



**Beaver County  
Combined District Courts**

**Summary Audit Report  
For the Period January 2004 through December 2005**

**Richard W. Towcimak  
Beaver County Controller**

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RICHARD W. TOWCIMAK  
CONTROLLER



VINCENT LaVALLE  
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BEAVER COUNTY COURTHOUSE  
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March 22, 2007

Mr. Rich DeFilippi  
Beaver County Court Administrator  
Beaver County Court House  
Beaver, PA 15009

Dear Mr. DeFilippi:

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, 2004 through December 31, 2005. Based upon the audits we have issued our summary report thereon dated March 22, 2007.

We conducted our audits in accordance with generally accepted governmental auditing standards. Those standards require that we plan and perform the 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 expenses is fairly stated in all material aspects.

Richard W. Towcimak  
Beaver County Controller

**AUDIT SCOPE:**

The scope of these audits encompassed the period from January 1, 2004 to December 31, 2005.

**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 and change funds
- 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, 2004**

Beginning cash balance (1/1/2004) \$ 146,461.63

**Receipts:**

Traffic	\$ 1,969,729.75	
Criminal, Civil, etc.	656,926.38	
Non-Traffic	584,820.87	
Collateral	<u>476,832.21</u>	
<b>Total receipts</b>		<b>3,688,309.21</b>

**Disbursements:**

Commonwealth of Pennsylvania	\$ 1,931,519.34	
Municipalities	655,055.70	
Beaver County	469,909.58	
Restitution & Refund Bail / Collateral	414,569.48	
Server Costs	185,124.09	
Miscellaneous Schools & Libraries	<u>34,349.08</u>	
<b>Total disbursements</b>		<b>(3,690,527.27)</b>

**Adjustments:**

Adjustment for void checks	2,884.49
Reimbursed Bank charges	102.44
Adjustment for return items	54.00
Miscellaneous	<u>20.00</u>

Ending cash balance (12/31/2004) \$ 147,304.50

**DISTRICT COURT 36-1-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2004**

**Beginning cash balance (1/1/2004)** **\$ 14,115.48**

**Receipts:**

Traffic	\$ 154,445.51	
Non-Traffic	58,379.03	
Collateral	54,592.91	
Criminal, Civil, etc.	<u>45,076.08</u>	
Total receipts		312,493.53

**Disbursements:**

Commonwealth of Pennsylvania	\$ 147,141.40	
Beaver County	46,089.42	
Restitution & Refund Bail / Collateral	38,329.59	
Ambridge Boro	28,999.08	
Harmony Township	20,252.26	
Server Fees	17,692.70	
Baden Boro	11,888.08	
Ambridge Area School District	383.08	
Chippewa Township	300.00	
Aliquippa Boro	<u>50.00</u>	
Total disbursements		(311,125.61)

**Adjustments:**

Adjustment for void checks		<u>135.27</u>
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**Ending cash balance (12/31/2004)** **\$ 15,618.67**

**DISTRICT COURT 36-1-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2004**

**Beginning cash balance (1/1/2004)** **\$ 11,239.23**

**Receipts:**

Traffic	\$	196,415.89
Non-Traffic		73,275.79
Criminal, Civil, etc.		68,766.51
Collateral		<u>11,166.65</u>
Total receipts		349,624.84

**Disbursements:**

Commonwealth of Pennsylvania	\$	163,322.98
Beaver County		56,493.34
Beaver Falls City		50,831.93
Server Fees		31,666.99
Beaver Falls Parking Authority		15,929.57
Restitution & Refund Bail / Collateral		14,766.91
Patterson Township		6,775.61
White Township		3,076.61
Fallston Boro		2,447.08
Big Beaver Falls Area Schools		2,207.26
West Mayfield Boro		1,526.23
Eastvale Boro		466.25
Patterson Boro		77.50
Hanover Township		<u>65.36</u>
Total disbursements		(349,653.62)

**Adjustments:**

Adjustment for void checks	111.12
2003 Return Item	54.00
Reimbursed Bank charges	<u>10.22</u>

