



# County of Allegheny

## Office of the Controller

**Magisterial District Court 05-2-19  
Financial Analysis Report  
For the Period January 1, 2008  
through December 31, 2010**

*(Non-Audit Service)*

**April 19, 2011**

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

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## **Contents**

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Letter	1
Reconciled Cash Balance Schedule (Unaudited)	3
Schedule of Allegheny County Receipts and Disbursements (Unaudited)	4

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**MARK PATRICK FLAHERTY**  
CONTROLLER

# COUNTY OF ALLEGHENY

## OFFICE OF THE CONTROLLER

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**GUY A. TUMOLO**  
DEPUTY CONTROLLER

April 19, 2011

Honorable Blaise Larotonda  
District Judge  
Magisterial District 05-2-19  
680 Washington Road, Suite B-103  
Pittsburgh, PA 15228

Subject: Magisterial District Court 05-2-19  
Financial Analysis Report  
For the Period January 1, 2008 through December 31, 2010

Dear Judge Larotonda:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-19 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 05-2-19 includes Dormont Borough, and Mt. Lebanon Township. Blaise Larotonda served as the Judge at Magisterial District Court 05-2-19 from January 1, 2008 through December 31, 2010.

*Good job  
- Mark*

Judge Blaise Larotonda  
April 19, 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 05-2-19 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, Administrative Office of PA Courts  
Mr. Guy A. Tumolo, Deputy Controller, County Controller's Office  
Ms. Pamela Goldsmith, Communications Director, County Controller's Office

**Magisterial District Court 05-2-19**  
**Reconciled Cash Balance Schedule**  
**January 1, 2008 through December 31, 2010**  
**(Unaudited)**

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Beginning Cash Balance</b>	\$ 64,204	\$ 65,336	\$ 43,919
<b><u>Receipts</u></b>			
State	369,334	325,659	328,385
County	111,851	108,289	108,806
Local	133,041	114,734	111,481
Collateral/Bail	104,796	109,064	139,565
Restitution	25,792	19,394	29,989
Constables	42,785	34,570	40,569
Interest	<u>115</u>	<u>120</u>	<u>1,037</u>
<b>Total Receipts</b>	787,714	711,830	759,832
<b><u>Disbursements</u></b>			
State	369,748	324,339	324,819
County	113,869	101,373	109,087
County Escheats	-	2,598	-
Local	138,586	120,400	125,756
Collateral/Bail	93,812	105,590	107,594
Restitution	29,069	16,495	30,942
Constables	43,601	37,502	35,667
Transfers	5,312	4,544	3,513
Interest	<u>115</u>	<u>120</u>	<u>1,037</u>
<b>Total Disbursements</b>	794,112	712,961	738,415
<b>Ending Cash Balance</b>	<u>\$ 57,806</u>	<u>\$ 64,205</u>	<u>\$ 65,336</u>
<b><u>Undisbursed Funds</u></b>			
Due to Governments	\$ 24,162	\$ 26,561	\$ 16,017
Collateral Held	30,855	30,740	42,262
Due to Individuals	3,395	7,487	7,463
Reconciled Adjustments (See Note)	<u>(606)</u>	<u>(583)</u>	<u>(406)</u>
<b>Total Undisbursed Funds</b>	<u>\$ 57,806</u>	<u>\$ 64,205</u>	<u>\$ 65,336</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 05-2-19**  
**Schedule of Allegheny County Receipts and Disbursements**  
**January 1, 2008 through December 31, 2010**  
**(Unaudited)**

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Allegheny County Receipts</b>			
January	\$ 8,630	\$ 8,712	\$ 7,766
February	8,329	7,852	7,731
March	11,478	10,678	7,318
April	9,392	10,317	8,160
May	8,247	8,786	11,035
June	8,338	8,824	10,847
July	10,789	8,441	10,791
August	9,274	8,726	10,577
September	9,972	9,770	9,277
October	9,101	7,834	11,215
November	9,529	7,559	7,617
December	<u>8,772</u>	<u>10,790</u>	<u>6,472</u>
<b>Total County Receipts</b>	<b><u>\$111,851</u></b>	<b><u>\$ 108,289</u></b>	<b><u>\$108,806</u></b>
<b>Allegheny County Disbursements (See Note Below)</b>			
January	\$ 10,790	\$ 6,472	\$ 6,753
February	8,630	8,712	7,766
March	8,329	7,852	7,731
April	11,478	10,678	7,318
May	9,392	10,317	8,160
June	8,247	8,786	11,035
July	8,338	8,824	10,847
August	10,789	8,441	10,791
September	9,274	8,726	10,577
October	9,972	9,770	9,278
November	9,101	7,834	11,215
December	<u>9,529</u>	<u>7,559</u>	<u>7,616</u>
<b>Total County Disbursements</b>	<b>\$ 113,869</b>	<b>\$ 103,971</b>	<b>\$ 109,087</b>
Less: Prior year collections disbursed in the current year	(10,790)	(6,472)	(6,753)
Plus: Current year collections disbursed in the subsequent year	<u>8,772</u>	<u>10,790</u>	<u>6,472</u>
<b>Total County Disbursements</b>	<b><u>\$ 111,851</u></b>	<b><u>\$ 108,289</u></b>	<b><u>\$ 108,806</u></b>
<b>Difference</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>

Note: Funds received in a particular month are disbursed to Allegheny County by the 7<sup>th</sup> of the subsequent month.