# Beaver County
# Combined District Courts

## Summary Audit Report
## For the Period January 2016 through December 2017

**David A. Rossi**
**Beaver County Controller**

# Table of Contents


| | |
|---|---|
| Audit Letter | 2 |
| Audit Scope and Objectives | 3 |
| Statements of Revenues and Expenses | 4 |
| Notes to the Financial Statements | 22 |
| Report on Internal Control Structure | 23 |
| Exit Conference and Follow-up Reporting | 25 |

**DAVID A. ROSSI**
CONTROLLER

County of Beaver
Office of Controller

**WILLIAM CALHOON**
CHIEF DEPUTY CONTROLLER

**ALBERT A. TORRENCE**
SOLICITOR

**BEAVER COUNTY COURTHOUSE**
**THIRD STREET - BEAVER, PENNSYLVANIA 15009-2196**
TELEPHONE: 724-728-5700

September 18, 2018

Mr. William Hare
Beaver County Court Administrator
Beaver County Court House
Beaver, PA 15009

Dear Mr. Hare:

We have audited the financial records of the nine District Courts in the county of Beaver of the state of Pennsylvania for the period January 1, 2016 through December 31, 2017. Based upon the audits we have issued our summary report thereon dated September 18, 2018.

We conducted our audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. Based upon our review of the financial records, in our opinion, the statement of revenues and expenditures is fairly stated in all material aspects.

David A Rossi

David A. Rossi
Beaver County Controller

## AUDIT SCOPE:

The scope of these audits encompassed the period from January 1, 2016 to December 31, 2017.

## AUDIT OBJECTIVES:

Through the completion of internal control questionnaires, control tests, substantive tests, and observation, the following audit objectives were accomplished for these audits:

- Prepared financial statements for each year reviewed
- Evaluated controls over the District Court's checking accounts
- Ensured that funds were deposited on the same day received
- Ensured that funds received were disbursed to the proper payees
- Ensured that funds held in escrow were adequate
- Ensured that funds receipted were applied to the proper case
- Ensured that costs and fines were properly split upon receipt
- Ensured that reports and funds due to the Commonwealth were correct and remitted in a timely manner
- Ensured that proper documentation was maintained in the case files
- Evaluated the controls over cash
- Evaluated the controls over purchasing and the administration of the budget
- Evaluated controls over general office procedures

# COMBINED DISTRICT COURTS
# STATEMENT OF REVENUES AND EXPENSES
# FOR THE YEAR ENDING DECEMBER 31, 2016

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2016)** | | **$ 178,963.52** |
| **Receipts:** | | |
| Traffic | $ 2,556,206.33 | |
| Non-Traffic | 764,257.59 | |
| Landlord / Tenant | 238,715.35 | |
| Civil | 172,772.66 | |
| Criminal | 58,773.60 | |
| Miscellaneous and other fees | 6,839.05 | |
| Total receipts | | 3,797,564.58 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 2,103,195.77 | |
| Municipalities | 624,597.86 | |
| Beaver County | 505,009.46 | |
| Server Costs | 268,358.48 | |
| Restitution & Refund Bail / Collateral | 227,868.08 | |
| Miscellaneous Schools & Libraries | 32,621.48 | |
| Total disbursements | | (3,761,651.13) |
| **Adjustments:** | | |
| Reimbursed Bank Charges | | 72.89 |
| Miscellaneous | | (0.34) |
| Adjustment for Return Items | | (25.00) |
| **Ending cash balance (12/31/2016)** | | **$ 214,924.52** |

## DISTRICT COURT 36-1-01
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2016

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2016)** | | **$ 21,361.56** |
| **Receipts:** | | |
| Traffic | $ 346,240.22 | |
| Non-Traffic | 103,586.83 | |
| Landlord / Tenant | 35,600.00 | |
| Civil | 17,124.20 | |
| Criminal | 5,250.00 | |
| Miscellaneous and other fees | 458.75 | |
| Total receipts | | 508,260.00 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 242,191.09 | |
| Ambridge Borough | 99,263.09 | |
| Beaver County | 59,599.68 | |
| Server Fees | 37,366.10 | |
| Restitution & Refund Bail / Collateral | 28,723.76 | |
| Harmony Township | 18,430.87 | |
| Baden Borough | 10,169.29 | |
| Ambridge Area School District | 5,637.42 | |
| Total disbursements | | (501,381.30) |
| **Adjustments:** | | |
| Miscellaneous | | 0.05 |
| **Ending cash balance (12/31/2016)** | | **$ 28,240.31** |

