



County of Allegheny

Office of the Controller

Magisterial District Court 05-2-31
Financial Analysis Report
For the Period January 1, 2007
Through December 31, 2009

(Non-Audit Service)

July 13, 2010

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

**104 County Courthouse
436 Grant Street
Pittsburgh, PA 15219
Phone: (412) 350-4660
Fax: (412) 350-4770
E-mail: Controller@county.allegheny.pa.us**

Contents

Letter 1

Reconciled Cash Balance Schedule (Unaudited) 3

Schedule of Allegheny County Receipts and Disbursements (Unaudited) 4



MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

104 COURTHOUSE • 436 GRANT STREET
PITTSBURGH, PA 15219-2498
PHONE (412) 350-4660 • FAX (412) 350-3006

GUY A. TUMOLO
DEPUTY CONTROLLER

June 30, 2010

Honorable Ron Costa, Sr.
District Judge
Magisterial District Court 05-2-31
6808 Greenwood Street, Suite#3
Pittsburgh, Pa 15206

Subject: Magisterial District Court 05-2-31
Financial Analysis Report
For the Period January 1, 2007 through December 31, 2009

Dear Judge Costa:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-31 for the period January 1, 2007 through December 31, 2009. 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.

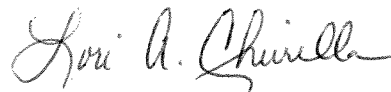
The jurisdiction of Magisterial District Court 05-2-31 includes City of Pittsburgh Wards 8, 10, and 11. Ron Costa, Sr. served as the Judge at Magisterial District Court 05-2-31 from January 1, 1994 to present.

Ron Costa, Sr.
June 30, 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 05-2-31 for their courtesy and cooperation.

Very truly yours,



Lori A. Churilla
Assistant Deputy Controller, Auditing



MARK PATRICK FLAHERTY
Controller

cc: Honorable Rich Fitzgerald, 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, 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 05-2-31
Reconciled Cash Balance Schedule
January 1, 2007 through December 31, 2009
(Unaudited)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Beginning Cash Balance	\$ 12,888	\$ 16,847	\$ 14,229
<u>Receipts</u>			
State	76,570	89,457	91,157
County	71,150	83,154	83,504
Local	11,551	7,445	5,037
Collateral/Bail	2,659	964	1,263
Restitution	213	710	1,603
Constables	34,066	40,778	45,802
Interest	<u>54</u>	<u>165</u>	<u>318</u>
Total Receipts	196,263	222,673	228,684
<u>Disbursements</u>			
State	77,203	92,498	90,073
County	70,084	84,058	83,200
County Escheats	20	0	0
Local	12,169	6,807	4,886
Collateral/Bail	3,149	545	558
Restitution	236	707	1,603
Constables	34,814	41,852	45,328
Transfers	360	0	100
Interest	<u>54</u>	<u>165</u>	<u>318</u>
Total Disbursements	198,089	226,632	226,066
Ending Cash Balance	<u>\$ 11,062</u>	<u>\$ 12,888</u>	<u>\$ 16,847</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 7,682	\$ 7,856	\$ 11,203
Collateral Held	520	1,370	952
Due to Individuals	555	1,347	2,388
Reconciled Adjustments (See Note)	<u>2,305</u>	<u>2,315</u>	<u>2,304</u>
Total Undisbursed Funds	<u>\$ 11,062</u>	<u>\$ 12,888</u>	<u>\$ 16,847</u>

Note: This line includes numerous reconciling adjustments which date back to 1993 and are comprised of bank errors and other miscellaneous adjustments.

Magisterial District Court 05-2-31
Schedule of Allegheny County Receipts and Disbursements
January 1, 2007 through December 31, 2009
(Unaudited)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Allegheny County Receipts			
January	\$ 5,939	\$ 6,842	\$ 5,824
February	5,736	5,401	6,286
March	6,246	5,445	6,478
April	6,739	7,565	6,915
May	5,353	7,706	8,552
June	5,634	8,052	6,444
July	8,084	7,568	8,016
August	5,923	8,630	9,335
September	4,923	7,299	5,729
October	5,228	6,346	7,915
November	4,718	6,739	5,545
December	<u>6,627</u>	<u>5,561</u>	<u>6,465</u>
Total County Receipts	<u>\$71,150</u>	<u>\$83,154</u>	<u>\$83,504</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 5,561	\$ 6,465	\$ 6,161
February	5,939	6,842	5,824
March	5,736	5,401	6,286
April	6,246	5,445	6,478
May	6,739	7,565	6,915
June	5,353	7,706	8,552
July	5,634	8,052	6,444
August	8,084	7,568	8,016
September	5,923	8,630	9,335
October	4,923	7,299	5,729
November	5,228	6,346	7,915
December	<u>4,718</u>	<u>6,739</u>	<u>5,545</u>
	70,084	84,058	83,200
Less: Prior year collections disbursed in the current year	(5,561)	(6,465)	(6,161)
Plus: Current year collections disbursed in the subsequent year	<u>6,627</u>	<u>5,561</u>	<u>6,465</u>
Total County Disbursements	<u>\$71,150</u>	<u>\$83,154</u>	<u>\$83,504</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.