

Magisterial District Court 05-2-06
Financial Analysis Report
For the Period January 1, 2008 Through December 31, 2010
(Non-Audit Service)

December 9, 2011

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COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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GUY A. TUMOLO
DEPUTY CONTROLLER

December 2, 2011

Honorable Leonard J. HRomyak
District Judge
Magisterial District Court 05-2-06
85 Universal Road
Pittsburgh, PA 15235-3739

Subject: Magisterial District Court 05-2-06
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge HRomyak:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-06 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.

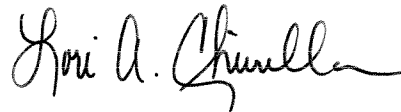
The jurisdiction of Magisterial District Court 05-2-06 includes Penn Hills Township and Verona Borough. Leonard J. HRomyak served as the Judge at Magisterial District Court 05-2-06 from January 1, 2008 through December 31, 2010.

Judge HRomyak
December 2, 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 05-2-06 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 05-2-06
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 31,517	\$ 32,772	\$ 41,978
<u>Receipts</u>			
State	226,366	200,931	234,346
County	100,947	99,129	110,922
Local	75,523	75,392	84,378
Collateral/Bail	38,430	36,486	39,659
Restitution	35,709	46,067	41,104
Constables	81,303	67,590	60,866
Interest	<u>169</u>	<u>166</u>	<u>482</u>
Total Receipts	558,447	525,761	571,757
<u>Disbursements</u>			
State	225,253	201,799	234,921
County	99,927	99,412	112,921
County Escheats	82	1,752	789
Local	73,824	76,695	81,966
Collateral/Bail	32,141	25,528	36,999
Restitution	39,788	42,503	39,733
Constables	82,658	68,129	65,277
Transfers	4,446	11,032	7,875
Interest	<u>169</u>	<u>166</u>	<u>482</u>
Total Disbursements	558,288	527,016	580,963
Ending Cash Balance	<u><u>\$ 31,676</u></u>	<u><u>\$ 31,517</u></u>	<u><u>\$ 32,772</u></u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 19,144	\$ 15,154	\$ 17,407
Collateral Held	11,810	10,211	11,527
Due to Individuals	1,642	7,072	4,758
Reconciled Adjustments (See Note)	<u>(920)</u>	<u>(920)</u>	<u>(920)</u>
Total Undisbursed Funds	<u><u>\$ 31,676</u></u>	<u><u>\$ 31,517</u></u>	<u><u>\$ 32,772</u></u>

Note: This line includes numerous reconciling adjustments which date back to 1991 and are comprised of bank fees, bank errors and other miscellaneous adjustments. .

Magisterial District Court 05-2-06
Schedule of Allegheny County Receipts and Disbursements
January 1, 2008 through December 31, 2010
(Unaudited)

Allegheny County Receipts	<u>2010</u>	<u>2009</u>	<u>2008</u>
January	\$ 8,246	\$ 6,948	\$ 7,986
February	7,401	7,865	9,515
March	8,836	9,697	7,910
April	8,225	6,539	9,746
May	8,500	8,605	10,037
June	8,319	7,450	9,332
July	8,837	8,523	9,539
August	9,975	9,874	9,246
September	8,465	8,235	11,734
October	8,421	10,240	10,159
November	7,286	7,737	8,019
December	<u>8,436</u>	<u>7,416</u>	<u>7,699</u>
Total County Receipts	<u>\$ 100,947</u>	<u>\$ 99,129</u>	<u>\$ 110,922</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 7,416	\$ 7,699	\$ 9,698
February	8,246	6,948	7,986
March	7,401	7,865	9,515
April	8,836	9,697	7,910
May	8,225	6,539	9,746
June	8,500	8,605	10,037
July	8,319	7,450	9,332
August	8,837	8,523	9,539
September	9,975	9,874	9,246
October	8,465	8,235	11,734
November	8,421	10,240	10,159
December	<u>7,286</u>	<u>7,737</u>	<u>8,019</u>
Subtotal	\$ 99,927	\$ 99,412	\$ 112,921
Less: Prior year collections disbursed in the current year	(7,416)	(7,699)	(9,698)
Plus: Current year collections disbursed in the subsequent year	<u>8,436</u>	<u>7,416</u>	<u>7,699</u>
Total County Disbursements	<u>\$ 100,947</u>	<u>\$ 99,129</u>	<u>\$ 110,922</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.