

County of Chester

Magisterial District Court 15-1-01

Statements of Receipts, Disbursements
and Cash Balances – Cash Basis

For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<u>Receipts</u>		
Fines and Costs	\$ 862,761	\$ 751,019
Bail, Restitution, and Collateral	<u>118,237</u>	<u>128,817</u>
Total Receipts	980,998	879,836
<u>Disbursements</u>		
Commonwealth of Pennsylvania	391,283	358,634
West Chester Borough	249,661	207,824
County of Chester	184,139	167,387
East Bradford Township	10,507	8,356
West Bradford Township	8,788	7,866
Bail, Restitution, and Collateral	<u>118,202</u>	<u>126,776</u>
Total Disbursements	<u>962,580</u>	<u>876,843</u>
Cash Increase (Decrease)	18,418	2,993
Cash, Beginning of Year	<u>58,284</u>	<u>55,291</u>
Cash, End of Year	<u><u>\$ 76,702</u></u>	<u><u>\$ 58,284</u></u>

The accompanying notes are an integral part of these financial statements.



COUNTY OF CHESTER OFFICE OF THE CONTROLLER

313 WEST MARKET STREET, SUITE 6302, P.O. BOX 2748, WEST CHESTER, PA 19380-0991
TELEPHONE: (610) 344-6155 FAX: (610) 344-6750

MARGARET REIF
CONTROLLER

March 1, 2021

Vicky Bartholomew, Minor Judiciary Administrator
Court Administration
Chester County Justice Center
201 West Market Street, Suite 4100
West Chester, PA 19380-0989

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

In planning our audit of the financial statements of District Court 15-1-01 (*District Court*) as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the *District Court's* internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the *District Court's* internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the *District Court's* internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all significant deficiencies or material weaknesses have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the *District Court's* financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

As part of obtaining reasonable assurance about whether the *District Court's* financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Our audit disclosed no material weaknesses that, in our opinion, pose a significant risk to the *District Court* or to the County of Chester.

This report is intended for the information of the Chester County Commissioners, the Chester County Court of Common Pleas, the Auditor General of Pennsylvania, and all other political affiliates served by the *District Court*. This report is, however, a matter of public record, and its distribution is not limited.

Margaret Reif
Controller

County of Chester

Magisterial District Court 15-1-01

For the Years Ended December 31, 2019

Summary of Exit Conference

An exit conference was not warranted for the audit of Magisterial District Court 15-1-01. Minor Judiciary Administrator Vicky Bartholomew accepted the audit report and management letter as presented.