



**Beaver County
Combined District Courts**

**Summary Audit Report
For the Period January 2020 through December 2022**

**Maria Longo
Beaver County Controller**

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MARIA LONGO
CONTROLLER



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November 17, 2023

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, 2020 through December 31, 2022. Based upon the audits we have issued our summary report thereon dated November 17, 2023.

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 cursive script that reads "Maria Longo".

Maria Longo
Beaver County Controller

AUDIT SCOPE:

The scope of these audits encompassed the period from January 1, 2020 to December 31, 2023.

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, 2020**

Beginning cash balance (1/1/2020) \$ 195,120.67

Receipts:

Traffic	\$ 2,337,629.27
Non-Traffic	706,235.30
Civil	207,329.41
Landlord / Tenant	116,254.75
Criminal	23,060.80
Miscellaneous and other fees	<u>4,138.15</u>

Total receipts 3,394,647.68

Disbursements:

Commonwealth of Pennsylvania	\$ 1,957,658.13
Municipalities	579,011.70
Beaver County	450,728.06
Server Costs	155,363.78
Restitution & Refund Bail / Collateral	232,137.31
Underage Drinking Program	700.00
Miscellaneous Schools & Libraries	<u>35,904.98</u>

Total disbursements (3,439,665.12)

Adjustments:

Miscellaneous	(36.16)
Prior Period Adjustments	(1,043.27)
Adjustment for Return Items	<u>2,193.11</u>

Ending cash balance (12/31/2020) \$ 151,216.91

**COMBINED DISTRICT COURTS
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

Beginning cash balance (1/1/2021) \$ 151,216.91

Receipts:

Traffic	\$ 2,406,297.34
Non-Traffic	773,294.91
Civil	233,585.92
Landlord / Tenant	161,792.64
Criminal	16,369.00
Miscellaneous and other fees	<u>2,922.95</u>

Total receipts 3,594,262.76

Disbursements:

Commonwealth of Pennsylvania	\$ 2,076,020.56
Municipalities	534,543.40
Beaver County	469,132.82
Server Costs	185,452.10
Restitution & Refund Bail / Collateral	266,911.33
Underage Drinking Program	1,200.00
Miscellaneous Schools & Libraries	<u>50,140.52</u>

Total disbursements (3,583,400.73)

Adjustments:

Miscellaneous	(461.74)
Prior Period Voided Checks	(1,529.81)
Adjustment for Return Items	<u>526.42</u>

Ending cash balance (12/31/2021) \$ 160,613.81

**COMBINED DISTRICT COURTS
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2022**

Beginning cash balance (1/1/2022) \$ 160,613.81

Receipts:

Traffic	\$ 2,327,410.93
Non-Traffic	593,452.76
Civil	195,464.73
Landlord / Tenant	278,902.84
Criminal	114,000.00
Miscellaneous and other fees	<u>4,320.57</u>

Total receipts 3,513,551.83

Disbursements:

Commonwealth of Pennsylvania	\$ 1,999,627.97
Municipalities	441,135.43
Beaver County	470,334.88
Server Costs	211,900.18
Restitution & Refund Bail / Collateral	355,714.02
Underage Drinking Program	0.00
Miscellaneous Schools & Libraries	<u>37,132.02</u>

Total disbursements (3,515,844.50)

Adjustments:

Miscellaneous	(399.53)
Prior Period Voided Checks	(23.19)
Adjustment for Return Items	<u>278.53</u>

Ending cash balance (12/31/2022) \$ 158,176.95

**DISTRICT COURT 36-1-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2020**

Beginning cash balance (1/1/2020)		\$ 23,264.62
Receipts:		
Traffic	\$ 208,130.01	
Non-Traffic	87,434.46	
Landlord / Tenant	27,038.75	
Civil	26,834.25	
Miscellaneous and other fees	<u>329.50</u>	
Total receipts		349,766.97
Disbursements:		
Commonwealth of Pennsylvania	\$ 182,782.60	
Beaver County	48,515.42	
Ambridge Borough	47,309.87	
Harmony Township	17,776.21	
Baden Borough	8,645.50	
Server Fees	27,203.00	
Restitution & Refund Bail / Collateral	15,447.62	
Ambridge Area School District	<u>7,941.85</u>	
Total disbursements		(355,622.07)
Adjustments:		
Miscellaneous		<u>(234.54)</u>
Ending cash balance (12/31/2020)		\$ <u>17,174.98</u>

