



**Beaver County  
Combined District Courts**

**Summary Audit Report  
For the Period January 2018 through December 2019**

**Maria Longo  
Beaver County Controller**

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MARIA LONGO  
CONTROLLER



BENJAMIN ZORICH  
CHIEF DEPUTY CONTROLLER

DAVID NEELY  
SOLICITOR

BEAVER COUNTY COURTHOUSE  
THIRD STREET - BEAVER, PENNSYLVANIA 15009-2196  
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November 10, 2020

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, 2018 through December 31, 2019. Based upon the audits we have issued our summary report thereon dated November 10, 2020.

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.

A handwritten signature in blue ink, appearing to read "Maria Longo".

Maria Longo  
Beaver County Controller

**AUDIT SCOPE:**

The scope of these audits encompassed the period from January 1, 2018 to December 31, 2019.

**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, 2018**

**Beginning cash balance (1/1/2018) \$ 175,876.31**

**Receipts:**

Traffic	\$ 2,771,795.90
Non-Traffic	742,214.90
Civil	286,314.56
Landlord / Tenant	264,148.12
Criminal	21,137.50
Miscellaneous and other fees	<u>6,166.11</u>

**Total receipts 4,091,777.09**

**Disbursements:**

Commonwealth of Pennsylvania	\$ 2,385,965.28
Municipalities	599,257.73
Beaver County	547,179.04
Server Costs	285,785.82
Restitution & Refund Bail / Collateral	212,823.30
Miscellaneous Schools & Libraries	<u>31,173.19</u>

**Total disbursements (4,062,184.36)**

**Adjustments:**

Miscellaneous	280.74
Adjustment for Return Items	<u>(350.65)</u>

**Ending cash balance (12/31/2018) \$ 205,399.13**

**DISTRICT COURT 36-1-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2018**

**Beginning cash balance (1/1/2018) \$ 31,339.94**

**Receipts:**

Traffic	\$ 313,206.05
Non-Traffic	91,726.03
Landlord / Tenant	39,616.67
Civil	26,750.65
Miscellaneous and other fees	<u>194.50</u>

Total receipts 471,493.90

**Disbursements:**

Commonwealth of Pennsylvania	\$ 250,437.72
Ambridge Borough	75,230.25
Beaver County	59,543.75
Server Fees	41,631.37
Harmony Township	22,170.04
Restitution & Refund Bail / Collateral	17,115.49
Ambridge Area School District	8,287.01
Baden Borough	<u>6,982.03</u>

Total disbursements (481,397.66)

**Adjustments:**

Miscellaneous	<u>(0.45)</u>
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**Ending cash balance (12/31/2018) \$ 21,435.73**

**DISTRICT COURT 36-1-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2018**

**Beginning cash balance (1/1/2018) \$ 16,297.99**

**Receipts:**

Traffic	\$	228,619.92
Non-Traffic		147,007.61
Landlord / Tenant		47,756.78
Civil		28,250.54
Criminal		2,000.00
Miscellaneous and other fees		<u>1,283.94</u>
Total receipts		454,918.79

**Disbursements:**

Commonwealth of Pennsylvania	\$	214,247.30
Beaver County		68,249.85
Beaver Falls City		60,429.37
Server Fees		60,249.09
Restitution & Refund Bail / Collateral		22,803.19
Patterson Township		8,940.22
Big Beaver Falls Area Schools		5,327.57
Beaver Falls Parking Authority		3,787.45
White Township		2,838.75
Patterson Heights Borough		1,072.93
New Brighton Borough		778.00
West Mayfield Borough		603.58
Eastvale Borough		382.12
Fallston Borough		155.05
Carnegie Free Public Library		<u>137.14</u>
Total disbursements		(450,001.61)

**Adjustments:**

Miscellaneous		<u>130.97</u>
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**Ending cash balance (12/31/2018) \$ 21,346.14**

**DISTRICT COURT 36-2-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2018**

**Beginning cash balance (1/1/2018) \$ 40,852.19**

**Receipts:**

Traffic	\$ 606,415.39	
Non-Traffic	159,706.70	
Civil	37,980.32	
Landlord / Tenant	19,442.54	
Criminal	2,806.00	
Miscellaneous and other fees	<u>945.01</u>	
 Total receipts		 827,295.96