**Ending cash balance (12/31/2004)** **\$ 11,385.79**

**DISTRICT COURT 36-1-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2004**

**Beginning cash balance (1/1/2004)** **\$ 8,869.02**

**Receipts:**

Traffic	\$ 79,190.47
Criminal, Civil, etc.	66,338.05
Non-Traffic	36,510.16
Collateral	<u>26,766.98</u>

Total receipts 208,805.66

**Disbursements:**

Commonwealth of Pennsylvania	\$ 88,064.56
Aliquippa Boro	37,526.80
Beaver County	27,820.67
Restitution & Refund Bail / Collateral	23,251.41
Server Fees	23,219.65
Aliquippa School District	8,300.75
Raccoon Township	<u>167.81</u>

Total disbursements (208,351.65)

**Adjustments:**

Adjustment for void checks 22.60

**Ending cash balance (12/31/2004)** **\$ 9,345.63**

**DISTRICT COURT 36-2-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2004**

**Beginning cash balance (1/1/2004)** **\$ 33,831.06**

**Receipts:**

Traffic	\$	366,743.39
Non-Traffic		154,227.56
Criminal, Civil, etc.		115,179.42
Collateral		<u>69,460.08</u>
Total receipts		705,610.45

**Disbursements:**

Commonwealth of Pennsylvania	\$	353,396.52
Rochester Boro		101,990.70
Beaver County		82,897.10
Restitution & Refund Bail / Collateral		69,647.21
Server Fees		27,531.63
Rochester Township		21,580.88
Economy Boro		19,428.64
New Sewickley Township		17,610.11
Conway Boro		13,180.88
Freedom Boro		4,400.70
East Rochester Boro		3,097.97
Freedom Area School District		841.07
Rochester Area School District		39.71
Ambridge Area School District		<u>28.94</u>
Total disbursements		(715,672.06)

**Adjustments:**

Adjustment for void checks		541.92
Reimbursed Bank charges		<u>88.94</u>

**Ending cash balance (12/31/2004)** **\$ 24,400.31**

**DISTRICT COURT 36-2-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2004**

<b>Beginning cash balance (1/1/2004)</b>		<b>\$ 20,139.86</b>
<b>Receipts:</b>		
Traffic	\$ 313,357.60	
Collateral	71,176.71	
Criminal, Civil, etc.	58,302.18	
Non-Traffic	<u>53,229.27</u>	
Total receipts		496,065.76
<b>Disbursements:</b>		
Commonwealth of Pennsylvania	\$ 272,440.72	
Beaver County	54,424.45	
Bridgewater Boro	47,257.69	
Restitution & Refund Bail / Collateral	45,652.68	
Beaver Boro	16,214.38	
Midland Boro	15,260.69	
Server Fees	15,028.16	
Industry Boro	8,774.68	
Brighton Township	8,259.01	
Ohioville Boro	6,073.02	
Vanport Township	3,222.99	
Western Beaver Area School District	557.92	
Beaver Area School District	402.22	
Beaver Area Memorial Library	59.85	
Midland School District	<u>30.36</u>	
Total disbursements		(493,658.82)
<b>Adjustments:</b>		
Adjustment for void checks		172.24
Bank charges		<u>(38.35)</u>
<b>Ending cash balance (12/31/2004)</b>		<b>\$ <u>22,680.69</u></b>

**DISTRICT COURT 36-3-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2004**

**Beginning cash balance (1/1/2004)** **\$ 15,857.32**

**Receipts:**

Traffic	\$ 237,706.12
Criminal, Civil, etc.	73,403.44
Non-Traffic	72,873.01
Collateral	<u>31,449.42</u>

Total receipts 415,431.99

**Disbursements:**

Commonwealth of Pennsylvania	\$ 233,650.33
Beaver County	55,077.56
Restitution & Refund Bail / Collateral	46,688.89
New Brighton Boro	36,130.50
Server Fees	18,078.49
North Sewickley Township	11,251.20
Franklin Township	5,264.56
Marion Township	2,972.22
Pulaski Township	2,477.11
Daugherty Township	1,419.60
Riverside School District	1,349.58
Ellwood City Boro	1,315.74
New Brighton Area School District	1,306.31
Fallston Boro	<u>15.70</u>