**DISTRICT COURT 36-1-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2020**

Beginning cash balance (1/1/2020) **\$ 27,701.33**

Receipts:

Traffic	\$	250,184.50	
Non-Traffic		138,887.26	
Landlord / Tenant		25,105.25	
Civil		23,486.02	
Criminal		10,000.00	
Miscellaneous and other fees		<u>472.50</u>	
 Total receipts			 448,135.53

Disbursements:

Commonwealth of Pennsylvania	\$	209,114.17	
Beaver County		59,318.06	
Beaver Falls City		75,208.25	
Server Fees		54,324.85	
Restitution & Refund Bail / Collateral		25,179.37	
Patterson Township		5,136.54	
Beaver Falls Parking Authority		3,570.11	
White Township		1,419.85	
Patterson Heights Borough		1,146.95	
New Brighton Borough		772.45	
West Mayfield Borough		2,465.81	
Eastvale Borough		1,473.51	
Fallston Borough		603.16	
Carnegie Free Public Library		428.85	
Blackhawk School District		<u>4,837.42</u>	
 Total disbursements			 (444,999.35)

Adjustments:

Miscellaneous			(153.28)
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Ending cash balance (12/31/2020) **\$ 30,684.23**

**DISTRICT COURT 36-2-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2020**

Beginning cash balance (1/1/2020)		\$ 39,482.84
Receipts:		
Traffic	\$ 464,725.19	
Non-Traffic	119,907.29	
Civil	26,398.08	
Landlord / Tenant	8,512.62	
Criminal	10,060.80	
Miscellaneous and other fees	<u>203.70</u>	
Total receipts		629,906.68
Disbursements:		
Commonwealth of Pennsylvania	\$ 345,477.95	
Beaver County	87,583.75	
Restitution & Refund Bail / Collateral	52,972.51	
Rochester Borough	53,839.29	
Server Fees	27,287.34	
New Sewickley Township	34,821.69	
Economy Borough	22,946.39	
Freedom Borough	7,380.18	
Conway Borough	5,932.42	
East Rochester Borough	3,170.41	
Ambridge Area School District	1,211.95	
Ambridge Borough	13.78	
Freedom Area School District	833.76	
Rochester Township	814.65	
Aliquippa City	25.00	
Rochester Area School District	<u>69.44</u>	
Total disbursements		(644,380.51)
Adjustments:		
IOLTA	17.71	
Miscellaneous	<u>22.50</u>	
Total Adjustments		(40.21)
Ending cash balance (12/31/2020)		\$ <u>39,482.84</u>

**DISTRICT COURT 36-2-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2020**

Beginning cash balance (1/1/2020) **\$ 16739.89**

Receipts:

Traffic	\$ 298,727.80	
Non-Traffic	65,528.02	
Civil	23,899.55	
Landlord / Tenant	6,091.60	
Criminal	0.00	
Miscellaneous and other fees	<u>159.00</u>	
 Total receipts		 394,405.97

Disbursements:

Commonwealth of Pennsylvania	\$ 222,919.07	
Beaver County	45,789.72	
Restitution & Refund Bail / Collateral	39,021.85	
Server Fees	9750.05	
Midland Borough	10,577.85	
Brighton Township	33,983.13	
Bridgewater Borough	7,166.70	
Beaver Borough	8,480.66	
Ohioville Borough	3,686.92	
Industry Borough	3,482.34	
Vanport Township	7,299.18	
Beaver Area School District	1,289.66	
Beaver Area Memorial Library	109.18	
Midland Area School District	<u>25.22</u>	
 Total disbursements		 (393,581.53)

Adjustments:

Miscellaneous		<u>(204.09)</u>
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Ending cash balance (12/31/2020) **\$ 17,360.24**

