



Office of Missouri State Auditor
Nicole Galloway, CPA

Twenty-First Judicial Circuit
City of Bella Villa
Municipal Division

Report No. 2016-033

June 2016

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Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Bella Villa Municipal Division

Accounting Controls and Procedures	The municipal judge and city personnel do not perform adequate reviews of accounting functions and records of the municipal division's only employee. The division does not always deposit monies collected timely, and the court administrator does not prepare monthly lists of liabilities for comparison to the reconciled bank account balance. As a result, liabilities are not adequately reviewed to ensure bonds and other monies are disbursed timely. The police department and municipal division do not work together to account for the numerical sequence of bond forms issued. The court administrator does not periodically review accrued fines, costs, and restitution owed to the division and payment plans are not created for all unpaid amounts, as required by court operating rules.
Municipal Division Procedures	The division does not file monthly reports of cases heard with the city, preventing the city from effectively monitoring division activity and ensuring monies are properly remitted. The division also lacks adequate procedures to ensure case activity is accurately recorded in the case management system for all cases filed against the same defendant, increasing the risk that cases could be overlooked or improperly handled. Of 60 cases reviewed, statuses for 40 cases were not adequately documented. The prosecuting attorney did not file an information (a document charging a defendant with a violation) with the division for the prosecution of failure to appear ordinance violations, and his approval to file charges on traffic tickets is not always clearly documented. The division also does not periodically review user access to the case management system to ensure access rights remain appropriate. Auditors identified two accounts of former employees that remained active.
Monitoring of Excess Revenues	The city failed to accurately calculate excess revenues due to the Missouri Department of Revenue (DOR) for the fiscal year ended June 30, 2015, and had not made any payments as of April 21, 2016. Auditors identified several mistakes in the city's calculations, but system coding errors prevented auditors from determining precisely how much the city owes to the DOR.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Twenty-First Judicial Circuit

City of Bella Villa Municipal Division

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Presiding Judge
Twenty-First Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the Board of Aldermen
Bella Villa, Missouri

We have audited certain operations of the City of Bella Villa Municipal Division of the Twenty-First Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo, and as part of the State Auditor's Municipal Courts Initiative. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2015. The objectives of our audit were to:

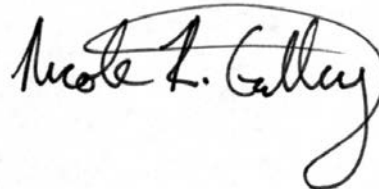
1. Evaluate the municipal division's internal controls over significant financial functions.
2. Evaluate the municipal division's and city's compliance with certain legal provisions.
3. Evaluate the municipal division's compliance with certain court rules.
4. Evaluate the city's compliance with state laws restricting the amount of certain court revenues that may be retained.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in our audit of the division.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) noncompliance with court rules, and (4) noncompliance with state laws restricting the amount of certain court revenues that may be retained. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Bella Villa Municipal Division of the Twenty-First Judicial Circuit.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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Twenty-First Judicial Circuit

City of Bella Villa Municipal Division

Management Advisory Report - State Auditor's Findings

1. Accounting Controls and Procedures

Accounting controls and procedures need improvement. The court uses an automated case management system known as the Justice Information System (JIS) provided by the Office of State Courts Administrator (OSCA). The JIS indicates fines, court costs, bonds, and restitution collected during the year ended June 30, 2015, totaled approximately \$405,000.

1.1 Oversight

Neither the Municipal Judge nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. Proper segregation of duties within the municipal division is not possible because the Court Administrator is the only employee. Additionally, for approximately 5 months during the audit period, the Court Administrator also served as the city clerk and was responsible for all accounting functions of the city.

The Court Administrator is responsible for all duties related to collecting, recording, and depositing monies, posting fines and court costs into the JIS, disbursing monies, preparing financial reports, performing bank reconciliations, and posting manual case information into the JIS. In addition, cash bonds collected by the police department or other political subdivisions are transmitted to the Court Administrator for recording in the JIS and deposit. Neither the Municipal Judge nor other city personnel independent of the cash custody and record-keeping functions provides an adequate independent or supervisory review of the work performed by the Court Administrator.

To reduce the risk of loss, theft, or misuse of funds, internal controls should provide reasonable assurance all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by implementing documented supervisory or independent reviews of accounting records and electronic case information.

