



County of Allegheny

Office of the Controller

**Magisterial District Court 05-2-43
Financial Analysis Report
For the Period January 1, 2007
Through December 31, 2009**

(Non-Audit Service)

September 9, 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

August 19, 2010.

Honorable Carla Swearingen
District Judge, 05-2-43
5624 Steubenville Pike
McKees Rocks, PA 15136-1400

Subject: Magisterial District Court 05-2-43
Financial Analysis Report
For the Period January 1, 2007 through December 31, 2009

Dear Judge Swearingen:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-43 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 05-2-43 includes Robinson Township and the City of Pittsburgh Ward 28. Carla Swearingen served as the Judge at Magisterial District Court 05-2-43 from January 1, 2007 through December 31, 2009.

Judge Carla Swearingen
August 19, 2010

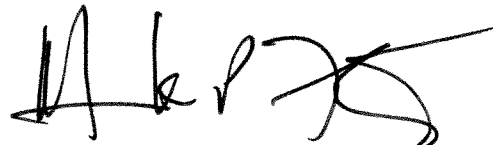
Our purpose was to determine whether all funds collected on behalf of Allegheny County have been properly assessed, reported and promptly remitted. Our procedures included documenting the processes and controls over cash, receipts and disbursements, checking the cash balance and undisbursed funds balance, and testing receipts, disbursements, and docket transactions.

We would like to thank the District Judge and the staff of Magisterial District Court 05-2-43 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 05-2-43
Reconciled Cash Balance Schedule
January 1, 2007 through December 31, 2009
(Unaudited)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Beginning Cash Balance	\$ 49,736	\$ 27,414	\$ 31,263
<u>Receipts</u>			
State	295,077	393,915	347,390
County	95,163	110,850	93,006
Local	47,864	60,087	67,107
Collateral/Bail	49,688	97,602	47,121
Restitution	15,402	19,332	19,982
Constables	73,253	55,723	64,541
Interest	<u>210</u>	<u>655</u>	<u>1,104</u>
Total Receipts	576,657	738,164	640,251
<u>Disbursements</u>			
State	293,081	395,197	347,822
County	91,329	108,781	92,408
County Escheats	1,966	1,474	455
Local	47,493	61,054	68,458
Collateral/Bail	64,700	67,832	43,550
Restitution	15,078	18,735	19,719
Constables	71,373	55,702	65,890
Transfers	3,911	6,412	4,694
Interest	<u>210</u>	<u>655</u>	<u>1,104</u>
Total Disbursements	589,141	715,842	644,100
Ending Cash Balance	<u>\$ 37,252</u>	<u>\$ 49,736</u>	<u>\$ 27,414</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 16,138	\$ 11,917	\$ 13,071
Collateral Held	16,465	35,080	11,718
Due to Individuals	4,916	3,007	2,910
Reconciled Adjustments (See Note)	<u>(267)</u>	<u>(268)</u>	<u>(285)</u>
Total Undisbursed Funds	<u>\$ 37,252</u>	<u>\$ 49,736</u>	<u>\$ 27,414</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 05-2-43
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	\$ 6,566	\$ 8,223	\$ 7,407
February	7,754	7,687	7,160
March	9,421	8,211	9,065
April	8,597	8,905	7,474
May	7,264	8,140	8,523
June	9,935	9,419	7,590
July	7,086	9,090	8,630
August	8,575	10,453	8,210
September	8,448	14,124	8,657
October	6,050	12,139	7,371
November	7,107	7,967	7,023
December	<u>8,360</u>	<u>6,492</u>	<u>5,896</u>
Total County Receipts	<u>\$ 95,163</u>	<u>\$ 110,850</u>	<u>\$ 93,006</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 6,492	\$ 5,896	\$ 5,754
February	6,565	8,223	7,406
March	7,754	7,687	7,160
April	9,421	8,211	9,065
May	8,597	8,906	7,474
June	7,264	8,140	8,523
July	9,935	9,418	7,590
August	7,086	9,090	8,630
September	8,576	10,453	8,210
October	8,448	14,124	8,657
November	6,050	12,139	7,371
December	<u>7,107</u>	<u>7,967</u>	<u>7,023</u>
	\$ 93,295	\$ 110,254	\$ 92,863
Less: Prior year collections disbursed in the current year	(6,492)	(5,896)	(5,753)
Plus: Current year collections disbursed in the subsequent year	<u>8,360</u>	<u>6492</u>	<u>5,896</u>
Total County Disbursements	<u>\$ 95,163</u>	<u>\$ 110,850</u>	<u>\$ 93,006</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.