Total disbursements (416,997.79)

**Adjustments:**

Adjustment for void checks 260.33

**Ending cash balance (12/31/2004)** **\$ 14,551.85**

**DISTRICT COURT 36-3-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2004**

**Beginning cash balance (1/1/2004)** **\$ 9,739.98**

**Receipts:**

Traffic	\$ 248,127.78	
Collateral	67,711.44	
Criminal, Civil, etc.	63,354.06	
Non-Traffic	<u>37,070.33</u>	
Total Revenues		416,263.61

**Disbursements:**

Commonwealth of Pennsylvania	\$ 275,052.42	
Beaver County	46,755.36	
Restitution & Refund Bail / Collateral	43,494.08	
Server Fees	14,870.10	
Chippewa Township	12,217.16	
Koppel Boro	6,747.60	
South Beaver Township	4,406.29	
Darlington Township	2,216.31	
Big Beaver Boro	1,169.81	
Darlington Boro	959.88	
Homewood Boro	595.69	
New Galile Boro	541.53	
Blackhawk School District	<u>333.87</u>	
Total Disbursements		(409,360.10)

**Adjustments:**

Adjustment for void checks	<u>140.00</u>
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**Ending cash balance (12/31/2004)** **\$ 16,783.49**

**DISTRICT COURT 36-3-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2004**

**Beginning cash balance (1/1/2004)** **\$ 20,607.50**

**Receipts:**

Traffic	\$ 273,198.91	
Criminal, Civil, etc.	108,510.23	
Collateral	105,355.59	
Non-Traffic	<u>67,336.84</u>	
Total receipts		554,401.57

**Disbursements:**

Commonwealth of Pennsylvania	\$ 286,520.20	
Restitution & Refund Bail / Collateral	88,126.06	
Beaver County	70,052.15	
Monaca Boro	36,631.75	
Center Township	36,085.02	
Server Costs	22,033.36	
Raccoon Township	6,252.41	
Shippingport Boro	5,364.36	
Potter Township	2,153.55	
Green Township	2,029.62	
Monaca High School	822.26	
Monaca School District	202.32	
Center High School	159.04	
South Side High School	150.00	
Georgetown Boro	180.87	
South Side Area School District	100.00	
Beaver County Community College	<u>14.23</u>	
Total disbursements		(556,877.20)

**Adjustments:**

Adjustment for void checks		1,353.51
Reimbursed bank fees		45.25
Miscellaneous		<u>20.00</u>

**Ending cash balance (12/31/2004)** **\$ 19,550.63**

DISTRICT COURT 36-3-04  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2004

Beginning cash balance (1/1/2004) \$ 12,062.18

Receipts:

Traffic	\$ 100,544.08	
Criminal, Civil, etc.	57,996.41	
Collateral	39,152.43	
Non-Traffic	<u>31,918.88</u>	
Total receipts		229,611.80

Disbursements:

Commonwealth of Pennsylvania	\$ 111,930.21	
Restitution & Refund Bail / Collateral	44,612.65	
Beaver County	30,299.53	
Hopewell Township	11,376.68	
Server Fees	15,003.01	
Independence Township	7,553.35	
South Heights Boro	5,417.04	
Hanover Township	1,507.21	
Hopewell Area School District	<u>1,130.74</u>	
Total disbursements		(228,830.42)

Adjustments:

Adjustment for void checks	147.50
Unreimbursed bank charges	<u>(3.62)</u>

Ending cash balance (12/31/2004) \$ 12,987.44

**COMBINED DISTRICT COURTS  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

Beginning cash balance (1/1/2005) \$ 147,304.50

**Receipts:**

Traffic	\$ 1,932,928.78
Criminal, Civil, etc.	649,966.49
Non-Traffic	487,625.99
Collateral	<u>423,361.08</u>