**DISTRICT COURT 36-3-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2020**

Beginning cash balance (1/1/2020) **\$ 15,961.14**

Receipts:

Traffic	\$ 231,390.36	
Non-Traffic	106,050.48	
Civil	25,914.00	
Landlord / Tenant	13,639.30	
Miscellaneous and other fees	<u>340.50</u>	
 Total receipts		 377,334.64

Disbursements:

Commonwealth of Pennsylvania	\$ 207,577.79	
Beaver County	49,294.29	
Restitution & Refund Bail / Collateral	20,479.76	
Server Fees	9,921.97	
New Brighton Borough	41,970.18	
Rochester Township	25,907.70	
North Sewickley Township	4,005.62	
Franklin Township	4,585.79	
New Brighton Area School District	1,849.79	
Pulaski Township	1,309.69	
Ellwood City Borough	1,329.96	
Daugherty Township	100.00	
Marion Township	1,397.65	
New Sewickley Township	247.39	
Riverside School District	217.40	
Rochester Area School District	<u>539.74</u>	
 Total disbursements		 (370,734.72)

Adjustments:

Miscellaneous		(23.49)
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Ending cash balance (12/31/2020) **\$ 22,537.57**

**DISTRICT COURT 36-3-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2020**

Beginning cash balance (1/1/2020) \$ 20,241.58

Receipts:

Traffic	\$ 306,379.11	
Non-Traffic	48,897.33	
Civil	14,049.50	
Landlord / Tenant	7,802.15	
Criminal	0.00	
Miscellaneous and other fees	<u>101.50</u>	
 Total Revenues		 377,229.59

Disbursements:

Commonwealth of Pennsylvania	\$ 277,777.40	
Beaver County	52,564.64	
Restitution & Refund Bail / Collateral	17,988.20	
Server Fees	8,200.60	
Chippewa Township	20,918.36	
Darlington Township	3,222.37	
Koppel Borough	2,483.45	
Big Beaver Borough	603.85	
Blackhawk School District	1,949.24	
South Beaver Township	2505.41	
Homewood Borough	74.47	
New Galile Borough	100.00	
Darlington Borough	<u>214.32</u>	
 Total Disbursements		 (388,602.31)

Adjustments:

Miscellaneous		(.39)
Adjustment for Returned Checks		2,000.00
Adjustment for 2020 voided checks after year end		(1000.00)

Ending cash balance (12/31/2020) \$ 9,868.47

**DISTRICT COURT 36-3-03
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2020**

Beginning cash balance (1/1/2020) \$ 26,290.99

Receipts:

Traffic	\$ 416,895.57	
Non-Traffic	77,584.93	
Civil	28,601.95	
Landlord / Tenant	8,278.78	
Criminal	0.00	
Miscellaneous and other fees	907.40	
 Total receipts		 532,268.63

Disbursements:

Commonwealth of Pennsylvania	\$ 353,757.37	
Beaver County	69,912.47	
Underage Drinking	700.00	
Server Costs	34,655.34	
Restitution & Refund Bail / Collateral	28,161.16	
Monaca Borough	20,037.38	
Center Township	20,553.32	
Raccoon Township	9,390.45	
Shippingport Borough	1,451.69	
Central Valley School District	3,590.77	
Potter Township	1,238.09	
Green Township	505.98	
South Side School District	321.21	
Georgetown Borough	100.00	
Beaver Area School District	50.00	
Western Beaver Area School District	50.00	
Southside School District	321.21	
Freedom School District	32.60	
 Total disbursements		 (544,507.83)

Adjustments:

Miscellaneous		(.07)
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Ending cash balance (12/31/2020) \$ 14,051.72

**DISTRICT COURT 36-3-04
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2020**

Beginning cash balance (1/1/2020) **\$ 25,438.28**

Receipts:

Traffic	\$ 161,196.73	
Non-Traffic	61,945.53	
Landlord / Tenant	19,786.30	
Civil	38,146.06	
Criminal	3,000.00	
Miscellaneous, and Other Fees	<u>1525.05</u>	
 Total receipts		 285,599.67

