

**Magisterial District Court 05-2-22
Financial Analysis Report
For the Period January 1, 2008
through December 31, 2010**

(Non-Audit Service)

December 8, 2011

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MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

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GUY A. TUMOLO
DEPUTY CONTROLLER

December 5, 2011

Honorable Gary M. Zyra
District Judge
Magisterial District 05-2-22
Scott Township Municipal Building
301 Lindsay Road
Carnegie, PA 15106

Subject: Magisterial District Court 05-2-22
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Zyra:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-22 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 05-2-22 includes Green Tree Borough, Heidelberg Borough and Scott Township. Gary M. Zyra served as the Judge at Magisterial District Court 05-2-22 from January 1, 2008 through December 31, 2010.

Judge Gary M. Zyra
December 5, 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 05-2-22 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 05-2-22
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 22,931	\$ 22,722	\$ 27,278
<u>Receipts</u>			
State	155,492	174,327	196,163
County	49,724	54,740	65,210
Local	63,996	68,627	71,165
Collateral/Bail	64,047	53,228	45,658
Restitution	7,812	18,548	33,142
Constables	19,994	24,830	30,830
Interest	<u>128</u>	<u>119</u>	<u>309</u>
Total Receipts	361,193	394,419	442,477
<u>Disbursements</u>			
State	155,518	174,327	198,659
County	49,539	55,059	61,231
County Escheats	959	-	2,538
Local	82,063	73,023	80,339
Collateral/Bail	49,853	44,544	40,762
Restitution	7,167	20,436	29,915
Constables	20,367	24,574	30,565
Transfers	897	2,128	2,715
Interest	<u>128</u>	<u>119</u>	<u>309</u>
Total Disbursements	366,491	394,210	447,033
Ending Cash Balance	<u>\$ 17,633</u>	<u>\$ 22,931</u>	<u>\$ 22,722</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 8,163	\$ 9,643	\$ 9,898
Collateral Held	7,960	11,412	9,309
Due to Individuals	2,113	2,479	4,110
Reconciled Adjustments (See Note)	<u>(603)</u>	<u>(603)</u>	<u>(595)</u>
Total Undisbursed Funds	<u>\$ 17,633</u>	<u>\$ 22,931</u>	<u>\$ 22,722</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 05-2-22
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	\$ 3,048	\$ 4,577	\$ 6,000
February	3,884	4,366	5,170
March	4,661	5,383	4,838
April	3,709	4,239	5,405
May	3,230	4,792	5,989
June	4,383	5,502	6,745
July	4,879	4,359	5,400
August	4,449	4,147	6,472
September	4,454	4,143	5,718
October	4,596	3,848	4,915
November	4,790	4,969	3,824
December	<u>3,641</u>	<u>4,415</u>	<u>4,734</u>
Total County Receipts	<u>\$ 49,724</u>	<u>\$ 54,740</u>	<u>\$ 65,210</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 4,415	\$ 4,734	\$ 3,293
February	3,048	4,577	6,000
March	3,884	4,366	5,170
April	4,661	5,383	4,838
May	3,709	4,239	5,405
June	3,230	4,792	5,989
July	4,383	5,502	6,745
August	4,879	4,359	5,400
September	4,449	4,147	6,472
October	4,454	4,143	5,718
November	4,596	3,848	4,915
December	<u>4,790</u>	<u>4,969</u>	<u>3,824</u>
Total County Disbursements	\$ 50,498	\$ 55,059	\$ 63,769
Less: Prior year collections disbursed in the current year	(4,415)	(4,734)	(3,293)
Plus: Current year collections disbursed in the subsequent year	<u>3,641</u>	<u>4,415</u>	<u>4,734</u>
Total County Disbursements	<u>\$ 49,724</u>	<u>\$ 54,740</u>	<u>\$ 65,210</u>
 Difference	 <u><u>\$ 0</u></u>	 <u><u>\$ 0</u></u>	 <u><u>\$ 0</u></u>

Note: Funds received in a particular month are disbursed to Allegheny County by the 9th of the subsequent month.