

STAR Bonds

2021 ANNUAL REPORT

JANUARY 2022



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SALES TAX REVENUE (STAR) BONDS

1. STAR Bond District Summaries

[Atchison](#)

[Derby](#)

[Dodge City](#)

[Garden City](#)

[Goddard](#)

[Kansas City](#)

[Manhattan](#)

[Overland Park](#)

[Salina](#)

[Topeka](#)

[Wichita](#)

2. STAR Bonds Financial Report

3. STAR Bond District Report

SALES TAX REVENUE (STAR) BONDS

The STAR Bond Act (KSA 12-17, 160) was established in 1999 under the Graves Administration and was originally combined with the Tax Increment Financing Act. The two programs were separated in 2007.

Sales Tax Revenue (STAR) Bonds provide Kansas municipalities the opportunity to issue bonds to finance the development of major commercial, entertainment and tourism areas and use the sales tax revenue generated by the development to pay off the bonds. Currently, there are nineteen projects at various stages of completion and repayment throughout the state.

STAR Bonds are a municipal financing program intended to create tourism and entertainment attractions, drawing visitors from across the region and out of state. The new sales taxes generated by the tourist or entertainment attraction go toward paying down bonds that were issued to help finance the project. STAR Bond attractions and amenities also improve the quality of life in our state and help retain our population base.

In order to be considered a major commercial entertainment and tourism area, a proposed project must be capable of being characterized as a statewide and regional destination, and include a high quality innovative entertainment and tourism attraction, containing unique features which will increase tourism, generate significant positive and diverse economic and fiscal impacts and be capable of sustainable development over time. Public benefits must exceed public costs.

STAR Bond financing must constitute less than 50% of total project costs. Additionally, retail tenants of projects financed by STAR Bonds must comply with all Kansas laws, including the Kansas “affiliate nexus” law, and collect sales tax on remote sales to Kansas residents.

In 2021, the Kansas Legislature renewed and significantly strengthened the STAR Bond program, including making it more accessible for rural development projects by allowing STAR Bond proceeds for vertical building and rehabilitation of buildings. The five year renewal of the STAR Bonds program also reformed and expanded it into a more transparent and effective tool by:

- Commerce conducting the third-party feasibility study
- Implementing mandatory visitor tracking
- Requiring a Return On Investment (ROI) and cannibalization study
- Secretary must approve land acquisition or transfers
- Increasing the overall threshold of projects to \$75 million in capital investment and annual sales
- Adding headquarters as an eligible attraction
- Requiring a summary of community support



CITY OF ATCHISON

Issued May 2018

The building that houses the destination attraction in the STAR bond project area, the Amelia Earhart Hangar Museum, was completed in late 2019. The museum exhibits are still under development, but the museum is open for scheduled “behind the scenes” tours and events. The museum features a rare aircraft - a 1935 Lockheed Electra L-10E, “Muriel” identical to the one flown by Amelia Earhart, and will eventually include a flight simulator and interactive education exhibits. The foundation operating the museum had expected to be fully open for visitors by the Spring of 2021, however the COVID-19 pandemic has pushed that back until 2022.

Construction of the Farmers Market pavilions was completed in May 2019, in time for the start of the season. The Farmers Market was operational in 2020 and 2021 despite the COVID-19 pandemic.

BOND DETAILS

Bonds Issued: \$2,370,000

Bonds Outstanding: \$1,890,000

Sales Tax Revenues: \$292,288



CITY OF DERBY

Issued March 2017

The destination attraction in the STAR bond project area, Field Station: Dinosaurs (FSD), was completed in May 2018 and has been operating for four seasons. The outdoor attraction geared to children ages 3-11 includes life size animatronic dinosaurs and educational exhibits based on the latest scientific theories and discoveries; an 18-hole miniature golf course with each hole depicting an historic dinosaur; the Kansas Climb tri-level ropes course; and an open-air amphitheater. FSD saw an increase in attendance of 38% over the prior year. FSD conducts polling and zip code tracking to assess the success of their out-of-state marketing initiatives. Based on information collected and survey data, FSD found that visitors traveled from 32 U.S. states and territories.

On June 30, 2020, \$14,375,000 in STAR bonds were issued to finance construction of two additional projects. The Phase 2 project consists of an indoor/outdoor multisport attraction, the Derby Sports Zone, which will feature indoor and outdoor hard courts, sand courts and a restaurant. Construction for the Phase 2 project is nearly complete, and Derby Sports Zone will open in 2022. The Phase 3 project consists of a rock climbing gym and an outdoor covered BMX bike pump track. Design and planning for the Phase 3 project is underway with construction having commenced.

BOND DETAILS

Bonds Issued: **1.)** 2017 - \$20,465,000; **2.)** 2020 - \$14,375,000

Bonds Outstanding: **1.)** 2017 - \$2,610,000; **2.)** 2020 - \$14,375,000

Sales Tax Revenues: **1.)** 2017 - \$7,171,628; **2.)** 2020 - \$7,172,263



CITY OF DODGE CITY

Issued December 2015; additional bonds issued December 2018

The Power Center Area in Dodge City includes a variety of museums, entertainment venues, hotel and retail spaces. It also includes the completed expansion and renovation of the world-renowned Boot Hill Museum; themed and aesthetic improvements to Front Street and Wyatt Earp; a themed water park/aquatic facility; and regional specialty-themed retail and restaurant concepts. The Western-themed Long Branch Lagoon Water Park has attracted more than 30,000 visitors each year since opening. The Guymon Petro Bar and Grill located in the historic Guymon Petro building is open, as are the Boot Hill Distillery, Holiday Inn Express, and other retail and restaurant attractions. The Power Center Area has a major home improvement store, junior anchor stores, a variety of small, local shops and additional development sites for restaurants. Sales tax revenues have exceeded expectations, and bond repayment is ahead of schedule.

BOND DETAILS

Bonds Issued: **1.)** 2015 - \$13,150,000; **2.)** 2018 - \$15,690,000

Bonds Outstanding: **1.)** 2015 - \$9,390,000; **2.)** 2018 - \$14,085,000

Sales Tax Revenues: **1.)** 2015 - \$1,467,688; **2.)** 2018 - \$983,603



CITY OF GARDEN CITY

Issued March 2019

The Garden City STAR Bond district includes a Heritage Inn & Suites; Parrot Cove Water Park; retail shopping centers; restaurants; and other retail amenities. The project includes significant private development including a multi-sport facility known as Sports of the World. The project is being designed to include indoor and outdoor soccer fields, basketball courts, baseball cages, a trampoline park, outdoor sand volleyball courts, pickle ball courts and cornhole courts. This phase will also include necessary public infrastructure such as parking facilities, internal drives and detention facilities.

The project is currently paused with construction expected to recommence later this year.