Disbursements:

Commonwealth of Pennsylvania	\$ 158,251.78	
Beaver County	37,749.71	
Restitution & Refund Bail / Collateral	26,392.66	
Server Fees	18,675.97	
South Heights Borough	22,711.57	
Aliquippa City	16,303.29	
Hopewell Township	8,546.11	
Aliquippa School District	5,349.79	
Independence Township	243.92	
Hopewell Area School District	1637.00	
Hanover Township	<u>1,375.00</u>	
 Total disbursements		 (<u>297,236.80</u>)

Adjustments:

Miscellaneous		<u>(152.50)</u>
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Ending cash balance (12/31/2020) **\$ 13,953.65**

**DISTRICT COURT 36-1-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

Beginning cash balance (1/1/2021) \$ 17,174.98

Receipts:

Traffic	\$ 220,833.27	
Non-Traffic	101,263.06	
Landlord / Tenant	28,693.50	
Civil	30,944.75	
Miscellaneous and other fees	<u>662.50</u>	
 Total receipts		 382,397.08

Disbursements:

Commonwealth of Pennsylvania	\$ 195,506.42	
Beaver County	51,331.50	
Ambridge Borough	45,532.22	
Harmony Township	21,224.64	
Baden Borough	6,168.90	
South Heights Borough	12.50	
 Ambridge Area Scholl District	 16,144.09	
Server Fees	33,662.74	
Restitution & Refund Bail / Collateral	<u>16,212.19</u>	
 Total disbursements		 (385,795.20)

Adjustments:

Miscellaneous		(34.24)
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Ending cash balance (12/31/2021) \$ 13,742.62

**DISTRICT COURT 36-1-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

Beginning cash balance (1/1/2021) **\$ 30,684.23**

Receipts:

Traffic	\$ 304,134.69	
Non-Traffic	126,934.41	
Landlord / Tenant	34,002.27	
Civil	26,341.42	
Criminal	3,069.00	
Miscellaneous and other fees	<u>1,054.55</u>	
 Total receipts		 495,536.34

Disbursements:

Commonwealth of Pennsylvania	\$ 249,810.09	
Beaver County	71,541.76	
Beaver Falls City	64,735.35	
Server Fees	50,326.25	
Restitution & Refund Bail / Collateral	38,699.88	
Patterson Township	6,458.88	
Beaver Borough	37.50	
Big Beaver Falls Area Schools	5,996.84	
Beaver Falls Parking Authority	4,056.35	
White Township	2,664.80	
Patterson Heights Borough	1,309.10	
New Brighton Borough	2,265.48	
West Mayfield Borough	2,753.15	
Eastvale Borough	759.28	
Fallston Borough	472.79	
Carnegie Free Public Library	<u>283.17</u>	
 Total disbursements		 (502,170.67)

Adjustments:

Miscellaneous		(236.68)
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Ending cash balance (12/31/2021) **\$ 23,813.22**

**DISTRICT COURT 36-2-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

Beginning cash balance (1/1/2021) **\$ 25,586.05**

Receipts:

Traffic	\$ 467,218.43
Non-Traffic	196,101.97
Civil	31,261.89
Landlord / Tenant	21,400.00
Criminal	10,300.00
Miscellaneous and other fees	<u>503.50</u>

Total receipts 726,785.79

Disbursements:

Commonwealth of Pennsylvania	\$ 361,263.26
Beaver County	82,080.38
Underage Drinking Program	1,200.00
Restitution & Refund Bail / Collateral	115,551.81
Rochester Borough	55,635.70
Server Fees	28,471.94
New Sewickley Township	31,799.55
Economy Borough	21939.64
Freedom Borough	6,639.15
Conway Borough	7,823.28
East Rochester Borough	6,697.33
Ambridge Area School District	2,288.47
Freedom Area School District	796.12
Rochester Township	570.02
Ambridge Borough	58.72
New Brighton Borough	<u>99.01</u>

Total disbursements (722,914.38)

Adjustments:

IOLTA	2.90
Miscellaneous	9.57
Prior Year Void Checks	<u>22.50</u>

Total adjustments (34.97)

