



County of Allegheny

Office of the Controller

**Magisterial District Court 05-2-47
Financial Analysis Report
For the Period January 1, 2008
through December 31, 2010**

(Non-Audit Service)

March 15, 2011

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

**104 County Courthouse
436 Grant Street
Pittsburgh, PA 15219
Phone: (412) 350-4660
Fax: (412) 350-4770
E-mail: Controller@county.allegheny.pa.us**

Contents

Letter	1
Reconciled Cash Balance Schedule (Unaudited)	3
Schedule of Allegheny County Receipts and Disbursements (Unaudited)	4



MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

104 COURTHOUSE • 436 GRANT STREET
PITTSBURGH, PA 15219-2498
PHONE (412) 350-4660 • FAX (412) 350-3006

GUY A. TUMOLO
DEPUTY CONTROLLER

March 11, 2011

Honorable Scott H. Schricker
District Judge
Magisterial District 05-2-47
100 Penn Plaza Shopping Center
Turtle Creek, PA 15145

Subject: Magisterial District Court 05-2-47
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Schricker:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-47 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 05-2-47 includes Duquesne City, Chalfant Borough, East Pittsburgh Borough, Forest Hills Borough, North Braddock Borough and Turtle Creek Borough. Scott H. Schricker served as the Judge at Magisterial District Court 05-2-47 from January 1, 2008 through December 31, 2010.

Judge Scott H. Schricker
March 11, 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 05-2-47 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, Administrative Office of PA Courts
Mr. Guy A. Tumolo, Deputy Controller, County Controller's Office
Ms. Pamela Goldsmith, Communications Director, County Controller's Office

Magisterial District Court 05-2-47
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 35,143	\$ 46,118	\$ 26,090
<u>Receipts</u>			
State	228,571	219,150	203,554
County	102,531	97,569	100,089
Local	148,353	132,165	121,580
Collateral/Bail	63,605	45,833	55,246
Restitution	17,134	4,827	7,936
Constables	107,692	96,564	82,464
Interest	<u>90</u>	<u>79</u>	<u>556</u>
Total Receipts	667,976	596,187	571,425
<u>Disbursements</u>			
State	231,042	219,826	200,572
County	101,301	97,058	97,952
County Escheats	826	2,096	391
Local	148,284	131,608	119,326
Collateral/Bail	41,175	43,044	35,161
Restitution	16,685	9,590	10,076
Constables	102,623	96,175	79,553
Transfers	8,075	7,686	7,810
Interest	<u>90</u>	<u>79</u>	<u>556</u>
Total Disbursements	650,101	607,162	551,397
Ending Cash Balance	<u>\$ 53,018</u>	<u>\$ 35,143</u>	<u>\$ 46,118</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 18,458	\$ 20,388	\$ 22,879
Collateral Held	24,038	11,332	19,090
Due to Individuals	10,733	5,123	4,266
Reconciled Adjustments (See Note)	<u>(211)</u>	<u>(1,700)</u>	<u>(117)</u>
Total Undisbursed Funds	<u>\$ 53,018</u>	<u>\$ 35,143</u>	<u>\$ 46,118</u>

Note: This line item includes numerous reconciling adjustments which date back to 2004 and are comprised of bank fees, errors, and other miscellaneous items.

Magisterial District Court 05-2-47
Schedule of Allegheny County Receipts and Disbursements
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Allegheny County Receipts			
January	\$ 8,587	\$ 9,458	\$ 7,805
February	8,113	9,711	7,694
March	10,669	9,968	7,374
April	6,364	6,818	8,662
May	6,730	5,449	7,863
June	11,011	6,350	6,809
July	10,275	10,821	8,891
August	8,493	7,719	11,197
September	9,091	8,174	10,188
October	6,969	7,986	7,829
November	7,965	7,255	6,332
December	<u>8,264</u>	<u>7,860</u>	<u>9,445</u>
Total County Receipts	<u>\$ 102,531</u>	<u>\$ 97,569</u>	<u>\$ 100,089</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 7,860	\$ 9,445	\$ 7,698
February	8,587	9,458	7,805
March	8,113	9,711	7,694
April	10,669	9,968	7,374
May	6,364	6,818	8,662
June	6,730	5,449	7,863
July	11,011	6,350	6,809
August	10,275	10,821	8,891
September	8,493	7,720	11,197
October	9,091	8,174	10,188
November	6,969	7,986	7,829
December	<u>7,965</u>	<u>7,254</u>	<u>6,332</u>
	\$ 102,127	\$ 99,154	\$ 98,342
Less: Prior year collections disbursed in the current year	(7,860)	(9,445)	(7,698)
Plus: Current year collections disbursed in the subsequent year	<u>8,264</u>	<u>7,860</u>	<u>9,445</u>
Total County Disbursements	<u>\$ 102,531</u>	<u>\$ 97,569</u>	<u>\$ 100,089</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 7th of the subsequent month.