



County of Allegheny

Office of the Controller

Magisterial District Court 05-2-03
Financial Analysis Report
For the Period January 1, 2008
through December 31, 2010

(Non-Audit Service)

November 1, 2011

**County of Allegheny
Office of the Controller
Mark Patrick Flaherty
Controller**

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Contents

Letter	1
Reconciled Cash Balance Schedule (Unaudited)	3
Schedule of Allegheny County Receipts and Disbursements (Unaudited)	4



MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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GUY A. TUMOLO
DEPUTY CONTROLLER

October 13, 2011

Honorable Robert P. Dzvonic
District Judge
Magisterial District 05-2-03
1007 Mount Royal Boulevard
Pittsburgh, PA 15223

Subject: Magisterial District Court 05-2-03
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Dzvonic:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-03 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 05-2-03 includes Etna Borough, Millvale Borough, Reserve Township and Shaler Township. Robert P. Dzvonic served as the Judge at Magisterial District Court 05-2-03 from January 1, 2008 through December 31, 2010.

Judge Robert P. Dzvonic
October 13, 2011

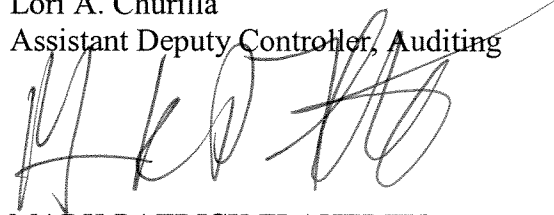
Our purpose was to determine whether all funds collected on behalf of Allegheny County have been properly assessed, reported and promptly remitted. Our procedures included documenting the processes and controls over cash, receipts and disbursements, checking the cash balance and undisbursed funds balance,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

We would like to thank the District Judge and the staff of Magisterial District Court 05-2-03 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 05-2-03
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 49,656	\$ 51,457	\$ 47,981
<u>Receipts</u>			
State	274,987	302,328	302,395
County	105,003	114,270	110,089
Local	117,171	126,095	146,496
Collateral/Bail	82,637	96,559	81,353
Restitution	40,409	44,102	38,867
Constables	34,202	41,794	37,479
Interest	<u>259</u>	<u>278</u>	<u>634</u>
Total Receipts	654,668	725,426	717,313
<u>Disbursements</u>			
State	276,223	300,842	303,514
County	105,265	112,957	108,301
County Escheats	498	1,498	940
Local	118,433	125,415	151,482
Collateral/Bail	71,772	98,010	68,140
Restitution	40,390	44,817	38,380
Constables	34,334	40,915	36,103
Criminal Division	6,406	2,495	6,343
Interest	<u>259</u>	<u>278</u>	<u>634</u>
Total Disbursements	653,580	727,227	713,837
Ending Cash Balance	<u>\$ 50,744</u>	<u>\$ 49,656</u>	<u>\$ 51,457</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 17,092	\$ 20,349	\$ 18,368
Collateral Held	26,414	22,229	25,565
Due to Individuals	<u>7,238</u>	<u>7,078</u>	<u>7,524</u>
Total Undisbursed Funds	<u>\$ 50,744</u>	<u>\$ 49,656</u>	<u>\$ 51,457</u>

Magisterial District Court 05-2-03
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	\$ 8,291	\$ 8,272	\$ 8,023
February	8,967	10,807	8,276
March	10,302	9,098	8,664
April	8,071	7,547	9,025
May	7,163	7,841	10,265
June	9,649	10,002	8,387
July	11,362	11,233	11,486
August	10,071	10,744	9,767
September	8,512	10,872	11,941
October	8,249	10,015	9,235
November	7,532	10,245	7,241
December	<u>6,834</u>	<u>7,594</u>	<u>7,779</u>
Total County Receipts	<u>\$105,003</u>	<u>\$ 114,270</u>	<u>\$110,089</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 7,594	\$ 7,779	\$ 6,931
February	8,291	8,272	8,023
March	8,967	10,807	8,276
April	10,302	9,098	8,664
May	8,071	7,547	9,025
June	7,163	7,841	10,265
July	9,649	10,002	8,387
August	11,362	11,233	11,486
September	10,071	10,744	9,767
October	8,512	10,872	11,941
November	8,249	10,015	9,235
December	<u>7,532</u>	<u>10,245</u>	<u>7,241</u>
Total County Disbursements	\$ 105,763	\$ 114,455	\$ 109,241
Less: Prior year collections disbursed in the current year	(7,594)	(7,779)	(6,931)
Plus: Current year collections disbursed in the subsequent year	<u>6,834</u>	<u>7,594</u>	<u>7,779</u>
Total County Disbursements	<u>\$ 105,003</u>	<u>\$ 114,270</u>	<u>\$ 110,089</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.