



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Transportation Development District Filings December 2016 Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Transportation Development Districts Required to File Annual Financial Reports - Fiscal Year Ended June 30, 2016 Reports Due December 31, 2016.....	4
B	Status of Transportation Development District Compliance with Section 238.222, RSMo Information Due December 31, 2016.....	5



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 filing status for the transportation development districts (TDD) with a June 30, 2016, fiscal year end, that were required to file a financial report by December 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 25 TDDs are presented in summary on page 3 and by individual entity in Appendix A. 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.

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. In Appendix B, we include the reporting status for 213 TDDs.

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

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Transportation Development District Filings

December 2016

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 25 TDDs with a fiscal year end of June 30, 2016. Of the 25 TDDs, 20 TDDs filed an annual financial report by December 31, 2016.

The report also includes the reporting status under Section 238.222, RSMo, for all TDDs. As of December 31, 2016, the SAO's financial reporting system included 213 TDDs. Of these 213 TDDs, 89 provided the required information by December 31, 2016.

Appendix A

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

Fiscal Year Ended June 30, 2016

<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
10700 Pear Tree Lane TDD	Yes	August 24, 2016
1225 Washington TDD	Yes	October 26, 2016
1831/2000 Sidney Street TDD	Yes	October 27, 2016
2118 Chouteau TDD	Yes	October 26, 2016
212 S. Grand TDD	Yes	October 21, 2016
Ballpark Village TDD	Yes	October 27, 2016
Brentwood Blvd/Clayton Rd TDD	Yes	August 15, 2016
Cheshire TDD	Yes	August 24, 2016
City Hospital Laundry Building TDD	Yes	November 29, 2016
College Station TDD	No	
Crackerneck Creek TDD	Yes	December 21, 2016
East-West Arterial TDD	Yes	December 14, 2016
Eureka Old Town TDD	Yes	August 24, 2016
Hawk Ridge TDD	Yes	November 28, 2016
Magnolia TDD	Yes	October 11, 2016
OHM Woodson Terrace TDD	Yes	November 29, 2016
Olive Boulevard TDD	No	
Osage National TDD	Yes	May 31, 2016
Ozark Centre TDD	Yes	November 28, 2016
Railway Exchange Building TDD	Yes	October 21, 2016
Residence Inn Downtown St. Louis TDD	Yes	November 28, 2016
St. Louis Convention Center Hotel TDD	Yes	October 20, 2016
Thirty-Ninth Street TDD	No	
U.S. Highway 36 Interstate 72 TDD	No	
Washington Avenue TDD	No	
<u>Total Filed</u>	<u>20</u>	
<u>Total Not Filed</u>	<u>5</u>	

