



County of Allegheny

Office of the Controller

**Magisterial District Court 05-2-15
Financial Analysis Report
For the Period January 1, 2007
Through December 31, 2009**

(Non-Audit Service)

June 29, 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 29, 2010

Honorable Thomas R. Torkowsky
District Judge, 05-2-15
510 East Eighth Avenue
Pittsburgh, PA 15120

Subject: Magisterial District Court 05-2-15
Financial Analysis Report
For the Period January 1, 2007 through December 31, 2009

Dear Judge Torkowski:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-15 for the period January 1, 2007 through December 31, 2009. 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 05-2-15 includes Homestead Borough, Munhall Borough and West Homestead Borough. Thomas Torkowsky served as the Judge at Magisterial District Court 05-2-15 from January 1, 2007 to December 31, 2009.

Judge Thomas R. Torkowski
June 29, 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 05-2-15 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 05-2-15
Reconciled Cash Balance Schedule
January 1, 2007 through December 31, 2009
(Unaudited)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Beginning Cash Balance	\$ 25,977	\$ 25,108	\$ 20,913
<u>Receipts</u>			
State	179,033	149,856	154,912
County	71,349	65,326	65,195
Local	135,564	147,641	147,139
Collateral/Bail	43,840	39,308	38,426
Restitution	4,063	8,114	10,778
Constables	18,691	26,238	26,022
Interest	<u>49</u>	<u>396</u>	<u>438</u>
Total Receipts	452,589	436,879	442,910
<u>Disbursements</u>			
State	174,823	155,486	151,162
County	70,632	63,015	63,863
County Escheats	328	796	740
Local	134,870	143,965	143,047
Collateral/Bail	37,489	36,792	40,509
Restitution	3,926	7,750	10,676
Constables	20,681	25,000	25,708
Transfers	7,355	2,810	2,572
Interest	<u>49</u>	<u>396</u>	<u>438</u>
Total Disbursements	450,153	436,010	438,715
Ending Cash Balance	<u>\$ 28,413</u>	<u>\$ 25,977</u>	<u>\$ 25,108</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 23,527	\$ 17,741	\$ 18,284
Collateral Held	5,960	7,288	6,813
Due to Individuals	848	2,811	1,819
Reconciled Adjustments (See Note)	<u>(1,922)</u>	<u>(1,863)</u>	<u>(1,808)</u>
Total Undisbursed Funds	<u>\$ 28,413</u>	<u>\$ 25,977</u>	<u>\$ 25,108</u>

Note: This line item includes numerous reconciling adjustments which date back to 1992 and are comprised of bank fees, errors, and other miscellaneous items.

Magisterial District Court 05-2-15
Schedule of Allegheny County Receipts and Disbursements
January 1, 2007 through December 31, 2009
(Unaudited)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Allegheny County Receipts			
January	\$ 5,699	\$ 5,703	\$ 6,449
February	5,405	4,556	5,112
March	6,562	6,230	6,065
April	6,483	4,247	4,946
May	5,727	4,285	5,367
June	5,600	5,228	4,742
July	6,407	5,697	6,056
August	5,825	5,244	5,544
September	5,737	5,969	4,977
October	5,889	6,725	6,891
November	5,506	5,322	4,441
December	<u>6,508</u>	<u>6,119</u>	<u>4,604</u>
Total County Receipts	<u>\$ 71,349</u>	<u>\$ 65,326</u>	<u>\$ 65,195</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 6,119	\$ 4,604	\$ 4,012
February	5,699	5,703	6,449
March	5,405	4,556	5,112
April	6,562	6,230	6,065
May	6,483	4,247	4,946
June	5,727	4,285	5,367
July	5,600	5,228	4,742
August	6,407	5,697	6,056
September	5,825	5,244	5,544
October	5,737	5,969	4,977
November	5,889	6,725	6,891
December	<u>5,506</u>	<u>5,322</u>	<u>4,441</u>
	\$ 70,960	\$ 63,811	\$ 64,603
Less: Prior year collections disbursed in the current year	(6,119)	(4,604)	(4,012)
Plus: Current year collections disbursed in the subsequent year	<u>6,508</u>	<u>6,119</u>	<u>4,604</u>
Total County Disbursements	<u>\$ 71,349</u>	<u>\$ 65,326</u>	<u>\$ 65,195</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.

