



County of Allegheny

Office of the Controller

Magisterial District Court 05-3-14
Financial Analysis Report
For the Period January 1, 2008
through December 31, 2010

(Non-Audit Service)

December 30, 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

December 14, 2011

Honorable Richard G. King
District Judge
Magisterial District 05-3-14
2213 Brownsville Road
Pittsburgh, PA 15210

Subject: Magisterial District Court 05-3-14
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge King:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-3-14 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 05-3-14 includes Mount Oliver Borough and Pittsburgh Wards 18, 29, 30, and 32. Richard G. King served as the Judge at Magisterial District Court 05-3-14 from January 1, 2008 through December 31, 2010.



Judge Richard G. King
December 14, 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 05-3-14 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 05-3-14
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)**

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 16,772	\$ 15,004	\$ 18,305
<u>Receipts</u>			
State	162,484	122,089	128,797
County	84,445	80,121	77,991
Local	67,202	50,276	44,290
Collateral/Bail	4,731	12,731	17,296
Restitution	10,361	11,641	16,107
Constables	57,178	35,929	30,222
Interest	<u>118</u>	<u>98</u>	<u>215</u>
Total Receipts	386,519	312,885	314,918
<u>Disbursements</u>			
State	155,393	123,003	130,340
County	83,269	80,331	78,646
County Escheats	323	83	93
Local	66,945	49,040	44,211
Collateral/Bail	6,981	9,359	12,801
Restitution	9,964	11,789	16,557
Constables	53,528	35,961	30,667
Transfers	560	1,453	4,689
Interest	<u>118</u>	<u>98</u>	<u>215</u>
Total Disbursements	377,081	311,117	318,219
Ending Cash Balance	<u>\$ 26,210</u>	<u>\$ 16,772</u>	<u>\$ 15,004</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 17,489	\$ 9,287	\$ 9,257
Collateral Held	2,054	4,869	2,973
Due to Individuals	6,605	2,604	2,763
Reconciled Adjustments (See Note)	<u>62</u>	<u>12</u>	<u>11</u>
Total Undisbursed Funds	<u>\$ 26,210</u>	<u>\$ 16,772</u>	<u>\$ 15,004</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 05-3-14
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	\$ 4,860	\$ 5,826	\$ 6,854
February	5,052	6,233	5,965
March	8,312	7,266	6,166
April	8,408	6,365	6,636
May	6,251	6,509	5,837
June	8,261	6,483	6,565
July	8,104	6,585	6,563
August	7,920	8,344	7,209
September	8,565	7,173	8,574
October	5,971	6,925	6,592
November	6,664	7,188	5,514
December	<u>6,078</u>	<u>5,224</u>	<u>5,517</u>
Total County Receipts	<u>\$ 84,446</u>	<u>\$ 80,121</u>	<u>\$ 77,992</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 5,224	\$ 5,517	\$ 6,264
February	4,860	5,826	6,854
March	5,052	6,233	5,965
April	8,312	7,266	6,166
May	8,408	6,365	6,636
June	6,251	6,509	5,837
July	8,261	6,483	6,565
August	8,104	6,585	6,563
September	7,920	8,344	7,209
October	8,565	7,173	8,574
November	5,971	6,925	6,592
December	<u>6,664</u>	<u>7,188</u>	<u>5,514</u>
Total County Disbursements	<u>\$ 83,592</u>	<u>\$ 80,414</u>	<u>\$ 78,739</u>
Less: Prior year collections disbursed in the current year	(5,224)	(5,517)	(6,264)
Plus: Current year collections disbursed in the subsequent year	<u>6,078</u>	<u>5,224</u>	<u>5,517</u>
Total County Disbursements	<u>\$ 84,446</u>	<u>\$ 80,121</u>	<u>\$ 77,992</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 10th of the subsequent month.