## DISTRICT COURT 36-1-02
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2016

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2016)** | | **$ 11,690.55** |
| **Receipts:** | | |
| Traffic | $ 165,396.86 | |
| Non-Traffic | 105,948.67 | |
| Landlord / Tenant | 53,283.20 | |
| Civil | 23,002.45 | |
| Miscellaneous and other fees | 177.50 | |
| Total receipts | | 347,808.68 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 155,264.23 | |
| Server Fees | 57,058.32 | |
| Beaver County | 52,817.09 | |
| Beaver Falls City | 46,173.33 | |
| Restitution & Refund Bail / Collateral | 10,969.87 | |
| Beaver Falls Parking Authority | 6,912.52 | |
| Patterson Township | 6,174.59 | |
| Big Beaver Falls Area Schools | 3,680.63 | |
| White Township | 3,092.35 | |
| Fallston Borough | 875.72 | |
| West Mayfield Borough | 537.92 | |
| Carnegie Free Public Library | 437.30 | |
| Patterson Heights Borough | 300.00 | |
| New Brighton Borough | 321.24 | |
| Eastvale Borough | 88.08 | |
| Total disbursements | | (344,703.19) |
| **Adjustments:** | | |
| Miscellaneous | | (0.29) |
| **Ending cash balance (12/31/2016)** | | **$ 14,795.75** |

## DISTRICT COURT 36-2-01
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2016

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2016)** | | **$ 44,420.50** |
| **Receipts:** | | |
| Traffic | $ 599,952.19 | |
| Non-Traffic | 195,327.14 | |
| Civil | 21,597.43 | |
| Landlord / Tenant | 20,737.00 | |
| Criminal | 10,200.00 | |
| Miscellaneous and other fees | 695.40 | |
| Total receipts | | 848,509.16 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 452,561.02 | |
| Beaver County | 101,940.83 | |
| Rochester Borough | 69,449.71 | |
| Restitution & Refund Bail / Collateral | 54,719.33 | |
| Server Fees | 50,432.63 | |
| New Sewickley Township | 43,233.41 | |
| Freedom Borough | 29,455.60 | |
| Economy Borough | 20,091.67 | |
| East Rochester Borough | 10,084.46 | |
| Conway Borough | 9,149.41 | |
| Rochester Township | 2,658.03 | |
| Freedom Area School District | 1,900.77 | |
| Ambridge Area School District | 1,408.62 | |
| Rochester Area School District | 101.55 | |
| Total disbursements | | (847,187.04) |
| **Adjustments:** | | |
| Miscellaneous | | 0.09 |
| **Ending cash balance (12/31/2016)** | | **$ 45,742.71** |

## DISTRICT COURT 36-2-02
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2016

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2016)** | | **$ 20,507.46** |
| **Receipts:** | | |
| Traffic | $ 305,807.80 | |
| Non-Traffic | 47,307.18 | |
| Civil | 23,091.88 | |
| Landlord / Tenant | 11,788.90 | |
| Miscellaneous and other fees | 2,557.50 | |
| Criminal | 420.00 | |
| Total receipts | | 390,973.26 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 233,739.95 | |
| Beaver County | 55,735.73 | |
| Restitution & Refund Bail / Collateral | 29,497.46 | |
| Server Fees | 19,372.22 | |
| Brighton Township | 17,938.56 | |
| Midland Borough | 14,187.28 | |
| Bridgewater Borough | 9,650.30 | |
| Beaver Borough | 6,577.22 | |
| Ohioville Borough | 4,970.57 | |
| Industry Borough | 942.67 | |
| Beaver Area School District | 844.86 | |
| Vanport Township | 489.87 | |
| Western Beaver School District | 5.00 | |
| Total disbursements | | (393,951.69) |
| **Adjustments:** | | |
| Miscellaneous | | (25.19) |
| **Ending cash balance (12/31/2016)** | | **$ 17,503.84** |