**Disbursements:**

Commonwealth of Pennsylvania	\$ 447,677.20	
Beaver County	97,812.30	
Server Fees	59,572.15	
Rochester Borough	56,203.50	
Restitution & Refund Bail / Collateral	51,964.92	
New Sewickley Township	41,979.95	
Freedom Borough	23,867.37	
Economy Borough	21,427.23	
Conway Borough	8,594.20	
East Rochester Borough	5,407.08	
Ambridge Area School District	1,464.44	
Rochester Township	880.54	
Freedom Area School District	737.86	
Chippewa Township	300.00	
Homewood Borough	113.94	
Rochester Area School District	<u>62.36</u>	
 Total disbursements		 (818,065.04)

**Adjustments:**

Miscellaneous		100.47
Adjustment for Return Items		<u>37.85</u>

**Ending cash balance (12/31/2018) \$ 50,221.43**



**DISTRICT COURT 36-2-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2018**

**Beginning cash balance (1/1/2018) \$ 13,937.03**

**Receipts:**

Traffic	\$ 212,281.26	
Non-Traffic	43,966.55	
Civil	33,238.89	
Landlord / Tenant	14,192.24	
Criminal	2,630.00	
Miscellaneous and other fees	<u>1,840.25</u>	
<b>Total receipts</b>		<b>308,149.19</b>

**Disbursements:**

Commonwealth of Pennsylvania	\$ 179,188.08	
Beaver County	42,754.68	
Restitution & Refund Bail / Collateral	20,870.84	
Server Fees	17,313.12	
Midland Borough	17,253.62	
Brighton Township	10,976.70	
Bridgewater Borough	5,187.69	
Beaver Borough	4,484.94	
Ohioville Borough	2,537.76	
Industry Borough	1,410.09	
Vanport Township	1,331.22	
Beaver Area School District	281.90	
Beaver Area Memorial Library	31.78	
Midland Area School District	<u>16.18</u>	
<b>Total disbursements</b>		<b>(303,638.60)</b>

**Adjustments:**

Miscellaneous		<u>0.19</u>
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**Ending cash balance (12/31/2018) \$ 18,447.81**

**DISTRICT COURT 36-3-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2018**

**Beginning cash balance (1/1/2018) \$ 15,020.73**

**Receipts:**

Traffic	\$ 227,385.18	
Non-Traffic	82,217.23	
Civil	41,936.00	
Landlord / Tenant	29,723.02	
Miscellaneous and other fees	<u>372.25</u>	
Total receipts		381,633.68

**Disbursements:**

Commonwealth of Pennsylvania	\$ 223,205.26	
Beaver County	55,207.41	
New Brighton Borough	34,749.11	
Rochester Township	24,906.26	
Restitution & Refund Bail / Collateral	17,093.98	
Server Fees	10,589.15	
North Sewickley Township	7,173.86	
Franklin Township	3,050.45	
New Brighton Area School District	1,532.24	
Pulaski Township	873.93	
Ellwood City Borough	860.86	
Daugherty Township	771.15	
Marion Township	731.75	
Hanover Township	300.00	
Riverside School District	256.96	
Rochester Area School District	<u>225.85</u>	
Total disbursements		(381,528.22)

**Adjustments:**

Miscellaneous		(0.44)
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**Ending cash balance (12/31/2018) \$ 15,125.75**

**DISTRICT COURT 36-3-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2018**

**Beginning cash balance (1/1/2018) \$ 14,731.28**

**Receipts:**

Traffic	\$ 439,339.43	
Non-Traffic	40,555.72	
Civil	24,288.10	
Landlord / Tenant	18,833.20	
Criminal	10,000.00	
Miscellaneous and other fees	<u>107.50</u>	
Total Revenues		533,123.95

**Disbursements:**

Commonwealth of Pennsylvania	\$ 399,158.35	
Beaver County	62,740.55	
Restitution & Refund Bail / Collateral	23,641.33	
Chippewa Township	13,628.02	
Server Fees	12,551.70	
Darlington Township	2,422.84	
Koppel Borough	2,194.06	
Big Beaver Borough	2,071.80	
Blackhawk School District	1,549.25	
South Beaver Township	1,251.59	
Homewood Borough	126.57	
Darlington Borough	<u>51.83</u>	
Total Disbursements		(521,387.89)

**Adjustments:**

Miscellaneous	<u>50.11</u>
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**Ending cash balance (12/31/2018) \$ 26,517.45**