Ending cash balance (12/31/2021) **\$ 29,422.49**

**DISTRICT COURT 36-2-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

Beginning cash balance (1/1/2021) \$ 17,360.24

Receipts:

Traffic	\$ 256,793.75	
Non-Traffic	59,671.85	
Civil	25,994.20	
Landlord / Tenant	9,844.32	
Criminal	0.00	
Miscellaneous and other fees	<u>4.50</u>	
 Total receipts		 352,308.62

Disbursements:

Commonwealth of Pennsylvania	\$ 218,431.11	
Beaver County	46,987.99	
Restitution & Refund Bail / Collateral	25,701.66	
Server Fees	9,782.75	
Midland Borough	7,532.55	
Brighton Township	21,762.50	
Bridgewater Borough	7,813.84	
Beaver Borough	7,159.88	
Ohioville Borough	3,541.97	
Industry Borough	2,891.01	
Vanport Township	2,461.93	
Beaver Area School District	2,379.95	
Beaver Area Memorial Library	384.73	
Midland Area School District	<u>345.18</u>	
 Total disbursements		 (348.73)

Adjustments:

Miscellaneous		<u>(289.32)</u>
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Ending cash balance (12/31/2021) \$ 12,238.49

**DISTRICT COURT 36-3-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

Beginning cash balance (1/1/2021) **\$ 22,537.57**

Receipts:

Traffic	\$ 249,781.36	
Non-Traffic	104,287.90	
Civil	33,389.84	
Landlord / Tenant	20,169.50	
Miscellaneous and other fees	<u>90.00</u>	
 Total receipts		 407,718.60

Disbursements:

Commonwealth of Pennsylvania	\$ 228,177.90	
Beaver County	54,101.31	
Restitution & Refund Bail / Collateral	13,256.62	
Server Fees	13,793.19	
New Brighton Borough	46,751.30	
Rochester Township	21,968.68	
North Sewickley Township	4,164.44	
Franklin Township	5,902.83	
Ellwood City Borough	1,105.32	
New Brighton Area School District	2,627.51	
Pulaski Township	1,478.29	
New Sewickley Township	216.27	
Daugherty Township	1,194.02	
Rochester Area School District	1,302.66	
Riverside School District	324.37	
Marion Township	<u>2,642.55</u>	
 Total disbursements		 (399,007.26)

Adjustments:

Bank Charges		(20.00)
Miscellaneous		<u>(1.72)</u>

Ending cash balance (12/31/2021) **\$ 31,227.19**

**DISTRICT COURT 36-3-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

Beginning cash balance (1/1/2021) **\$ 9,868.47**

Receipts:

Traffic	\$ 273,255.11	
Non-Traffic	54,318.74	
Civil	15,357.65	
Landlord / Tenant	2,899.35	
Criminal	0.00	
Miscellaneous and other fees	<u>105.25</u>	
 Total Revenues		 345,936.10

Disbursements:

Commonwealth of Pennsylvania	\$ 247,845.14	
Beaver County	42,574.64	
Restitution & Refund Bail / Collateral	14,048.75	
Server Fees	6,498.16	
Chippewa Township	18,746.75	
Darlington Township	1,474.92	
Koppel Borough	1,561.20	
Big Beaver Borough	2,071.80	
Blackhawk School District	1,222.81	
South Beaver Township	1,476.37	
Homewood Borough	50.00	
Big Beaver Borough	3,688.39	
New Galile	.51	
Darlington Borough	<u>51.00</u>	
 Total Disbursements		 (339,238.64)

Adjustments:

Prior Period Checks Voided	(1,000.00)
Miscellaneous	<u>153.37</u>

Ending cash balance (12/31/2021) **\$ 15,719.30**

**DISTRICT COURT 36-3-03
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

Beginning cash balance (1/1/2021) \$ 14,051.72

Receipts:

Traffic	\$ 464,770.86	
Non-Traffic	72,355.55	
Civil	29,151.92	
Landlord / Tenant	16,944.40	
Criminal	2,500.00	
Miscellaneous and other fees	<u>426.75</u>	
 Total receipts		 586,149.48