## DISTRICT COURT 36-3-01
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2016

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2016)** | | **$ 24,654.17** |
| **Receipts:** | | |
| Traffic | $ 211,238.56 | |
| Non-Traffic | 82,025.15 | |
| Landlord / Tenant | 26,956.00 | |
| Civil | 21,129.79 | |
| Criminal | 5,000.00 | |
| Miscellaneous and other fees | 522.00 | |
| Total receipts | | 346,871.50 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 198,124.77 | |
| Beaver County | 48,100.03 | |
| Restitution & Refund Bail / Collateral | 31,363.27 | |
| New Brighton Borough | 23,836.56 | |
| Rochester Township | 22,743.30 | |
| Server Fees | 16,793.59 | |
| North Sewickley Township | 8,832.37 | |
| Franklin Township | 3,498.06 | |
| New Brighton Area School District | 1,328.41 | |
| Pulaski Township | 1,112.62 | |
| Ellwood City Borough | 939.55 | |
| Rochester Area School District | 485.09 | |
| Marion Township | 369.03 | |
| Riverside School District | 265.22 | |
| Daugherty Township | 145.98 | |
| New Sewickley Township | 50.00 | |
| Total disbursements | | (357,987.85) |
| **Adjustments:** | | |
| Miscellaneous | | 0.25 |
| **Ending cash balance (12/31/2016)** | | **$ 13,538.07** |

## DISTRICT COURT 36-3-02
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2016

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2016)** | | **$ 12,184.54** |
| **Receipts:** | | |
| Traffic | $ 333,826.45 | |
| Non-Traffic | 52,908.56 | |
| Criminal | 31,000.00 | |
| Civil | 13,526.95 | |
| Landlord / Tenant | 8,522.40 | |
| Miscellaneous and other fees | 536.20 | |
| Total Revenues | | 440,320.56 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 307,214.77 | |
| Beaver County | 57,871.66 | |
| Chippewa Township | 10,856.69 | |
| Server Fees | 9,345.25 | |
| Restitution & Refund Bail / Collateral | 8,805.65 | |
| Koppel Borough | 2,302.46 | |
| Blackhawk School District | 1,978.75 | |
| Darlington Township | 1,853.57 | |
| South Beaver Township | 1,799.07 | |
| Big Beaver Borough | 1,212.20 | |
| Darlington Borough | 258.55 | |
| New Galilee Borough | 75.00 | |
| New Sewickley Township | 29.29 | |
| Total Disbursements | | (403,602.91) |
| **Adjustments:** | | |
| Miscellaneous | | 0.02 |
| **Ending cash balance (12/31/2016)** | | **$ 48,902.21** |

## DISTRICT COURT 36-3-03
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2016

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2016)** | | **$ 22,020.87** |
| **Receipts:** | | |
| Traffic | $ 366,792.97 | |
| Non-Traffic | 91,516.74 | |
| Civil | 27,900.60 | |
| Landlord / Tenant | 19,149.60 | |
| Miscellaneous and other fees | 769.45 | |
| Criminal | 52.10 | |
| Total receipts | | 506,181.46 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 305,512.56 | |
| Beaver County | 76,227.75 | |
| Server Costs | 40,487.82 | |
| Monaca Borough | 38,118.41 | |
| Restitution & Refund Bail / Collateral | 29,614.06 | |
| Center Township | 13,616.83 | |
| Raccoon Township | 3,377.28 | |
| Shippingport Borough | 1,256.62 | |
| South Side School District | 757.11 | |
| Central Valley School District | 631.58 | |
| Potter Township | 462.23 | |
| Green Township | 343.09 | |
| Riverside School District | 83.79 | |
| Georgetown Borough | 64.83 | |
| Beaver School District | 50.00 | |
| Big Beaver Falls School District | 50.00 | |
| Blackhawk School District | 50.00 | |
| Hookstown Borough | 50.00 | |
| Western Beaver School District | 50.00 | |
| Total disbursements | | (510,803.96) |
| **Adjustments:** | | |
| Miscellaneous | | 72.62 |
| **Ending cash balance (12/31/2016)** | | **$ 17,470.99** |