**DISTRICT COURT 36-3-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2018**

**Beginning cash balance (1/1/2018) \$ 23,388.01**

**Receipts:**

Traffic	\$ 532,015.67	
Non-Traffic	94,047.57	
Civil	44,043.44	
Landlord / Tenant	22,105.00	
Criminal	3,701.50	
Miscellaneous and other fees	<u>614.75</u>	
Total receipts		696,527.93

**Disbursements:**

Commonwealth of Pennsylvania	\$ 442,171.00	
Beaver County	93,551.59	
Server Costs	45,651.10	
Restitution & Refund Bail / Collateral	42,773.36	
Monaca Borough	29,544.53	
Center Township	19,791.55	
Raccoon Township	8,804.15	
Shippingport Borough	2,252.44	
Central Valley School District	1,485.26	
Potter Township	1,172.23	
Green Township	606.00	
South Side School District	159.31	
Homewood Borough	124.93	
Ambridge Area School District	50.00	
Independence Township	<u>50.00</u>	
Total disbursements		(688,187.45)

**Adjustments:**

Miscellaneous		(0.01)
Adjustment for Return Items		<u>(388.50)</u>

**Ending cash balance (12/31/2018) \$ 31,339.98**

**DISTRICT COURT 36-3-04  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2018**

**Beginning cash balance (1/1/2018) \$ 20,309.14**

**Receipts:**

Traffic	\$ 212,533.00	
Non-Traffic	82,987.49	
Landlord / Tenant	72,478.67	
Civil	49,826.62	
Miscellaneous and other fees	<u>807.91</u>	
Total receipts		418,633.69

**Disbursements:**

Commonwealth of Pennsylvania	\$ 229,880.37	
Beaver County	67,318.91	
Server Fees	38,228.14	
South Heights Borough	30,732.68	
Restitution & Refund Bail / Collateral	16,560.19	
Aliquippa City	15,376.51	
Hopewell Township	11,284.44	
Aliquippa School District	3,999.71	
Independence Township	2,341.02	
Hopewell Area School District	1,780.92	
Hanover Township	<u>475.00</u>	
Total disbursements		<u>(417,977.89)</u>

**Adjustments:**

Miscellaneous		<u>(0.10)</u>
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**Ending cash balance (12/31/2018) \$ 20,964.84**

**COMBINED DISTRICT COURTS  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2019**

**Beginning cash balance (1/1/2019) \$ 205,399.13**

**Receipts:**

Traffic	\$ 2,754,051.08
Non-Traffic	703,557.68
Civil	286,242.18
Landlord / Tenant	253,636.10
Criminal	25,261.20
Miscellaneous and other fees	<u>6,535.48</u>

**Total receipts 4,029,283.72**

**Disbursements:**

Commonwealth of Pennsylvania	\$ 2,366,637.45
Municipalities	574,330.51
Beaver County	542,723.31
Server Costs	262,858.98
Restitution & Refund Bail / Collateral	257,688.53
Miscellaneous Schools & Libraries	<u>35,765.41</u>

**Total disbursements (4,040,004.19)**

**Adjustments:**

Adjustment for return items	363.50
Miscellaneous	<u>78.51</u>

**Ending cash balance (12/31/2019) \$ 195,120.67**

**DISTRICT COURT 36-1-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2019**

**Beginning cash balance (1/1/2019) \$ 21,435.73**

**Receipts:**

Traffic	\$ 255,180.28	
Non-Traffic	82,472.01	
Landlord / Tenant	48,733.00	
Civil	30,469.20	
Miscellaneous and other fees	342.25	
Criminal	<u>200.00</u>	
Total receipts		417,396.74

**Disbursements:**

Commonwealth of Pennsylvania	\$ 209,267.88	
Ambridge Borough	60,977.41	
Beaver County	59,247.28	
Server Fees	35,839.04	
Harmony Township	18,791.06	
Restitution & Refund Bail / Collateral	13,926.36	
Ambridge Area School District	10,468.43	
Baden Borough	<u>7,050.26</u>	
Total disbursements		(415,567.72)

**Adjustments:**

Miscellaneous		(0.13)
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**Ending cash balance (12/31/2019) \$ 23,264.62**

**DISTRICT COURT 36-1-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2019**

**Beginning cash balance (1/1/2019) \$ 21,346.14**

**Receipts:**

Traffic	\$	255,413.28
Non-Traffic		135,924.13
Landlord / Tenant		47,408.55
Civil		26,690.95
Miscellaneous and other fees		<u>1,540.75</u>
Total receipts		466,977.66

