



County of Allegheny

Office of the Controller

Magisterial District Court 05-2-02
Financial Analysis Report
For the Period January 1, 2008 Through December 31, 2010

(Non-Audit Service)

August 4, 2011

County of Allegheny
Office of the Controller
Mark Patrick Flaherty
Controller

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MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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GUY A. TUMOLO
DEPUTY CONTROLLER

August 4, 2011

Honorable Richard G. Opiela
District Judge
Magisterial District Court 05-2-02
439 Perry Highway
Pittsburgh, PA 15229-1875

Subject: Magisterial District Court 05-2-02
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Opiela:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-02 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 05-2-02 includes the Borough of West View and Ross Township. Richard G. Opiela served as the Judge at Magisterial District Court 05-2-02 from January 1, 2008 through December 31, 2010.

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 05-2-02 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 05-2-02
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 62,979	\$ 75,435	\$ 77,397
<u>Receipts</u>			
State	359,849	367,412	433,422
County	121,159	126,728	151,146
Local	159,784	173,906	183,795
Collateral/Bail	110,267	113,460	132,924
Restitution	60,069	48,143	56,035
Constables	77,574	86,738	73,833
Interest	<u>426</u>	<u>416</u>	<u>959</u>
Total Receipts	889,128	916,803	1,032,114
<u>Disbursements</u>			
State	359,941	373,779	428,106
County	119,105	130,984	151,513
County Escheats	1,448	1,039	775
Local	152,270	180,290	181,563
Collateral/Bail	90,315	88,803	123,950
Restitution	55,025	48,108	56,725
Constables	75,785	85,896	74,152
Transfers	17,141	19,944	16,333
Interest	<u>426</u>	<u>416</u>	<u>959</u>
Total Disbursements	871,456	929,259	1,034,076
Ending Cash Balance	<u>\$ 80,651</u>	<u>\$ 62,979</u>	<u>\$ 75,435</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 30,885	\$ 21,461	\$ 38,416
Collateral Held	39,879	37,687	34,075
Due to Individuals	9,796	3,740	2,853
Reconciled Adjustments (See Note)	<u>91</u>	<u>91</u>	<u>91</u>
Total Undisbursed Funds	<u>\$ 80,651</u>	<u>\$ 62,979</u>	<u>\$ 75,435</u>

Note: This line includes numerous reconciling adjustments which date back to 1992 and are comprised of bank errors, fees, and other miscellaneous adjustments.

Magisterial District Court 05-2-02
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	\$ 9,829	\$ 9,683	\$ 12,555
February	7,407	10,163	10,943
March	8,667	12,319	12,330
April	9,306	10,290	11,470
May	9,053	10,233	14,431
June	7,976	13,368	13,865
July	11,221	11,351	15,281
August	11,860	10,992	14,000
September	12,252	12,042	12,708
October	11,909	10,074	12,426
November	12,390	8,978	9,646
December	<u>9,289</u>	<u>7,235</u>	<u>11,491</u>
Total County Receipts	<u>\$ 121,159</u>	<u>\$ 126,728</u>	<u>\$ 151,146</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 7,235	\$ 11,491	\$ 11,858
February	9,829	9,683	12,555
March	7,407	10,163	10,943
April	8,667	12,319	12,330
May	9,306	10,290	11,470
June	9,053	10,233	14,431
July	7,976	13,368	13,865
August	11,221	11,351	15,281
September	11,860	10,992	14,000
October	12,252	12,042	12,708
November	11,909	10,074	12,426
December	<u>12,390</u>	<u>8,978</u>	<u>9,646</u>
	119,105	130,984	151,513
Less: Prior year collections disbursed in the current year	(7,235)	(11,491)	(11,858)
Plus: Current year collections disbursed in the subsequent year	<u>9,289</u>	<u>7,235</u>	<u>11,491</u>
Total County Disbursements	<u>\$ 121,159</u>	<u>\$ 126,728</u>	<u>\$ 151,146</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