



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Transportation
Development District Filings
April 2017**

Monthly Report on Transportation Development District Filings

April 2017

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the updated filing status for the transportation development districts (TDD) required to file a financial report, 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 report.

The filing statuses for the 5 TDDs required to file a financial report by April 30, 2017, are presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

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. This report also includes the updated reporting status for 3 TDDs that reported their information in April 2017, after the reporting deadline. The reporting status for these 3 TDDs is presented in summary on page 3 and by individual entity in Appendix B.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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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 report. Any TDD that fails to timely submit the annual financial report 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 report.

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 5 TDDs with a fiscal year end of October 31, 2016. Of the 5 TDDs, all filed an annual financial report by April 30, 2017.

This report includes the updated reporting status under Section 238.222, RSMo, for 3 TDDs that reported their information in April 2017, after the reporting deadline.

Appendix A
 Status of Transportation Development Districts Required to File Annual Financial Reports
 Reports Due April 30, 2017

Fiscal Year Ended October 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	Belton/Raymore Interchange TDD	Yes	April 10, 2017
	Hubach Hill Road/North Cass Parkway TDD	Yes	April 10, 2017
Jackson	Raytown Highway 350 TDD	Yes	April 10, 2017
Jasper	Centennial Railroad TDD	Yes	April 10, 2017
Jefferson	Highway 21 TDD	Yes	January 19, 2017
Total Filed		5	
Total Not Filed		0	

Appendix B
 Status of Transportation Development District Compliance with Section 238.222, RSMo
 Information Due December 31, 2016
 Filed in April 2017

Primary County	Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Camden	Horseshoe Bend Pedestrian Corridor TDD	Yes	April 28, 2017	August 28, 2008
Clay	North KC, Missouri Light Rail TDD	Yes	April 17, 2017	November 25, 2008
St. Louis City	CB 5421/5875 TDD	Yes	April 27, 2017	March 5, 2007
Total Filed		3		