



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Transportation Development District Filings

July 2017

Table of Contents

State Auditor's Report	2
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Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Transportation Development Districts Required to File Annual Financial Reports - Reports Due June 30, 2017 Filed in July 2017	4
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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 January 31, 2017; therefore, no financial reports were due by July 31, 2017.

This report includes the updated filing status for the TDDs that filed their financial report in July 2017, after their filing deadline. The filing status for these 16 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.

A handwritten signature in black ink, reading 'Nicole R. Galloway', is positioned above a faint, rectangular embossed seal of the Missouri State Auditor's Office.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

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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.

No TDDs had a fiscal year ending January 31, 2017; therefore, no financial reports were due by July 31, 2017. This report includes the updated filing status for 16 TDDs that filed their financial report in July 2017, after their filing deadline.

Appendix A
Status of Transportation Development Districts Required to File Annual Financial Reports
Reports Due June 30, 2017
Filed in July 2017

Fiscal Year Ended December 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	Tuscany Village TDD	Yes	July 26, 2017
Cass	Belton-Cass Regional TDD	Yes	July 5, 2017
Clay	Liberty Commons TDD	Yes	July 17, 2017
Cole	Stone Ridge TDD	Yes	July 1, 2017
Cooper	Boonville Riverfront TDD	Yes	July 25, 2017
Miller	Prewitt Point TDD	Yes	July 20, 2017
Pulaski	Bowman TDD	Yes	July 18, 2017
	Interstate Plaza/North Town Village TDD	Yes	July 25, 2017
St. Charles	Hutchings Farm Plaza TDD	Yes	July 18, 2017
St. Louis	Loop Trolley TDD	Yes	July 27, 2017
	Missouri Bottom Road TDD	Yes	July 25, 2017
	Station Plaza TDD	Yes	July 12, 2017
St. Louis City	Adler Lofts TDD	Yes	July 20, 2017
	Broadway Carrie TDD	Yes	July 25, 2017
	Euclid Buckingham TDD	Yes	July 26, 2017
	Hampton/Berthold TDD	Yes	July 25, 2017
Total Filed		16	