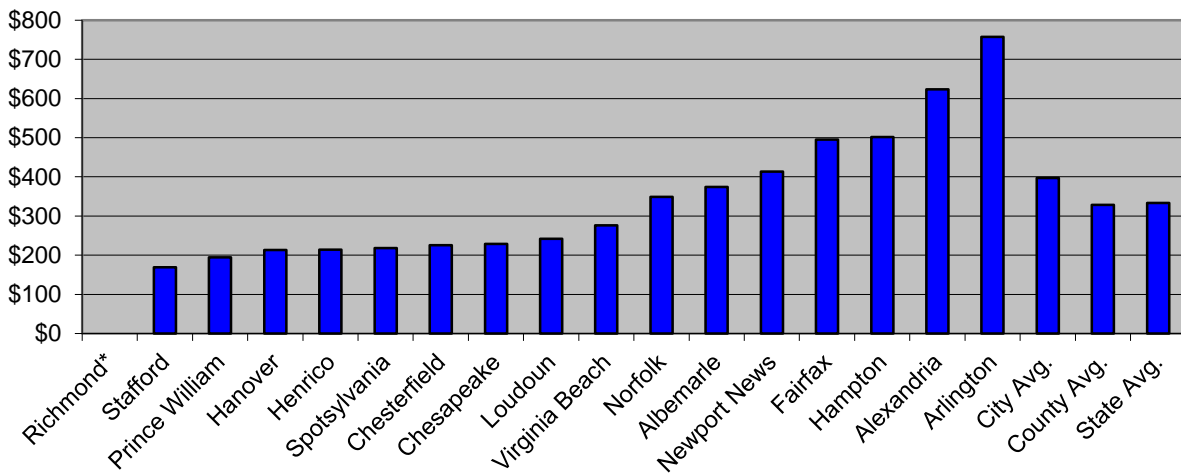
### Public Safety Cost Per Capita 2015



### Public Works Cost Per Capita 2015

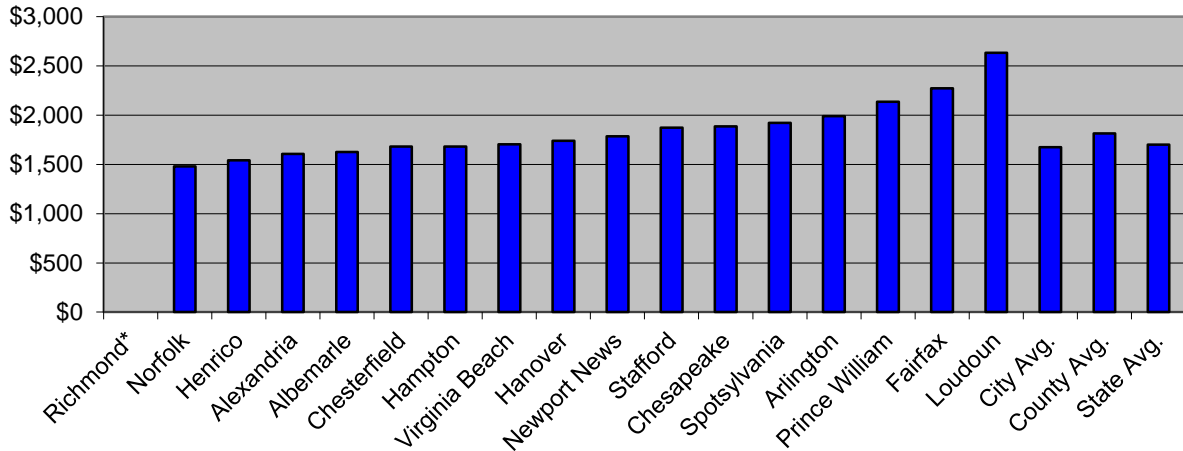


