

Magisterial District Court 05-3-02
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 Robert L. Ford
District Judge
Magisterial District Court 05-3-02
190 Ohio River Boulevard
P.O. Box 153
Leetsdale, PA 15056-0153

Subject: Magisterial District Court 05-3-02
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Ford:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-3-02 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 05-3-02 includes the Boroughs of Bell Acres, Edgeworth, Glenfield, Haysville, Leetsdale, Osborne, Sewickley, Sewickley Heights and Sewickley Hills, and the Townships of Aleppo and Leet. Robert L. Ford served as the Judge at Magisterial District Court 05-3-02 from January 1, 2008 through December 31, 2010.

Judge Ford
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 05-3-02 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 05-3-02
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 29,330	\$ 28,346	\$ 54,136
<u>Receipts</u>			
State	370,613	337,477	380,396
County	86,062	90,603	93,438
Local	150,270	140,279	162,011
Collateral/Bail	54,042	51,537	27,488
Restitution	6,319	10,136	16,709
Constables	49,219	56,800	60,022
Interest	<u>204</u>	<u>312</u>	<u>1,124</u>
Total Receipts	716,729	687,144	741,188
<u>Disbursements</u>			
State	370,613	337,477	380,396
County	88,365	89,774	92,433
County Escheats	268	294	123
Local	148,157	140,975	160,971
Collateral/Bail	35,088	40,980	48,215
Restitution	6,292	10,304	16,269
Constables	48,787	56,777	61,167
Transfers	11,745	9,267	6,280
Interest	<u>204</u>	<u>312</u>	<u>1,124</u>
Total Disbursements	709,519	686,160	766,978
Ending Cash Balance	<u>\$ 36,540</u>	<u>\$ 29,330</u>	<u>\$ 28,346</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 20,377	\$ 20,566	\$ 20,433
Collateral Held	14,408	7,399	6,403
Due to Individuals	<u>1,755</u>	<u>1,365</u>	<u>1,510</u>
Total Undisbursed Funds	<u>\$ 36,540</u>	<u>\$ 29,330</u>	<u>\$ 28,346</u>

Magisterial District Court 05-3-02
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	\$ 5,539	\$ 6,359	\$ 7,844
February	5,443	7,163	6,837
March	7,617	8,538	5,920
April	8,137	9,328	7,084
May	8,607	7,068	8,448
June	8,815	9,405	8,261
July	7,755	7,554	8,101
August	7,810	7,586	8,220
September	7,363	7,808	9,170
October	6,590	6,146	8,891
November	6,129	5,088	6,931
December	<u>6,257</u>	<u>8,560</u>	<u>7,731</u>
Total County Receipts	<u>\$ 86,062</u>	<u>\$ 90,603</u>	<u>\$ 93,438</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 8,560	\$ 7,731	\$ 6,726
February	5,539	6,359	7,844
March	5,443	7,163	6,837
April	7,617	8,538	5,920
May	8,137	9,328	7,084
June	8,607	7,068	8,448
July	8,815	9,405	8,261
August	7,755	7,554	8,101
September	7,810	7,586	8,220
October	7,363	7,808	9,170
November	6,590	6,146	8,891
December	<u>6,129</u>	<u>5,088</u>	<u>6,931</u>
Subtotal	\$ 88,365	\$ 89,774	\$ 92,433
Less: Prior year collections disbursed in the current year	(8,560)	(7,731)	(6,726)
Plus: Current year collections disbursed in the subsequent year	<u>6,257</u>	<u>8,560</u>	<u>7,731</u>
Total County Disbursements	<u>\$ 86,062</u>	<u>\$ 90,603</u>	<u>\$ 93,438</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.