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December, 2016

<u>Reporting Entity</u>	<u>Provided Required Information</u>	<u>Date Received/ Postmarked</u>	<u>Date Formed</u>
1030 Woodcrest Terrace Drive TDD	Yes	December 27, 2016	February 3, 2014
10700 Pear Tree Lane TDD	No		
1200 Main/South Loop TDD	Yes	December 22, 2016	December 12, 2006
1225 Washington TDD	No		
1717 Market Place TDD	No		
1831/2000 Sidney Street TDD	No		
2118 Chouteau TDD	No		
212 S. Grand TDD	No		
370/MO Bottom Rd/Taussig Rd TDD	Yes	December 27, 2016	November 1, 2000
620 Market TDD	No		
71 Highway and 150 Highway TDD	No		
Adams Farm TDD	Yes	December 19, 2016	August 25, 2008
Adler Lofts TDD	No		
Agri-Business Expo Center TDD	No		
Arnold Retail Corridor TDD	Yes	December 29, 2016	March 12, 2008
Arnold Triangle TDD	Yes	December 29, 2016	August 16, 2006
Ballpark Village TDD	No		
Ballwin Town TDD	Yes	December 27, 2016	April 26, 2001
BaratHaven TDD	No		
Belton Town Centre TDD	No		
Belton/Raymore Interchange TDD	Yes	December 19, 2016	October 30, 2006
Belton-Cass Regional TDD	Yes	December 22, 2016	March 19, 2012
Big Bend Crossing TDD	No		
Blue Ridge Town Centre TDD	No		
Boonville Riverfront TDD	No		
Boscherts Landing TDD	No		
Bottle District TDD	No		
Bowman TDD	No		
Branson Landing TDD	Yes	December 19, 2016	March 17, 2005
Branson Reg Airport TDD	No		
Brentwood Blvd/Clayton Rd TDD	Yes	December 27, 2016	April 26, 2001
Brentwood Pointe TDD	No		
Brentwood/Eager TDD	Yes	December 27, 2016	January 23, 2013
Briarcliff Parkway & Highway 9 TDD	Yes	December 22, 2016	May 25, 2006
Bridgeton NWP TDD	No		
Broadway Carrie TDD	No		
Broadway Hotel TDD	No		
Broadway-Fairview TDD	No		
CB 5421/5975 TDD	No		
Centene Plaza TDD	No		
Centennial Railroad TDD	Yes	December 19, 2016	November 21, 2011
CenterState TDD	Yes	December 27, 2016	August 5, 2002
Cheshire TDD	No		
Chesterfield Commons TDD	No		
Chesterfield Valley TDD	Yes	December 27, 2016	November 28, 2005
City Hospital Laundry Building TDD	No		
City Hospital Powerhouse TDD	No		

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December, 2016

<u>Reporting Entity</u>	<u>Provided Required Information</u>	<u>Date Received/ Postmarked</u>	<u>Date Formed</u>
Clarkson Kehrs Mill TDD	Yes	December 27, 2016	August 11, 2009
College Station TDD	No		
Columbia Mall TDD	Yes	December 22, 2016	August 4, 2006
Commons of Hazel Hills TDD	Yes	December 22, 2016	August 11, 2005
Conley Road TDD	No		
Cornerstone Pointe TDD	No		
Coronado Drive TDD	Yes	December 19, 2016	July 23, 2009
Country Club Plaza TDD	Yes	December 22, 2016	July 12, 2001
Crackerneck Creek TDD	Yes	December 19, 2016	July 26, 2006
Crestwood Point TDD	No		
Cripple Creek TDD	Yes	December 29, 2016	November 28, 2005
Cross Creek TDD	No		
Crowne Plaza TDD	Yes	December 13, 2016	September 3, 2010
Dardenne Town Square TDD	No		
Des Peres Corners TDD	No		
Dierbergs Des Peres TDD	No		
Dierbergs Osage Beach TDD	No		
Douglas Square TDD	Yes	December 22, 2016	September 21, 2000
Douglas Station TDD	Yes	December 22, 2016	June 27, 2002
East Gateway TDD	No		
East-West Arterial TDD	Yes	December 19, 2016	July 13, 2012
Ehrhardt Properties TDD	Yes	December 27, 2016	December 8, 2010
Elm Grove TDD	Yes	December 27, 2016	December 20, 2005
Euclid Buckingham TDD	No		
Eureka Commercial Park TDD	No		
Eureka Old Town TDD	No		
Farris Family TDD	No		
First Capital Drive TDD	No		
Forsythe Road TDD	No		
Francis Place TDD	Yes	December 27, 2016	April 13, 2004
Fulton South Business 54 TDD	Yes	December 22, 2016	June 12, 2006
Gravois Bluffs TDD	No		
Grindstone Plaza TDD	No		
Hampton/Berthold TDD	No		
Hanley Road Corridor TDD	Yes	December 29, 2016	March 24, 2009
Hanley Station TDD	Yes	December 13, 2016	September 29, 2005
Hanley/Eager Road TDD	No		
Harrisonville Market Place TDD A	Yes	December 29, 2016	August 27, 2007
Harrisonville Market Place TDD B	Yes	December 29, 2016	August 27, 2007
Harrisonville Towne Center TDD	Yes	December 12, 2016	December 12, 2005
Harry Truman Drive TDD	No		
Hawk Ridge TDD	No		
Hawthorne Development TDD	Yes	December 22, 2016	November 30, 2005
Highlands TDD	No		
Highway 21 TDD	Yes	December 29, 2016	March 13, 2014
Highway 367 and Parker Road TDD	No		
Highway 61/State Highway U TDD	No		