### Health & Welfare Cost Per Capita 2015

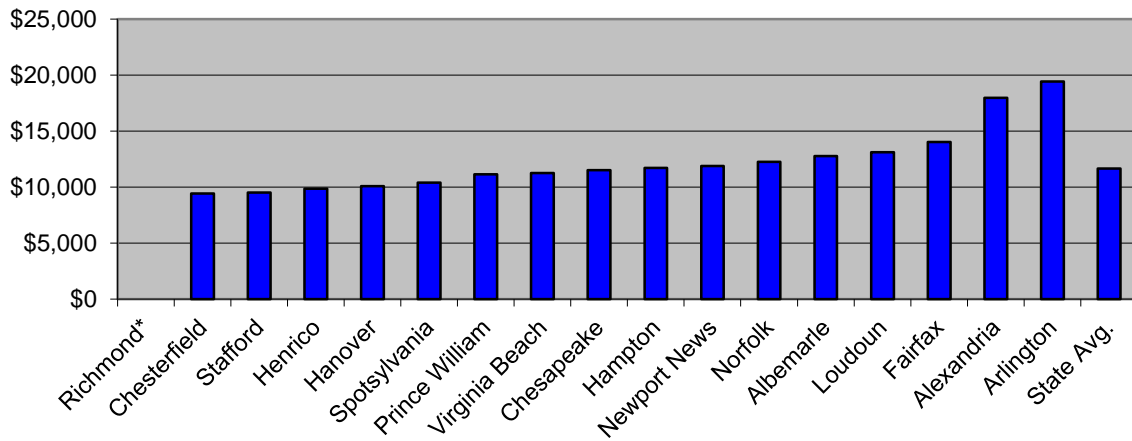


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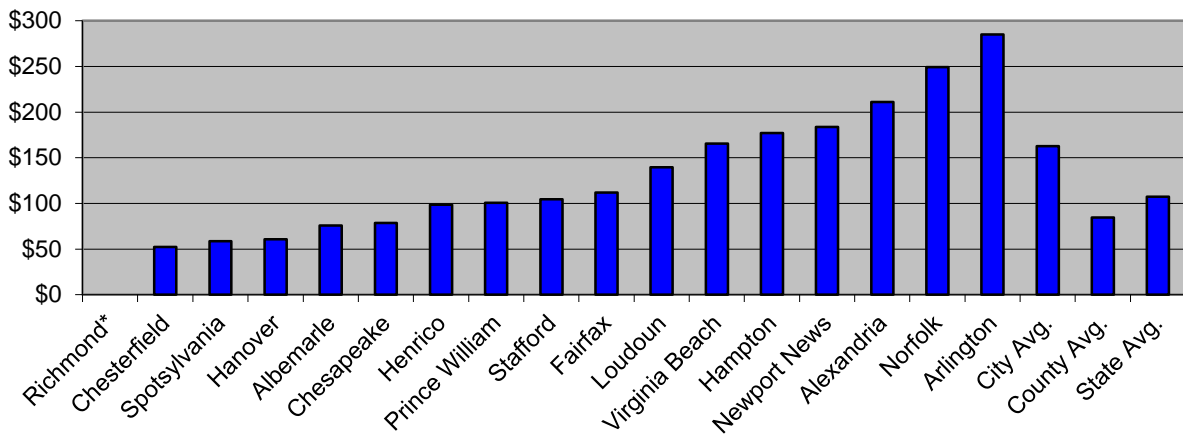
### Education Cost Per Capita 2015



