



County of Allegheny

Office of the Controller

**Magisterial District Court 05-3-04
Financial Analysis Report
For the Period January 1, 2007
Through December 31, 2009**

(Non-Audit Service)

March 18, 2010

**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

March 18, 2010

Ms. Nancy Galvach
Manager
Magisterial District Courts
340 Frick Building
437 Grant Street
Pittsburgh, PA 15219

Subject: Magisterial District Court 05-3-04
Financial Analysis Report
For the Period January 1, 2007 through December 31, 2009

Dear Ms. Galvach:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-3-04 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 engagement was performed as a non-audit service and was therefore not performed in accordance with Generally Accepted Government Auditing Standards.

The jurisdiction of Magisterial District Court 05-3-04 includes East Deer Township, West Deer Township, Frazer Township and Pine Township. Suzanne R. Blaschak served as the Judge at Magisterial District Court 05-3-04 from January 1, 2007 to December 31, 2009.

Ms. Nancy Galvach
March 18, 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.

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
Mr. Guy A. Tumolo, Deputy Controller, County Controller's Office
Ms. Pamela Goldsmith, Communications Director, County Controller's Office

Magisterial District Court 05-3-04
Reconciled Cash Balance Schedule
January 1, 2007 through December 31, 2009
(Unaudited)

| | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|---------------------------------|------------------|------------------|------------------|
| Beginning Cash Balance | \$ 40,065 | \$ 30,176 | \$ 28,533 |
| <u>Receipts</u> | | | |
| State | 191,632 | 191,264 | 182,057 |
| County | 56,239 | 50,181 | 46,685 |
| Local | 55,694 | 57,330 | 60,700 |
| Collateral/Bail | 37,848 | 53,150 | 32,694 |
| Restitution | 30,897 | 21,111 | 17,358 |
| Constables | 26,692 | 33,407 | 40,261 |
| Interest | <u>846</u> | <u>403</u> | <u>176</u> |
| Total Receipts | 399,849 | 406,846 | 379,931 |
| <u>Disbursements</u> | | | |
| State | 195,392 | 190,278 | 184,907 |
| County | 57,080 | 49,172 | 46,263 |
| County Escheats | 438 | 289 | 208 |
| Local | 56,932 | 58,599 | 59,367 |
| Collateral/Bail | 35,346 | 33,687 | 28,311 |
| Restitution | 28,029 | 20,799 | 18,782 |
| Constables | 26,592 | 35,678 | 38,083 |
| Criminal Division | 3,707 | 8,052 | 2,192 |
| Interest | <u>846</u> | <u>403</u> | <u>176</u> |
| Total Disbursements | 404,361 | 396,957 | 378,288 |
| Ending Cash Balance | <u>\$ 35,553</u> | <u>\$ 40,065</u> | <u>\$ 30,176</u> |
| <u>Undisbursed Funds</u> | | | |
| Collateral Held | \$ 26,791 | \$ 27,446 | \$ 15,843 |
| Due to Governments | 7,334 | 10,195 | 9,470 |
| Due to Individuals | 1,414 | 2,408 | 4,744 |
| Reconciled Adjustments | <u>14</u> | <u>16</u> | <u>119</u> |
| Total Undisbursed Funds | <u>\$ 35,553</u> | <u>\$ 40,065</u> | <u>\$ 30,176</u> |

Magisterial District Court 05-3-04
Schedule of Allegheny Receipts and Disbursements
January 1, 2007 through December 31, 2009
(Unaudited)

| | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|---|-------------------------|-------------------------|-------------------------|
| Allegheny County Receipts | | | |
| January | \$ 4,256 | \$ 3,263 | \$ 3,784 |
| February | 3,932 | 4,334 | 3,422 |
| March | 6,710 | 3,897 | 4,000 |
| April | 5,561 | 3,783 | 3,989 |
| May | 3,428 | 3,476 | 5,078 |
| June | 4,764 | 3,972 | 3,639 |
| July | 4,728 | 4,674 | 4,453 |
| August | 5,659 | 5,191 | 4,072 |
| September | 6,042 | 4,920 | 3,933 |
| October | 4,550 | 5,086 | 4,122 |
| November | 3,482 | 3,617 | 3,235 |
| December | <u>3,128</u> | <u>3,968</u> | <u>2,960</u> |
| Total County Receipts | <u>\$ 56,239</u> | <u>\$ 50,181</u> | <u>\$ 46,685</u> |
| Allegheny County Disbursements (See Note Below) | | | |
| January | \$ 3,968 | \$ 2,960 | \$ 2,537 |
| February | 4,256 | 3,263 | 0 |
| March | 3,932 | 4,334 | 7,206 |
| April | 6,710 | 3,897 | 4,000 |
| May | 5,561 | 3,783 | 3,989 |
| June | 3,428 | 3,476 | 5,078 |
| July | 4,764 | 3,972 | 3,639 |
| August | 4,728 | 4,674 | 4,453 |
| September | 5,659 | 5,191 | 4,072 |
| October | 6,042 | 4,920 | 3,033 |
| November | 4,550 | 5,086 | 4,122 |
| December | <u>3,482</u> | <u>3,617</u> | <u>3,235</u> |
| | \$ 57,080 | \$ 49,172 | \$ 46,263 |
| Less: Prior year collections disbursed in the current year | (3,968) | (2,960) | (2,537) |
| Plus: Current year collections disbursed in the subsequent year | <u>3,128</u> | <u>3,968</u> | <u>2,960</u> |
| Total County Disbursements | <u>\$ 56,240</u> | <u>\$ 50,181</u> | <u>\$ 46,686</u> |
| Difference | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Note: Funds received in a particular month are disbursed to Allegheny County by the 15th of the subsequent month.