BOND DETAILS

Bonds Issued: \$29,540,000

Bonds Outstanding: \$24,020,000

Sales Tax Revenues: \$6,258,393



CITY OF GODDARD

Issued in 2019

The Olympic Park Project occupies a 280-acre site in Goddard. The principal attraction is a major multisport athletic complex including a 66,000-square-foot aquatic center with two Olympic competition pools; a diving well for springboard, platform diving, and water polo events and seating for 1,250. Also included are eight field tournament quality baseball/softball fields, a 150 room all-suite hotel and conference center and 343,500 square feet of retail space. The project will create a mixed-use athletic, lodging and retail destination.

BOND DETAILS

Bonds Issued: \$25,880,000
Bonds Outstanding: \$19,560,000
Sales Tax Revenues: \$3,951,951



CITY OF KANSAS CITY: U.S. SOCCER TRAINING CENTER

Issued March 2015

Pinnacle, the National Training and Coaching Development Center (NTCDC) opened in January 2018. This 80,000 sq. foot state-of-the-art facility, is the home of the U.S. Soccer coaching education program and is used for training by the U.S. Soccer national teams. The Wyandotte Sporting Youth Fields area is a world-class, 52-acre complex featuring 12 playing fields with four natural grass fields and eight synthetic turf fields. The tournament fields attract youth soccer teams from across the country.

BOND DETAILS

Bonds Issued: \$65,229,559

Bonds Outstanding: \$93,619,390

Sales Tax Revenues: \$4,506,744



CITY OF KANSAS CITY: CHILDREN'S MERCY PARK

Issued May 2010

This destination facility is the home stadium for Sporting Kansas City and is one of the premier soccer venues in the world. The stadium boasts state-of-the-art technology and visitor amenities throughout and has become an iconic Kansas landmark. The stadium hosted more than 100 events, including soccer, lacrosse, football and concerts in the 2021 calendar year. The 2021 season saw full crowds despite increased health restrictions and the soccer playoff games had standing room only crowds. In the 2021 off-season, the stadium saw \$5 million of additional private investment to maintain the first-class stadium experience for all visitors.

BOND DETAILS

Bonds Issued: \$150,289,488

Bonds Outstanding: PAID OFF (zero balance)

Sales Tax Revenues: PAID OFF (\$50,548,378)



CITY OF KANSAS CITY: KANSAS SPEEDWAY

Issued January 1999

The Kansas Speedway has the distinction of being the first STAR Bond project in Kansas and has paved the way for a hugely successful transformation in western Wyandotte County. The Speedway continues to host two NASCAR events each year with the NASCAR Cup Series Hollywood Casino 400 on Oct. 24, 2021. The Speedway hosts a large number of other racing and related events as well as the American Royal BBQ Competition, which attracts tens of thousands of visitors and BBQ aficionados from around the country.

BOND DETAILS

Bonds Issued: \$24,300,413

Bonds Outstanding: \$13,930,000

Sales Tax Revenues: \$2,630,915



CITY OF KANSAS CITY: SCHLITTERBAHN

Issued October 2013

The Schlitterbahn Water Park was closed in 2019.

A \$350 million project is under consideration and will be located in part of the former Schlitterbahn site. The “Homefield Project” would include a 150,000 square-foot indoor multi-sport facility that would house food and beverage amenities, fitness training, and office and entertainment spaces. Volleyball, basketball, baseball, softball, cheerleading, flag football and lacrosse can be played at the facility. The Homefield Project would also include a state of the art “Perfect Game” baseball complex with ten lighted fields, a Margaritaville Resort with two pools, FlowRider surfing simulator, 20,000 sq. ft. family entertainment center, multiple restaurants and more. This new project will be a great complement to existing attractions around Village West.

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BOND DETAILS

Bonds Issued: \$85,200,000
Bonds Outstanding: \$74,805,000
Sales Tax Revenues: \$6,198,384

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CITY OF MANHATTAN

Issued December 2009

The City of Manhattan's STAR Bond project was completed in 2016, with the Flint Hills Discovery Center being the major attraction to the district. The North Redevelopment Area is near full build-out, currently providing 24 commercial spaces, of which two are available for lease. All 160 residential units have been completed on the north end. Bonds are anticipated to pay off several years earlier than expected. The South Redevelopment Area has been designed and completed to provide room for 15 businesses. These spaces can be categorized as three hotels, the Discovery Center, seven retail spaces, one restaurant space and four office spaces. Visitation to the Discovery Center has remained consistently strong.

BOND DETAILS

Bonds Issued: \$65,229,559
Bonds Outstanding: PAID OFF (zero balance)
Sales Tax Revenues: \$5,746,788



CITY OF OVERLAND PARK: PRAIRIEFIRE

Issued December 2012

The Prairiefire at LionsGate Project is located in the vicinity of 135th Street between Lamar Avenue and Nall Avenue in the City of Overland Park. It includes retail, office, hotel and residential uses and features the Museum of Prairiefire. The 35,000-square-foot museum has hosted traveling exhibits by New York's American Museum of Natural History as well as other science-related programming. In a typical year, over 325,000 visitors attend the museum. The project development consists of two phases. Phase 1 project components include the museum; entertainment attractions; retail space; multi-family residential development; development of wetlands; and interpretive walk areas. Components for Phase 2, currently underway, include office space; hotel and additional entertainment; and retail businesses.

BOND DETAILS

Bonds Issued: \$64,990,000

Bonds Outstanding: \$64,860,000

Sales Tax Revenues: \$3,232,856



CITY OF OVERLAND PARK: BLUHAWK

Bonds not yet issued

The BluHawk Amended Project Plan was approved Oct. 18, 2019, with bonds up to \$66,180,012. The project will include a multi-sport arena, consisting of an approximately 120,000-square-foot, 3,500-seat arena for multisport uses and other mixed uses. It will also include an approximately 300,000-square-foot multi-sport athletic complex; retail and restaurants; hotel in hospital; commercial office and residential spaces. The arena can host a variety of athletic and other events including hockey, figure skating, concerts and community events. BluHawk is projected to bring 1.7-2.25 million new visitors to Overland Park. Economic impact is substantial, including well over 1,000 direct, full-time equivalent jobs with more than \$32 million in annual payroll. The project is projected to generate annual retail sales of more than \$100 million at full build out.

BOND DETAILS

Bonds Issued: Bonds have not been issued as of 1/31/22.

Sales Tax Revenues: N/A



CITY OF SALINA

Issued December 2018

The Salina Fieldhouse was completed in late 2017 and serves as the centerpiece of a transformative STAR Bond district in downtown Salina. Attractions include a major multi-sport athletic facility called the Fieldhouse; The Alley (entertainment center); Old Chicago; YaYa's Euro Bistro; Homewood Suites; and Barolo Grille. The Fieldhouse has hosted numerous basketball, volleyball and other court sports-related tournaments, drawing participants from across the region.

