



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Transportation Development District Filings

February 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 2 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 its financial report in February 2017, after the filing deadline. The filing status for this TDD is presented in summary on page 3 and by individual entity in Appendix B. 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 February 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 C.

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

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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 2 TDDs with a fiscal year end of August 31, 2016. Of the 2 TDDs, both filed an annual financial report by February 28, 2016. This report also includes the updated filing status for 1 TDD that filed its financial report in February 2017, after the filing deadline.

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

Appendix A

Status of Transportation Development Districts Required to File Annual Financial Reports
Reports Due February 28, 2017

Fiscal Year Ended August 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Arnold Triangle TDD	Yes	December 23, 2016
	Arnold Retail Corridor TDD	Yes	December 23, 2016
Total Filed		2	
Total Not Filed		0	

Appendix B

Status of Transportation Development Districts Required to File Annual Financial Reports

Reports Due December 31, 2016

Filed in February 2017

Fiscal Year Ended June 30, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Olive Boulevard TDD	Yes	February 20, 2017
Total Filed		1	

Appendix C

Status of Transportation Development District Compliance with Section 238.222, RSMo

Information Due December 31, 2016

Filed in February 2017

Primary County	Reporting Entity	Provided Required Information	Date Received/ Postmarked	Date Formed
Buchanan	Agri-Business Expo Center TDE	Yes	February 23, 2017	December 31, 2015
Greene	College Station TDD	Yes	February 7, 2017	March 16, 2006
Jackson	Thirty-Ninth Street TDD	Yes	February 1, 2017	April 25, 2002
Total Filed		3		