**Disbursements:**

Commonwealth of Pennsylvania	\$	226,023.36
Beaver County		65,599.37
Beaver Falls City		61,786.70
Server Fees		58,699.01
Restitution & Refund Bail / Collateral		24,755.57
Patterson Township		6,787.66
Big Beaver Falls Area Schools		4,899.23
Beaver Falls Parking Authority		4,338.48
White Township		2,502.13
Eastvale Borough		1,893.58
West Mayfield Borough		1,353.46
Patterson Heights Borough		884.61
Carnegie Free Public Library		807.61
New Brighton Borough		452.31
Fallston Borough		<u>119.83</u>
Total disbursements		(460,902.91)

**Adjustments:**

Miscellaneous		<u>280.44</u>
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**Ending cash balance (12/31/2019) \$ 27,701.33**



**DISTRICT COURT 36-2-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2019**

**Beginning cash balance (1/1/2019) \$ 50,221.43**

**Receipts:**

Traffic	\$ 614,658.91	
Non-Traffic	157,447.00	
Civil	42,683.29	
Landlord / Tenant	28,103.00	
Criminal	15,374.70	
Miscellaneous and other fees	<u>902.75</u>	
 Total receipts		 859,169.65

**Disbursements:**

Commonwealth of Pennsylvania	\$ 466,992.93	
Beaver County	108,542.20	
Restitution & Refund Bail / Collateral	75,909.82	
Rochester Borough	61,659.33	
Server Fees	56,428.76	
New Sewickley Township	45,167.93	
Economy Borough	22,063.14	
Freedom Borough	18,088.78	
Conway Borough	6,786.70	
East Rochester Borough	4,433.37	
Ambridge Area School District	1,256.31	
Freedom Area School District	1,105.21	
Rochester Township	919.01	
Homewood Borough	486.06	
Rochester Area School District	<u>68.20</u>	
 Total disbursements		 (869,907.75)

**Adjustments:**

Miscellaneous		(0.49)
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**Ending cash balance (12/31/2019) \$ 39,482.84**

**DISTRICT COURT 36-2-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2019**

**Beginning cash balance (1/1/2019) \$ 18,447.81**

**Receipts:**

Traffic	\$ 217,760.53	
Non-Traffic	52,034.26	
Civil	28,096.75	
Landlord / Tenant	11,803.90	
Miscellaneous and other fees	1,143.75	
Criminal	<u>73.50</u>	
 Total receipts		 310,912.69

**Disbursements:**

Commonwealth of Pennsylvania	\$ 178,025.91	
Beaver County	42,122.66	
Restitution & Refund Bail / Collateral	30,176.31	
Server Fees	14,115.85	
Brighton Township	11,901.40	
Midland Borough	11,059.73	
Bridgewater Borough	10,405.62	
Beaver Borough	5,756.03	
Ohioville Borough	4,412.26	
Industry Borough	2,279.46	
Vanport Township	1,896.93	
Weatern Beaver School District	300.00	
Beaver Area Memorial Public Library	71.34	
Midland School District	38.23	
Beaver Area School District	<u>34.24</u>	
 Total disbursements		 (312,595.97)

**Adjustments:**

Adjustment for Return Items		(25.00)
Miscellaneous		<u>(0.36)</u>

**Ending cash balance (12/31/2019) \$ 16,739.89**

**DISTRICT COURT 36-3-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2019**

**Beginning cash balance (1/1/2019) \$ 15,125.75**

**Receipts:**

Traffic	\$ 186,707.89	
Non-Traffic	65,732.96	
Civil	41,183.45	
Landlord / Tenant	31,402.00	
Miscellaneous and other fees	<u>466.10</u>	
Total receipts		325,492.40

**Disbursements:**

Commonwealth of Pennsylvania	\$ 192,660.23	
Beaver County	50,337.99	
New Brighton Borough	29,659.75	
Rochester Township	18,961.87	
Restitution & Refund Bail / Collateral	12,705.60	
Server Fees	10,718.67	
North Sewickley Township	2,964.02	
Franklin Township	2,614.92	
Ellwood City Borough	1,418.96	
New Brighton Area School District	1,091.24	
Pulaski Township	623.51	
Daugherty Township	519.97	
Rochester Area School District	137.85	
Riverside School District	137.79	
Marion Township	<u>105.39</u>	
Total disbursements		(324,657.76)