Total receipts 3,493,882.34

**Disbursements:**

Commonwealth of Pennsylvania	\$ 1,888,652.31
Municipalities	577,262.98
Beaver County	459,308.49
Restitution & Refund Bail / Collateral	368,355.80
Server Costs	178,332.37
Miscellaneous Schools & Libraries	<u>27,859.44</u>

Total disbursements (3,499,771.39)

**Adjustments:**

Adjustment for void checks	1,433.10
Reimbursed Bank charges	103.66
Miscellaneous	<u>(19.99)</u>

Ending cash balance (12/31/2005) \$ 142,932.22

**DISTRICT COURT 36-1-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

**Beginning cash balance (1/1/2005)** **\$ 15,618.67**

**Receipts:**

Traffic	\$ 173,326.84
Non-Traffic	55,741.01
Criminal, Civil, etc.	48,712.51
Collateral	<u>35,662.63</u>

Total receipts 313,442.99

**Disbursements:**

Commonwealth of Pennsylvania	\$ 162,562.11
Beaver County	47,828.40
Ambridge Boro	28,381.92
Restitution & Refund Bail / Collateral	23,077.02
Harmony Township	21,704.80
Server Fees	15,482.12
Baden Boro	13,843.14
Ambridge Area School District	<u>686.55</u>

Total disbursements (313,566.06)

**Adjustments:**

Adjustment for void checks 252.80

**Ending cash balance (12/31/2005)** **\$ 15,748.40**

**DISTRICT COURT 36-1-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

**Beginning cash balance (1/1/2005)** **\$ 11,385.79**

**Receipts:**

Traffic	\$ 155,897.63	
Criminal, Civil, etc.	61,237.45	
Non-Traffic	57,993.71	
Collateral	<u>6,814.40</u>	
Total receipts		281,943.19

**Disbursements:**

Commonwealth of Pennsylvania	\$ 133,672.28	
Beaver County	47,139.89	
Beaver Falls City	40,311.13	
Server Fees	24,066.68	
Restitution & Refund Bail / Collateral	13,400.94	
Beaver Falls Parking Authority	11,048.12	
Patterson Township	5,064.74	
White Township	3,782.33	
Fallston Boro	2,062.54	
Big Beaver Falls Area Schools	1,380.74	
West Mayfield Boro	906.39	
Eastvale Boro	277.62	
Carnegie Free Public Library	121.81	
Patterson Boro	<u>37.50</u>	
Total disbursements		(283,272.71)

**Adjustments:**

Reimbursed Bank charges	29.61
Adjustment for void checks	<u>0.78</u>

**Ending cash balance (12/31/2005)** **\$ 10,086.66**

**DISTRICT COURT 36-1-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

**Beginning cash balance (1/1/2005)** **\$ 9,345.63**

**Receipts:**

Traffic	\$ 74,826.15	
Criminal, Civil, etc.	69,171.43	
Non-Traffic	31,737.08	
Collateral	<u>27,067.25</u>	
 Total receipts		 202,801.91

**Disbursements:**

Commonwealth of Pennsylvania	\$ 86,113.87	
Aliquippa Boro	33,456.32	
Restitution & Refund Bail / Collateral	27,213.42	
Beaver County	27,091.66	
Server Fees	24,713.14	
Aliquippa School District	5,615.42	
Bridgewater Boro	<u>2,175.00</u>	
 Total disbursements		 (206,378.83)

**Adjustments:**

Un-reimbursed Bank Charges	<u>(20.00)</u>
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**Ending cash balance (12/31/2005)** **\$ 5,748.71**

**DISTRICT COURT 36-2-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

**Beginning cash balance (1/1/2005)** **\$ 20,400.31**

**Receipts:**

Traffic	\$ 388,020.36	
Criminal, Civil, etc.	117,083.18	
Collateral	83,948.37	
Non-Traffic	<u>73,195.61</u>	
 Total receipts		 662,247.52

