



County of Allegheny

Office of the Controller

Magisterial District Court 05-2-35
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

(Non-Audit Service)

September 29, 2011

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

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MARK PATRICK FLAHERTY
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COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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GUY A. TUMOLO
DEPUTY CONTROLLER

September 26, 2011

Honorable Nathan N. Firestone
District Judge
Magisterial District 05-2-35
5850½ Forward Avenue
Pittsburgh, PA 15217

Subject: Magisterial District Court 05-2-35
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Firestone:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-35 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 05-2-35 serves Pittsburgh Wards 7 and 14. Nathan N. Firestone served as the Judge at Magisterial District Court 05-2-35 from January 1, 2008 through December 31, 2010.

Judge Nathan N. Firestone
September 26, 2011

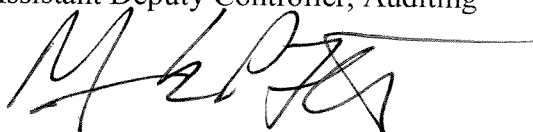
Our purpose was to determine whether all funds collected on behalf of Allegheny County have been properly assessed, reported and promptly remitted. Our procedures included documenting the processes and controls over cash, receipts and disbursements, checking the cash balance and undisbursed funds balance,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

We would like to thank the District Judge and the staff of Magisterial District Court 05-2-35 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 05-2-35
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 16,029	\$ 10,269	\$ 10,241
<u>Receipts</u>			
State	115,647	85,490	79,929
County	55,047	54,650	53,827
Local	22,169	17,594	18,181
Collateral/Bail	14,691	13,640	5,015
Restitution	125	40	993
Constables	15,568	16,303	15,897
Interest	<u>88</u>	<u>64</u>	<u>126</u>
Total Receipts	223,335	187,781	173,968
<u>Disbursements</u>			
State	113,756	86,635	79,512
County	54,733	53,784	53,691
County Escheats	344	368	242
Local	22,257	16,003	18,227
Collateral/Bail	14,182	8,153	5,228
Restitution	227	80	953
Constables	14,976	16,473	15,703
Transfers	2,057	461	258
Interest	<u>88</u>	<u>64</u>	<u>126</u>
Total Disbursements	222,620	182,021	173,940
Ending Cash Balance	<u>\$ 16,744</u>	<u>\$ 16,029</u>	<u>\$ 10,269</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 8,033	\$ 6,465	\$ 5,260
Collateral Held	6,443	8,096	3,330
Due to Individuals	2,253	1,454	1,660
Reconciled Adjustments (See Note)	<u>15</u>	<u>14</u>	<u>19</u>
Total Undisbursed Funds	<u>\$ 16,744</u>	<u>\$ 16,029</u>	<u>\$ 10,269</u>

Note: This line item includes numerous reconciling adjustments which date back to 1992 and are comprised of miscellaneous items.

Magisterial District Court 05-2-35
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	\$ 3,537	\$ 4,002	\$ 3,142
February	3,652	5,684	3,913
March	4,902	5,050	3,982
April	4,833	5,207	5,525
May	4,484	5,156	5,522
June	3,694	4,079	4,377
July	5,628	5,016	4,809
August	4,549	3,695	5,322
September	5,033	4,674	5,608
October	5,627	4,557	4,429
November	5,215	3,607	3,773
December	<u>3,893</u>	<u>3,923</u>	<u>3,425</u>
Total County Receipts	<u>\$ 55,047</u>	<u>\$ 54,650</u>	<u>\$ 53,827</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 3,923	\$ 3,425	\$ 3,531
February	3,537	4,002	3,142
March	3,652	5,684	3,913
April	4,902	5,050	3,982
May	4,833	5,207	5,525
June	4,484	5,156	5,522
July	3,694	4,079	4,377
August	5,628	5,016	4,809
September	4,549	3,695	5,322
October	5,033	4,674	5,608
November	5,627	4,557	4,429
December	<u>5,215</u>	<u>3,607</u>	<u>3,773</u>
Subtotal	\$ 55,077	\$ 54,152	\$ 53,933
Less: Prior year collections disbursed in the current year	(3,923)	(3,425)	(3,531)
Plus: Current year collections disbursed in the subsequent year	<u>3,893</u>	<u>3,923</u>	<u>3,425</u>
Total County Disbursements	<u>\$ 55,047</u>	<u>\$ 54,650</u>	<u>\$ 53,827</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.

