



County of Allegheny

Office of the Controller

**Magisterial District Court 05-2-27
Financial Analysis Report
For the Period January 1, 2007 Through December 31, 2009
(Non-Audit Service)**

June 14, 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

May 27, 2010

Honorable Eugene Nicola Ricciardi
District Judge, 05-2-27
Maul Bldg – 3rd Floor, Suite 300
1700 East Carson Street
Pittsburgh, PA 15203

Subject: Magisterial District Court 05-2-27
Financial Analysis Report
For the Period January 1, 2007 through December 31, 2009

Dear Judge Ricciardi:

We performed certain procedures in order to reconcile the cash balance and summarize Allegheny County's receipts and disbursements for Magisterial District Court 05-2-27 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 05-2-27 includes City of Pittsburgh Wards 4, 16 and 17. Eugene Ricciardi served as the Judge at Magisterial District Court 05-2-27 from January 1, 2007 through December 31, 2009.

Judge Ricciardi
May 27, 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 05-2-27 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. Guy A. Tumolo, Deputy Controller, County Controller's Office
Ms. Pamela Goldsmith, Communications Director, County Controller's Office

Magisterial District Court 05-2-27
Reconciled Cash Balance Schedule
January 1, 2007 through December 31, 2009
(Unaudited)

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Beginning Cash Balance	\$ 25,906	\$ 22,189	\$ 21,992
<u>Receipts</u>			
State	219,175	214,886	179,741
County	87,071	88,679	78,084
Local	23,553	27,710	17,679
Collateral/Bail	49,703	62,607	47,515
Restitution	1,092	350	463
Constables	45,432	52,527	53,437
Interest	<u>136</u>	<u>296</u>	<u>564</u>
Total Receipts	426,162	447,055	377,483
<u>Disbursements</u>			
State	219,175	218,202	178,071
County	89,513	88,203	77,318
County Escheats	263	862	470
Local	23,575	27,169	19,530
Collateral/Bail	54,058	55,383	43,815
Restitution	1,092	389	528
Constables	46,162	51,094	54,066
Transfers	2,643	1,740	2,924
Interest	<u>136</u>	<u>296</u>	<u>564</u>
Total Disbursements	436,617	443,338	377,286
Ending Cash Balance	<u>\$ 15,451</u>	<u>\$ 25,906</u>	<u>\$ 22,189</u>
<u>Undisbursed Funds</u>			
Due to Governments	\$ 5,842	\$ 8,305	\$ 10,516
Collateral Held	8,020	15,282	10,750
Due to Individuals	1,575	2,305	911
Reconciled Adjustments (See Note)	<u>14</u>	<u>14</u>	<u>12</u>
Total Undisbursed Funds	<u>\$ 15,451</u>	<u>\$ 25,906</u>	<u>\$ 22,189</u>

Note: This line includes numerous reconciling adjustments which date back to 1994 and are comprised of bank errors and other miscellaneous adjustments.

Magisterial District Court 05-2-27
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	\$ 5,766	\$ 6,783	\$ 6,101
February	8,078	6,797	4,856
March	11,608	7,226	8,043
April	9,589	9,085	6,256
May	8,492	7,712	7,120
June	7,447	7,288	5,871
July	7,721	8,327	8,784
August	5,033	7,978	6,459
September	7,130	7,173	6,323
October	6,247	7,722	6,565
November	5,835	6,021	5,615
December	<u>4,125</u>	<u>6,567</u>	<u>6,091</u>
Total County Receipts	<u>\$87,071</u>	<u>\$88,679</u>	<u>\$78,084</u>
Allegheny County Disbursements (See Note Below)			
January	\$ 6,567	\$ 6,091	\$ 5,325
February	5,766	6,783	6,101
March	8,078	6,797	4,856
April	11,608	7,226	8,043
May	9,589	9,085	6,256
June	8,492	7,712	7,120
July	7,447	7,288	5,871
August	7,721	8,327	8,784
September	5,033	7,978	6,459
October	7,130	7,173	6,323
November	6,247	7,722	6,565
December	<u>5,835</u>	<u>6,021</u>	<u>5,615</u>
	89,513	88,203	77,318
Less: Prior year collections disbursed in the current year	(6,567)	(6,091)	(5,325)
Plus: Current year collections disbursed in the subsequent year	<u>4,125</u>	<u>6,567</u>	<u>6,091</u>
Total County Disbursements	<u>\$87,071</u>	<u>\$88,679</u>	<u>\$78,084</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Funds received in a particular month are disbursed to Allegheny County by the 15th of the subsequent month.