**Adjustments:**

Miscellaneous	<u>0.75</u>
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**Ending cash balance (12/31/2019) \$ 15,961.14**

**DISTRICT COURT 36-3-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2019**

**Beginning cash balance (1/1/2019) \$ 26,517.45**

**Receipts:**

Traffic	\$ 426,596.53	
Non-Traffic	49,633.20	
Civil	20,392.25	
Landlord / Tenant	15,525.80	
Criminal	1,000.00	
Miscellaneous and other fees	<u>342.98</u>	
Total Revenues		513,490.76

**Disbursements:**

Commonwealth of Pennsylvania	\$ 380,935.07	
Beaver County	67,015.43	
Chippewa Township	25,619.48	
Restitution & Refund Bail / Collateral	24,633.25	
Server Fees	12,730.20	
Koppel Borough	2,671.11	
South Beaver Township	1,586.10	
Blackhawk School District	1,583.07	
Darlington Township	1,577.83	
Big Beaver Borough	738.88	
New Sewickley Township	300.00	
Homewood Borough	292.33	
Darlington Borough	<u>83.85</u>	
Total Disbursements		(519,766.60)

**Adjustments:**

Miscellaneous		(0.03)
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**Ending cash balance (12/31/2019) \$ 20,241.58**

**DISTRICT COURT 36-3-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2019**

**Beginning cash balance (1/1/2019) \$ 31,339.98**

**Receipts:**

Traffic	\$ 608,727.47
Non-Traffic	89,882.17
Civil	47,695.04
Landlord / Tenant	18,366.80
Criminal	1,113.00
Miscellaneous and other fees	<u>663.65</u>

Total receipts 766,448.13

**Disbursements:**

Commonwealth of Pennsylvania	\$ 514,024.00
Beaver County	97,800.64
Restitution & Refund Bail / Collateral	45,381.97
Server Costs	44,156.62
Monaca Borough	30,241.85
Center Township	23,825.82
Raccoon Township	8,248.26
Central Valley Area School District	2,865.80
Shippingport Borough	2,302.98
Potter Township	1,632.43
Green Township	636.77
South Side School District	551.56
Hookstown Borough	100.00
New Brighton Area School District	100.00
Freedom Area School District	<u>17.40</u>

Total disbursements (771,886.10)

**Adjustments:**

Adjustment for Return Items	388.50
Miscellaneous	<u>0.48</u>

**Ending cash balance (12/31/2019) \$ 26,290.99**

**DISTRICT COURT 36-3-04  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2019**

**Beginning cash balance (1/1/2019) \$ 20,964.84**

**Receipts:**

Traffic	\$ 189,006.19
Non-Traffic	70,431.95
Landlord / Tenant	52,293.05
Civil	49,031.25
Criminal	7,500.00
Miscellaneous and other fees	<u>1,133.25</u>

Total receipts 369,395.69

**Disbursements:**

Commonwealth of Pennsylvania	\$ 198,708.07
Beaver County	52,057.74
Restitution & Refund Bail / Collateral	30,199.65
Server Fees	30,170.83
Aliquippa City	18,060.61
South Heights Borough	16,840.76
Hopewell Township	11,325.56
Aliquippa School District	5,199.48
Independence Township	1,262.74
Hopewell Area School District	693.94
Hanover Township	<u>200.00</u>

Total disbursements (364,719.38)

**Adjustments:**

Miscellaneous	<u>(202.87)</u>
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**Ending cash balance (12/31/2019) \$ 25,438.28**

**COMBINED DISTRICT COURTS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD JANUARY 1, 2018 THROUGH DECEMBER 31, 2019**

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.

MARIA LONGO  
CONTROLLER



BENJAMIN ZORICH  
CHIEF DEPUTY CONTROLLER

DAVID NEELY  
SOLICITOR

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

November 10, 2020

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, 2018 to December 31, 2019, and have issued our summary report thereon dated November 10, 2020.

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, 2018 to December 31, 2019, 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.

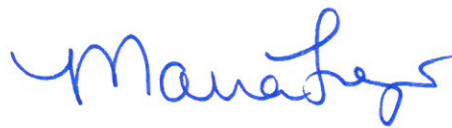
For the internal control structure we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation. Additionally, we assessed control risk for the internal control structure. Compliance with applicable laws and regulations was considered when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



Maria Longo  
Beaver County Controller