**Disbursements:**

Commonwealth of Pennsylvania	\$ 359,666.63	
Beaver County	85,186.18	
Restitution & Refund Bail / Collateral	72,505.48	
Rochester Boro	30,982.03	
Server Fees	27,273.11	
Rochester Township	23,782.81	
Economy Boro	23,666.48	
New Sewickley Township	20,725.65	
Conway Boro	8,112.69	
Freedom Boro	3,351.81	
East Rochester Boro	2,066.41	
Rochester Area School District	461.71	
Freedom Area School District	208.51	
Ambridge Area School District	<u>21.06</u>	
 Total disbursements		 (658,010.56)

**Adjustments:**

Adjustment for void checks 93.52

**Ending cash balance (12/31/2005)** **\$ 28,730.79**

**DISTRICT COURT 36-2-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

<b>Beginning cash balance (1/1/2005)</b>		<b>\$ 22,680.69</b>
<b>Receipts:</b>		
Traffic	\$ 323,771.97	
Criminal, Civil, etc.	67,396.99	
Collateral	65,200.05	
Non-Traffic	<u>59,867.90</u>	
Total receipts		516,236.91
<b>Disbursements:</b>		
Commonwealth of Pennsylvania	\$ 279,075.04	
Beaver County	59,433.36	
Bridgewater Boro	52,235.66	
Restitution & Refund Bail / Collateral	45,265.15	
Beaver Boro	24,316.99	
Server Fees	14,717.02	
Midland Boro	12,742.95	
Brighton Township	10,909.03	
Industry Boro	8,069.69	
Ohioville Boro	6,817.74	
Vanport Township	2,104.89	
Beaver Area School District	1,490.25	
Western Beaver Area School District	397.90	
Beaver Area Memorial Library	174.78	
Midland School District	<u>48.53</u>	
Total disbursements		(517,798.98)
<b>Adjustments:</b>		
Adjustment for void checks		371.62
Reimbursed Bank charges		<u>43.68</u>
<b>Ending cash balance (12/31/2005)</b>		<b>\$ <u>21,533.92</u></b>

**DISTRICT COURT 36-3-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

**Beginning cash balance (1/1/2005) \$ 14,551.85**

**Receipts:**

Traffic	\$ 218,673.57
Non-Traffic	81,809.21
Criminal, Civil, etc.	60,527.57
Collateral	<u>28,645.07</u>

Total receipts 389,655.42

**Disbursements:**

Commonwealth of Pennsylvania	\$ 225,880.37
Beaver County	52,030.95
New Brighton Boro	36,567.52
Restitution & Refund Bail / Collateral	31,907.72
Server Fees	16,679.89
North Sewickley Township	10,382.28
Franklin Township	5,773.58
New Brighton Area School District	2,710.50
Marion Township	2,444.50
Daugherty Township	1,963.87
Ellwood City Boro	1,881.27
Pulaski Township	1,352.78
Riverside School District	720.98
Fallston Boro	<u>52.65</u>

Total disbursements (390,348.86)

**Adjustments:**

Adjustment for void checks 401.44

**Ending cash balance (12/31/2005) \$ 14,259.85**

**DISTRICT COURT 36-3-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

**Beginning cash balance (1/1/2005)** **\$ 16,783.49**

**Receipts:**

Traffic	\$ 218,100.46
Criminal, Civil, etc.	94,642.19
Collateral	59,271.04
Non-Traffic	<u>32,246.99</u>

Total Revenues 404,260.68

**Disbursements:**

Commonwealth of Pennsylvania	\$ 249,145.06
Restitution & Refund Bail / Collateral	59,116.82
Beaver County	49,548.35
Server Fees	18,397.25
Chippewa Township	15,063.71
Koppel Boro	5,484.18
South Beaver Township	3,917.87
Darlington Township	2,409.74
Big Beaver Boro	2,134.45
Homewood Boro	688.48
Darlington Boro	417.17
New Galile Boro	346.56
Blackhawk School District	<u>200.07</u>

Total Disbursements (406,869.71)