The Garage, fueled by the Salina Educational Automobile Museum of America, will host the Crossroads Car Experience with interactive exhibits and restored classic cars and the Kustom Kemps of America Museum will showcase custom cars designed by the brightest car minds in the country. 90% of the subcontractors who built the space were local workers.

BOND DETAILS

Bonds Issued: \$18,250,000

Bonds Outstanding: \$17,975,000

Sales Tax Revenues: \$1,542,664



CITY OF TOPEKA

Issued April 2007

Heartland Park is a world-class motor sports track in the capital city. Since it opened in 1989, it has provided in-state and out-of-state visitors with fun, exciting opportunities. The redevelopment for Heartland Park includes asphalt replacement for drag and road course tracks; repair and resurfacing of all paddock/pit areas; a consolidated timing and scoring building; garages, maintenance and technical inspection buildings; tire buildings; pavilions; and general landscaping and beautification. A new operator with innovative vision took over the facility and is expanding the programming. In June 2021, Heartland Park hosted the Kicker Country Stampede, one of the largest country music festival in the U.S. with more than 150,000 visitors in attendance. Other events are being planned to fully leverage the facility.

BOND DETAILS

Bonds Issued: \$10,405,000
Bonds Outstanding: \$3,154,512
Sales Tax Revenues: \$381,300



CITY OF WICHITA: RIVER DISTRICT

Issued July 2015; additional ponds issued November 2018

The Wichita River District Phase 1 included three projects: the Keeper of the Plains sculpture, plaza and pedestrian bridge; the East Riverbank Redevelopment project; and the WaterWalk fountain and public plaza area. Phase 2 included improvements to the west bank of the Arkansas River, north of the Douglas Street Bridge and adjacent to the private development site of the River Vista Apartments project. The West Bank Apartments complex includes boat and bike rental facilities and storage for rowing shells, as well as improvements to Delano Park. Amended project plans included the city's Advanced Learning Library, which opened in 2018 and provided funding to rehabilitate Lawrence Dumont Stadium into a multi-sport stadium to attract a major league affiliated baseball team to Wichita. In September 2018, the city announced an agreement to locate the New Orleans MiLB team, Wind Surge, to Wichita for the 2020 season which ended up cancelled due to COVID. Wind Surge's first game was held May 4, 2021.

BOND DETAILS

Bonds Issued: **1.)** 2015 - \$13,150,000; **2.)** 2018 - \$42,140,000

Bonds Outstanding: **1.)** 2015 - PAID OFF (zero balance); **2.)** 2018 - \$42,140,00

Sales Tax Revenues: **1.)** 2015 - \$1,060,744; **2.)** 2018 - \$657,970



CITY OF WICHITA: K-96 GREENWICH

Issued December 2013; additional bonds issued August 2017

Phase 1 of the K-96/Greenwich project is a 106-acre development located primarily north of K-96 and is anchored by a 142,000-square-foot facility - Wichita Sports Forum - designed to host local, regional and national basketball, volleyball and soccer competitions. The facility will also host cheer, softball, baseball, football, and dodgeball tournaments, etc. The development includes a 116-room hotel adjacent to the Wichita Sports Forum. Development surrounding the Wichita Sports Forum exceeds 300,000-square feet of new commercial space. Included in the project are necessary improvements to the interchange at K-96 and Greenwich. The Wichita Sports Forum opened in late 2015.

The Stryker Soccer Complex was completed with a dedication ceremony in June 2021. The complex houses an improved 112,000 square-foot state-of-the-art indoor facility that can seat 3,000 more spectators, along with all 11 sports fields outfitted to turf fields to accommodate all sports.

In 2021, Top Golf was announced as the interactive golf and entertainment experience for Part B. The \$26 million project will include a minimum of 50 hitting bays as well as a partnership with O-Reilly Hospitality that will provide a 96-room hotel and approximately 7,000 square feet of retail space. It is currently under construction and projected to open in 2023.

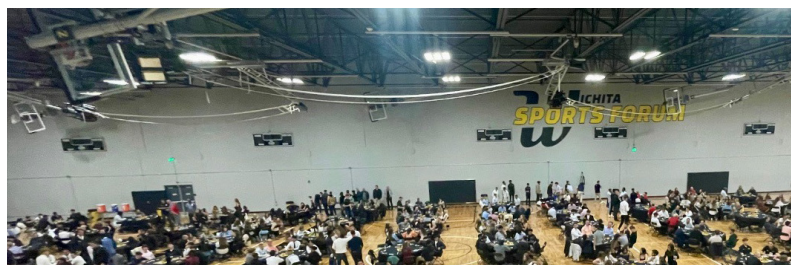
BOND DETAILS

Bonds Issued: 1.) 2013 - \$36,325,000*; 2.) 2017 - \$71,305,500

Bonds Outstanding: 1.) 2017 - \$43,885,000

Sales Tax Revenues: 1.) 2017 - \$11,853,826

*2013 Bonds were refinanced in 2017.



STAR BOND ANNUAL REPORT – 2021

TO: The Honorable Laura Kelly
Sen. Julia Lynn, Chairperson, Senate Commerce Committee
Rep. Sean Tarwater, Chairperson, House Commerce, Labor & Economic Development
Committee
Members of the Senate Commerce Committee
Members of the House Commerce, Labor and Economic Development Committee

FROM: David C. Toland, Lt. Governor and Secretary of Commerce

DATE: January 31, 2022

This 2021 STAR Bond Annual Report is submitted by the Department of Commerce in cooperation with the Department of Revenue in accordance with K.S.A. 2020 Supp. 12-17,169(c)(2)(A). This report contains the most complete and accurate information available with respect to each STAR bond district.

CONTENTS

City of Atchison	1
City of Derby	2
City of Dodge City.....	4
City of Garden City	6
City of Goddard	7
Kansas City Unified Government of Wyandotte County	10
City of Manhattan	19
City of Overland Park	20
City of Salina.....	21
City of Topeka	23
City of Wichita.....	24
Attachment A: New Income Producing Properties.....	28
Attachment B: Explanatory Notes	30

CITY OF ATCHISON
\$2,370,000 City of Atchison, Kansas
(Atchison STAR Bond Project)
Series 2018, Dated as of May 24, 2018

