

Magisterial District Court 05-2-46
Financial Analysis Report
For the Period January 1, 2008 Through December 31, 2010
(Non-Audit Service)

December 9, 2011

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MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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GUY A. TUMOLO
DEPUTY CONTROLLER

December 2, 2011

Honorable Regis C. Welsh, Jr.
District Judge
Magisterial District Court 05-2-46
Coventry Square, Suite 124 F
4655 William Flynn Highway
Allison Park, PA 15101

Subject: Magisterial District Court 05-2-46
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Welsh:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-46 for the period January 1, 2008 through December 31, 2010. The accompanying Reconciled Cash Balance Schedule and the Schedule of Allegheny County Receipts and Disbursements are unaudited and are the responsibility of management. Our procedures were performed as a non-audit service. Therefore, this engagement is not covered by Generally Accepted Government Auditing Standards.

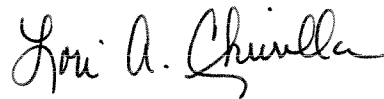
The jurisdiction of Magisterial District Court 05-2-46 includes the Townships of Pine, Richland and Hampton. Regis C. Welsh, Jr. served as the Judge at Magisterial District Court 05-2-46 from January 1, 2008 through December 31, 2010.

Judge Welsh
December 2, 2011

Our purpose was to determine whether all funds collected on behalf of Allegheny County have been properly assessed, reported, and promptly remitted. Our procedures included documenting the processes and controls over cash, receipts and disbursements, confirming the cash balance and undisbursed funds balance, and testing receipts, disbursements, and docket transactions.

We would like to thank the District Judge and the staff of Magisterial District Court 05-2-46 for their courtesy and cooperation.

Very truly yours,



Lori A. Churilla
Assistant Deputy Controller, Auditing



MARK PATRICK FLAHERTY
Controller

cc: Honorable James Burn, Jr., President, County Council
Honorable William Russell Robinson, County Council
Honorable Dan Onorato, Chief Executive, Allegheny County
Mr. James M. Flynn Jr., County Manager, Allegheny County
Ms. Amy Griser, Budget Director, Allegheny County
Mr. Joseph Catanese, Director of Constituent Services, County Council
Ms. Jennifer Liptak, Budget Director, County Council
Ms. Claire C. Capristo, Esq., Chief Deputy Court Administrator
Mr. Andrew M. Simpson, Judicial Programs Analyst, AOPC
Mr. Guy A. Tumolo, Deputy Controller, County Controller's Office
Ms. Pamela Goldsmith, Communications Director, County Controller's Office

Magisterial District Court 05-2-46
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 40,158	\$ 38,091	\$ 46,564
<u>Receipts</u>			
State	494,038	499,061	570,887
County	120,727	134,476	142,867
Local	111,897	139,362	157,495
Collateral/Bail	37,343	69,040	72,249
Restitution	19,359	52,400	34,177
Constables	30,997	36,098	39,587
Interest	<u>209</u>	<u>251</u>	<u>576</u>
Total Receipts	814,570	930,688	1,017,838
<u>Disbursements</u>			
State	495,015	498,199	572,405
County	120,102	135,595	141,322
County Escheats	1,027	1,174	469
Local	113,269	139,565	158,232
Collateral/Bail	32,011	53,985	68,225
Restitution	20,255	55,759	37,088
Constables	32,449	34,125	42,013
Transfers	4,613	9,968	5,981
Interest	<u>209</u>	<u>251</u>	<u>576</u>
Total Disbursements	818,950	928,621	1,026,311
Ending Cash Balance	<u><u>\$ 35,778</u></u>	<u><u>\$ 40,158</u></u>	<u><u>\$ 38,091</u></u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 23,038	\$ 24,763	\$ 25,174
Collateral Held	8,235	8,212	4,373
Due to Individuals	4,591	7,319	8,630
Reconciled Adjustments (See Note)	<u>(86)</u>	<u>(136)</u>	<u>(86)</u>
Total Undisbursed Funds	<u><u>\$ 35,778</u></u>	<u><u>\$ 40,158</u></u>	<u><u>\$ 38,091</u></u>

Note: This line includes numerous reconciling adjustments which date back to 1991 and are comprised of bank fees, bank errors and other miscellaneous adjustments. .

Magisterial District Court 05-2-46
Schedule of Allegheny County Receipts and Disbursements
January 1, 2008 through December 31, 2010
(Unaudited)

Allegheny County Receipts	<u>2010</u>	<u>2009</u>	<u>2008</u>
January	\$ 7,103	\$ 9,255	\$ 10,341
February	8,801	9,311	9,276
March	10,469	12,845	12,422
April	9,486	12,980	15,114
May	8,702	11,779	13,630
June	10,480	14,178	14,401
July	11,890	13,733	11,969
August	11,803	9,773	14,292
September	12,115	14,211	12,806
October	10,899	9,619	12,405
November	10,128	8,566	6,866
December	<u>8,851</u>	<u>8,226</u>	<u>9,345</u>
Total County Receipts	<u>\$ 120,727</u>	<u>\$ 134,476</u>	<u>\$ 142,867</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 8,226	\$ 9,345	\$ 7,800
February	7,103	9,255	10,341
March	8,801	9,311	9,276
April	10,469	12,845	12,422
May	9,486	12,980	15,114
June	8,702	11,779	13,630
July	10,480	14,178	14,401
August	11,890	13,733	11,969
September	11,803	9,773	14,292
October	12,115	14,211	12,806
November	10,899	9,619	12,405
December	<u>10,128</u>	<u>8,566</u>	<u>6,866</u>
Subtotal	\$ 120,102	\$ 135,595	\$ 141,322
Less: Prior year collections disbursed in the current year	(8,226)	(9,345)	(7,800)
Plus: Current year collections disbursed in the subsequent year	<u>8,851</u>	<u>8,226</u>	<u>9,345</u>
Total County Disbursements	<u>\$ 120,727</u>	<u>\$ 134,476</u>	<u>\$ 142,867</u>
Difference	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Note: Funds received in a particular month are disbursed to Allegheny County by the 15th of the subsequent month.