

STAR Bonds

2022 ANNUAL REPORT

JANUARY 2023





SALES TAX REVENUE (STAR) BONDS

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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 seventeen 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 features a rare aircraft, a 1935 Lockheed Elecra L-10E, "Muriel." The Amelia Earhart Hangar Museum has nearly completed construction of its 14 state-of-the-art interactive exhibits and is planning a grand opening in April 2023. Throughout 2022, the Museum hosted visitors at special events like the Amelia Earhart Festival but was otherwise closed for heavy construction.

The construction of the Farmers Market pavilions was completed in May 2019 and has been operating for four seasons.

BOND DETAILS

Bonds Issued: \$2,370,000
Bonds Outstanding: \$1,655,000
Sales Tax Revenues: \$351,646.57



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 five 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 enjoyed its highest annual attendance since opening in 2018. The attraction's visitor count was up 23% over the same period last year and up 70% from the park's opening season in 2018.

In 2020, STAR bonds were issued to finance construction for two additional projects. The first project consists of an indoor/outdoor multisport attraction and the Derby Sports Zone, which features indoor and outdoor hard courts, sand courts and a restaurant. The Derby Sports Zone opened late in the summer of 2022. A rock-climbing gym and an outdoor covered BMX bike pump track are part of the third phase. An outdoor adventure sports complex will be completed in Phase 4. This phase consists of a unique to the region man-made lagoon designed for various water sports, an indoor water park, an aerial park and glamping. Construction is expected to begin in 2023.

BOND DETAILS

Bonds Issued: **1.)** 2017 - \$20,465,000; **2.)** 2020 - \$14,375,000; **3.)** 2022 - \$35,285,000

Bonds Outstanding: **1.)** 2017 - PAID OFF (zero balance); **2.)** 2020 - \$10,375,000; **3.)** 2022 - \$38,285,000

Sales Tax Revenues: \$7,890,676.47



CITY OF DODGE CITY

Issued December 2014

The Power Center Area and Heritage Area in Dodge City consists of approximately 35 acres and includes a variety of museums, entertainment venues, hotel and retail spaces. It also includes 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. Additional development continues in both areas of the project. Some of the new developments include the Dodge City Brewery, SMH Engineering office, Red Beard Coffee Company and other smaller local restaurants. The renovated Boot Hill Museum is open and continues to attract visitors from across the world. The downtown streetscape project broke ground in December 2022 and will greatly improve the look of the downtown area and attract additional visitors to the area.



BOND DETAILS

Bonds Issued: **1.)** 2015 - \$13,150,000; **2.)** 2018 - \$15,690,000
Bonds Outstanding: **1.)** 2015 - \$8,255,000; **2.)** 2018 - \$13,640,000
Sales Tax Revenues: **1.)** 2015 - \$1,600,817.76; **2.)** 2018 - \$1,198,502.40



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, and several restaurants and other retail amenities. The project also includes the Sports of the World Complex that includes indoor soccer fields, indoor basketball courts, indoor trampoline park, indoor baseball cages, outdoor sand volleyball courts, outdoor pickle ball courts and outdoor cornhole courts. Additionally, the complex will have tournament, conference, and service amenities such as conference rooms, locker rooms, event rooms and a full-service restaurant and concession facilities. After a construction pause in 2021, updated architectural and engineering work is being finalized and preliminary site work is in process. It is estimated that active construction of the complex will resume in early 2023.

BOND DETAILS

Bonds Issued: \$29,540,000
Bonds Outstanding: \$18,105,330.56
Sales Tax Revenues: \$6,152,821.63



CITY OF GODDARD

Issued in 2014 (refinanced 2019); additional bonds issued May 2021

The Olympic Park Project includes a 150-room hotel and conference center attached to a 66,000 square foot aquatic facility. The aquatic facility includes two Olympic standard competition pools, a diving well, platform diving, water polo event space and seating for 1,600. The project also includes four turf baseball/softball fields. In May 2021, five competition baseball/softball fields and three outdoor sand sports fields were approved to be added to the project.



