



Office of Missouri State Auditor
Nicole Galloway, CPA

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

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Monthly Report on Transportation Development District Filings

January 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. No TDDs had a fiscal year end of July 31, 2016; therefore, no financial reports were due by January 31, 2017.

This report includes the updated filing status for the TDDs that filed their financial report in January 2017, after their filing deadline. The filing status for these 4 TDDs is 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 January 2017, after the reporting deadline and one TDD formed in 2017. The reporting status for these 4 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". The signature is fluid and cursive, with "Nicole" on the top line and "R. Galloway" on the bottom line.

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.

No TDDs had a fiscal year ending July 31, 2016; therefore, no financial reports were due by January 31, 2017. This report includes the updated filing status for 4 TDDs that filed their financial report in January 2017, after their filing deadline. The report also includes the updated reporting status under Section 238.222, RSMo, for 3 TDDs that reported in January 2017 and one TDD formed in 2017.

Appendix A

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

Fiscal Year Ended June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Greene	College Station TDD	Yes	January 31, 2017
Jackson	Thirty-Ninth Street TDD	Yes	January 3, 2017
Marion	U.S. Highway 36 Interstate 72 TDD	Yes	January 3, 2017
St. Louis City	Washington Avenue TDD	Yes	January 26, 2017
Total Filed During January 2017		4	

Appendix B

Status of Transportation Development District Compliance with Section 238.222, RSMo
Information Due December 31, 2016

Primary County	Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Clay	Liberty Commons TDD	Yes	January 12, 2017	August 26, 2015
Jefferson	Hillsboro Lake Terrace TDD	Yes	January 6, 2017	September 22, 2010
Phelps	Move Rolla TDD	Yes	January 4, 2017	January 3, 2017
St. Louis	Centene Plaza TDD	Yes	January 8, 2017	December 17, 2008
Total Filed During January 2017		4		