## DISTRICT COURT 36-3-04
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2016

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2016)** | | **$ 22,123.87** |
| **Receipts:** | | |
| Traffic | $ 226,951.28 | |
| Non-Traffic | 85,637.32 | |
| Landlord / Tenant | 62,678.25 | |
| Civil | 25,399.36 | |
| Criminal | 6,851.50 | |
| Miscellaneous and other fees | 1,122.25 | |
| Total receipts | | 408,639.96 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 208,587.38 | |
| Beaver County | 52,716.69 | |
| Server Fees | 37,502.55 | |
| Restitution & Refund Bail / Collateral | 34,174.68 | |
| South Heights Borough | 22,945.54 | |
| Aliquippa City | 22,087.40 | |
| Hopewell Township | 15,867.21 | |
| Aliquippa School District | 4,948.62 | |
| Hanover Township | 1,524.15 | |
| Hopewell Area School District | 1,014.24 | |
| Independence Township | 639.73 | |
| New Brighton Borough | 25.00 | |
| Total disbursements | | (402,033.19) |
| **Ending cash balance (12/31/2016)** | | **$ 28,730.64** |

# COMBINED DISTRICT COURTS
# STATEMENT OF REVENUES AND EXPENSES
# FOR THE YEAR ENDING DECEMBER 31, 2017

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2017)** | | **$ 214,924.52** |
| **Receipts:** | | |
| Traffic | $ 2,648,509.87 | |
| Non-Traffic | 756,758.14 | |
| Civil | 272,767.12 | |
| Landlord / Tenant | 263,578.28 | |
| Miscellaneous and other fees | 16,140.00 | |
| Criminal | 8,828.36 | |
| **Total receipts** | | 3,966,581.77 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 2,279,690.49 | |
| Municipalities | 635,249.92 | |
| Beaver County | 530,972.61 | |
| Server Costs | 269,489.63 | |
| Restitution & Refund Bail / Collateral | 260,600.21 | |
| Miscellaneous Schools & Libraries | 29,476.34 | |
| **Total disbursements** | | (4,005,479.20) |
| **Adjustments:** | | |
| Miscellaneous | | 31.80 |
| Adjustment for return items | | (12.85) |
| Unreimbursed Bank Charges | | (169.73) |
| **Ending cash balance (12/31/2017)** | | **$ 175,876.31** |

## DISTRICT COURT 36-1-01
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2017

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2017)** | | **$ 24,240.31** |
| **Receipts:** | | |
| Traffic | $ 376,410.48 | |
| Non-Traffic | 92,262.20 | |
| Landlord / Tenant | 39,178.75 | |
| Civil | 32,481.00 | |
| Criminal | 1,500.00 | |
| Miscellaneous and other fees | 261.50 | |
| Total receipts | | 542,093.93 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 286,395.16 | |
| Ambridge Borough | 93,551.35 | |
| Beaver County | 54,690.60 | |
| Server Fees | 32,884.26 | |
| Restitution & Refund Bail / Collateral | 31,614.83 | |
| Harmony Township | 21,866.53 | |
| Baden Borough | 9,540.20 | |
| Ambridge Area School District | 8,451.72 | |
| Total disbursements | | (538,994.65) |
| **Adjustments:** | | |
| Miscellaneous | | 0.35 |
| **Ending cash balance (12/31/2017)** | | **$ 31,339.94** |

