



County of Allegheny

Office of the Controller

**Magisterial District Court 05-2-20
Financial Analysis Report
For the Period January 1, 2007
Through December 31, 2009**

(Non-Audit Service)

July 13, 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 Robert C. Wyda
District Judge, 05-2-20
5100 West Library Avenue
Bethel Park, PA 15102-2725

Subject: Magisterial District Court 05-2-20
Financial Analysis Report
For the Period January 1, 2007 through December 31, 2009

Dear Judge Wyda:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-20 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 05-2-20 includes Bethel Park Borough, Upper St. Clair Township and South Park Township. Robert Wyda served as the Judge at Magisterial District Court 05-2-20 from January 1, 2007 to December 31, 2007 and for the months of July and December 2008, March 2009, and July 2009 through December 2009. Richard Zoller served as the Judge for the months of January and April 2008, and April and May of 2009. Edward Tibbs served as the Judge for the months of March, June, and October of 2008 and part of the month of September of 2008. He also served as Judge for the month of February 2009. Nancy Longo served as Judge for February, May, August, and November of 2008, and part of the month of September 2008. She also served as the Judge for the months of January and June of 2009.

Judge Robert C. Wyda
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, 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 05-2-20 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 05-2-20
Reconciled Cash Balance Schedule
January 1, 2007 through December 31, 2009
(Unaudited)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Beginning Cash Balance	\$ 52,607	\$ 49,237	\$ 36,132
<u>Receipts</u>			
State	262,546	402,233	251,984
County	99,114	133,316	77,440
Local	110,972	148,313	96,926
Collateral/Bail	92,479	145,316	95,966
Restitution	6,748	14,033	4,183
Constables	39,603	41,256	28,041
Interest	<u>255</u>	<u>949</u>	<u>1,256</u>
Total Receipts	611,717	885,416	555,796
<u>Disbursements</u>			
State	256,508	401,628	252,034
County	95,976	132,920	74,318
County Escheats	2,292	24	1,275
Local	111,081	147,966	95,655
Collateral/Bail	84,332	113,503	82,742
Restitution	6,298	14,886	3,334
Constables	40,447	40,220	28,124
Transfers	18,801	29,950	3,953
Interest	<u>255</u>	<u>949</u>	<u>1,256</u>
Total Disbursements	615,990	882,046	542,691
Ending Cash Balance	<u>\$ 48,334</u>	<u>\$ 52,607</u>	<u>\$ 49,237</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 16,432	\$ 15,582	\$ 14,911
Collateral Held	29,318	34,779	32,964
Due to Individuals	2,760	2,422	1,538
Reconciled Adjustments (See Note)	<u>(176)</u>	<u>(176)</u>	<u>(176)</u>
	<u>\$ 48,334</u>	<u>\$ 52,607</u>	<u>\$ 49,237</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 05-2-20
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	\$ 6,667	\$ 9,036	\$ 5,898
February	9,896	12,139	4,413
March	10,198	12,384	5,328
April	9,608	12,933	6,821
May	8,126	13,031	6,049
June	9,631	12,146	6,742
July	9,527	9,432	7,079
August	6,287	14,275	8,327
September	7,868	11,896	5,955
October	7,385	10,233	8,475
November	6,061	8,797	5,711
December	<u>7,860</u>	<u>7,013</u>	<u>6,641</u>
Total County Receipts	<u>\$ 99,114</u>	<u>\$ 133,316</u>	<u>\$ 77,439</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 7,013	\$ 6,641	\$ 4,794
February	6,667	9,036	5,898
March	9,896	12,139	4,413
April	10,199	12,384	5,328
May	9,608	12,933	6,821
June	8,126	13,031	6,049
July	9,631	12,146	6,742
August	9,527	9,432	7,079
September	6,287	14,275	8,327
October	7,868	11,896	5,955
November	7,385	10,233	8,475
December	<u>6,061</u>	<u>8,797</u>	<u>5,711</u>
	\$ 98,268	\$ 132,944	\$ 75,592
Less: Prior year collections disbursed in the current year	(7,013)	(6,641)	(4,794)
Plus: Current year collections disbursed in the subsequent year	<u>7,859</u>	<u>7,013</u>	<u>6,641</u>
Total County Disbursements	<u>\$ 99,114</u>	<u>\$ 133,316</u>	<u>\$ 77,439</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.