



County of Allegheny

Office of the Controller

Magisterial District Court 05-2-28
Financial Analysis Report
For the Period January 1, 2008
through December 31, 2010

(Non-Audit Service)

October 19, 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

October 7, 2011

Honorable Oscar J. Petite, Jr.
District Judge
Magisterial District 05-2-28
1030 Fifth Avenue, First Floor
Pittsburgh, PA 15219

Subject: Magisterial District Court 05-2-28
Financial Analysis Report
For the Period January 1, 2008 through December 31, 2010

Dear Judge Petite:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-28 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 05-2-28 serves Pittsburgh Wards 1, 2, 3, and 5. Oscar J. Petite, Jr. served as the Judge at Magisterial District Court 05-2-28 from January 1, 2008 through December 31, 2010.

Judge Oscar J. Petite, Jr.
October 7, 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 05-2-28 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 05-2-28
Reconciled Cash Balance Schedule
January 1, 2008 through December 31, 2010

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Beginning Cash Balance	\$ 24,537	\$ 20,428	\$ 22,910
<u>Receipts</u>			
State	123,254	126,779	124,593
County	86,419	103,148	91,904
Local	22,550	29,278	37,292
Collateral/Bail	12,235	16,016	14,875
Restitution	1,303	1,684	2,486
Constables	46,485	50,276	41,279
Interest	<u>95</u>	<u>110</u>	<u>291</u>
Total Receipts	292,441	327,291	312,720
<u>Disbursements</u>			
State	128,804	123,167	124,542
County	90,837	100,704	93,904
County Escheats	-	1,894	947
Local	20,521	30,340	36,497
Collateral/Bail	10,882	16,900	15,402
Restitution	1,445	1,554	973
Constables	47,492	49,987	42,464
Transfers	1,229	420	1,129
Interest	<u>95</u>	<u>110</u>	<u>291</u>
Total Disbursements	301,405	323,182	315,202
Ending Cash Balance	<u>\$ 15,573</u>	<u>\$ 24,537</u>	<u>\$ 20,428</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 10,623	\$ 18,567	\$ 13,825
Collateral Held	4,666	4,515	5,193
Due to Individuals	(942)	400	450
Reconciled Adjustments (See Note)	<u>1,226</u>	<u>1,055</u>	<u>960</u>
Total Undisbursed Funds	<u>\$ 15,573</u>	<u>\$ 24,537</u>	<u>\$ 20,428</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 05-2-28
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	\$ 6,130	\$ 6,566	\$ 6,880
February	8,180	10,081	7,425
March	7,182	8,549	7,441
April	7,402	8,804	8,890
May	6,117	5,616	7,927
June	7,459	8,381	8,064
July	8,323	13,197	6,488
August	7,641	9,903	9,063
September	7,880	8,269	9,074
October	8,394	9,503	7,179
November	6,318	4,469	6,107
December	<u>5,393</u>	<u>9,810</u>	<u>7,366</u>
Total County Receipts	<u>\$ 86,419</u>	<u>\$ 103,148</u>	<u>\$ 91,904</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 9,810	\$ 7,366	\$ 9,366
February	6,130	6,566	6,880
March	8,180	10,081	7,425
April	7,182	8,549	7,441
May	7,402	8,804	8,890
June	6,117	5,616	7,927
July	7,459	8,381	8,064
August	8,323	13,197	6,488
September	7,641	9,903	9,063
October	7,880	8,269	9,074
November	8,394	9,503	7,179
December	<u>6,318</u>	<u>4,469</u>	<u>6,107</u>
Total County Disbursements	\$ 90,837	\$ 100,704	\$ 93,904
Less: Prior year collections disbursed in the current year	(9,810)	(7,366)	(9,366)
Plus: Current year collections disbursed in the subsequent year	<u>5,393</u>	<u>9,810</u>	<u>7,366</u>
Total County Disbursements	<u>\$ 86,419</u>	<u>\$ 103,148</u>	<u>\$ 91,904</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.

