



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Transportation
Development District Filings
September 2016**

Monthly Report on Transportation Development District Filings

September 2016

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the transportation development districts (TDD) with a March 31, 2016, fiscal year end, that were required to file a financial report by September 30, 2016, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial statement.

The filing status for the 1 TDD is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name of the State Auditor.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

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Executive Summary

Executive Summary

The Missouri Transportation Development District Act, Sections 238.200 to 238.725, RSMo, governs transportation development districts (TDDs). TDDs are political subdivisions whose purpose is to fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in such activity. TDDs are authorized to assess both sales and property taxes to fund the completion of the projects.

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2016, requires the State Auditor to notify the Department of Revenue if any TDD fails to timely submit a copy of its annual financial statement. Any TDD that fails to timely submit the annual financial statement shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, unless the TDD has gross revenues less than \$5,000 in the fiscal year of the annual financial statement.

Effective August 28, 2016, Section 238.222, RSMo, requires all TDDs existing at that time to submit the contact information for the current board of directors and their date of organization to the State Auditor before December 31, 2016. All TDDs formed after August 28, 2016, have 30 days from the first meeting of the board to submit this information to the State Auditor.

This report includes the filing status for the 1 TDD with a fiscal year end of March 31, 2016. The TDD did not file an annual financial report by September 30, 2016. No TDDs filed contact information for their board of directors or dates of organization during this reporting period.

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports
Reports Due September 30, 2016

Fiscal Year Ended March 31, 2016

Reporting Entity	Filed Annual Financial Report
The 210 Hwy TDD	No
Total Filed	0
Total Not Filed	1