### Education Cost Per Student 2015

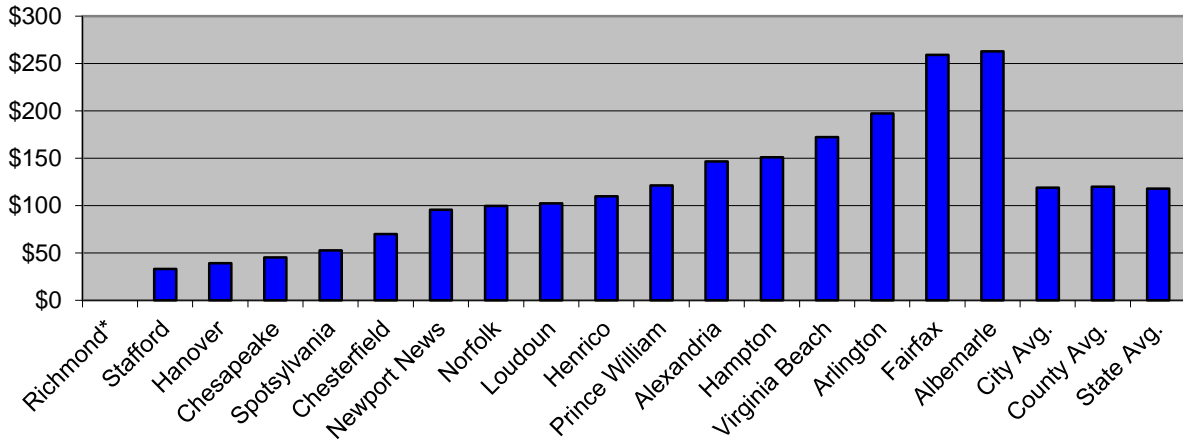


### Parks & Recreation Cost Per Capita 2015

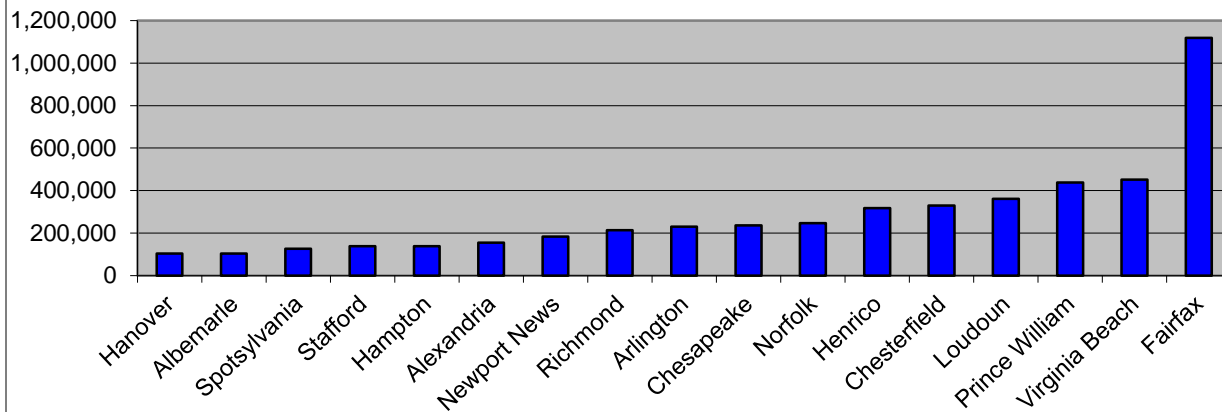


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### Community Development Cost Per Capita 2015

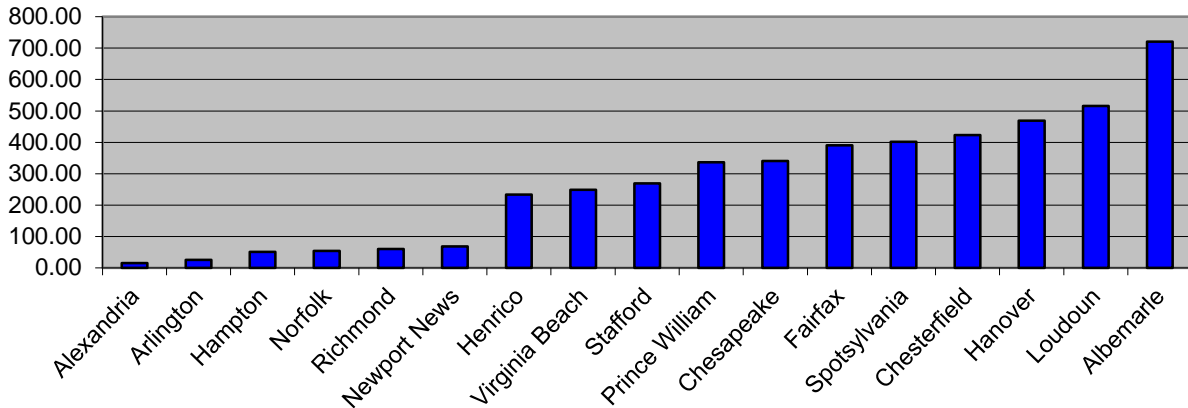


### Population 2014



Source: University of Virginia's Weldon Cooper Center for Public Service's July 1, 2014 provisional estimates.

