COUNTY OF YORK

DISTRICT COURT 19-3-04

FINANCIAL STATEMENT - CASH BASIS

YEAR ENDED DECEMBER 31, 2019

COUNTY OF YORK

DISTRICT COURT 19-3-04

YEAR ENDED DECEMBER 31, 2019

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Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

INDEPENDENT AUDITOR'S REPORT

York County Controller
York County
York, Pennsylvania

Report on the Financial Statement

We have audited the accompanying statement of cash receipts and disbursements of the COUNTY OF YORK, DISTRICT COURT 19-3-04 (the "Court") for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of this financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the COUNTY OF YORK, DISTRICT COURT 19-3-04 for the year ended December 31, 2019, in accordance with the cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Emphasis of Matter

As discussed in Note 1, the statement of cash receipts and disbursements – cash basis presents only the Court and does not purport to, and does not, present fairly the financial position or results of operations of the COUNTY OF YORK, for the year ended December 31, 2019 in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Restriction on Use

This report is intended solely for the information and use of the Board of Commissioners and Controller of the COUNTY OF YORK and management of the Court and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axelrod LLC

ZELENKOFSKE AXELROD LLC

Harrisburg, Pennsylvania
May 29, 2020

COUNTY OF YORK
DISTRICT COURT 19-3-04
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

Cash Receipts	
Fines	$331,030
Costs	249,642
Other Court Charges	55,382
Miscellaneous	4,547
Total Cash Receipts	640,601
Cash Disbursements	
Commonwealth of Pennsylvania	463,598
County of York	106,154
Local Municipalities	35,790
Restitution	5,058
Constable and Server Fees	11,967
Clerk of Courts	9,151
Bail and Security Refunds	15,840
Total Cash Disbursements	647,558
Decrease in Cash	(6,957)
Cash - Beginning of Year	30,427
Cash - End of Year	$ 23,470

The accompanying notes are an integral part of the financial statement.

COUNTY OF YORK
DISTRICT COURT 19-3-04
NOTES TO FINANCIAL STATEMENT - CASH BASIS
DECEMBER 31, 2019

NOTE 1: NATURE OF ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

District Court 19-3-04 (the "Court"), collects cash from individuals and private organizations as payment for fines and costs assessed in accordance with applicable state and local statutes as determined by the District Justice, an elected official. Cash collected from individuals and private organizations is subsequently disbursed to various governmental entities, individuals, and private organizations. A summary of the Court's significant accounting policies applied in the preparation of the accompanying financial statement is as follows:

A) Reporting Entity

The Court employees are County of York ("County") employees and the Court is fiscally dependent on the County to fund the operations of the Court. The Court operations are reflected in the County's Financial Statements as a department of the General Fund.

B) Basis of Presentation

The accompanying financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis, cash receipts are recognized when received, and cash disbursements are recognized when paid rather than when incurred.

C) Other Court Charges

Other court charges include: server fees, bail, and restitution.

NOTE 2: CASH

Custodial Credit Risk. The Court's policy for minimizing credit risk for bank balances exceeding Federal Deposit Insurance Corporation's insured limits relies upon Act 72. The Act requires the financial institution to pool collateral for all of its government deposits in addition to having the collateral held by an approved custodian in the institution's name. For deposits, custodial credit risk is the risk that in the event of bank failure, the Court's deposits may not be recovered. As of December 31, 2019, the Court's cash balance was $23,470 and entirely covered by the Federal Deposit Insurance Corporation.

The cash amount consists of the following funds held in escrow by the Court at December 31, 2019:

Commonwealth of Pennsylvania	$ 3,636
County of York	7,858
Local Municipalities	3,538
Individuals and Private Organizations	8,438
Total Due to Others	$ 23,470