Disbursements:

Commonwealth of Pennsylvania	\$ 395,068.99	
Beaver County	74,707.69	
Server Costs	24,585.86	
Restitution & Refund Bail / Collateral	30,341.76	
Monaca Borough	21,626.05	
Center Township	14,512.86	
Raccoon Township	6,059.77	
Shippingport Borough	1,580.64	
Central Valley School District	1,513.28	
Potter Township	1,824.05	
Green Township	249.06	
South Side School District	1,513.28	
Homewood Borough	0.00	
Central Valley School District	<u>4,018.78</u>	
 Total disbursements		 (576,088.79)

Adjustments:

Miscellaneous		(1.09)
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Ending cash balance (12/31/2021) \$ 31,339.98

**DISTRICT COURT 36-3-04
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2021**

Beginning cash balance (1/1/2021) **\$ 13,953.65**

Receipts:

Traffic	\$ 169,509.87	
Non-Traffic	58,361.43	
Landlord / Tenant	27,839.30	
Civil	41,144.25	
Criminal	500.00	
Miscellaneous and other fees	<u>75.90</u>	
 Total receipts		 197,430.75

Disbursements:

Commonwealth of Pennsylvania	\$ 179,917.65	
Beaver County	45,807.55	
Restitution & Refund Bail / Collateral	13,098.66	
Server Fees	18,331.21	
South Heights Borough	15,904.48	
Aliquippa City	12,952.54	
Hopewell Township	7,268.56	
Aliquippa School District	5,190.66	
Independence Township	1,154.55	
Hopewell Area School District	1,301.55	
Hanover Township	<u>117.33</u>	
 Total disbursements		 <u>(301,044.74)</u>

Adjustments:

Miscellaneous (.48)

Ending cash balance (12/31/2021) **\$ 10,339.18**

**DISTRICT COURT 36-1-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2022**

Beginning cash balance (1/1/2022) \$ 13,742.62

Receipts:

Traffic		\$ 261,712.27
Non-Traffic		81,259.87
Landlord / Tenant		44,479.30
Civil		25,697.60
Miscellaneous and other fees		<u>526.50</u>

Total receipts 413,675.54

Disbursements:

Commonwealth of Pennsylvania		\$ 216,881.65
Beaver County		58,211.32
Ambridge Borough		38,023.66
Baden Borough		12,430.26
Harmony Township		21,756.72
Server Fees		38,809.75
Restitution & Refund Bail / Collateral		9,390.97
Ambridge Area School District		<u>12,053.32</u>

Total disbursements (407,557.65)

Adjustments:

Miscellaneous

Ending cash balance (12/31/2022) \$ 19,860.51

**DISTRICT COURT 36-1-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2022**

Beginning cash balance (1/1/2022) **\$ 23,813.22**

Receipts:

Traffic	\$ 327,639.65	
Non-Traffic	111,089.13	
Landlord / Tenant	54,529.11	
Civil	23,140.00	
Criminal	6,500.00	
Miscellaneous and other fees	<u>1,254.75</u>	
 Total receipts		 524,152.64

Disbursements:

Commonwealth of Pennsylvania	\$ 271,970.61	
Beaver County	78,430.71	
Beaver Falls City	59,469.55	
Server Fees	54,991.93	
Restitution & Refund Bail / Collateral	31,627.93	
Patterson Township	6,600.16	
Beaver Borough	250.00	
Beaver Falls Parking Authority	4,563.20	
White Township	2,439.80	
Patterson Heights Borough	1,378.79	
New Brighton Borough	2,633.55	
West Mayfield Borough	2,983.58	
Eastvale Borough	255.78	
Fallston Borough	387.65	
Carnegie Free Public Library	1.74	
PA Cyber Charter School	100.00	
Beaver Falls Area School District	5,013.15	
 Total disbursements		 (523,098.13)

Adjustments:

Miscellaneous (24.95)

Ending cash balance (12/31/2022) **\$ 24,842.78**

**DISTRICT COURT 36-2-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2022**

Beginning cash balance (1/1/2022) \$ 29,422.49

Receipts:

