



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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

Report No. 2016-127  
November 2016

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Transportation Development District Filings

## October 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 an April 30, 2016, fiscal year end, that were required to file a financial report by October 31, 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 statuses for the 3 TDDs are presented in summary on page 3 and by individual entity in Appendix A. This report also includes the updated filing status for the TDD that filed a financial report in October 2016, after the filing deadline. The filing status for this TDD is presented in summary on page 3 and in Appendix B. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is fluid and cursive, with a large, stylized 'G' at the end.

Nicole R. Galloway, CPA  
State Auditor

The following staff participated in the preparation of this report:

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# Monthly Report on Transportation Development District Filings

## October 2016

### Executive Summary

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### **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 3 TDDs with a fiscal year end of April 30, 2016. Each TDD filed an annual financial report by October 31, 2016. The report also includes the filing status for 1 TDD that filed a financial statement in October 2016, after its filing deadline. No TDDs filed contact information for their board of directors or their organization date during this reporting period.

**Appendix A**

**Status of Transportation Development Districts Required to File Annual Financial Reports**  
**Reports Due October 31, 2016**

**Fiscal Year Ended April 30, 2016**

<b>Reporting Entity</b>	<b>Filed Annual Financial Report</b>	<b>Date Filed</b>
Lake Ozarks Community Bridge TDD	Yes	August 30, 2016
Shoal Creek Pkwy/N.Oak Trficwy TDD	Yes	October 31, 2016
Kansas City Downtown Streetcar TDD	Yes	August 30, 2016
Total Filed	3	
Total Not Filed	0	

**Appendix B**

Status of Transportation Development District Required to File Annual Financial Report  
Reports Due September 30, 2016  
Filed in October 2016

Fiscal Year Ended March 31, 2016

<u>Reporting Entity</u>	<u>Filed Annual</u>	<u>Financial Report</u>	<u>Date Filed</u>
The 210 Hwy TDD		Yes	October 7, 2016
Total Filed During October 2016		1	