BOND DETAILS

Bonds Issued: **1)** 2014 - \$25,880,000; **2)** 2021 - \$11,065,000

Bonds Outstanding: **1)** 2014 - \$0; **2)** 2019 - \$16,160,000; **3)** 2021 - \$11,065,000

Sales Tax Revenues: **1)** 2019 - \$4,429,354.19; **2)** 2021 - \$4,429,354.19



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

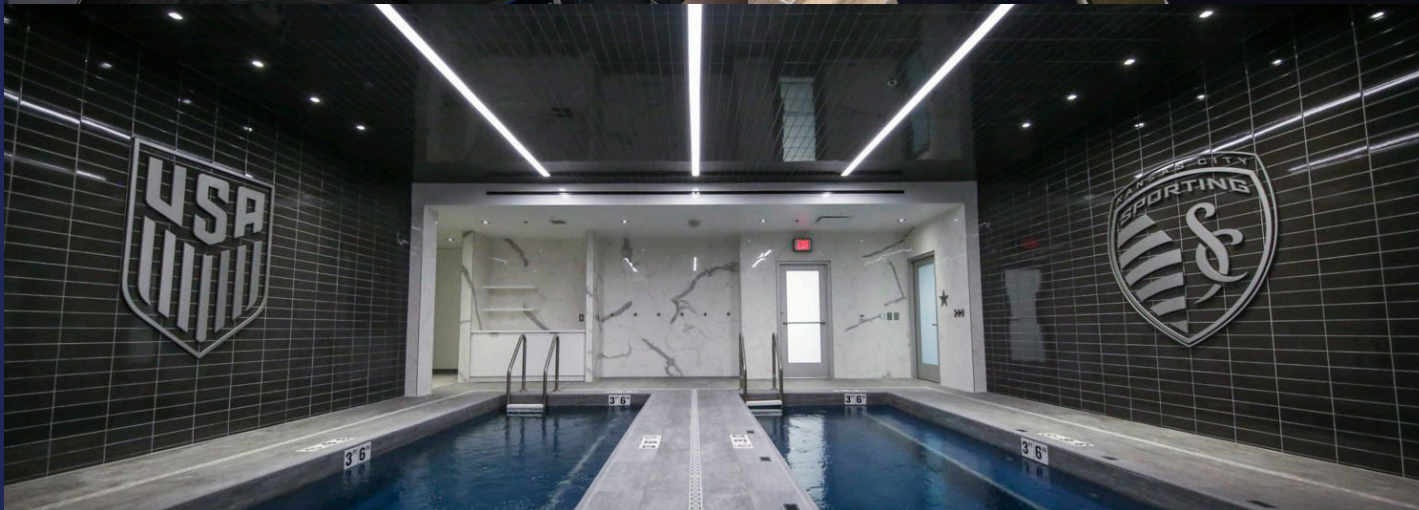
Issued March 2015

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. NTCDC undoubtedly enhanced the Kansas City Metro bid to host one of the World Cup matches in 2026.



BOND DETAILS

Bonds Issued: \$65,229,559
Bonds Outstanding: \$95,418,031.80
Sales Tax Revenues: \$5,359,564.97



CITY OF KANSAS CITY: CHILDREN'S MERCY PARK

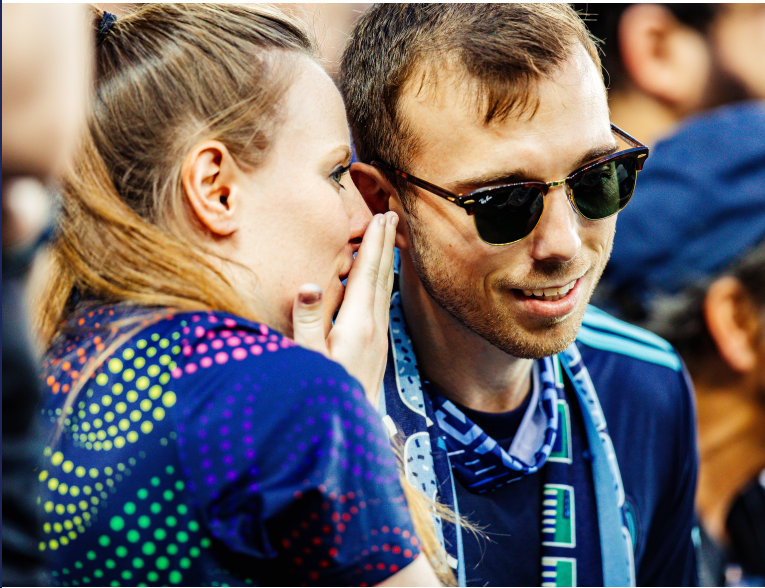
Issued May 2010

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 has hosted more than 100 events, including soccer, lacrosse, football and concerts. In 2022, the National Women's Soccer League moved their games from Legends Field to Children's Mercy Park. All games in 2022 were at full capacity.