**Adjustments:**

Adjustment for void checks	187.32
Bank charges	<u>(16.00)</u>

**Ending cash balance (12/31/2005)** **\$ 14,345.78**

**DISTRICT COURT 36-3-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

**Beginning cash balance (1/1/2005)** **\$ 19,550.63**

**Receipts:**

Traffic	\$ 293,457.76
Collateral	88,996.05
Criminal, Civil, etc.	80,844.67
Non-Traffic	<u>59,815.97</u>

Total receipts 523,114.45

**Disbursements:**

Commonwealth of Pennsylvania	\$ 290,636.29
Beaver County	64,084.75
Restitution & Refund Bail / Collateral	60,228.99
Monaca Boro	42,182.99
Server Costs	25,101.80
Center Township	23,317.65
Raccoon Township	5,346.35
Shippingport Boro	4,648.78
Potter Township	1,526.99
Green Township	1,392.59
Monaca Area School District	317.00
Georgetown Boro	307.81
Hookstown Boro	301.58
South Side School District	251.55
Center Area School District	77.29
Hopewell Area School District	61.61
CCBC College Library	61.52
Community College of Beaver County	48.58
Beaver Area School District	25.00
Blackhawk School District	<u>14.97</u>

Total disbursements (519,934.09)

**Adjustments:**

Adjustment for void checks	50.00
Reimbursed bank fees	25.50
Miscellaneous	<u>(19.99)</u>

**Ending cash balance (12/31/2005)** **\$ 22,786.50**

**DISTRICT COURT 36-3-04  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2005**

**Beginning cash balance (1/1/2005)** **\$ 12,987.44**

**Receipts:**

Traffic	\$ 86,854.04
Criminal, Civil, etc.	50,350.50
Non-Traffic	35,218.51
Collateral	<u>27,756.22</u>

Total receipts 200,179.27

**Disbursements:**

Commonwealth of Pennsylvania	\$ 101,900.66
Restitution & Refund Bail / Collateral	35,640.26
Beaver County	26,964.95
Server Fees	11,901.36
Hopewell Township	10,971.02
Independence Township	8,240.65
South Heights Boro	3,813.34
Hanover Township	2,086.87
Hopewell Area School District	1,714.99
Frankfort Boro	<u>357.49</u>

Total disbursements (203,591.59)

**Adjustments:**

Adjustment for void checks	75.62
Reimbursed bank charges	<u>.87</u>

**Ending cash balance (12/31/2005)** **\$ 9,651.61**

**COMBINED DISTRICT COURTS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD JANUARY 1, 2004 THROUGH DECEMBER 31, 2005**

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: Criminal, Civil, etc. Receipt Categories -Transactions resulting from misdemeanor and/or felony charges brought by a police officer or private citizen. Transactions resulting from Landlord-Tenant actions or, civil actions filed for tortious conduct or contractual issues.

Note 5: Collateral Receipt Categories - Miscellaneous funds and funds deposited in escrow.

RICHARD W. TOWCIMAK  
CONTROLLER



VINCENT LaVALLE  
DEPUTY CONTROLLER  
ROBERT LEWIS, JR.  
SOLICITOR

BEAVER COUNTY COURTHOUSE  
THIRD STREET – BEAVER, PENNSYLVANIA 15009-2196  
TELEPHONE: Area Code 724-728-5700

March 22, 2007

Mr. Rich DeFilippi  
Beaver County Court Administrator  
Beaver County Court House  
Beaver, PA 15009

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, 2004 to December 31, 2005, and have issued our summary report thereon dated March 22, 2007.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the 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, 2004 to December 31, 2005, 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 the District Courts 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 under standards established by the American Institute of Certified Public Accountants. 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.



Richard W. Towcimak  
Beaver County Controller

An exit conference was held on April 9, 2007 for the purpose of discussing the items presented in this report. Those in attendance were:

Court Administration

Rich DeFilippi - Beaver County Court Administrator

Aileen Bowers - Deputy Court Administrator

Beaver County Controller's Office

Cheryl Spagnola - Auditor

The results of the 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 report will be distributed to the Beaver County District Magistrates, and will be posted in the Controller's section of the Beaver County website.