

**Magisterial District Court 05-2-32**  
**Financial Analysis Report**  
**For the Period January 1, 2008 Through December 31, 2010**  
*(Non-Audit Service)*

**December 9, 2011**

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**MARK PATRICK FLAHERTY**  
CONTROLLER

# COUNTY OF ALLEGHENY

## OFFICE OF THE CONTROLLER

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**GUY A. TUMOLO**  
DEPUTY CONTROLLER

December 2, 2011

Honorable Linda I. Zucco  
District Judge  
Magisterial District Court 05-2-32  
10101 Saltsburg Road  
Plum, PA 15239

Subject: Magisterial District Court 05-2-32  
Financial Analysis Report  
For the Period January 1, 2008 through December 31, 2010

Dear Judge Zucco:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-32 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 05-2-32 includes Plum Borough. Linda I. Zucco served as the Judge at Magisterial District Court 05-2-32 from January 1, 2008 through December 31, 2010.

Judge Zucco  
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 05-2-32 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 05-2-32**  
**Reconciled Cash Balance Schedule**  
**January 1, 2008 through December 31, 2010**  
**(Unaudited)**

	<u><b>2010</b></u>	<u><b>2009</b></u>	<u><b>2008</b></u>
<b>Beginning Cash Balance</b>	\$ 14,969	\$ 21,690	\$ 20,575
<b><u>Receipts</u></b>			
State	113,133	119,693	167,248
County	44,057	48,465	61,086
Local	31,640	39,254	57,609
Collateral/Bail	9,468	19,900	28,701
Restitution	15,289	14,220	16,106
Constables	19,391	19,713	27,155
Interest	<u>66</u>	<u>74</u>	<u>260</u>
<b>Total Receipts</b>	233,044	261,319	358,165
<b><u>Disbursements</u></b>			
State	112,082	120,937	168,646
County	45,664	47,951	61,291
County Escheats	43	115	481
Local	32,691	39,749	58,993
Collateral/Bail	12,657	22,488	22,395
Restitution	15,076	14,220	16,055
Constables	18,818	19,899	27,643
Transfers	3,386	2,607	1,286
Interest	<u>66</u>	<u>74</u>	<u>260</u>
<b>Total Disbursements</b>	240,483	268,040	357,050
<b>Ending Cash Balance</b>	<u><b>\$ 7,530</b></u>	<u><b>\$ 14,969</b></u>	<u><b>\$ 21,690</b></u>
<b><u>Undisbursed Funds</u></b>			
Due to Governments	\$ 5,243	\$ 6,849	\$ 8,074
Collateral Held	1,509	8,128	13,438
Due to Individuals	919	133	319
Reconciled Adjustments (See Note)	<u>(141)</u>	<u>(141)</u>	<u>(141)</u>
<b>Total Undisbursed Funds</b>	<u><b>\$ 7,530</b></u>	<u><b>\$ 14,969</b></u>	<u><b>\$ 21,690</b></u>

Note: This line includes a miscellaneous reconciling adjustment which dates back to 1993.

**Magisterial District Court 05-2-32**  
**Schedule of Allegheny County Receipts and Disbursements**  
**January 1, 2008 through December 31, 2010**  
**(Unaudited)**

<b>Allegheny County Receipts</b>	<b><u>2010</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>
January	\$ 3,463	\$ 4,134	\$ 6,615
February	2,881	4,104	5,903
March	4,602	4,508	5,311
April	4,193	3,706	6,073
May	3,505	3,831	6,001
June	4,592	3,886	5,116
July	3,801	4,515	4,915
August	3,610	3,930	4,441
September	3,746	3,223	4,173
October	3,683	3,746	4,550
November	3,275	4,569	4,189
December	<u>2,706</u>	<u>4,313</u>	<u>3,799</u>
<b>Total County Receipts</b>	<b><u>\$ 44,057</u></b>	<b><u>\$ 48,465</u></b>	<b><u>\$ 61,086</u></b>
<b>Allegheny County Disbursements (See Note Below)</b>			
January	\$ 4,313	\$ 3,799	\$ 4,004
February	3,463	4,134	6,615
March	2,881	4,104	5,903
April	4,602	4,508	5,311
May	4,193	3,706	6,073
June	3,505	3,831	6,001
July	4,592	3,886	5,116
August	3,801	4,515	4,915
September	3,610	3,930	4,441
October	3,746	3,223	4,173
November	3,683	3,746	4,550
December	<u>3,275</u>	<u>4,569</u>	<u>4,189</u>
<b>Subtotal</b>	<b>\$ 45,664</b>	<b>\$ 47,951</b>	<b>\$ 61,291</b>
Less: Prior year collections disbursed in the current year	(4,313)	(3,799)	(4,004)
Plus: Current year collections disbursed in the subsequent year	<u>2,706</u>	<u>4,313</u>	<u>3,799</u>
<b>Total County Disbursements</b>	<b><u>\$ 44,057</u></b>	<b><u>\$ 48,465</u></b>	<b><u>\$ 61,086</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 15<sup>th</sup> of the subsequent month.