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: \$3,204.46</u>				
<u>Sales and Use Tax Collected:</u>				
Local	2,371.57	25,665.55	30,893.72	35,865.17
Transient Guest Tax		17,974.41	24,610.50	23,789.86
State	143,540.52	166,362.20	197,752.58	232,633.76
Total	145,912.09	210,002.16	253,256.80	292,288.79
<u>Bond Payments:</u>				
Interest		137,374.84	102,577.50	97,135.00
Principal		180,000.00	135,000.00	165,000.00
Total		317,374.84	237,577.50	262,135.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>				
	3,500.00	2,250.00	2,250.00	2,500.00
iii. <u>Remaining Principal Balance:</u>	2,370,000.00	2,190,000.00	2,055,000.00	1,890,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	1,366,658.20			
Debt Service Fund:	21,002.91	94.89	0.20	0.2
Debt Service Reserve Fund:	232,638.47	232,406.83	230,754.95	230,754.94
Escrow Fund:	2,371.82	28,827.36	25,854.64	35,422.49
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use			1.000%	
25% Transient Guest Tax starting January 1, 2020			1.960%	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF DERBY
\$20,465,000 City of Derby, Kansas
(Derby STAR Bond Project)
Series 2017, Dated as of March 15, 2017

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: \$5,122,767.00</u>				
<u>Sales and Use Tax Collected:</u>				
Local	59,682.90	67,851.13	70,408.57	61,945.52
Transient Guest Tax			40,134.41	80,824.10
State	6,494,989.08	5,633,863.87	5,741,720.43	7,028,858.70
Total	6,554,671.98	5,701,715.00	5,852,263.41	7,171,628.32
<u>Bond Payments:</u>				
Interest	896,650.00	771,437.50	541,775.00	313,300.00
Principal	1,955,000.00	5,280,000.00	4,885,000.00	5,735,000.00
Total	2,851,650.00	6,051,437.50	5,426,775.00	6,048,300.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>				
	8,000.00	8,000.00	8,000.00	8,000.00
iii. <u>Remaining Principal Balance:</u>				
	18,510,000.00	13,230,000.00	8,345,000.00	2,610,000.00
iv. <u>Remaining Cash Balances Held by Trustee</u>				
Project Fund:	3,240,692.74	3,158,196.50		
Debt Service Fund:	145,806.93	17,522.28	0.58	2.43
Debt Service Reserve Fund:	468,956.76	469,198.00	467,892.93	467,914.22
Escrow Fund:	60,210.18	31,891.87	69,141.12	65,203.31
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
0% of city sales and use (dedicated to another project)			0.000%	0.500%
Transient Guest Tax starting January 1, 2020			8.000%	8.000%
100% of city portion of county sales and use			1.000%	1.000%
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF DERBY
\$14,375,000 City of Derby, Kansas
(Derby STAR Bond Project)
Series 2020, Dated as of June 30, 2020

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local			70,408.57	62,380.40
Transient Guest Tax			40,134.41	80,241.10
State			5,741,720.43	7,029,641.84
Total			5,852,263.41	7,172,263.34
<u>Bond Payments:</u>				
Interest			-	-
Principal			-	-
Total			-	-
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>			2,500.00	5,000.00
iii. <u>Remaining Principal Balance:</u>			14,375,000.00	14,375,000.00
iv. <u>Remaining Cash Balances Held by Trustee</u>				
Project Fund (Phase 2):			8,102,311.23	5,003,759.85
Project Fund (Phase 3):			4,503,753.09	4,503,008.34
2017 Subaccount:			1,730,109.50	
Debt Service Fund:			2,851.09	0.63
Debt Service Reserve Fund:			280,323.24	280,335.97
Cost of Issuance Fund:			13,620.13	
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
0% of city sales and use (dedicated to another project)			0.000%	0.500%
Transient Guest Tax starting January 1, 2020			8.000%	8.000%
100% of city portion of county sales and use			1.000%	1.000%
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF DODGE CITY
\$13,150,000 City of Dodge City, Kansas
(Heritage Project Area STAR Bonds)
Series 2015, Dated as of December 22, 2015

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: \$1,211,993.62</u>				
<u>Sales and Use Tax Collected:</u>				
Local	126,824.79	82,317.07	106,394.32	197,798.53
Transient Guest Tax	55,635.71	191,064.80	166,937.56	134,470.67
State	944,454.99	905,418.58	881,340.07	1,135,419.69
Total	1,126,915.49	1,178,800.45	1,154,671.95	1,467,688.89
<u>Bond Payments:</u>				
Interest	603,225.00	575,437.50	547,312.50	522,450.00
Principal	570,000.00	635,000.00	570,000.00	890,000.00
Total	1,173,225.00	1,210,437.50	1,117,312.50	1,412,450.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>	6,500.00	6,500.00	6,500.00	6,500.00
iii. <u>Remaining Principal Balance:</u>	12,055,000.00	11,485,000.00	10,850,000.00	9,390,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	2,980,000.00			
Debt Service Fund:	3,444.43	1,038.49	1,756.07	
Debt Service Reserve Fund:	982,697.03	985,114.55	984,482.88	982,145.19
Escrow Fund:	74,978.36	74,193.22	61,210.18	70,807.21
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
Local Contribution			<u>Applied Rate</u>	<u>Gross Rate</u>
50% of city sales and use			0.500%	
50% of city portion of county sales and use			1.500%	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF DODGE CITY
\$15,690,000 City of Dodge City, Kansas
(Power Center Project Area)
Series 2018, Dated as of December 11, 2018

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local		36,006.35	84,489.70	90,871.97
Incremental Property Tax			28,658.50	140,322.28
Transient Guest Tax				
State		297,127.54	699,268.32	752,409.00
Total		333,133.89	812,416.52	983,603.25
<u>Bond Payments:</u>				
Interest		788,751.74	797,868.75	787,181.25
Principal		145,000.00	345,000.00	1,115,000.00
Total		933,751.74	1,142,868.75	1,902,181.25
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>				
	9,000.00	3,250.00	6,500.00	6,500.00
iii. <u>Remaining Principal Balance:</u>				
	15,690,000.00	15,545,000.00	15,200,000.00	14,085,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
City Project Fund:	-	3,560,110.82	1,611,440.71	
Developer Project Fund:	-	652,752.11	652,757.48	
City Escrow Project Fund:	10,958,682.18	1,900,000.00	1,900,015.62	
Developer Escrowed Project Fund:	1,742,400.00	-	-	-
Debt Service Fund:	-	8,264.63	0.19	44.58
Capitalized Interest Fund:	788,751.74	249,430.68	-	-
Debt Service Reserve Fund:	1,216,931.25	1,216,931.25	1,216,941.25	1,216,931.25
Cost of Issuance Fund:	5,917.07	-	-	-
Escrow Fund:	-	19,979.95	16,235.06	19,023.77
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use			0.500%	
100% of available city portion of county sales and use			0.482%	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF GARDEN CITY
\$29,540,000 City of Garden City, Kansas
(Sports of the World STAR Bond Project)
Series 2019, Dated March 28, 2019

