



County of Allegheny

Office of the Controller

**Magisterial District Court 05-2-38
Financial Analysis Report
For the Period January 1, 2008
through December 31, 2010**

(Non-Audit Service)

December 30, 2011

**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**

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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

December 9, 2011

Honorable James A. Motznik
District Judge
Magisterial District 05-2-38
736 Brookline Boulevard
Pittsburgh, PA 15226-2100

Subject: Magisterial District Court 05-2-38
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Motznik:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-38 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 05-2-38 serves Pittsburgh Ward 19. James A. Motznik served as the Judge at Magisterial District Court 05-2-38 from January 1, 2010 through December 31, 2010. Charles A. McLaughlin, Jr. served from January 1, 2008 through December 31, 2009.

Judge James A. Motznik
December 9, 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 05-2-38 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 05-2-38
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010
(Unaudited)

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 7,797	\$ 11,604	\$ 8,379
<u>Receipts</u>			
State	73,705	52,864	62,936
County	43,875	36,989	43,965
Local	38,224	19,237	22,367
Collateral/Bail	8,747	9,171	8,059
Restitution	2,929	9,379	34,760
Constables	33,845	18,654	20,694
Interest	<u>171</u>	<u>240</u>	<u>386</u>
Total Receipts	201,496	146,534	193,167
<u>Disbursements</u>			
State	74,997	52,157	62,350
County	44,051	36,916	43,061
County Escheats	1,432	-	-
Local	37,504	19,019	22,467
Collateral/Bail	8,520	9,202	6,392
Restitution	2,727	9,428	34,776
Constables	33,545	20,961	20,324
Transfers	651	2,408	208
Interest	<u>178</u>	<u>250</u>	<u>363</u>
Total Disbursements	203,605	150,341	189,941
Ending Cash Balance	<u>\$ 5,688</u>	<u>\$ 7,797</u>	<u>\$ 11,605</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 5,024	\$ 5,912	\$ 4,777
Collateral Held	987	2,544	5,133
Due to Individuals	377	36	2,379
Reconciled Adjustments (See Note)	<u>(700)</u>	<u>(695)</u>	<u>(684)</u>
Total Undisbursed Funds	<u>\$ 5,688</u>	<u>\$ 7,797</u>	<u>\$ 11,605</u>

Note: This line item includes numerous reconciling adjustments which date back to 1992 and are comprised of miscellaneous items.

Magisterial District Court 05-2-38
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	\$ 3,802	\$ 3,206	\$ 3,301
February	3,644	2,955	3,441
March	4,059	3,025	4,161
April	4,844	3,411	4,242
May	3,362	3,487	3,862
June	3,522	3,507	3,397
July	4,274	3,280	3,943
August	4,370	3,310	3,339
September	3,133	2,800	4,444
October	3,172	2,691	3,332
November	2,776	2,224	3,483
December	<u>2,917</u>	<u>3,093</u>	<u>3,020</u>
Total County Receipts	<u>\$ 43,875</u>	<u>\$ 36,989</u>	<u>\$ 43,965</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 3,093	\$ 3,020	\$ 2,116
February	3,802	3,206	3,301
March	3,644	2,955	3,441
April	4,059	3,025	4,161
May	4,844	3,411	4,242
June	3,362	3,487	3,862
July	3,522	3,507	3,397
August	4,274	3,280	3,943
September	4,370	3,310	3,339
October	3,133	2,800	4,444
November	3,172	2,691	3,332
December	<u>2,776</u>	<u>\$ 2,224</u>	<u>3,483</u>
Subtotal	\$ 44,051	\$ 36,916	\$ 43,061
Less: Prior year collections disbursed in the current year	(3,093)	(3,020)	(2,116)
Plus: Current year collections disbursed in the subsequent year	<u>2,917</u>	<u>3,093</u>	<u>3,020</u>
Total County Disbursements	<u>\$ 43,875</u>	<u>\$ 36,989</u>	<u>\$ 43,965</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 7th of the subsequent month.