Traffic	\$ 380,753.74	
Non-Traffic	152,963.24	
Civil	25,081.89	
Landlord / Tenant	32,313.41	
Criminal	2,500.00	
Miscellaneous and other fees	<u>254.57</u>	
 Total receipts		 593,866.85

Disbursements:

Commonwealth of Pennsylvania	\$ 300,295.23	
Beaver County	72,499.02	
Server Fees	26,676.53	
Rochester Borough	47,309.97	
Restitution & Refund Bail / Collateral	85,608.10	
New Sewickley Township	27,231.58	
Freedom Borough	3,438.12	
Economy Borough	16,779.47	
Conway Borough	9,180.99	
East Rochester Borough	3,454.18	
Ambridge Area School District	1,835.69	
Rochester Township	32.19	
Freedom Area School District	1,319.31	
Baden Borough	200.00	
Ambridge Borough	7.07	
New Brighton Borough	<u>200.99</u>	
 Total disbursements		 (596,068.44)

Adjustments:

Miscellaneous
Adjustment for Return Items

Ending cash balance (12/31/2022) \$ 27,220.90

DISTRICT COURT 36-2-02

**STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2022**

Beginning cash balance (1/1/2022) \$ **12,238.49**

Receipts:

Traffic	\$ 216,379.19
Non-Traffic	40,862.51
Civil	22,655.58
Landlord / Tenant	16,570.99
Criminal	1,000.00
Miscellaneous and other fees	<u>896.50</u>

Total receipts 298,364.77

Disbursements:

Commonwealth of Pennsylvania	\$ 172,274.55
Beaver County	41,152.40
Restitution & Refund Bail / Collateral	31,248.29
Server Fees	11,977.22
Brighton Township	14,506.40
Midland Borough	5,048.00
Bridgewater Borough	6,509.20
Beaver Borough	3,725.28
Ohioville Borough	1,786.80
Industry Borough	1,971.70
Vanport Township	1,212.09
Weatern Beaver School District	60.47
Beaver Area Memorial Public Library	26.64
Midland School District	295.65
Beaver Area School District	<u>1,153.48</u>

Total disbursements (292,948.17)

Adjustments:

Miscellaneous (150.00)
)

Ending cash balance (12/31/2022) \$ **17,505.09**

**DISTRICT COURT 36-3-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2022**

Beginning cash balance (1/1/2022) \$ 31,227.19

Receipts:

Traffic	\$ 228,922.72	
Non-Traffic	73,506.91	
Civil	26,282.18	
Landlord / Tenant	31,932.05	
Miscellaneous and other fees	<u>30.00</u>	
 Total receipts		 360,673.86

Disbursements:

Commonwealth of Pennsylvania	\$ 216,205.56	
Beaver County	52,409.67	
Restitution & Refund Bail / Collateral	29,487.85	
Server Fees	18,020.75	
New Brighton Borough	29,079.19	
Rochester Township	12,298.66	
North Sewickley Township	2,836.48	
Franklin Township	5,934.06	
New Sewickley Township	526.21	
Ellwood City Borough	335.67	
New Brighton Area School District	1,327.89	
Pulaski Township	923.37	
Daugherty Township	319.20	
Beaver Falls City	300.00	
Commonwealth Charter Academy	175.00	
Rochester Area School District	1,308.04	
Riverside School District	894.35	
Marion Township	<u>847.95</u>	
 Total disbursements		 (373,229.90)

Adjustments:

Miscellaneous		<u>65.00</u>
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Ending cash balance (12/31/2022) \$ 18,736.15

**DISTRICT COURT 36-3-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2022**

Beginning cash balance (1/1/2022) **\$ 15,719.30**

Receipts:

Traffic	\$ 283,745.99	
Non-Traffic	41,855.34	
Civil	12,912.55	
Landlord / Tenant	9,290.40	
Criminal	1,000,000.00	
Miscellaneous and other fees	<u>113.30</u>	
 Total Revenues		 455,217.82

Disbursements:

Commonwealth of Pennsylvania	\$ 247,629.79	
Beaver County	41,855.34	
Restitution & Refund Bail / Collateral	119,528.29	
Server Fees	10,614.03	
Chippewa Township	21,093.76	
Koppel Borough	2,323.47	
South Beaver Township	3,156.00	
Blackhawk School District	3,573.58	
Darlington Township	3,623.39	
Big Beaver Borough	3,360.72	
Homewood Borough	630.14	
Darlington Borough	<u>214.92</u>	
 Total Disbursements		 (457,603.43)

Adjustments:

Miscellaneous		<u>0.50</u>
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Ending cash balance (12/31/2022) **\$ 13,334.19**

**DISTRICT COURT 36-3-03
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2022**

Beginning cash balance (1/1/2022) **\$ 24,111.32**

Receipts:

Traffic	\$	434,658.60	
Non-Traffic		50,595.33	
Civil		25,987.30	
Landlord / Tenant		24,699.83	
Criminal		0.00	
Miscellaneous and other fees		<u>362.75</u>	
 Total receipts			 536,303.81

Disbursements:

Commonwealth of Pennsylvania	\$	375,898.78	
Beaver County		73,660.52	
Restitution & Refund Bail / Collateral		32,078.19	
Server Costs		28,433.48	
Monaca Borough		15,637.71	
Center Township		9,432.07	
Raccoon Township		4,011.28	
Central Valley Area School District		1,913.86	
Shippingport Borough		1,292.33	
Potter Township		553.80	
Green Township		28.96	
South Side School District		<u>358.28</u>	
 Total disbursements			 (543,299.26)

Adjustments:

Miscellaneous		<u>44.10</u>	
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Ending cash balance (12/31/2022) \$ 17,159.97

**DISTRICT COURT 36-3-04
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2022**

Beginning cash balance (1/1/2022) **\$ 10,339.18**

Receipts:

Traffic	\$ 193,973.27
Non-Traffic	34,280.19
Landlord / Tenant	65,118.38
Civil	33,707.63
Criminal	4,000.00
Miscellaneous and other fees	<u>882.20</u>

Total receipts 331,961.67

Disbursements:

Commonwealth of Pennsylvania	\$ 198,471.80
Beaver County	52,115.90
Restitution & Refund Bail / Collateral	18,715.81
Server Fees	22,376.49
Aliquippa City	7,524.71
South Heights Borough	15,639.97
Hopewell Township	5,554.88
Aliquippa School District	986.86
Independence Township	504.00
Hopewell Area School District	171.51
Hanover Township	<u>1,949.00</u>

Total disbursements (324,010.93)

Adjustments:

Miscellaneous (78.75)

Ending cash balance (12/31/2022) **\$ 18,211.17**

**COMBINED DISTRICT COURTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 2020 THROUGH DECEMBER 31, 2022**

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

ALLEN ANDRASICIK
SOLICITOR

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

November 17, 2023

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, 2020 to December 31, 2022, and have issued our summary report thereon dated November 17, 2023.

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, 2020 to December 31, 2022, 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.

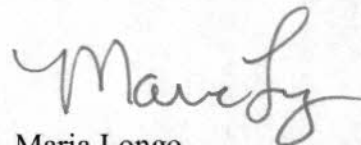
For the internal control structure we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation. Additionally, we assessed control risk for the internal control structure. Compliance with applicable laws and regulations was considered when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

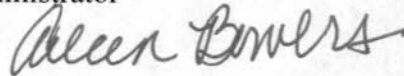
An exit conference was held on December 22, 2023 for the purpose of discussing the items presented in this summary report. Those in attendance were:

Court Administration

Garnett Harper
William Hare - Beaver County Court Administrator

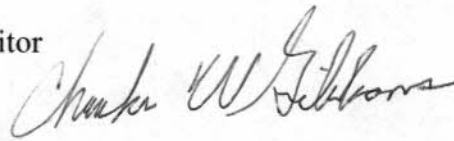


Aileen Bowers - Deputy Court Administrator



Beaver County Controller's Office

Charles Gibbons - 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.