



County of Allegheny

Office of the Controller

Magisterial District Court 05-2-08
Financial Analysis Report
For the Period January 1, 2008 Through December 31, 2010

(Non-Audit Service)

April 26, 2011

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

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COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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GUY A. TUMOLO
DEPUTY CONTROLLER

April 11, 2011

Honorable Thomas P. Caulfield
District Judge
Magisterial District Court 05-2-08
2065 Ardmore Boulevard
Pittsburgh, PA 15221

Subject: Magisterial District Court 05-2-08
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Caulfield:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-08 for the period January 1, 2008 through December 31, 2010. 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.

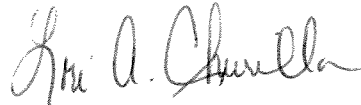
The jurisdiction of Magisterial District Court 05-2-08 includes the Boroughs of Churchill, Forest Hills, and Edgewood, as well as Wilkins Township. Thomas P. Caulfield was appointed as the Judge at Magisterial District Court 05-2-08 from July 2010 to present. Various Senior Judges served from January 2010 to July 2010. Susan Evashavik served as the Judge from January 2002 to December 2009.

Judge Caulfield
April 11, 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, 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 05-2-08 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. 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 05-2-08
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 37,372	\$ 39,871	\$ 42,786
<u>Receipts</u>			
State	224,508	237,794	276,386
County	67,044	75,214	83,603
Local	123,593	171,373	203,415
Collateral/Bail	21,946	35,827	26,618
Restitution	12,496	8,398	15,883
Constables	63,158	44,260	56,330
Interest	<u>438</u>	<u>452</u>	<u>697</u>
Total Receipts	513,183	573,318	662,932
<u>Disbursements</u>			
State	223,537	236,978	276,811
County	67,852	75,537	82,741
County Escheats	460	412	430
Local	126,041	171,034	201,786
Collateral/Bail	23,803	29,932	22,532
Restitution	12,351	8,552	15,776
Constables	60,431	48,480	55,705
Transfers	5,083	4,457	9,392
Interest	<u>450</u>	<u>435</u>	<u>674</u>
Total Disbursements	520,008	575,817	665,847
Ending Cash Balance	<u>\$ 30,547</u>	<u>\$ 37,372</u>	<u>\$ 39,871</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 17,598	\$ 19,882	\$ 19,047
Collateral Held	8,890	15,977	15,266
Due to Individuals	4,023	1,465	5,526
Reconciled Adjustments (See Note)	<u>36</u>	<u>48</u>	<u>32</u>
Total Undisbursed Funds	<u>\$ 30,547</u>	<u>\$ 37,372</u>	<u>\$ 39,871</u>

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

Magisterial District Court 05-2-08
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	\$ 5,545	\$ 5,287	\$ 6,696
February	6,618	5,226	5,570
March	6,537	6,648	5,156
April	6,288	7,061	6,971
May	5,952	5,329	7,232
June	6,265	7,225	7,596
July	5,187	7,727	10,635
August	5,089	6,881	7,934
September	5,203	6,867	7,392
October	5,010	6,870	7,408
November	4,885	4,820	5,417
December	<u>4,465</u>	<u>5,273</u>	<u>5,596</u>
Total County Receipts	<u>\$ 67,044</u>	<u>\$ 75,214</u>	<u>\$ 83,603</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 5,273	\$ 5,596	\$ 4,734
February	5,545	5,287	6,696
March	6,618	5,226	5,570
April	6,537	6,648	5,156
May	6,288	7,061	6,971
June	5,952	5,329	7,232
July	6,265	7,225	7,596
August	5,187	7,727	10,635
September	5,089	6,881	7,934
October	5,203	6,867	7,392
November	5,010	6,870	7,408
December	<u>4,885</u>	<u>4,820</u>	<u>5,417</u>
	67,852	75,537	82,741
Less: Prior year collections disbursed in the current year	(5,273)	(5,596)	(4,734)
Plus: Current year collections disbursed in the subsequent year	<u>4,465</u>	<u>5,273</u>	<u>5,596</u>
Total County Disbursements	<u>\$ 67,044</u>	<u>\$ 75,214</u>	<u>\$ 83,603</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