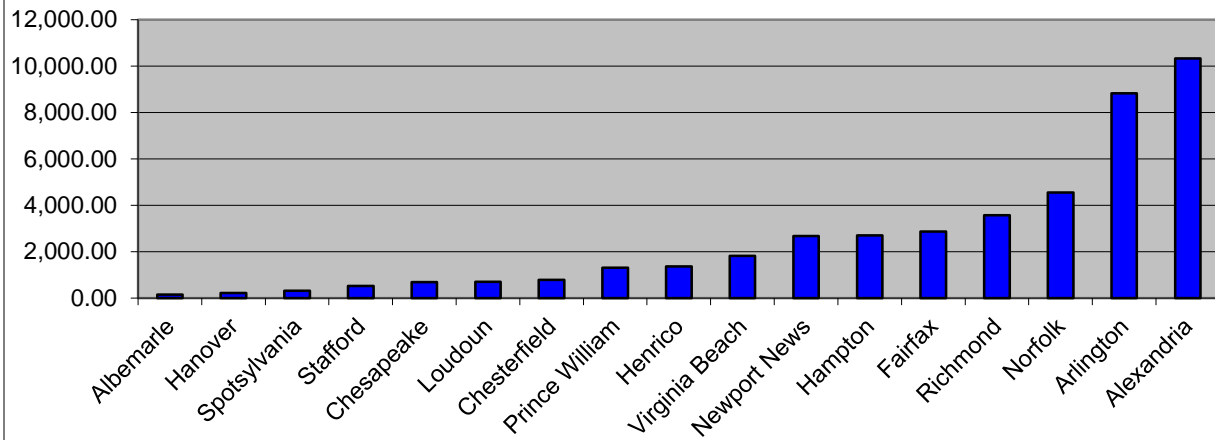
### Land Area (Square Miles) 2010



Source: U.S. Census Bureau, 2010 Census.

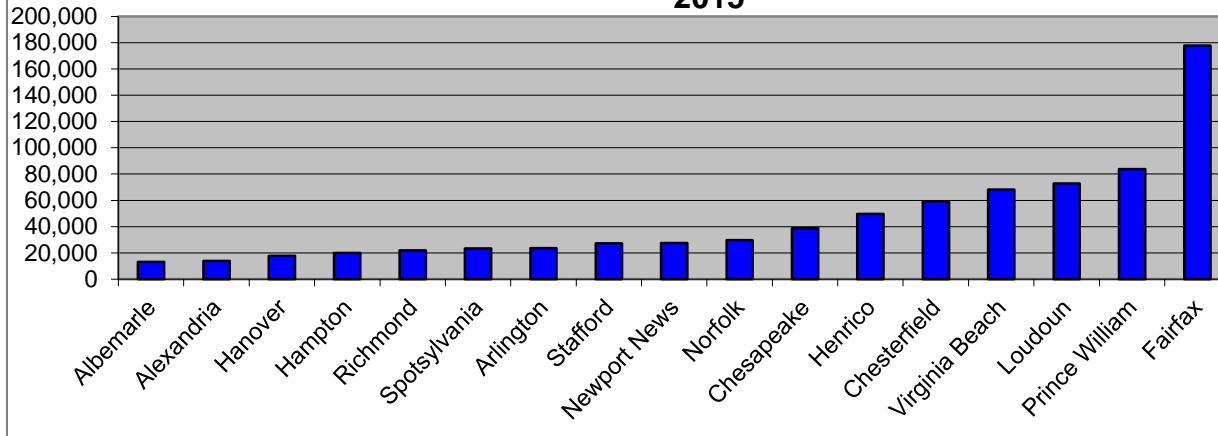
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### Population Density 2014



Source: Calculated via Population divided by Land Area.

### Average Daily Membership in Public Schools 2015



Source: State Superintendent of Public Instruction's annual report.

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