BOND DETAILS

Bonds Issued: \$150,289,488
Bonds Outstanding: PAID OFF (zero balance)
Sales Tax Revenues: \$5,359,564.95



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 including the NASCAR Cup Series Hollywood Casino 400. 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. The Unified Government consented to the release of approximately 65 acres from the Kansas Speedway STAR/TIF District; approved on September 17, 2020. The purpose of the property removal is to make way for the new Urban Outfitters redevelopment plan and the use of Industrial Revenue Bonds. Urban Outfitters Inc. constructed a \$400 million omnichannel distribution center. The facility opened on October 26, 2022, and is estimated to bring 2,000 new jobs by June 2023.



BOND DETAILS

Bonds Issued: \$24,300,413
Bonds Outstanding: \$12,265,000
Sales Tax Revenues: \$2,628,937.61



CITY OF KANSAS CITY: SCHLITTERBAHN

Issued October 2013

The Schlitterbahn Water Park was closed in 2019.

A \$500 million project is under consideration and will be located in part of the former Schlitterbahn site. The Homefield Project will include a 150,000 square-foot indoor multi-sport facility that would house a variety of court sports and 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 also includes a state of the art baseball complex with eight lighted fields, a Margaritaville Resort with two pools, FlowRider surfing simulator, 20,000 sq. ft. family entertainment center, multiple restaurants, new multi-family housing and more. This new project will be a great complement to existing attractions around Village West.



BOND DETAILS

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



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.

The second phase of the STAR Bond project was approved and bonds were issued in the summer of 2022. It includes the construction of a 50,000 square foot state of the art museum featuring immersive exhibits and interactive displays, public infrastructure, streetscape and landscaping. The Museum of Art and Light anticipates drawing over 150,000 visitors annually.

BOND DETAILS

Bonds Issued: **1)** 2009 - \$65,229,559; **2)** 2022 - \$24,975,000

Bonds Outstanding: **1)** 2009 - PAID OFF (zero balance); **2)** 2022 - \$14,770,000

Sales Tax Revenues: \$6,015,697.97



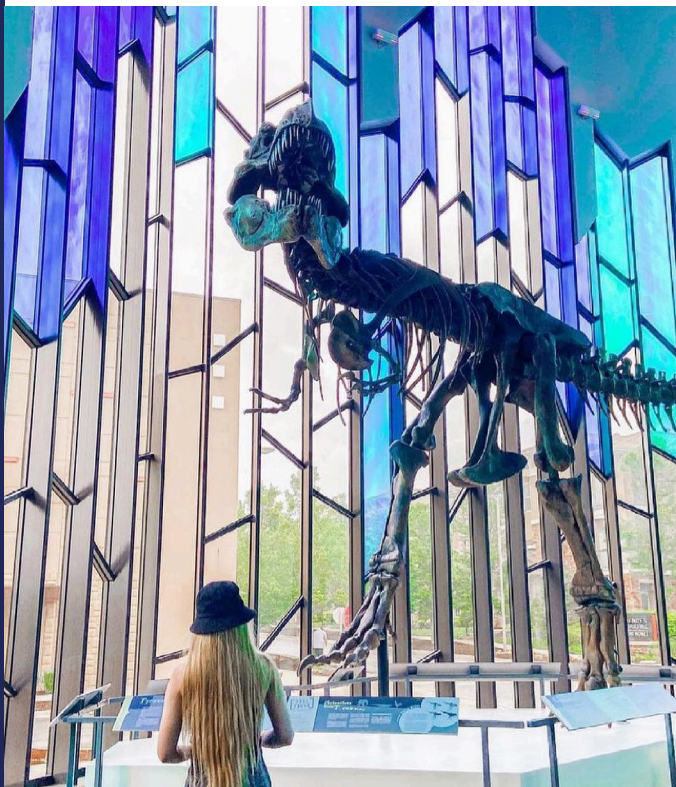
CITY OF OVERLAND PARK: PRAIRIEFIRE

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 restaurants and entertainment uses, a grocery store and other commercial businesses. Chicken 'n' Pickle, featuring pickleball, outdoor lawn games, and other outdoor amenities, opened in December 2021 and was fully operational during 2022.

BOND DETAILS

Bonds Issued: \$64,990,000
Bonds Outstanding: \$64,860,000
Sales Tax Revenues: \$4,329,058.28



CITY OF OVERLAND PARK: BLUHAWK

Bonds issued December 2022

The BluHawk Amended Project Plan was approved Oct. 18, 2019, with bonds issued in December 2022. 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. Groundbreaking was held on December 7, 2022.