## DISTRICT COURT 36-1-02
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2017

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2017)** | | **$ 14,795.75** |
| **Receipts:** | | |
| Traffic | $ 190,712.65 | |
| Non-Traffic | 128,079.19 | |
| Landlord / Tenant | 48,912.87 | |
| Civil | 27,401.60 | |
| Criminal | 10,000.00 | |
| Miscellaneous and other fees | 584.35 | |
| Total receipts | | 405,690.66 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 188,849.92 | |
| Server Fees | 61,065.93 | |
| Beaver County | 56,418.03 | |
| Beaver Falls City | 48,775.49 | |
| Restitution & Refund Bail / Collateral | 27,129.55 | |
| Patterson Township | 9,420.36 | |
| Beaver Falls Parking Authority | 5,744.10 | |
| Big Beaver Falls Area Schools | 3,043.45 | |
| White Township | 2,420.56 | |
| Carnegie Free Public Library | 383.75 | |
| Patterson Heights Borough | 272.95 | |
| Fallston Borough | 263.02 | |
| West Mayfield Borough | 232.47 | |
| New Brighton Borough | 169.06 | |
| Total disbursements | | (404,188.64) |
| **Adjustments:** | | |
| Miscellaneous | | 0.22 |
| **Ending cash balance (12/31/2017)** | | **$ 16,297.99** |

## DISTRICT COURT 36-2-01
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2017

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2017)** | | **$ 45,742.71** |
| **Receipts:** | | |
| Traffic | $ 533,596.07 | |
| Non-Traffic | 210,905.16 | |
| Civil | 32,994.99 | |
| Landlord / Tenant | 23,514.08 | |
| Miscellaneous and other fees | 1,174.06 | |
| Total receipts | | 802,184.36 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 410,820.15 | |
| Beaver County | 104,466.76 | |
| Rochester Borough | 70,687.77 | |
| Server Fees | 60,906.33 | |
| Restitution & Refund Bail / Collateral | 57,346.91 | |
| New Sewickley Township | 41,449.75 | |
| Economy Borough | 23,326.54 | |
| Freedom Borough | 16,643.45 | |
| Conway Borough | 8,742.73 | |
| East Rochester Borough | 7,968.52 | |
| Rochester Township | 2,365.90 | |
| Freedom Area School District | 1,213.22 | |
| Ambridge Area School District | 802.13 | |
| Rochester Area School District | 200.00 | |
| Total disbursements | | (806,940.16) |
| **Adjustments:** | | |
| Miscellaneous | | (0.03) |
| Adjustment for Return Items | | (37.85) |
| Unreimbursed Bank Charges | | (96.84) |
| **Ending cash balance (12/31/2017)** | | **$ 40,852.19** |

## DISTRICT COURT 36-2-02
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2017

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2017)** | | **$ 17,503.84** |
| **Receipts:** | | |
| Traffic | $ 227,036.16 | |
| Non-Traffic | 44,907.61 | |
| Civil | 27,263.41 | |
| Landlord / Tenant | 13,012.25 | |
| Miscellaneous and other fees | 1,959.35 | |
| Criminal | 210.00 | |
| Total receipts | | 314,388.78 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 181,774.78 | |
| Beaver County | 48,325.34 | |
| Restitution & Refund Bail / Collateral | 21,643.56 | |
| Server Fees | 16,164.53 | |
| Brighton Township | 15,547.60 | |
| Midland Borough | 14,025.45 | |
| Bridgewater Borough | 8,182.33 | |
| Beaver Borough | 5,809.56 | |
| Ohioville Borough | 3,490.57 | |
| Vanport Township | 1,496.30 | |
| Industry Borough | 1,069.70 | |
| Beaver Area School District | 351.92 | |
| Midland School District | 48.54 | |
| Beaver Area Memorial Public Library | 25.00 | |
| Total disbursements | | (317,955.18) |
| **Adjustments:** | | |
| Adjustment for Return Items | | 25.00 |
| Miscellaneous | | (25.41) |
| **Ending cash balance (12/31/2017)** | | **$ 13,937.03** |