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: \$2,878,781</u>				
<u>Sales and Use Tax Collected:</u>				
Local			301,396.07	623,075.64
State			2,800,332.02	5,635,318.09
Total			3,101,728.09	6,258,393.73
<u>Bond Payments:</u>				
Interest		872,353.13	1,292,375.00	1,222,812.50
Principal		-	1,020,000.00	4,500,000.00
Total		872,353.13	2,312,375.00	5,722,812.50
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>				2,500.00
iii. <u>Remaining Principal Balance:</u>				
	29,540,000.00	28,520,000.00	24,020,000.00	
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Debt Service Fund			12,452.69	2.82
Project Fund			18,784,018.89	18,784,111.00
Escrow Fund			109,909.22	280,829.13
Debt Service Reserve Fund			2,321,975.62	2,321,987.02
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				N/A
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use			0.500%	1%
				1.45% (county
100% of available city portion of county sales and use			0.240% rate)	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF GODDARD
\$30,000,000 City of Goddard, Kansas
(Olympic Park STAR Bond Project)
Series 2014, Dated as of September 1, 2014*

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local	381,853.87	361,959.24	-	-
State	2,464,771.40	2,335,534.11	-	-
Total	2,846,625.27	2,697,493.35	-	-
<u>Bond Payments:</u>				
Interest	1,769,062.51	1,658,854.69	-	-
Principal	970,000.00	27,265,000.00	-	-
Premium		787,050.00	-	-
Total	2,739,062.51	29,710,904.69	-	-
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>	6,000.00	3,000.00		-
iii. <u>Remaining Principal Balance:</u>	27,265,000.00	0.00		-
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	20,360,808.32	7,817,508.68	-	-
Debt Service Fund:	1,025,495.82	402.32	-	-
Debt Service Reserve Fund:	2,700,000.00	1,994.27	-	-
Escrow Fund:	63,177.98	240.21	-	-
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>		<u>Applied Rate</u>	<u>Gross Rate</u>	
100% of city sales and use		1.000%		
100% of city portion of county sales and use		1.000%		
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

* 2014 STAR Bonds paid in full on 11/21/2019

CITY OF GODDARD
\$25,880,000 City of Goddard, Kansas
(Olympic Park STAR Bond Project)
Series 2019, Dated as of November 21, 2019

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local		71,837.54	490,719.31	530,175.61
State		464,450.04	3,165,481.62	3,421,775.67
Total		536,287.58	3,656,200.93	3,951,951.28
<u>Bond Payments:</u>				
Interest		-	934,509.58	790,005.00
Principal		-	3,580,000.00	2,740,000.00
Premium		-	-	-
Total			4,514,509.58	3,530,005.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>		9,500.00	3,500.00	7,000.00
iii. <u>Remaining Principal Balance:</u>	-	25,880,000.00	22,300,000.00	19,560,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Debt Service Reserve Fund:	-	10,749.26	44.35	0.01
Debt Service Reserve Fund:	-	971,414.59	971,145.21	971,163.31
Escrow Fund:	-	71,842.54	140,581.78	174,095.21
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use			1.000%	
100% of city portion of county sales and use			1.000%	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF GODDARD
\$11,065,000 City of Goddard, Kansas
(Olympic Park STAR Bond Project)
Series 2021, Dated as of June 24, 2021

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local				530,175.61
State				3,421,775.67
Total				3,951,951.28
<u>Bond Payments:</u>				
Interest				168,894.93
Principal				
Premium				-
Total				168,894.93
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				4,500.00
iii. <u>Remaining Principal Balance:</u>				
	-			11,065,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Debt Service Reserve Fund:	-			0.01
Debt Service Reserve Fund:	-			385,509.30
Escrow Fund:	-			14,145.87
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>		<u>Applied Rate</u>	<u>Gross Rate</u>	
100% of city sales and use		1.000%		
100% of city portion of county sales and use		1.000%		
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

KANSAS CITY
UNIFIED GOVERNMENT OF WYCO

**\$24,300,413 Unified Government of WYCO/Kansas City, KS
Sales Tax Special Obligation Revenue Bonds
(Kansas International Speedway Corporation Project)
Series 1999, Dated January 22, 1999**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local	383,678.18	374,933.08	72,483.98	240,212.09
State	933,763.00	951,443.08	2,194,485.62	2,390,703.62
Total	1,317,441.18	1,326,376.16	2,266,969.60	2,630,915.71
<u>Bond Payments:</u>				
Interest				
Principal				
Total	1,123,077.15	1,158,719.40	1,200,000.00	1,249,355.80
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>	5,400.00	5,400.00	5,400.00	5,400.00
iii. <u>Remaining Principal Balance:</u>	18,055,000.00	16,835,000.00	15,635,000.00	13,930,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Issuer Tax Revenue Account:	163,580.38	171,740.45	37,754.27	154,675.59
Debt Service Fund:	122.83	941.22	0.43	0.091
Debt Service Reserve Fund:	958,106.89	951,905.70	960,664.35	954,039.97
State Tax Revenue Account:	748.71	0.49	3.31	12.46
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use			1.625%	
100% of city portion or county sales and use			1.000%	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

**KANSAS CITY
UNIFIED GOVERNMENT OF WYCO**

**\$72,900,000 Unified Government of WYCO/Kansas City, KS
(Vacation Village Project Areas 1 and 2A - Schlitterbahn STAR Bonds)
Series 2015, Dated as of October 13, 2015**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District*: \$464,159</u>				
<u>Sales and Use Tax Collected:</u>				
Local	1,281,468.45	1,648,141.68	1,575,503.75	1,474,469.15
State	3,547,424.31	4,866,198.32	4,622,881.10	4,171,062.18
Total	4,828,892.76	6,514,340.00	6,198,384.85	5,645,531.33
<u>Bond Payments:</u>				
Interest	3,869,962.50	3,722,300.00	3,655,175.00	3,560,675.00
Principal	4,640,000.00	1,135,000.00	1,770,000.00	2,185,000.00
Total	8,509,962.50	4,857,300.00	5,425,175.00	5,745,675.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	12,500.00	12,500.00	12,500	12,500
iii. <u>Remaining Principal Balance:</u>				
	65,755,000.00	63,985,000.00	63,985,000.00	61,800,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	500,084.93			
Debt Service Fund:	1,123.08	604.00	1.71	3.78
Debt Service Reserve Fund:	5,875,066.02	5,786,473.87	5,782,734.16	5,756,353.76
Escrow Fund:	987,583.70	978,117.01	1,122,143.03	1,122,143.03
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>		<u>Applied Rate</u>	<u>Gross Rate</u>	
62% of city sales and use		1.625%		
80% of city portion of county sales and use		1.000%		
100% of county portion of county sales and use		1.000%		
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

* Once the baseline was met in calendar year 2017, an additional \$650,000 in state sales tax was set aside in an escrow account.