BOND DETAILS

Bonds Issued: 2022 - \$46,590,000 and \$6,950,000.
Sales Tax Revenues: \$272,176.83



CITY OF SALINA

Issued December 2018

The Salina Fieldhouse serves as the centerpiece of a transformative STAR Bond district in downtown Salina. It hosts numerous basketball, volleyball and other court sports-related tournaments that draw participants from across the region. More than 12,000 spectators visited in 2022. Other attractions in the district include The Alley (entertainment center); Old Chicago Pizza; Homewood Suites, bistro and coffee shop; Barillo Grill; and other new retailers. Most recently the car museum, The Garage, opened in October 2021. It hosts the Crossroad Car Experience with interactive exhibits, restored classic cars and the Kustom Kempes of America Museum, which showcases custom cars designed by the brightest car minds in the country. Both the streetscape in the district and the improvements to Stiefel Theatre are substantially completed. The project is expected to be completed by early 2023.



BOND DETAILS

Bonds Issued: \$22,570,000
Bonds Outstanding: \$16,585,000
Sales Tax Revenues: \$2,347,215.29



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 the 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. The park continues to host Country Stampede, an annual 3-day outdoor music and camping festival and other unique events.



BOND DETAILS

Bonds Issued: \$10,405,000
Bonds Outstanding: \$2,146,150.00
Sales Tax Revenues: \$433,683.37



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.)** 2016 - PAID OFF (zero balance); **2.)** 2018 - \$42,140,00

Sales Tax Revenues: \$3,673,619.30



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. The Wichita Sports Forum hosts local, regional and national basketball, volleyball and soccer competitions. The facility also hosts 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 and other entertainment venues were announced as part of the 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. Top Golf completed construction in the last quarter of 2022.

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BOND DETAILS

Bonds Issued: **1.)** 2013 - \$36,325,000*; **2.)** 2017 - \$71,305,500
Bonds Outstanding: 2017 - \$32,095,000
Sales Tax Revenues: \$13,643,096.26

*2013 Bonds were refinanced in 2017.

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District: \$3,204.46</u>				
<u>Sales and Use Tax Collected:</u>				
Local	25,665.55	30,893.72	35,865.17	40,210.15
Transient Guest Tax	17,974.41	24,610.50	23,789.86	30,323.16
State	166,362.20	197,752.58	232,633.76	281,113.26
Total	210,002.16	253,256.80	292,288.79	351,646.57
<u>Bond Payments:</u>				
Interest	137,374.84	102,577.50	97,135.00	88,965.00
Principal	180,000.00	135,000.00	165,000.00	235,000.00
Total	317,374.84	237,577.50	262,135.00	323,965.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>	2,250.00	2,250.00	2,500.00	2,250.00
iii. <u>Remaining Principal Balance:</u>	2,190,000.00	2,055,000.00	1,890,000.00	1,655,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				
Debt Service Fund:	94.89	0.20	0.2	15.41
Debt Service Reserve Fund:	232,406.83	230,754.95	230,754.94	232,619.06
Escrow Fund:	28,827.36	25,854.64	35,422.49	41,246.37
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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District: \$5,122,767.00</u>				
<u>Sales and Use Tax Collected:</u>				
Local	67,851.13	70,408.57	61,945.52	159,793.08
Transient Guest Tax		40,134.41	80,824.10	117,864.67
State	5,633,863.87	5,741,720.43	7,028,858.70	7,613,018.72
Total	5,701,715.00	5,852,263.41	7,171,628.32	7,890,676.47
<u>Bond Payments:</u>				
Interest	771,437.50	541,775.00	313,300.00	65,250.00
Principal	5,280,000.00	4,885,000.00	5,735,000.00	2,610,000.00
Total	6,051,437.50	5,426,775.00	6,048,300.00	2,675,250.00
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>	13,230,000.00	8,345,000.00	2,610,000.00	-
iv. <u>Remaining Cash Balances Held by Trustee</u>				
Project Fund:	3,158,196.50			-
Debt Service Fund:	17,522.28	0.58	2.43	-
Debt Service Reserve Fund:	469,198.00	467,892.93	467,914.22	-
Escrow Fund:	31,891.87	69,141.12	65,203.31	83,152.41
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>				

*2017 STAR Bonds Paid in full on 03/01/22

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local		70,408.57	62,380.40	159,793.08
Transient Guest Tax		40,134.41	80,241.10	117,864.67
State		5,741,720.43	7,029,641.84	7,613,018.72
Total		5,852,263.41	7,172,263.34	7,890,676.47
<u>Bond Payments:</u>				
Interest		-	-	504,562.50
Principal		-	-	4,000,000.00
Total		-	-	4,504,562.50
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>		2,500.00	5,000.00	5,000.00
iii. <u>Remaining Principal Balance:</u>		14,375,000.00	14,375,000.00	10,375,000.00
iv. <u>Remaining Cash Balances Held by Trustee</u>				
Project Fund (Phase 2):		8,102,311.23	5,003,759.85	1,240,947.88
Project Fund (Phase 3):		4,503,753.09	4,503,008.34	4,500,000.00
2017 Subaccount:		1,730,109.50		-
Debt Service Fund:		2,851.09	0.63	50,129.95
Debt Service Reserve Fund:		280,323.24	280,335.97	282,642.22
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 DERBY
\$35,285,000 City of Derby, Kansas
(Derby STAR Bond Project)
Series 2022 (Same Tax Distribution as Derby 2017 Series)