1.2 Deposits

The municipal division does not always deposit monies collected timely. During our review of monies collected in September 2014, April 2015, and September 2015, collections were typically deposited once a week, and some cash receipts were held up to 11 days before being deposited.

Failure to deposit collections timely increases the risk of loss, theft, or misuse of monies going undetected. Section IV.C of Bella Villa Municipal Court Operating Order Number 1 requires the Court Administrator to deposit municipal division receipts on a daily basis, or when the amount on hand reaches \$100.

1.3 Bank reconciliations

The former Court Administrator did not reconcile the bank account timely and did not follow up on reconciling items identified. These items are carried forward from month to month and appropriate adjustments are not made to financial records timely. In addition, the Court Administrator did



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not print and retain a listing of outstanding checks when preparing the monthly bank reconciliations. When we started the audit in October 2015, the current Court Administrator had not performed monthly bank reconciliations since being hired in August 2015 because she said she had not received training. As of January 2016, with the assistance of the OSCA, bank reconciliations through December 2015 have been performed.

Monthly bank reconciliations are necessary to ensure all accounting records balance, transactions have been properly recorded and errors or discrepancies are detected and corrected timely. Complete documentation of the reconciliations, reconciling items, and outstanding checks should be maintained to support conclusions and corrections and to facilitate independent reviews.

1.4 Liabilities

The Court Administrator does not generate monthly lists of liabilities for comparison to the reconciled bank account balance, and consequently, liabilities are not adequately reviewed to ensure bonds and other monies are disbursed timely. The Court Administrator was not aware the JIS could print a list of liabilities until we discussed this issue with her.

Monthly reconciliations between liabilities and the reconciled bank account balance are necessary to ensure records are in balance, errors are detected and corrected timely, and sufficient funds are available for payment of all liabilities. In addition, monthly lists of liabilities are necessary to ensure all bond dispositions have been properly recorded. To properly monitor bonds and ensure the appropriate disposition of monies, procedures should be implemented to routinely investigate bonds remaining on the liabilities list over a specified period of time.

1.5 Bond procedures

The police department and the municipal division do not work together to account for the numerical sequence of bond forms issued. Bond forms, while prenumbered, are not issued in numerical sequence because both the Court Administrator and the police department issue them. While the police department prepares a log of all bonds collected, the bond form numbers are not documented on this log and bond forms issued by the Court Administrator are not recorded on any log. As a result, it is not possible to account for the numerical sequence of bond forms issued.

To reduce the risk of loss, theft, or misuse of bond monies received, and to provide assurance all bond monies are accounted for properly, procedures are necessary to account for the numerical sequence of bond forms issued.

1.6 Accrued costs

The Court Administrator does not periodically review accrued costs owed to the municipal division, including fines and court costs, incarceration costs, and court-ordered restitution. In addition, the municipal division has not created payment plans for all amounts not paid in full at case disposition.



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The municipal division accepts partial payments from defendants; however, formal payment plans are not documented, signed by the defendant, or established in the JIS as required by court operating rules. The JIS tracks accrued costs and can produce a report of balances due; however, the Court Administrator does not print and review this report to identify cases that need additional collection efforts or are potentially uncollectible. As of October 23, 2015, accrued costs related to 1,949 cases totaled approximately \$167,000 in the JIS.

Proper and timely monitoring of receivables is necessary to help ensure unpaid amounts are collected and proper follow-up action is taken for non-payment. In addition, proper monitoring is necessary to provide necessary information to the Municipal Judge and determine appropriate handling when amounts are deemed uncollectible. Missouri Supreme Court Operating Rule 21 requires all courts using the JIS to participate in the tax offset and debt collection programs and requires the municipal division to create payment plans in the JIS for all amounts not paid in full at case disposition. Payment agreements signed by the defendant formalize the liability to the municipal division and could aid in the collection process.

1.7 Change fund

The municipal division change fund is not maintained at a constant amount. A cash count of the change fund on October 5, 2015, totaled \$80.01. The Court Administrator indicated the change fund should have been maintained at a constant amount of \$100. The shortage occurred because she was using the change fund to cover small differences between the amounts paid and amounts posted in the system and deposited.

To safeguard against possible loss, theft, or misuse of funds, change funds should be maintained at a constant amount and the funds should be periodically counted and reconciled to the authorized balance by an independent person.

