



# County of Allegheny

## Office of the Controller

Magisterial District Court 05-3-13  
Financial Analysis Report  
For the Period January 1, 2008  
through December 31, 2010

*(Non-Audit Service)*

November 3, 2011

**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

October 19, 2011

Honorable Randy C. Martini  
District Judge  
Magisterial District 05-3-13  
22 Wabash Avenue  
Lower Level, Suite 101  
Pittsburgh, PA 15220

Subject: Magisterial District Court 05-3-13  
Financial Analysis Report  
For the Period January 1, 2008 through December 31, 2010

Dear Judge Martini:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-3-13 for the period January 1, 2008 through December 31, 2010. The accompanying Reconciled Cash Balance Schedule and 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 05-3-13 includes Pittsburgh Ward 20. Randy C. Martini served as the Judge at Magisterial District Court 05-3-13 from January 1, 2008 through December 31, 2010.

*Good job!*

Judge Randy C. Martini  
October 19, 2011

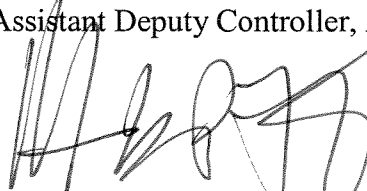
Our purpose was to determine whether all funds collected on behalf of Allegheny County have been properly assessed, reported and promptly remitted. Our procedures included documenting the processes and controls over cash, receipts and disbursements, checking the cash balance and undisbursed funds balance,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

We would like to thank the District Judge and the staff of Magisterial District Court 05-3-13 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 05-3-13**  
**Reconciled Cash Balance Schedule**  
**January 1, 2008 through December 31, 2010**  
**(Unaudited)**

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Beginning Cash Balance</b>	\$ 10,530	\$ 7,250	\$ 5,474
<b><u>Receipts</u></b>			
State	70,455	67,553	76,401
County	30,815	31,907	34,984
Local	14,966	16,537	13,418
Collateral/Bail	13,553	11,909	11,893
Restitution	3,280	794	381
Constables	25,679	30,478	30,068
Interest	<u>49</u>	<u>94</u>	<u>235</u>
<b>Total Receipts</b>	158,797	159,272	167,380
<b><u>Disbursements</u></b>			
State	70,600	67,881	76,073
County	30,497	31,741	34,279
County Escheats	404	287	133
Local	15,658	15,412	14,246
Collateral/Bail	8,938	10,366	10,644
Restitution	3,350	193	271
Constables	26,787	29,162	28,756
Transfers	2,410	856	967
Interest	<u>49</u>	<u>94</u>	<u>235</u>
<b>Total Disbursements</b>	158,693	155,992	165,604
<b>Ending Cash Balance</b>	<u>\$ 10,634</u>	<u>\$ 10,530</u>	<u>\$ 7,250</u>
<b><u>Undisbursed Funds</u></b>			
Due to Governments	\$ 3,115	\$ 3,893	\$ 3,215
Collateral Held	5,500	3,157	2,362
Due to Individuals	1,980	3,462	1,656
Reconciled Adjustments (See Note)	<u>39</u>	<u>18</u>	<u>17</u>
<b>Total Undisbursed Funds</b>	<u>\$ 10,634</u>	<u>\$ 10,530</u>	<u>\$ 7,250</u>

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

**Magisterial District Court 05-3-13**  
**Schedule of Allegheny County Receipts and Disbursements**  
**January 1, 2008 through December 31, 2010**  
**(Unaudited)**

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Allegheny County Receipts</b>			
January	\$ 2,227	\$ 2,691	\$ 1,954
February	1,912	2,594	3,027
March	2,364	2,857	2,535
April	3,106	2,953	2,792
May	2,124	2,739	3,104
June	2,707	3,486	3,234
July	2,971	2,985	2,800
August	2,992	3,054	4,167
September	2,374	1,692	3,639
October	2,646	2,268	2,855
November	3,114	2,224	2,392
December	<u>2,278</u>	<u>2,364</u>	<u>2,485</u>
<b>Total County Receipts</b>	<b><u>\$ 30,815</u></b>	<b><u>\$ 31,907</u></b>	<b><u>\$ 34,984</u></b>
<b>Allegheny County Disbursements (See Note Below)</b>			
January	\$ 2,364	\$ 2,485	\$ 1,913
February	2,227	2,691	1,954
March	1,912	2,594	3,027
April	2,364	2,857	2,535
May	3,106	2,953	2,792
June	2,124	2,739	3,104
July	2,707	3,486	3,234
August	2,971	2,985	2,800
September	2,992	3,054	4,167
October	2,374	1,692	3,639
November	2,646	2,268	2,855
December	<u>3,114</u>	<u>2,224</u>	<u>2,392</u>
<b>Total County Disbursements</b>	<b>\$ 30,901</b>	<b>\$ 32,028</b>	<b>\$ 34,412</b>
Less: Prior year collections disbursed in the current year	(2,364)	(2,485)	(1,913)
Plus: Current year collections disbursed in the subsequent year	<u>2,278</u>	<u>2,364</u>	<u>2,485</u>
<b>Total County Disbursements</b>	<b><u>\$ 30,815</u></b>	<b><u>\$ 31,907</u></b>	<b><u>\$ 34,984</u></b>
<b>Difference</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>

Note: Funds received in a particular month are disbursed to Allegheny County by the 7<sup>th</sup> of the subsequent month.