2022

i. Base Sales Tax Allocated to District:

Sales and Use Tax Collected:

Local	159,793.08
Transient Guest Tax	117,864.67
State	7,613,018.72
Total	7,890,676.47

Bond Payments:

Interest	196,027.78
Principal	
Total	196,027.78

ii. Trustee/Escrow/Disclosure & Compliance Expenses

5,500.00

iii. Remaining Principal Balance:

35,285,000.00

iv. Remaining Cash Balances Held by Trustee

Project Fund	29,208,401.93
Debt Service Fund:	10.85
Redemption Fund:	-
Debt Service Reserve Fund:	889,338.03
Cost of Issuance Fund:	3,860.56

v. New Income Producing Properties: See Attachment A

vi. Bonds Issued to Repay Private Investors:

vii. Local Sales Tax Contribution and Rate

<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. Visitor Data:

Visitor Information can be found in the STAR Bond Narrative Report

ix. Explanatory Notes: See Attachment B

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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District: \$1,211,993.62</u>				
<u>Sales and Use Tax Collected:</u>				
Local	82,317.07	106,394.32	197,798.53	210,341.35
Transient Guest Tax	191,064.80	166,937.56	134,470.67	151,566.05
State	905,418.58	881,340.07	1,135,419.69	1,238,910.36
Total	1,178,800.45	1,154,671.95	1,467,688.89	1,600,817.76
<u>Bond Payments:</u>				
Interest	575,437.50	547,312.50	522,450.00	480,150.00
Principal	635,000.00	570,000.00	890,000.00	1,135,000.00
Total	1,210,437.50	1,117,312.50	1,412,450.00	1,615,150.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>				
	6,500.00	6,500.00	6,500.00	7,150.00
iii. <u>Remaining Principal Balance:</u>				
	11,485,000.00	10,850,000.00	9,390,000.00	8,255,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				
Debt Service Fund:	1,038.49	1,756.07		124.71
Debt Service Reserve Fund:	985,114.55	984,482.88	982,145.19	984,794.12
Escrow Fund:	74,193.22	61,210.18	70,807.21	68,683.96
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 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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	114,101.77
Incremental Property Tax		28,658.50	140,322.28	137,217.76
Transient Guest Tax				
State	297,127.54	699,268.32	752,409.00	947,182.87
Total	333,133.89	812,416.52	983,603.25	1,198,502.40
<u>Bond Payments:</u>				
Interest	788,751.74	797,868.75	787,181.25	727,581.26
Principal	145,000.00	345,000.00	1,115,000.00	445,000.00
Total	933,751.74	1,142,868.75	1,902,181.25	1,172,581.26
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>	3,250.00	6,500.00	6,500.00	6,500.00
iii. <u>Remaining Principal Balance:</u>	15,545,000.00	15,200,000.00	14,085,000.00	13,640,000.00
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:	1,900,000.00	1,900,015.62		
Developer Escrowed Project Fund:	-	-	-	
Debt Service Fund:	8,264.63	0.19	44.58	12,664.26
Capitalized Interest Fund:	249,430.68	-	-	
Debt Service Reserve Fund:	1,216,931.25	1,216,941.25	1,216,931.25	1,216,931.25
Cost of Issuance Fund:	-	-	-	
Escrow Fund:	19,979.95	16,235.06	19,023.77	20,336.82
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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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	615,767.87
State		2,800,332.02	5,635,318.09	5,537,053.76
Total		3,101,728.09	6,258,393.73	6,152,821.63
<u>Bond Payments:</u>				
Interest	872,353.13	1,292,375.00	1,222,812.50	1,014,562.50
Principal	-	1,020,000.00	4,500,000.00	5,350,000.00
Total	872,353.13	2,312,375.00	5,722,812.50	6,364,562.50
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>			2,500.00	2,500
iii. <u>Remaining Principal Balance:</u>	29,540,000.00	28,520,000.00	24,020,000.00	18,105,330.56
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Debt Service Fund		12,452.69	2.82	0
Project Fund		18,784,018.89	18,784,111.00	18,105,330.56
Escrow Fund		109,909.22	280,829.13	137,441.82
Debt Service Reserve Fund		2,321,975.62	2,321,987.02	2,342,446.43
v. <u>New Income Producing Properties: See Attachment A</u>				
vi. <u>Bonds Issued to Repay Private Investors:</u>			N/A	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%	
100% of available city portion of county sales and use		0.240%	1.45% (county 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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local	361,959.24	-	-	-
State	2,335,534.11	-	-	-
Total	2,697,493.35	-	-	-
<u>Bond Payments:</u>				
Interest	1,658,854.69	-	-	-
Principal	27,265,000.00	-	-	-
Premium	787,050.00	-	-	-
Total	29,710,904.69	-	-	-
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses</u>				
	3,000.00		-	-
iii. <u>Remaining Principal Balance:</u>				
	0.00		-	-
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	7,817,508.68	-	-	-
Debt Service Fund:	402.32	-	-	-
Debt Service Reserve Fund:	1,994.27	-	-	-