**KANSAS CITY
UNIFIED GOVERNMENT OF WYCO**

**\$12,260,000 Unified Government of WYCO/Kansas City, KS
(Vacation Village Project Areas 1 and 2A - Schlitterbahn STAR Bonds)
Subordinate Lien Series 2015B, Dated as of October 13, 2015**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local				
State				
Total				
<u>Bond Payments:</u>				
Interest	466,750.00	451,800.00	436,400.00	420,350.00
Principal	465,000.00	480,000.00	495,000.00	510,000.00
Total	931,750.00	931,800.00	931,400.00	930,350.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
iii. <u>Remaining Principal Balance:</u>				
	11,795,000.00	11,315,000.00	10,820,000.00	10,310,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	288,513.10	289,386.63	287,323.81	286,935.56
Debt Service Fund:	579.85	164.56	0.42	1.01
Debt Service Reserve Fund:	950,558.14	939,479.66	937,249.83	933,748.48
Escrow Fund:		194,970.66	1.76	0.13
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
62% of city sales and use			1.625%	
80% of city portion of county sales and use			1.000%	
100% of county portion of county sales and use			1.000%	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

**KANSAS CITY
UNIFIED GOVERNMENT OF WYCO**

**\$65,229,559.85 Unified Government of WYCO/Kansas City, KS
(Vacation Village Project Area 4 - US Soccer STAR Bonds)
Series 2015, Dated as of August 26, 2015**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: \$50,548,378.61</u>				
<u>Sales and Use Tax Collected:</u>				
Local	571,542.11	548,763.61	461,183.48	1,020,818.61
State	408,126.03	744,180.06		3,485,926.28
Total	979,668.14	1,292,943.67	461,183.48	4,506,744.89
<u>Bond Payments:</u>				
Interest				
Principal	941,759.30	938,337.45	1,197,256.50	
Total				
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	20,000.00	15,000.00	5,000.00	
iii. <u>Remaining Principal Balance:</u>				
	78,705,519.00	83,138,374.35	87,605,629.80	93,619,390.80
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	60,129.95			
Debt Service Fund:	3,184.42	1.49	121.19	121.19
Debt Service Reserve Fund:				
Escrow Fund:	492.29	835.26	1,925.08	1,022,744.13
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

**UNIFIED GOVERNMENT OF WYCO
KANSAS CITY**

Legend Retail STAR Bonds General Escrow Account Worksheet
Bonds paid in full

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
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i. Base Sales Tax Allocated to District:

Sales and Use Tax Collected:

Local

State

Total

Bond Payments:

Interest

Principal

Total

ii. Trustee/Escrow/Disclosure & Compliance Expenses:

iii. Remaining Principal Balance:

iv. Remaining Cash Balances Held by Trustee:

Project Fund:

Debt Service Fund:

Debt Service Reserve Fund:

Escrow Fund:

v. New Income Producing Properties: See Attachment A

vi. Bonds Issued to Repay Private Investors:

vii. Local Sales Tax Contribution and Rate

Local Contribution

Applied Rate

Gross Rate

viii. Visitor Data:

Visitor Information can be found in the STAR Bond Narrative Report

ix. Explanatory Notes: See Attachment B

**KANSAS CITY
UNIFIED GOVERNMENT OF WYCO**

**\$5,460,000 Unified Government of WYCO/Kansas City, KS
Taxable Special Ob Revenue Refunding Bonds
(Redevelopment Project Area B) Series 2004
Dated as of August 19, 2004 issue (6886)***

2018

2019

2020

2021

i. Base Sales Tax Allocated to District:

Sales and Use Tax Collected:

Local

See Legends Retail STAR Bonds Worksheet

State

Total

Bond Payments:

Interest

Principal

Total

ii. Trustee/Escrow/Disclosure & Compliance Expenses:

iii. Remaining Principal Balance:

iv. Remaining Cash Balances Held by Trustee:

Project Fund:

Debt Service Fund:

Debt Service Reserve Fund:

Escrow Fund:

v. New Income Producing Properties: See Attachment A

vi. Bonds Issued to Repay Private Investors:

vii. Local Sales Tax Contribution and Rate

Local Contribution

Applied Rate

Gross Rate

viii. Visitor Data:

Visitor Information can be found in the STAR Bond Narrative Report

ix. Explanatory Notes: See Attachment B

*Bonds paid in full on 12/01/2016

KANSAS CITY
UNIFIED GOVERNMENT OF WYCO
\$150,289,488.50 Unified Government of WYCO/Kansas City, KS
Sales Tax Special Obligation Capital Appreciation Revenue Bonds
(Redevelopment Project Area B-Multi-Sport Athletic Complex Project)
Subordinate Lien Series 2010B Dated as of May 12, 2010 issue* (6925)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local		See Legends Retail STAR Bonds Worksheet		
State				
Total				
<u>Bond Payments:</u>				
Interest				
Principal				
Total				
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
iii. <u>Remaining Principal Balance:</u>				
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				
Debt Service Fund:				
Debt Service Reserve Fund:				
Escrow Fund:				
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>		<u>Applied Rate</u>	<u>Gross Rate</u>	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

*Bonds paid in full on 12/01/2016

KANSAS CITY
UNIFIED GOVERNMENT OF WYCO
\$12,785,000 Unified Government of WYCO/Kansas City, KS
Sales Tax Special Obligation Revenue Refunding Bonds
(Redevelopment Project Area B) Subordinate Lien Series 2012* Issue 6072

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local	See Legends Retail STAR Bonds Worksheet			
State				
Total				
<u>Bond Payments:</u>				
Interest				
Principal				
Total				
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
iii. <u>Remaining Principal Balance:</u>				
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				
Debt Service Fund:				
Debt Service Reserve Fund:				
Escrow Fund:				
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>		<u>Applied Rate</u>	<u>Gross Rate</u>	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

* Bonds paid in full on 12/01/2016

KANSAS CITY
UNIFIED GOVERNMENT OF WYCO
\$8,097,228.80 Unified Government of WYCO/Kansas City, KS
Sales Tax Special Obligation Capital Appreciation Revenue Bonds
(Redevelopment Project Area B-Multi-Sport Athletic Complex Project)
Subordinate Lien Series 2014 issue (6927)*

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i.	<u>Base Sales Tax Allocated to District:</u>			
	<u>Sales and Use Tax Collected:</u>			
	Local	See Legends Retail STAR Bonds Worksheet		
	State			
	Total			
	<u>Bond Payments:</u>			
	Interest			
	Principal			
	Total			
ii.	<u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>			
iii.	<u>Remaining Principal Balance:</u>			
iv.	<u>Remaining Cash Balances Held by Trustee:</u>			
	Project Fund:			
	Debt Service Fund:			
	Debt Service Reserve Fund:			
	Escrow Fund:			
v.	<u>New Income Producing Properties: See Attachment A</u>			
vi.	<u>Bonds Issued to Repay Private Investors:</u>			
vii.	<u>Local Sales Tax Contribution and Rate</u>			
	<u>Local Contribution</u>		<u>Applied Rate</u>	<u>Gross Rate</u>
viii.	<u>Visitor Data:</u>			
	Visitor Information can be found in the STAR Bond Narrative Report			
ix.	<u>Explanatory Notes: See Attachment B</u>			