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December, 2016

<u>Reporting Entity</u>	<u>Provided Required Information</u>	<u>Date Received/ Postmarked</u>	<u>Date Formed</u>
Hillsboro Lake Terrace TDD	No		
Horseshoe Bend Pedestrian Corridor TDD	No		
Horseshoe Bend TDD	No		
Hospital Interchange TDD	Yes	December 19, 2016	December 6, 2010
Hubach Hill Road/North Cass Parkway TDD	Yes	December 19, 2016	August 25, 2008
Hutchings Farm Plaza TDD	No		
Hwy 141/67 TDD	No		
Hwy 71/291 Partners in Progress TDD	Yes	December 19, 2016	January 12, 2009
I-470 and 350 TDD	Yes	December 19, 2016	March 16, 2001
I-49 and 275th Street TDD	Yes	December 22, 2016	July 21, 2015
I-70 and Adams Dairy Parkway TDD	No		
Indian Ridge TDD	No		
Interstate 44 and Highway 47 TDD	Yes	December 20, 2016	April 21, 2009
Interstate Plaza/North Town Village TDD	No		
Kansas City Downtown Streetcar TDD	Yes	December 23, 2016	April 18, 2012
Kingsmill TDD	Yes	December 13, 2016	May 12, 2005
Koch Plaza TDD	No		
Lake of the Woods TDD	No		
Lake Ozarks Community Bridge TDD	Yes	December 22, 2016	August 25, 2010
Liberty Commons TDD	No		
Lindbergh East Concord TDD	Yes	December 20, 2016	February 9, 2010
Loop Trolley TDD	No		
Lormil Heights TDD	Yes	December 27, 2016	July 13, 2015
Lucas & Hunt/Chandler TDD	Yes	December 29, 2016	June 25, 2008
M150 & 135th Street TDD	Yes	December 22, 2016	May 15, 2003
Magnolia TDD	No		
Manchester Highlands TDD	Yes	December 27, 2016	January 22, 2008
Mark Twain Mall TDD	Yes	December 27, 2016	February 20, 2001
Market at McKnight TDD	No		
Meadows TDD	No		
Megan Shoppes TDD	No		
Meramec Station Rd & Hwy 141 TDD	Yes	December 27, 2016	September 7, 2000
Merchant's Laclede TDD	Yes	December 27, 2016	October 8, 2003
Mexico Road TDD	Yes	December 27, 2016	April 8, 2004
Mid Rivers/N TDD	No		
Missouri Bottom Road TDD	No		
Neosho TDD	No		
New Longview TDD	No		
NEWCO TDD	Yes	December 29, 2016	December 21, 2012
North KC, Missouri Light Rail TDD	No		
North Main/Malone TDD	No		
North Outer Forty TDD	No		
Northwoods TDD	No		
Oak Grove TDD	Yes	December 29, 2016	May 7, 2014
OHM Woodson Terrace TDD	Yes	December 27, 2016	July 31, 2012
Olive Boulevard TDD	Yes	December 27, 2016	September 9, 2004
Olive/Graeser TDD	No		