Recommendations

The City of Bella Villa Municipal Division:

- 1.1 Ensure independent reviews are performed of accounting records and electronic case records.
- 1.2 Ensure receipts are deposited timely.
- 1.3 Perform monthly bank reconciliations, resolve reconciling items, and make appropriate adjustments to accounting records timely.
- 1.4 Prepare monthly lists of liabilities and reconcile the lists to the bank balance, promptly investigate and resolve differences.



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- 1.5 Work with the police department to establish procedures to account for the numerical sequence of all bond forms issued.
- 1.6 Establish procedures to routinely generate and review the accrued costs list, obtain signed payment plans from all defendants, and ensure payment plans are established in the JIS in accordance with court operating rules.
- 1.7 Maintain the change fund at a constant amount and periodically count and reconcile the monies on hand to the authorized balance.

Auditee's Response

- 1.1 *Implemented. The city has now hired adequate staff to perform court duties pursuant to orders and duties of the Court Administrator, which had been fully outlined by the Municipal Judge prior to the audit period. The city has also hired a CPA to periodically audit the city accounts to assure that all funds have been properly deposited and reconciled. The Municipal Judge had in place orders and those orders remain in place outlining specific duties of the Court Administrator and the Judge will monitor that his orders are carried out going forward. It is important to note that no monies have been determined to be missing or unaccounted for during the audit period.*
- 1.2 *Implemented. Deposits are now made for receipts which exceed \$100 or more for any cashier's session; the session is closed, a deposit is created and taken to the bank.*
- 1.3 *Implemented. The Court Administrator, with the assistance of the OSCA, has brought all bank reconciliations up to date and bank reconciliations will be performed timely going forward.*
- 1.4 *Implemented. The Court Administrator now prints the list of liabilities for the division, reconciles, and the Mayor reviews and initials after review.*
- 1.5 *Implemented. Bonds are to be now kept in a central location and a log is maintained, which will be used to account for the numerical sequence of bond forms issued.*
- 1.6 *Implemented. Payment agreements were and always have been available through the court; written agreements were available prior to the audit period. Due to the volume of work placed on the Court Administrator during the audit period, oral agreements to continue payments were used rather than written. Written agreements are now executed at the time of the first payment due for the balance or partial balance of the fine. In the event a*



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defendant cannot pay, the court has made community service available.

1.7 *Implemented. The change fund has been restored to \$100 and is being maintained at that level.*

2. Municipal Division Procedures

Procedures related to reporting of cases heard, municipal division records, Prosecuting Attorney approval, and review of user accounts need improvement.

2.1 Report of cases heard

The municipal division does not file a monthly report of cases heard with the city. Without such a report, the city cannot effectively monitor municipal division activity and ensure monies are properly remitted.

Section 479.080.3, RSMo, and Supreme Court Operating Rule 4.29 require the Court Administrator to prepare a monthly report of all cases heard in the court, including the names of the defendants and fines and court costs imposed, to be verified by the Court Administrator or Municipal Judge and filed with the city.

2.2 Municipal division records

The municipal division does not have adequate procedures to ensure accurate recording of case activity through final disposition in the JIS.

For each case filed with the municipal division, the Court Administrator prepares a backer sheet in the manual case file as well as a computerized docket sheet in the JIS. However, if multiple cases are filed on the same defendant, the Court Administrator bundles these cases together in the manual case file and enters the case activity (court continuances, warrant, and/or bond activity) and a future court date into the case management system for the first case filed only. The failure to record case activity and future court dates on the remaining cases causes them to become suspended in the JIS. When case activity is suspended, the case no longer appears on future dockets and could result in these cases being overlooked or improperly handled.

In our review of 60 pending cases, we determined the status of 40 cases was not adequately documented in the JIS because the defendants had multiple cases and ongoing case activity was only recorded for the first case filed. Although none of these manual case files were missing, these 40 cases would not appear on future dockets.

Accurate recording of the status and disposition of cases in the JIS is necessary to ensure cases are processed properly and to reduce the possibility of loss, theft, or misuse of funds.



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2.3 Prosecutor approval

The Prosecuting Attorney did not file an information with the municipal division for the prosecution of failure to appear (FTA) ordinance violations and the Prosecuting Attorney's approval to file charges on traffic tickets is not always clearly documented.

