



# **County of Allegheny**

## **Office of the Controller**

**Magisterial District Court 05-2-23  
Financial Analysis Report  
For the Period January 1, 2007  
Through December 31, 2009**

*(Non-Audit Service)*

**July 13, 2010**

**County of Allegheny  
Office of the Controller  
Mark Patrick Flaherty  
Controller**

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**MARK PATRICK FLAHERTY**  
CONTROLLER

# COUNTY OF ALLEGHENY

## OFFICE OF THE CONTROLLER

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**GUY A. TUMOLO**  
DEPUTY CONTROLLER

June 28, 2010

Honorable Dennis R. Joyce  
District Judge  
Magisterial District Court 05-2-23  
136 Bradford Avenue  
Pittsburgh, PA 15205

Subject: Magisterial District Court 05-2-23  
Financial Analysis Report  
For the Period January 1, 2007 through December 31, 2009

Dear Judge Joyce:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-23 for the period January 1, 2007 through December 31, 2009. 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 05-2-23 includes the Boroughs of Carnegie, Crafton, Ingram, Rosslyn Farms, Thornburg, and Pennsbury Village. Dennis Joyce served as the Judge at Magisterial District Court 05-2-23 from January 1, 2007 through December 31, 2009.

Judge Joyce  
June 28, 2010

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 05-2-23 for their courtesy and cooperation.

Very truly yours,



Lori A. Churilla  
Assistant Deputy Controller, Auditing



MARK PATRICK FLAHERTY  
Controller

cc: Honorable Rich Fitzgerald, 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. Nancy Galvach, Manager, Magisterial District Courts  
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 05-2-23**  
**Reconciled Cash Balance Schedule**  
**January 1, 2007 through December 31, 2009**  
**(Unaudited)**

	<u><b>2009</b></u>	<u><b>2008</b></u>	<u><b>2007</b></u>
<b>Beginning Cash Balance</b>	\$ 32,699	\$ 46,719	\$ 38,224
<b><u>Receipts</u></b>			
State	228,796	238,443	272,575
County	104,555	107,026	111,004
Local	87,742	92,447	96,434
Collateral/Bail	41,647	58,857	46,885
Restitution	30,513	24,002	32,411
Constables	51,092	47,084	43,530
Interest	<u>181</u>	<u>464</u>	<u>1,004</u>
<b>Total Receipts</b>	544,526	568,323	603,843
<b><u>Disbursements</u></b>			
State	226,232	241,175	272,655
County	104,028	105,967	113,800
County Escheats	1,139	305	434
Local	87,827	92,912	96,345
Collateral/Bail	29,909	58,690	33,362
Restitution	30,366	24,444	32,832
Constables	49,687	49,625	42,301
Transfers	4,843	8,761	2,615
Interest	<u>181</u>	<u>464</u>	<u>1,004</u>
<b>Total Disbursements</b>	534,212	582,343	595,348
<b>Ending Cash Balance</b>	<u><u>\$ 43,013</u></u>	<u><u>\$ 32,699</u></u>	<u><u>\$ 46,719</u></u>
<b><u>Undisbursed Funds</u></b>			
Due to Governments	\$ 19,004	\$ 15,999	\$ 18,135
Collateral Held	16,857	10,968	19,873
Due to Individuals	7,123	5,778	8,756
Reconciled Adjustments (See Note)	<u>29</u>	<u>(46)</u>	<u>(45)</u>
<b>Total Undisbursed Funds</b>	<u><u>\$ 43,013</u></u>	<u><u>\$ 32,699</u></u>	<u><u>\$ 46,719</u></u>

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

**Magisterial District Court 05-2-23**  
**Schedule of Allegheny County Receipts and Disbursements**  
**January 1, 2007 through December 31, 2009**  
**(Unaudited)**

	<u>2009</u>	<u>2008</u>	<u>2007</u>
<b>Allegheny County Receipts</b>			
January	\$ 7,108	\$ 9,171	\$ 10,387
February	9,138	9,247	7,344
March	10,643	10,884	10,469
April	7,290	10,081	9,416
May	8,035	9,307	10,390
June	10,501	9,283	8,866
July	7,850	8,018	9,028
August	7,155	7,962	8,754
September	8,700	7,499	11,239
October	10,802	10,438	10,526
November	9,169	7,499	8,007
December	<u>8,164</u>	<u>7,637</u>	<u>6,578</u>
<b>Total County Receipts</b>	<u>\$104,555</u>	<u>\$107,026</u>	<u>\$111,004</u>
<b>Allegheny County Disbursements (See Note Below)</b>			
January	\$ 7,637	\$ 6,578	\$ 9,374
February	7,108	9,171	10,387
March	9,138	9,247	7,344
April	10,643	10,884	10,469
May	7,290	10,081	9,416
June	8,035	9,307	10,390
July	10,501	9,283	8,866
August	7,850	8,018	9,028
September	7,155	7,962	8,754
October	8,700	7,499	11,239
November	10,802	10,438	10,526
December	<u>9,169</u>	<u>7,499</u>	<u>8,007</u>
	104,028	105,967	113,800
Less: Prior year collections disbursed in the current year	(7,637)	(6,578)	(9,374)
Plus: Current year collections disbursed in the subsequent year	<u>8,164</u>	<u>7,637</u>	<u>6,578</u>
<b>Total County Disbursements</b>	<u>\$104,555</u>	<u>\$107,026</u>	<u>\$111,004</u>
<b>Difference</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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