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December, 2016

<u>Reporting Entity</u>	<u>Provided Required Information</u>	<u>Date Received/ Postmarked</u>	<u>Date Formed</u>
Osage National TDD	No		
Osage Station TDD	No		
Ozark Centre TDD	No		
Park Hills TDD	No		
Park Plaza TDD	Yes	December 22, 2016	July 17, 2009
Parkville Commons TDD	No		
Pershall Road TDD	No		
Platte County, Missouri South TDD II	Yes	December 22, 2016	March 21, 2001
Platte County, Missouri South TDD I	Yes	December 22, 2016	April 12, 2003
Platte Valley Plaza TDD	No		
Poplar Bluff Regional TDD	Yes	December 29, 2016	November 7, 2012
Prewitt Point TDD	No		
Railway Exchange Building TDD	No		
Raintree Lake Village TDD	Yes	December 22, 2016	October 19, 2005
Raintree North TDD	Yes	December 22, 2016	August 19, 2002
Raytown Highway 350 TDD	Yes	December 19, 2016	May 7, 2007
Residence Inn Downtown St. Louis TDD	No		
Ridgecrest TDD	No		
Rock Bridge Center TDD	No		
Salt Lick Road TDD	No		
Seven Trails Drive TDD	Yes	December 27, 2016	April 16, 2012
Shoal Creek Parkway/N. Oak Trafficway TDD	No		
Shoppes at Cross Keys TDD	Yes	December 29, 2016	September 18, 2002
Shoppes at Hilltop TDD	No		
Shoppes at Old Webster TDD	No		
Shoppes at Stadium TDD	No		
South Manchester TDD	No		
Southtown TDD	No		
Southwest I-470 TDD	Yes	December 20, 2016	September 12, 2016
Spindler TDD	No		
St. Charles Riverfront TDD	No		
St. Charles Road TDD	Yes	December 22, 2016	February 23, 2016
St. Charles Rock Road TDD	Yes	December 27, 2016	September 17, 2014
St. Cyr Road TDD	No		
St. John Crossings TDD	No		
St. John's Church Road TDD	No		
St. Joseph Gateway TDD	Yes	December 1, 2016	July 20, 2004
St. Louis Food Hub TDD	No		
St. Louis Convention Center Hotel TDD	Yes	December 29, 2016	March 15, 2010
Stadium Corridor TDD	No		
Station Plaza TDD	Yes	November 30, 2016	December 4, 2002
Stone Ridge TDD	Yes	December 20, 2016	January 24, 2007
Strother Interchange TDD	Yes	December 22, 2016	January 21, 2000
The 210 Hwy TDD	No		
The Laurel TDD	No		
Thirty-Ninth Street TDD	No		
Toad Cove Complex TDD	No		

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December, 2016

<u>Reporting Entity</u>	<u>Provided Required Information</u>	<u>Date Received/ Postmarked</u>	<u>Date Formed</u>
Toad Cove Resort TDD	No		
Tower TDD	No		
Town & Country Crossing TDD	Yes	December 13, 2016	October 24, 2006
Town & Country Village TDD	Yes	December 27, 2016	October 2, 2009
Tracy Highlands TDD	No		
Tremont Square TDD	Yes	December 22, 2016	January 11, 2013
Truman Boulevard TDD	No		
Truman Road TDD	No		
Truman's Marketplace TDD	Yes	December 22, 2016	October 22, 2013
Tuileries Plaza TDD	Yes	December 22, 2016	December 9, 2005
Tuscany Village TDD	No		
U.S. Highway 36 Interstate 72 TDD	Yes	December 27, 2016	June 3, 2005
U.S. Highway 50/63 & City View TDD	No		
University Place TDD	Yes	December 27, 2016	June 5, 2006
US Hwy 65 and Truman Dam Access TDD	No		
Village of Green Hills TDD	No		
Washington Avenue TDD	No		
Wentzville Commons Connector TDD	Yes	December 27, 2016	April 10, 2015
Wentzville II TDD	Yes	December 27, 2016	March 8, 2005
Wentzville Industrial TDD	Yes	November 28, 2016	July 18, 2016
Wentzville Parkway I TDD	No		
Wentzville Three TDD	Yes	December 27, 2016	December 4, 2016
Wentzville TDD	Yes	December 29, 2016	November 16, 2001
Westport Plaza TDD	No		
WingHaven TDD	No		
Yes	89		
No	124		