



County of Allegheny

Office of the Controller

Magisterial District Court 05-2-42
Financial Analysis Report
For the Period January 1, 2007
Through December 31, 2009

(Non-Audit Service)

November 1, 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

October 27, 2010

Honorable Robert P. Ravenstahl, Jr.
District Judge
Magisterial District Court 05-2-42
3880 Perrysville Avenue
Pittsburgh, PA 15214

Subject: Magisterial District Court 05-2-42
Financial Analysis Report
For the Period January 1, 2007 through December 31, 2009

Dear Judge Ravenstahl:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-42 for the period January 1, 2007 through December 31, 2009. The accompanying Reconciled Cash Balance Schedule and the 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 05-2-42 includes City of Pittsburgh Wards 26 and 27. The Honorable Robert P. Ravenstahl, Jr. served as the Judge at Magisterial District Court 05-2-42 from January 1, 2007 through December 31, 2009.

Judge Ravenstahl, Jr.
October 27, 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, confirming 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 05-2-42 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, 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 05-2-42
Reconciled Cash Balance Schedule
January 1, 2007 through December 31, 2009
(Unaudited)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Beginning Cash Balance	\$ 9,703	\$ 8,189	\$ 6,908
<u>Receipts</u>			
State	63,989	78,174	77,282
County	58,849	65,371	69,209
Local	20,018	21,567	15,302
Collateral/Bail	20,680	16,644	22,021
Restitution	2,700	7,804	19,465
Constables	53,993	52,844	49,490
Interest	<u>69</u>	<u>155</u>	<u>348</u>
Total Receipts	220,298	242,559	253,117
<u>Disbursements</u>			
State	63,971	78,124	77,094
County	60,358	64,981	68,639
County Escheats	547	0	0
Local	19,694	20,900	15,421
Collateral/Bail	20,144	16,284	21,088
Restitution	2,211	7,804	19,525
Constables	54,018	52,320	49,563
Transfers	0	477	158
Interest	<u>69</u>	<u>155</u>	<u>348</u>
Total Disbursements	221,012	241,045	251,836
Ending Cash Balance	<u>\$ 8,989</u>	<u>\$ 9,703</u>	<u>\$ 8,189</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 6,003	\$ 7,170	\$ 6,064
Collateral Held	2,170	1,692	1,808
Due to Individuals	926	951	427
Reconciled Adjustments (See Note)	<u>(110)</u>	<u>(110)</u>	<u>(110)</u>
Total Undisbursed Funds	<u>\$ 8,989</u>	<u>\$ 9,703</u>	<u>\$ 8,189</u>

Note: This line includes numerous reconciling adjustments which date back to 1995 and are comprised of bank fees, errors, and other miscellaneous adjustments.

Magisterial District Court 05-2-42
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	\$ 4,188	\$ 5,702	\$ 6,121
February	6,096	4,687	5,726
March	5,237	5,210	5,369
April	3,812	6,225	5,970
May	4,574	5,924	7,106
June	7,186	4,907	6,240
July	6,268	5,989	6,767
August	4,289	6,487	6,122
September	5,709	4,835	4,129
October	4,819	6,076	6,042
November	2,747	3,896	4,574
December	<u>3,924</u>	<u>5,433</u>	<u>5,043</u>
Total County Receipts	<u>\$58,849</u>	<u>\$65,371</u>	<u>\$69,209</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 5,433	\$ 5,043	\$ 4,473
February	4,188	5,702	6,121
March	6,096	4,687	5,726
April	5,237	5,210	5,369
May	3,812	6,225	5,970
June	4,574	5,924	7,106
July	7,186	4,907	6,240
August	6,268	5,989	6,767
September	4,289	6,487	6,122
October	5,709	4,835	4,129
November	4,819	6,076	6,042
December	<u>2,747</u>	<u>3,896</u>	<u>4,574</u>
	60,358	64,981	68,639
Less: Prior year collections disbursed in the current year	(5,433)	(5,043)	(4,473)
Plus: Current year collections disbursed in the subsequent year	<u>3,924</u>	<u>5,433</u>	<u>5,043</u>
Total County Disbursements	<u>\$58,849</u>	<u>\$65,371</u>	<u>\$69,209</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.