*Bonds paid in full on 12/01/2016

CITY OF MANHATTAN
\$16,855,000 City of Manhattan, KS
Sales Tax Special Obligation Revenue Bonds
(Downtown Redevelopment Project)
Series 2009-1, Dated December 1, 2009*

\$33,145,000 City of Manhattan, KS
Taxable Sales Tax Special Obligation Revenue Bonds
(Downtown Redevelopment Project)
Series 2009-2, Dated December 1, 2009 **

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: none</u>				
<u>Sales and Use Tax Collected:</u>				
Local	160,126.02	176,263.65	105,875.78	135,352.77
Transient Guest Taxes	90,000.00	90,000.00	90,000.00	90,000.00
State	5,295,895.63	5,319,854.25	4,975,291.33	5,521,436.18
Total	5,546,021.65	5,586,117.90	5,171,167.11	5,746,788.95
<u>Bond Payments:</u>				
Interest	1,236,999.70	967,502.16	678,902.60	198,870.38
Principal	4,710,000.00	4,950,000.00	4,800,000.00	6,105,000.00
Total	5,946,999.70	5,917,502.16	5,478,902.60	6,303,870.38
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>	12,500.00	12,500.00	12,500.00	8,750.00
iii. <u>Remaining Principal Balance:</u>	15,855,000.00	10,905,000.00	6,105,000.00	PAID OFF
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Issuer & State Tax Revenue Account:	50,935.92	53,556.51	22,274.91	102,180.12
Debt Service Funds:	8,496.46	6,895.24	45.99	
Debt Service Reserve Funds:				
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors: See Attachment</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
80% of city sales and use				1.250%
50% of city portion of county sales and use				1.000%
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

*Series 2009-1, Dated December 1, 2009 paid off 12/01/2018

** Series 2009-2, Dated December 1, 2009 paid off 6/01/2021

CITY OF OVERLAND PARK
\$64,990,000 City of Overland Park, KS
Sales Tax Special Obligation Revenue Bonds
(Prairiefire at LionsGate Project)
Series 2012

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: none</u>				
<u>Sales and Use Tax Collected:</u>				
Local	545,793.39	512,617.45	1,882,439.87	531,579.73
State	2,761,943.63	2,546,356.15	384,162.06	2,701,277.19
Total	3,307,737.02	3,058,973.60	2,266,601.93	3,232,856.92
<u>Bond Payments:</u>				
Interest	3,499,962.50	3,499,962.50	3,499,962.50	3,499,962.50
Principal				
Total	3,499,962.50	3,499,962.50	3,499,962.50	3,499,962.50
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	14,000.00	4,142.50	4,000.00	4,000.00
iii. <u>Remaining Principal Balance:</u>				
	64,860,000.00	64,860,000.00	64,860,000.00	64,860,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
	780.33	202.74	425.17	174.92
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
Local Contribution			<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use			1.125%	
89% of city portion of county sales and use			1.225%	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF SALINA

\$18,250,000 City of Salina, Kansas
Senior Special Obligation Revenue Bonds (Downtown Project)
Series 2018A, Dated as of December 21, 2018

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: \$1,774,474.42</u>				
<u>Sales and Use Tax Collected:</u>				
Local			188,713.65	424,428.94
Transient Guest Tax				136,417.68
State			574,509.48	981,817.47
Total			763,223.13	1,542,664.09
<u>Bond Payments:</u>				
Interest	-	861,805.56	908,675.00	904,850.00
Principal			170,000.00	105,000.00
Total			1,078,675.00	1,009,850.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	4,500.00	-	6,000.00	6,000.00
iii. <u>Remaining Principal Balance:</u>				
	18,250,000.00	18,250,000.00	18,080,000.00	17,975,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
City Project Account:	1,965,258.06	1,015,258.06		
Car Museum Project Account:	357,274.00	5,989.00	3,427,169.75	
Hotel Project Account:	-	-	44,274.00	
Mast Dev Project Account:	-	-	182,854.00	
City Escrow Project Account:	5,037,146.00	5,037,146.00	-	-
Alley Escrow Project Account:	1,642,726.00	1,642,726.00	-	-
Car Museum Escrow Project Ac	4,337,726.00	4,337,726.00	-	-
Hotel Escrow Project Account:	442,274.00	442,274.00	-	-
Mast Dev Escrow Project Accou	182,854.00	182,854.00	-	-
Debt Service Account:	-	271,933.43	68.13	0.01
Cap Int Account:	1,318,055.56	475,429.28	-	-
Debt Service Reserve Account:	1,368,750.00	1,368,750.00	1,368,750.00	1,368,778.14
Stifel Theatre Imp Account:	-	416,074.92	247,169.78	72,609.00
Hotel Imp Account:	-	-	1,000,039.82	14.40
Field House Account:	-	-	855,002.49	855,196.07
Costs of Issuance Account:	123,373.71	18,781.44	-	-
Tax Escrow Account:	-	-	176,064.67	241,590.38
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				

CITY OF SALINA

vii. Local Sales Tax Contribution and Rate

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city portion of county sales and use	0.603%	
100% of city sales and use	1.250%	

viii. Visitor Data:

Visitor Information can be found in the STAR Bond Narrative Report

ix. Explanatory Notes: See Attachment B

CITY OF TOPEKA
Topeka, Kansas
Sales Tax Special Obligation Revenue Bonds
(Heartland Park)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: none</u>				
<u>Sales and Use Tax Collected:</u>				
Local	61,799.69	96,667.41	76,018.85	109,079.57
State	152,430.78	237,760.38	184,722.55	272,221.14
Total	214,230.47	334,427.79	260,741.40	381,300.71
<u>Bond Payments:</u>				
Interest				
Principal				
Total				
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
iii. <u>Remaining Principal Balance:</u>			4,160,000.00	3,154,512.50
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				
Debt Service Fund:				
Debt Service Reserve Fund:				
Escrow Fund:				
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use			1.500%	
100% of city and county portion of county sales and use			0.500%	
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF WICHITA
\$36,325,000 City of Wichita, Kansas
(K-96 Greenwich STAR Bond Project)
Series 2013, Dated as of December 12, 2013*

