



County of Allegheny

Office of the Controller

**Magisterial District Court 05-2-09
Financial Analysis Report
For the Period January 1, 2008
through December 31, 2010**

(Non-Audit Service)

March 25, 2011

**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

March 21, 2011

Honorable Ross C. Cioppa
District Judge
Magisterial District 05-2-09
300 Rankin Boulevard
Rankin, PA 15104

Subject: Magisterial District Court 05-2-09
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Cioppa:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-09 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 05-2-09 includes Braddock Borough, Braddock Hills Borough, North Braddock Borough, Rankin Borough and Swissvale Borough. Ross C. Cioppa served as the Judge at Magisterial District Court 05-2-09 from January 1, 2008 through December 31, 2010.



Judge Ross C. Cioppa
March 21, 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 05-2-09 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. 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 05-2-09
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 32,528	\$ 35,258	\$ 28,761
<u>Receipts</u>			
State	267,067	230,047	217,330
County	95,629	82,297	76,457
Local	101,127	89,985	69,405
Collateral/Bail	40,013	53,129	74,521
Restitution	15,539	10,896	11,014
Constables	49,808	38,069	38,168
Interest	<u>576</u>	<u>74</u>	<u>72</u>
Total Receipts	569,759	504,497	486,967
<u>Disbursements</u>			
State	259,657	230,047	218,321
County	95,937	79,440	73,660
County Escheats	889	1,975	1,387
Local	101,515	89,865	80,414
Collateral/Bail	31,599	55,627	47,588
Restitution	17,416	9,659	9,037
Constables	49,663	37,475	38,212
Transfers	2,564	3,065	11,779
Interest	<u>576</u>	<u>74</u>	<u>72</u>
Total Disbursements	559,816	507,227	480,470
Ending Cash Balance	<u>\$ 42,471</u>	<u>\$ 32,528</u>	<u>\$ 35,258</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 21,867	\$ 15,242	\$ 8,020
Collateral Held	19,717	14,495	26,099
Due to Individuals	1,173	3,027	1,302
Reconciled Adjustments (See Note)	<u>(286)</u>	<u>(236)</u>	<u>(163)</u>
Total Undisbursed Funds	<u>\$ 42,471</u>	<u>\$ 32,528</u>	<u>\$ 35,258</u>

Note: This line item includes numerous reconciling adjustments which date back to 1991 and are comprised of bank fees, errors, and other miscellaneous items.

Magisterial District Court 05-2-09
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	\$ 6,146	\$ 8,117	\$ 6,904
February	5,855	6,822	6,418
March	8,824	7,516	6,858
April	7,005	6,378	6,347
May	8,468	5,519	6,386
June	8,427	6,734	6,098
July	9,544	6,767	4,971
August	9,608	6,449	6,280
September	8,806	7,033	7,024
October	7,835	6,438	6,801
November	8,240	6,456	5,184
December	<u>6,871</u>	<u>8,068</u>	<u>7,186</u>
Total County Receipts	<u>\$ 95,629</u>	<u>\$ 82,297</u>	<u>\$ 76,457</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 8,068	\$ 7,186	\$ 5,776
February	6,146	8,117	6,904
March	5,855	6,822	6,418
April	8,825	7,516	6,858
May	7,005	6,378	6,347
June	8,468	5,519	6,386
July	8,427	6,734	6,098
August	9,544	6,767	4,971
September	9,608	6,449	6,280
October	8,806	7,033	7,024
November	7,834	6,438	6,801
December	<u>8,240</u>	<u>6,456</u>	<u>5,184</u>
	\$ 96,826	\$ 81,415	\$ 75,047
Less: Prior year collections disbursed in the current year	(8,068)	(7,186)	(5,776)
Plus: Current year collections disbursed in the subsequent year	<u>6,871</u>	<u>8,068</u>	<u>7,186</u>
Total County Disbursements	<u>\$ 95,629</u>	<u>\$ 82,297</u>	<u>\$ 76,457</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.