



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

May 11, 2022

City of Louisiana  
09-082-0007  
Charity Lesley, City Treasurer  
202 S 3rd, Ste. 115  
Louisiana, MO 63353-0000

**PLEASE ADVISE US OF ANY CHANGES**

**Official:** Charity Lesley, City Treasurer  
**Phone Number:** (573)754-4132  
**Fax Number:** (573)754-5869  
**Email Address(es):**  
cityhall@louisiana-mo.org  
milan.berry@courts.mo.gov  
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Dear Officeholders:

State law requires your political subdivision to file a financial report with the State Auditor's Office each year under Section 105.145, RSMo, and 15 CSR 40-3.030. Our records indicate that your political subdivision's fiscal year end is **May 2022**. Your report is due no later than **November 2022**. Please advise us of any changes to your fiscal year end and/or contact information.

Our website includes a section where you will find both a printable financial report form and a Microsoft Excel version (<https://auditor.mo.gov/local/politicalsubfincrpt>). **We accept and prefer emailed financial reports or audit reports. Please email your reports to [localgovernment@auditor.mo.gov](mailto:localgovernment@auditor.mo.gov).** It is also acceptable to send any financial report that satisfies the minimum requirements of the CSR.

Due to recently issued government accounting standards guidance, the State Auditor's Office recommends that financial reports include a report of tax abatements resulting from an agreement between your political subdivision and individuals or entities in which your political subdivision has agreed to forgo tax revenues it otherwise would be entitled to in return for the individuals or entities taking a specific action after the agreement is entered into for economic development or other activities that benefit your political subdivision.

Under Section 479.359.1, RSMo, every county, city, town, and village shall annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations, including amended charges for any municipal ordinance violations and minor traffic violations, whether the violation was prosecuted in municipal court, associate circuit court, or circuit court, occurring within the county, city, town, or village. Under 479.359.3, RSMo, the percentage must be reported in an addendum to the annual financial report for those entities that have chosen to have a municipal court division. If your political subdivision does not have a municipal court division, an addendum is not required. The addendum form is available on our website: <http://auditor.mo.gov/local/politicalsubfincrpt>.

As provided by Section 479.360, RSMo, political subdivisions having a municipal judge are to file a certification of substantial compliance signed by the municipal court judge in compliance with 15 CSR 40-3.180 as an addendum to the financial report. If your municipal court division does not have its own municipal judge, a certification of substantial compliance is not required. You may also find a certification of substantial compliance form on our website.

Under Section 105.145, RSMo, the State Auditor's office must notify the Missouri Department of Revenue if a political subdivision fails to file a timely financial report. Failure to timely file a financial report may subject the political subdivision to a fine of \$500 per day.

If you have questions, need to update the above contact information, or would like forms mailed to you, please feel free to contact the Local Government Unit at (573) 751-4213 or [localgovernment@auditor.mo.gov](mailto:localgovernment@auditor.mo.gov).

Sincerely,

Jill Wilson, MBA  
Local Government/Policy Senior Analyst