Escrow Fund:	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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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	594,404.45
State	464,450.04	3,165,481.62	3,421,775.67	3,834,949.74
Total	536,287.58	3,656,200.93	3,951,951.28	4,429,354.19
<u>Bond Payments:</u>				
Interest	-	934,509.58	790,005.00	688,485.00
Principal	-	3,580,000.00	2,740,000.00	3,400,000.00
Premium	-	-	-	
Total		4,514,509.58	3,530,005.00	4,088,485.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>	9,500.00	3,500.00	7,000.00	7,000.00
iii. <u>Remaining Principal Balance:</u>	25,880,000.00	22,300,000.00	19,560,000.00	16,160,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Debt Service Reserve Fund:	10,749.26	44.35	0.01	217.33
Debt Service Reserve Fund:	971,414.59	971,145.21	971,163.31	973,582.60
Escrow Fund:	71,842.54	140,581.78	174,095.21	178,658.49
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%		
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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local			530,175.61	594,404.45
State			3,421,775.67	3,834,949.74
Total			3,951,951.28	4,429,354.19
<u>Bond Payments:</u>				
Interest			168,894.93	387,275.00
Principal				
Premium			-	
Total			168,894.93	387,275.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>			4,500.00	4,000.00
iii. <u>Remaining Principal Balance:</u>			11,065,000.00	11,065,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				3,013,057.57
Debt Service Reserve Fund:			0.01	8,778.35
Debt Service Reserve Fund:			385,509.30	388,221.50
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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local	374,933.08	72,483.98	240,212.09	380,954.78
State	951,443.08	2,194,485.62	2,390,703.62	2,247,982.83
Total	1,326,376.16	2,266,969.60	2,630,915.71	2,628,937.61
<u>Bond Payments:</u>				
Interest				
Principal				
Total	1,158,719.40	1,200,000.00	1,249,355.80	1,284,930.45
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>	5,400.00	5,400.00	5,400.00	5,675.00
iii. <u>Remaining Principal Balance:</u>	16,835,000.00	15,635,000.00	13,930,000.00	12,265,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Issuer Tax Revenue Account:	171,740.45	37,754.27	154,675.59	178,902.19
Debt Service Fund:	941.22	0.43	0.091	254.37
Debt Service Reserve Fund:	951,905.70	960,664.35	954,039.97	954,265.59
State Tax Revenue Account:	0.49	3.31	12.46	209.24
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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District*: \$464,159</u>				
<u>Sales and Use Tax Collected:</u>				
Local	1,648,141.68	1,575,503.75	1,474,469.15	1,148,478.61
State	4,866,198.32	4,622,881.10	4,171,062.18	3,212,226.75
Total	6,514,340.00	6,198,384.85	5,645,531.33	4,360,705.36
<u>Bond Payments:</u>				
Interest	3,722,300.00	3,655,175.00	3,560,675.00	3,446,550.00
Principal	1,135,000.00	1,770,000.00	2,185,000.00	1,500,000.00
Total	4,857,300.00	5,425,175.00	5,745,675.00	4,946,550.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>	12,500.00	12,500	12,500	11,250
iii. <u>Remaining Principal Balance:</u>	63,985,000.00	63,985,000.00	61,800,000.00	60,300,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				
Debt Service Fund:	604.00	1.71	3.78	117.6
Debt Service Reserve Fund:	5,786,473.87	5,782,734.16	5,756,353.76	5,802,036.13
Escrow Fund:	978,117.01	1,122,143.03	1,122,143.03	593,798.60
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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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	451,800.00	436,400.00	420,350.00	263,206.57
Principal	480,000.00	495,000.00	510,000.00	10,310,000.00
Total	931,800.00	931,400.00	930,350.00	10,573,206.57
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
iii. <u>Remaining Principal Balance:</u>	11,315,000.00	10,820,000.00	10,310,000.00	-
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	289,386.63	287,323.81	286,935.56	2.69
Debt Service Fund:	164.56	0.42	1.01	1.35
Debt Service Reserve Fund:	939,479.66	937,249.83	933,748.48	8.21
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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District: \$50,548,378.61</u>				
<u>Sales and Use Tax Collected:</u>				
Local	548,763.61	461,183.48	1,020,818.61	548,316.69
State	744,180.06		3,485,926.28	4,811,248.28
Total	1,292,943.67	461,183.48	4,506,744.89	5,359,564.97
<u>Bond Payments:</u>				
Interest				
Principal	938,337.45	1,197,256.50		4,476,771.80
Total				
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	15,000.00	5,000.00		20,000.00
iii. <u>Remaining Principal Balance:</u>	83,138,374.35	87,605,629.80	93,619,390.80	95,418,031.80
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				
Debt Service Fund:	1.49	121.19	121.19	125.55
Debt Service Reserve Fund:				
Escrow Fund:	835.26	1,925.08	1,022,744.13	550,284.51
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