Our review of 60 cases filed with the municipal division during the year ended June 30, 2015, included 6 FTA ordinance violation cases. None of the 6 cases included an information signed by the Prosecuting Attorney charging the defendant with an ordinance violation. In addition, the Prosecuting Attorney allows the Court Administrator to maintain and use his signature stamp on traffic tickets paid through the Violation Bureau (VB). We noted 4 tickets had no signature, facsimile signature, or other approval notification and 1 ticket requiring a court appearance (not payable through the VB) contained the Prosecuting Attorney's facsimile signature. There is no indication tickets stamped with the facsimile signature are reviewed or approved by the Prosecuting Attorney.

The ability of the Court Administrator to apply the Prosecuting Attorney's signature by facsimile stamp without a review by the Prosecuting Attorney is a significant control weakness, and increases the likelihood of tickets being handled improperly and the risk of loss, theft, or misuse of monies going undetected. Missouri Supreme Court Rules 37.34 and 37.35 state all ordinance violations shall be prosecuted by information, be in writing and signed by the prosecutor, and filed with the municipal division. The Prosecuting Attorney's review, documented with his signature, is needed to provide assurance proper cases and charges are filed with the municipal division.

2.4 Periodic review of user accounts

The municipal division does not periodically review user access to data and other information in the JIS to ensure access rights remain appropriate. Access to JIS was not removed timely upon employee termination.

We obtained a data file from the OSCA of user accounts having access to the JIS as of October 22, 2015. This report showed 2 former municipal division employees continued to have access to the JIS. These former employees left employment in May 2015 and August 2015.

Without effective procedures to periodically review and remove user access, terminated employees could continue to have access to confidential data or other sensitive resources.

Recommendations

The City of Bella Villa Municipal Division:

- 2.1 Ensure a monthly report of cases heard in the municipal division is prepared and filed with the city in accordance with state law and the Supreme Court Operating Rule.



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- 2.2 Ensure case activity is recorded in the JIS for all associated cases and sufficient documentation is maintained to support all case actions.
- 2.3 Ensure a citation or information signed by the Prosecuting Attorney is filed for each ordinance violation to be prosecuted. In addition, the municipal division should ensure all tickets processed have been reviewed and approved by the Prosecuting Attorney and include his signature.
- 2.4 Ensure all user access to the JIS is periodically reviewed and unnecessary access, including that of terminated users, is removed timely.

Auditee's Response

- 2.1 *To be implemented. The Court Administrator has been advised of a report available within the case management system to present to the city for review of case activity for the preceding month as well as the monies received in a summary form. Information regarding court operation has always been available at the request of the Board or Mayor; no such request was made to the Municipal Judge for any information during the audit period. Information shall be forwarded by the Court Administrator for review of the Judge, Mayor, Prosecutor, and Board on a monthly basis.*
- 2.2 *Implemented. The current Court Administrator has been recording activity on all files consistently since her hiring and will continue to do so going forward.*
- 2.3 *Implemented. The Prosecutor has developed a system of documented communication with the court whereby he will approve all charges filed with the court. The Municipal Judge signed an order on August 28, 2015, directing that no further FTA charges be issued and dismissing all pending FTA charges.*
- 2.4 *Implemented. Only authorized users now have access to JIS at this time and this will be periodically monitored going forward. It is important to note that there is no evidence that any unauthorized user attempted to access the Bella Villa JIS account during the audit period. Efforts by resigning Court Administrators to terminate their access to JIS were attempted prior to their exit from employment without success.*

3. Monitoring of Excess Revenues

Procedures related to the calculation of excess revenues due the Missouri Department of Revenue (DOR) are not adequate to ensure compliance with state law. While the city calculated excess revenues due to the DOR for the year ended June 30, 2015, the city's calculation did not include certain items



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required to be included in the traffic violation revenue total. Also, the city's general operating revenue calculation improperly included revenues restricted for specific purposes. As a result, the city's calculations do not accurately assess the excess revenues owed to the DOR.

The city's excess revenue calculation for the year ended June 30, 2015, indicates the city's 2015 revenues from traffic violations totaled \$281,829, general operating revenues totaled \$630,098, and the percent of general operating revenues from traffic revenues equaled 44.73 percent, which exceeds the 30 percent the city is allowed to retain. Based on this calculation, the city determined it owed \$92,800 in excess revenues to the DOR, but had not made any payments as of April 21, 2016.