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i.	<u>Base Sales Tax Allocated to District: \$3,814,200.00</u>			
	<u>Sales and Use Tax Collected:</u>			
	Local			
	State			
	Total			
	<u>Bond Payments:</u>			
	Interest			
	Principal			
	Total			
ii.	<u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>			
iii.	<u>Remaining Principal Balance:</u>			
iv.	<u>Remaining Cash Balances Held by Trustee:</u>			
	Project Fund:			
	Debt Service Fund:			
	Debt Service Reserve Fund:			
	Escrow Fund:			
v.	<u>New Income Producing Properties: See Attachment A</u>			
vi.	<u>Bonds Issued to Repay Private Investors:</u>			
vii.	<u>Local Sales Tax Contribution and Rate</u>			
	<u>Local Contribution</u>		<u>Applied Rate</u>	<u>Gross Rate</u>
	50% of city portion of county sales tax		1.000%	
	(Wichita does not have a city sales tax)			
viii.	<u>Visitor Data:</u>			
	Visitor Information can be found in the STAR Bond Narrative Report			
ix.	<u>Explanatory Notes: See Attachment B</u>			

*2013 Bonds Defeased by advance refunding escrow on 08/30/17 with issuance

CITY OF WICHITA
\$71,305,000 City of Wichita, Kansas
(K-96 Greenwich STAR Bond Project)
Series 2017, Dated as of August 30, 2017

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: \$3,814,200.00</u>				
<u>Sales and Use Tax Collected:</u>				
Local	326,693.34	363,998.45	416,311.54	388,586.87
State	7,392,333.55	7,886,844.17	8,677,676.46	11,565,240.03
Total	7,719,026.89	8,250,842.62	9,093,988.00	11,953,826.90
<u>Bond Payments:</u>				
Interest	2,819,196.46	2,630,921.26	2,450,096.26	2,235,761.26
Principal	6,255,000.00	5,760,000.00	6,595,000.00	8,810,000.00
Total	9,074,196.46	8,390,921.26	9,045,096.26	11,045,761.26
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	4,000.00	8,000.00	8,000.00	8,000.00
iii. <u>Remaining Principal Balance:</u>				
	65,050,000.00	59,290,000.00	52,695,000.00	43,885,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	9,667,716.02	9,667,716.02	9,668,085.95	9,667,716.02
2017B Project Fund:	7,000,000.00	7,000,000.00	7,000,300.46	7,000,000.00
Debt Service Fund:	232,364.02	106,647.66	798.64	2,083.19
Debt Service Reserve Fund:	2,879,827.99	2,871,071.26	2,871,264.19	2,871,071.26
Escrow Fund:	251,410.63	274,210.98	287,912.63	314,434.17
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
50% of city portion of county sales tax			1.000%	
(Wichita does not have a city sales tax)				
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

CITY OF WICHITA
\$4,840,000 City of Wichita, Kansas
(West Bank Star Bond Project/Riverwalk)
Series 2015, Dated as of July 15, 2015*

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District: \$1,137,855.00</u>				
<u>Sales and Use Tax Collected:</u>				
Local	34,630.20	80,821.92	21,128.32	34,071.85
State	3,926,220.90	2,016,209.23	675,738.69	1,026,673.07
Total	3,960,851.10	2,097,031.15	696,867.01	1,060,744.92
<u>Bond Payments:</u>				
Interest				
Principal				
Total				
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	2,500.00	2,500.00		
iii. <u>Remaining Principal Balance:</u>				
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	124,361.82	11.93		
Debt Service Fund:				
Debt Service Reserve Fund:				
Escrow Fund:	2,530.27	65.46		
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
50% of city portion of county sales and use			1.000%	
(Wichita does not have a city sales tax)				
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

** Bonds paid in full 12/15/2016

CITY OF WICHITA
\$42,140,000 City of Wichita, Kansas
(River District Stadium STAR Bond Project)
Series 2018, Dated as of November 16, 2018

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local			5,047.46	38,462.33
State				619,507.93
Total				657,970.26
<u>Bond Payments:</u>				
Interest		1,447,607.03	1,828,574.26	1,828,556.26
Principal				
Total		1,447,607.03	1,828,574.26	1,828,556.26
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	11,500.00	-	8,000.00	
iii. <u>Remaining Principal Balance:</u>				
	42,140,000.00	42,140,000.00	42,140,000	42,140,000
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	40,030,482.76	21,620,856.00	1,968,706.10	1,714,846.00
Debt Service Fund:		811,119.01	882,083.70	291.02
Capitalized Interest Fund:	3,278,659.96	1,828,556.27	144.94	
Cost of Issuance Fund:	40,235.42	11.61		
Escrow Fund:				31,013.23
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>				
vii. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>			<u>Applied Rate</u>	<u>Gross Rate</u>
50% of city portion of county sales and use			1.000%	
(Wichita does not have a city sales tax)				
viii. <u>Visitor Data:</u>				
Visitor Information can be found in the STAR Bond Narrative Report				
ix. <u>Explanatory Notes: See Attachment B</u>				

(v) any new income producing properties being brought into a district and the base revenue going to the State General Fund and incremental sales tax increases going to the district with respect to such properties.

The base revenue is established prior to issuance of the bonds, so any new income producing properties coming into the district will not contribute to the base. An exception to the calculation of base and tax increment is made for sales tax revenue from retail automobile dealers in accordance with K.S.A. 2020 Supp. 12-17,169(a)(1)(F).

Businesses open and close within the districts throughout the lifetime of the project. Below is the summary information on the number of entities reporting in each of the STAR bond project districts.

For calendar year 2021, each district had the following number of unique taxpayers file at least one return in the STAR bond district.

Atchison	34
Derby	215
Derby 2	31
Dodge City Heritage	183
Dodge City Power Center	44
Garden City	126
Goddard	81
KC Homefield	21
KC Homefield - Menards	15
KC Racetrack	53
KC Schlitterbahn	146
KC Soccer	667
Manhattan	311
Overland Park	271
Salina	563
Topeka Heartland	171
Wichita K-96/Greenwich	412
Wichita River District	243
Wichita Riverwalk	455

Each STAR bond district had the following number of unique taxpayers file returns equating at least \$150,000 in taxable sales in 2020.

Atchison	5
Derby	61
Derby 2	5
Dodge City Heritage	26
Dodge City Power Center	5
Garden City	35
Goddard	7
KC Racetrack	10
KC Schlitterbahn	18
KC Soccer	169
Manhattan	29

Overland Park	25
Salina	84
Topeka Heartland	18
Wichita K-96/Greenwich	62
Wichita River District	22
Wichita Riverwalk	32

*confidentiality laws prohibit KDOR from reporting collection information on less than 5 entities.

(ix) Explanatory Notes

The foregoing report includes the most complete and accurate information which was available to the Department of Commerce and the Department of Revenue at the time of report. The data presented was collected from the Departments, the local units of government and the bond trustees for each project. If clarification or additional information is needed, please contact Amber Cabrera at the Kansas Department of Commerce at amber.cabrera@ks.gov.

All balances included in the financial report are reported as of December 31, 2021.

(v) any new income producing properties being brought into a district and the base revenue going to the State General Fund and incremental sales tax increases going to the district with respect to such properties.

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