## DISTRICT COURT 36-3-01
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2017

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2017)** | | **$ 13,538.07** |
| **Receipts:** | | |
| Traffic | $ 244,520.75 | |
| Non-Traffic | 71,075.28 | |
| Civil | 34,875.42 | |
| Landlord / Tenant | 32,405.00 | |
| Miscellaneous and other fees | 188.50 | |
| Total receipts | | 383,064.95 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 218,103.52 | |
| Beaver County | 54,849.65 | |
| New Brighton Borough | 33,664.83 | |
| Rochester Township | 30,092.57 | |
| Restitution & Refund Bail / Collateral | 14,210.49 | |
| Server Fees | 13,086.08 | |
| North Sewickley Township | 10,329.57 | |
| Franklin Township | 2,346.30 | |
| New Brighton Area School District | 1,829.54 | |
| Ellwood City Borough | 895.89 | |
| Pulaski Township | 736.76 | |
| Marion Township | 577.51 | |
| Daugherty Township | 525.00 | |
| Rochester Area School District | 246.36 | |
| Riverside School District | 88.24 | |
| Total disbursements | | (381,582.31) |
| **Adjustments:** | | |
| Miscellaneous | | 0.02 |
| **Ending cash balance (12/31/2017)** | | **$ 15,020.73** |

## DISTRICT COURT 36-3-02
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2017

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2017)** | | **$ 48,902.21** |
| **Receipts:** | | |
| Traffic | $ 373,371.01 | |
| Non-Traffic | 46,562.08 | |
| Civil | 21,734.25 | |
| Landlord / Tenant | 14,575.15 | |
| Miscellaneous and other fees | 2,255.75 | |
| Criminal | 300.00 | |
| Total Revenues | | 458,798.24 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 350,633.60 | |
| Beaver County | 63,376.00 | |
| Restitution & Refund Bail / Collateral | 45,009.37 | |
| Server Fees | 11,535.25 | |
| Chippewa Township | 12,938.18 | |
| Big Beaver Borough | 2,250.22 | |
| Darlington Township | 1,665.93 | |
| Blackhawk School District | 1,622.25 | |
| Koppel Borough | 1,524.34 | |
| South Beaver Township | 1,132.23 | |
| Homewood Borough | 567.14 | |
| New Sewickley Township | 345.71 | |
| Darlington Borough | 269.10 | |
| New Galile Borough | 100.00 | |
| Total Disbursements | | (492,969.32) |
| **Adjustments:** | | |
| Miscellaneous | | 0.15 |
| **Ending cash balance (12/31/2017)** | | **$ 14,731.28** |

## DISTRICT COURT 36-3-03
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2017

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2017)** | | **$ 17,470.99** |
| **Receipts:** | | |
| Traffic | $ 503,598.45 | |
| Non-Traffic | 91,992.07 | |
| Civil | 43,724.84 | |
| Landlord / Tenant | 27,260.25 | |
| Criminal | 3,500.00 | |
| Miscellaneous and other fees | 1,006.00 | |
| Total receipts | | 671,081.61 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 422,879.82 | |
| Beaver County | 89,548.61 | |
| Restitution & Refund Bail / Collateral | 44,460.13 | |
| Server Costs | 41,397.65 | |
| Monaca Borough | 38,387.86 | |
| Center Township | 16,042.38 | |
| Raccoon Township | 8,335.64 | |
| Shippingport Borough | 1,253.15 | |
| Green Township | 935.67 | |
| Central Valley Area School District | 669.28 | |
| Potter Township | 597.42 | |
| South Side School District | 263.17 | |
| Homewood Borough | 175.07 | |
| Georgetown Borough | 100.00 | |
| Rochester Area School District | 52.87 | |
| Riverside School District | 16.21 | |
| Total disbursements | | (665,114.93) |
| **Adjustments:** | | |
| Miscellaneous | | 23.23 |
| Unreimbursed Bank Charge | | (72.89) |
| **Ending cash balance (12/31/2017)** | | **$ 23,388.01** |