Our review of documentation supporting the city's calculation indicated the total general operating revenue reported by the city for use in its excess revenue calculation is misstated. The city included \$112,912 in restricted revenues from state motor vehicle taxes and fees, capital improvement sales tax, sewer lateral fees, and restricted police training funds in the total general operating revenue amount reported. These restricted revenues should be excluded from the current year general operating revenues used in the calculation of excess revenues due the DOR.

Additionally, the revenues from traffic violations reported by the city in its excess revenue calculation were not accurate. Traffic violation revenues totaling \$281,829 reported by the city included only the fines related to tickets coded as traffic violations, improperly excluded unrestricted court costs totaling \$45,076 collected on those cases, and was taken from a report that overstated the fine amount by \$30,606 because it did not exclude voided transactions and other adjustments.

The municipal division utilizes unique codes when entering case dispositions in the JIS to identify and later summarize traffic violation cases for use by the city in the excess revenue calculation. Our review of court records identified issues with the use of the codes. During the audit period, a unique code had not been established to separately identify court costs collected on traffic violation cases. As a result, the summary of traffic violation revenues only included the fines on the applicable cases. Also, it appears many violations coded as traffic violations and included in the total for traffic violation revenues did not actually meet the definition of a traffic violation. The municipal division coded all moving and non-moving violations as traffic violations. However, under state law as it existed prior to August 28, 2015, revenues from most non-moving violations, except for those related to tickets amended from a moving violation, could have been excluded. Our review of a sample of 60 tickets noted 14 of the 39 cases with fines assessed (36%) were for non-moving violations not required to be



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included in traffic revenue, however, due to the court's coding actions assessed fines were improperly classified as traffic violation revenue.

The errors in applying the codes make it likely that the fines included in the reported traffic violation revenues are overstated. In addition, since the codes were only linked to the fines and not the related court costs, the court is unable to currently identify the portion of the \$45,076 in unrestricted court costs that may relate to non-traffic violation cases that could also be excluded from the calculation. As such, we included all revenues from unrestricted court costs in the calculation shown in the table below.

Based on the municipal division's procedures for identifying traffic violation revenue to be used in the excess revenue calculation, the following table identifies the amount to be remitted to the DOR for excess revenue for the fiscal year ended June 30, 2015, after excluding restricted revenues and revising traffic revenue reported.

	Year Ended June 30, 2015
City Calculated General Operating Revenues	\$ 630,098
Less Restricted Revenues:	
Capital Improvement Sales Tax	(49,006)
Motor Vehicle Sales Tax and Fees	(8,967)
Motor Fuel Tax	(19,265)
Road and Bridge	(8,531)
Sewer Lateral Fees	(15,225)
Law Enforcement Training	(7,282)
POST Training	(4,636)
General Operating Revenues	517,186
30 Percent of General Operating Revenues	155,156
 City Calculated Traffic Violation Revenues	281,829
Plus Court Costs (1)	45,076
Less Overstatement in Traffic Violation fines (2)	(30,606)
Fines and Court Costs from Traffic Violations	296,299
 Excess Revenues	141,143
Amount Remitted to the DOR	0
Remaining Amount Due the DOR (3)	\$ 141,143

(1) Includes all costs, fees and surcharges not designated by statute for specific purposes retained by the city. The court does not have procedures to separately identify only those costs collected for traffic violations; therefore, all court costs retained by the city are included.

(2) Traffic violation revenue reported by the city was obtained from a JIS report which totaled all fine transactions coded as traffic violations during fiscal year 2015. This report overstates fines collected from traffic violations because it includes voided transactions and other adjusting entries and does not accurately reflect traffic fine collections distributed to the city during fiscal year 2015.

(3) Amount due could be significantly lower if excludable tickets and related court costs were identified and removed from the calculation of traffic violation revenues.



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Section 302.341, RSMo, (as it existed from August 28, 2013, to August 27, 2015), required cities to provide an accounting of the percent of annual general operating revenue from fines and court costs for traffic violations in their annual financial report submitted to the SAO (as required by Section 105.145, RSMo), and required cities to remit any such revenues in excess of 30 percent of annual general operating revenue to the DOR.