## DISTRICT COURT 36-3-04
## STATEMENT OF REVENUES AND EXPENSES
## FOR THE YEAR ENDING DECEMBER 31, 2017

| | | |
|---|---|---|
| **Beginning cash balance (1/1/2017)** | | **$ 28,730.64** |
| **Receipts:** | | |
| Traffic | $ 199,264.30 | |
| Non-Traffic | 70,974.55 | |
| Landlord / Tenant | 64,719.93 | |
| Civil | 52,291.61 | |
| Miscellaneous and other fees | 1,398.85 | |
| Criminal | 630.00 | |
| Total receipts | | 389,279.24 |
| **Disbursements:** | | |
| Commonwealth of Pennsylvania | $ 220,233.54 | |
| Beaver County | 59,297.62 | |
| Server Fees | 32,449.60 | |
| South Heights Borough | 28,738.00 | |
| Aliquippa City | 20,926.98 | |
| Restitution & Refund Bail / Collateral | 19,185.37 | |
| Hopewell Township | 9,234.75 | |
| Aliquippa School District | 3,258.42 | |
| Independence Township | 2,015.17 | |
| Hanover Township | 1,228.39 | |
| Hopewell Area School District | 1,166.17 | |
| Total disbursements | | (397,734.01) |
| **Adjustments:** | | |
| Miscellaneous | | 33.27 |
| **Ending cash balance (12/31/2017)** | | **$ 20,309.14** |

## COMBINED DISTRICT COURTS
## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE PERIOD JANUARY 1, 2016 THROUGH DECEMBER 31, 2017

Note 1: Summary of Significant Accounting Policies - The District Courts report on a cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses recognized when the disbursement is made.

Note 2: Traffic Receipt Categories -Transactions resulting from summary proceedings for offenses arising under the Pennsylvania Motor Vehicle Code and violations of local parking ordinances.

Note 3: Non-Traffic Receipt Categories -Transactions resulting from non-traffic summary proceedings initiated by a police officer or private citizen.

Note 4: Civil Receipt Categories - Transactions resulting from civil actions filed for tortious conduct or contractual issues.

Note 5: Landlord Tenant Receipt Categories - Transactions resulting from landlord / tenant proceedings.

Note 6: Criminal, miscellaneous and other fees Receipt Categories -Transactions resulting from misdemeanor and/or felony charges brought by a police officer or private citizen. Miscellaneous funds and funds deposited in escrow.

DAVID A. ROSSI
CONTROLLER

WILLIAM CALHOON
CHIEF DEPUTY CONTROLLER

ALBERT A. TORRENCE
SOLICITOR

BEAVER COUNTY COURTHOUSE
THIRD STREET - BEAVER, PENNSYLVANIA 17009-2196
TELEPHONE: 724-728-5700

September 18, 2018

Mr. William Hare
Beaver County Court Administrator
Beaver County Court House
Beaver, PA 17009

Report on Internal Control Structure

We have audited the accompanying statements of account for the nine District Courts located in Beaver County, Pennsylvania, for the period January 1, 2016 to December 31, 2017, and have issued our summary report thereon dated September 18, 2018.

We conducted our audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. In planning and performing our audits of the District Courts in Beaver County, Pennsylvania, for the period January 1, 2016 to December 31, 2017, we considered each office's internal control structure to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of each District Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the financial statements in accordance with prescribed policies. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, future reliance on any evaluation of the structure, past or current, is subject to the risk that

procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the internal control structure we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation. Additionally, we assessed control risk for the internal control structure. Compliance with applicable laws and regulations was considered when assessing control risk for the internal control structure.

We noted no matters involving the internal control structure and its operation that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce, to a relatively low level, the risk that material errors or irregularities affecting the financial statements being audited may occur and not be timely detected by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

This report is intended solely for the information and use of the Office of the Controller, management, and others within the administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

David A Rossi

David A. Rossi
Beaver County Controller

An exit conference was held on September 24, 2018 for the purpose of discussing the items presented in this summary report. Those in attendance were:

Court Administration

William Hare - Beaver County Court Administrator

Aileen Bowers - Deputy Court Administrator

Beaver County Controller's Office

Cheryl Spagnola - Auditor

The results of the summary audit were discussed in their entirety during this conference.

As a part of the Office of the Controller's normal reporting procedure, a copy of this summary report will be distributed to the Beaver County District Magistrates and will be posted in the Controller's section of the Beaver County website.