Effective August 28, 2015, Senate Bill 5 changes the requirements regarding excess revenues. Section 479.350, RSMo, provides new definitions for elements of the excess revenue calculation. Section 479.359.1, RSMo, requires cities to annually calculate the percent of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations and send the excess revenues to DOR. Section 479.359.2, RSMo, reduces the amounts of these revenues the city may retain in the future.

Due to the impact of these provisions on operations of the municipal division and the city it is important the city and its municipal division take immediate action to implement policies and procedures to ensure future compliance with state law.

Recommendation

The City of Bella Villa Municipal Division work with the city to ensure the accuracy of annual excess revenue calculations and include appropriate general operating revenues and court revenues in the calculations. In addition, the Board of Aldermen should recalculate excess revenues for fiscal year 2015, maintain documentation to support the calculations, and make appropriate payments to the DOR for any excess revenues identified.

Auditee's Response

The City of Bella Villa, is in the process of securing and collating the necessary data and reports from the JIS to calculate and determine what monies were due to the DOR representing excess revenue during the fiscal year ended June 30, 2015. There was a question as to the proper amount to be paid due to a challenge to the constitutionality of what has become known as Senate Bill 5. Regardless, the city will remit payment to the DOR within 60 days based upon additional reports provided.

Twenty-First Judicial Circuit

City of Bella Villa Municipal Division

Organization and Statistical Information

The City of Bella Villa Municipal Division is in the Twenty-First Judicial Circuit, which consists of St. Louis County. The Honorable Maura B. McShane serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau in which fines and court costs are collected at times other than during court and transmitted to the city treasury. The municipal division utilizes OSCA's statewide automated case management system known as JIS.

Personnel

At June 30, 2015, the municipal division employees were as follows:

Title	Name
Municipal Judge	William G. Buchholz
Court Administrator	Betty Rizos

Financial and Caseload Information

	Year Ended June 30, 2015
Receipts	\$405,349
Number of cases filed	4,593

Court Costs, Surcharges, and Fees

Type	Amount
Court Costs (Clerk Fee) ¹	\$ 12.00
Crime Victims' Compensation	7.50
Law Enforcement Training	2.00
Peace Officer Standards and Training	1.00
Domestic Violence Shelter	2.00
Court Automation Fee	7.00

¹ Beginning in April 2015, the municipal division began allocating \$1 of the Court Costs to the Appointed Counsel Fund.



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Organization and Statistical Information

Vehicle Stops Report

Section 590.650, RSMo, requires law enforcement agencies report vehicle stop data to the Attorney General's Office (AGO) by March 1st of each year. The AGO compiles the data in a statewide report that can be viewed on the AGO website at <https://ago.mo.gov/docs/default-source/public-safety/2014agencyreports.pdf?sfvrsn=2>. The following table presents data excerpted from the AGO report for the City of Bella Villa Police Department. In addition, see information at: <https://ago.mo.gov/home/vehicle-stops-report/2014-executive-summary>, for background information on the AGO's vehicle stops executive summary along with definitions for footnotes of the following table.

Racial Profiling Data/2014 - Bella Villa Police Department - Population 603¹

Key Indicators	Total	White	Black	Hispanic	Asian	Am. Indian	Other
Stops	3789	3217	429	18	78	7	40
Searches	60	47	11	0	1	1	0
Arrests	58	46	11	0	0	1	0
Statewide Population	N/A	82.76	10.90	2.94	1.71	0.41	1.28
Local Population	N/A	92.04	1.66	3.15	1.49	0.33	1.33
Disparity Index ²	N/A	0.92	6.83	0.15	1.38	0.56	0.80
Search Rate ³	1.58	1.46	2.56	0.00	1.28	14.29	0.00
Contraband hit rate ⁴	3.33	4.26	0.00	#Num!	0.00	0.00	#Num!
Arrest rate ⁵	1.53	1.43	2.56	0.00	0.00	14.29	0.00

¹ Population figures are from the 2010 Census for persons 16 years of age and older who designated a single race. Hispanics may be of any race. "Other" includes persons of mixed race and unknown race.

² Disparity index = (proportion of stops / proportion of population). A value of 1 represents no disparity; values greater than 1 indicate over-representation, values less than 1 indicate under-representation.

³ Search rate = (searches / stops) X 100

⁴ Contraband hit rate = (searches with contraband found / total searches) X 100

⁵ Arrest rate = (arrests / stops) X 100

#Num! indicates zero denominator