2019 2020 2021 2022

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)***

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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				
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
 \$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)

2019 2020 2021 2022

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

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
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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**
\$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

2019

2020

2021

2022

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

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
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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
\$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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District: none</u>				
<u>Sales and Use Tax Collected:</u>				
Local	176,263.65	105,875.78	135,352.77	
Transient Guest Taxes	90,000.00	90,000.00	90,000.00	
State	5,319,854.25	4,975,291.33	5,521,436.18	
Total	5,586,117.90	5,171,167.11	5,746,788.95	
<u>Bond Payments:</u>				
Interest	967,502.16	678,902.60	198,870.38	
Principal	4,950,000.00	4,800,000.00	6,105,000.00	
Total	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	8,750.00	
iii. <u>Remaining Principal Balance:</u>	10,905,000.00	6,105,000.00	PAID OFF	
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Issuer & State Tax Revenue Account:	53,556.51	22,274.91	102,180.12	
Debt Service Funds:	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

**\$24,975,000 City of Manhattan, KS
Sales Tax Special Obligation Revenue Bonds
(Downtown Redevelopment Project)
Series 2022-1**

2022

i. Base Sales Tax Allocated to District: none

Sales and Use Tax Collected:

Local	165,661.19
Transient Guest Taxes	
State	5,850,036.78
Total	6,015,697.97

Bond Payments:

Interest	368,626.39
Principal	10,205,000.00
Total	10,573,626.39

ii. Trustee/Escrow/Disclosure & Compliance Expenses:

iii. Remaining Principal Balance: 14,770,000.00

iv. Remaining Cash Balances Held by Trustee:

Project Fund:	17,614,963.23
Debt Service Funds:	1,971.77
Debt Service Reserve Funds:	347,755.07
Cost of Issuance Fund	14,910.56
Escrow Fund	99,877.94

v. New Income Producing Properties: See Attachment A

vi. Bonds Issued to Repay Private Investors: See Attachment

vii. Local Sales Tax Contribution and Rate

<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. Visitor Data:

Visitor Information can be found in the STAR Bond

ix. Explanatory Notes: See Attachment B

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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District: none</u>				
<u>Sales and Use Tax Collected:</u>				
Local	512,617.45	1,882,439.87	531,579.73	727,412.33
State	2,546,356.15	384,162.06	2,701,277.19	3,601,645.95
Total	3,058,973.60	2,266,601.93	3,232,856.92	4,329,058.28
<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>	4,142.50	4,000.00	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>				
Escrow Fund:				48,429.43
Debt Service Fund:				1.00
Redemption fund:	202.74	425.17	174.92	175.31
Cost of Issuance Fund:				2,000.00
Debt Service Reserve Fund:				2,997,887.03
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>	
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 OVERLAND PARK
\$46,590,000 City of Overland Park, KS
Sales Tax Special Obligation Revenue Bonds
(Bluhawk)
Series 2022A

2022

i. Base Sales Tax Allocated to District: none

Sales and Use Tax Collected:

Local	36,310.84
State	235,865.99
Total	272,176.83

Bond Payments:

Interest
Principal
Total

ii. Trustee/Escrow/Disclosure & Compliance Expenses:

6,000.00

iii. Remaining Principal Balance:

46,590,000.00

iv. Remaining Cash Balances Held by Trustee:

Project Fund:	34,557,176.44
Debt Service Fund:	-
Capitalized Int Fund:	1,362,733.66
Redemption Fund:	-
Reserve Fund:	4,659,868.81
Costs of Issuance Fund:	35,507.90
Escrow Fund 2022A:	36,310.84

v. New Income Producing Properties: See Attachment A

vi. Bonds Issued to Repay Private Investors:

vii. Local Sales Tax Contribution and Rate

<u>Local Contribution</u>	<u>Applied Ra Gross Rate</u>
100% of city sales and use	1.125%
89% of city portion of county sales and use	1.225%

viii. Visitor Data:

Visitor Information can be found in the

ix. Explanatory Notes: See Attachment B

City of Overland Park
\$6,950,000 City of Overland Park, KS
Sales Tax Special Obligation Revenue Bonds
(Bluhawk)
Series 2022B

2022

i. Base Sales Tax Allocated to District: none

Sales and Use Tax Collected:

Local
State
Total

Bond Payments:

Interest
Principal
Total

ii. Trustee/Escrow/Disclosure & Compliance Expenses:

3,500.00

iii. Remaining Principal Balance:

6,950,000.00

iv. Remaining Cash Balances Held by Trustee:

Debt Service Fund:	-
Revenue Fund	-
Costs of Issuance Fund:	14,673.99

v. New Income Producing Properties: See Attachment A

vi. Bonds Issued to Repay Private Investors:

vii. Local Sales Tax Contribution and Rate

<u>Local Contribution</u>	<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. Visitor Data:

Visitor Information can be found in the STAR Bond

ix. Explanatory Notes: See Attachment B

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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</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	678,347.85
Transient Guest Tax			136,417.68	236,176.92
State		574,509.48	981,817.47	1,432,690.52
Total		763,223.13	1,542,664.09	2,347,215.29
<u>Bond Payments:</u>				
Interest	861,805.56	908,675.00	904,850.00	894,725.00
Principal		170,000.00	105,000.00	1,390,000.00
Total		1,078,675.00	1,009,850.00	2,284,725.00
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	-	6,000.00	6,000.00	6,000.00
iii. <u>Remaining Principal Balance:</u>	18,250,000.00	18,080,000.00	17,975,000.00	16,585,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
City Project Account:	1,015,258.06			
Car Museum Project Account:	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	-	-	
Alley Escrow Project Account:	1,642,726.00	-	-	
Car Museum Escrow Project Account:	4,337,726.00	-	-	
Hotel Escrow Project Account:	442,274.00	-	-	
Mast Dev Escrow Project Account:	182,854.00	-	-	
Debt Service Account:	271,933.43	68.13	0.01	4,042.93
Cap Int Account:	475,429.28	-	-	
Debt Service Reserve Account:	1,368,750.00	1,368,750.00	1,368,778.14	1,368,750.00
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:	18,781.44	-	-	
Tax Escrow Account:	-	176,064.67	241,590.38	256,393.58
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 an	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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District: none</u>				
<u>Sales and Use Tax Collected:</u>				
Local	96,667.41	76,018.85	109,079.57	132,057.61
State	237,760.38	184,722.55	272,221.14	301,625.76
Total	334,427.79	260,741.40	381,300.71	433,683.37
<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	2,146,150.00
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*

2019 2020 2021 2022

i. Base Sales Tax Allocated to District: \$3,814,200.00

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

<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. Visitor Data:

Visitor Information can be found in the STAR Bond Narrative Report

ix. Explanatory Notes: See Attachment B

*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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District: \$3,814,200.00</u>				
<u>Sales and Use Tax Collected:</u>				
Local	363,998.45	416,311.54	388,586.87	472,482.80
State	7,886,844.17	8,677,676.46	11,565,240.03	13,239,869.18
Total	8,250,842.62	9,093,988.00	11,953,826.90	13,712,351.98
<u>Bond Payments:</u>				
Interest	2,630,921.26	2,450,096.26	2,235,761.26	1,853,096.26
Principal	5,760,000.00	6,595,000.00	8,810,000.00	11,790,000.00
Total	8,390,921.26	9,045,096.26	11,045,761.26	13,643,096.26
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>				
	59,290,000.00	52,695,000.00	43,885,000.00	32,095,000.00
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	9,667,716.02	9,668,085.95	9,667,716.02	1,000,000.00
2017B Project Fund:	7,000,000.00	7,000,300.46	7,000,000.00	4,211,880.64
Debt Service Fund:	106,647.66	798.64	2,083.19	74,627.36
Debt Service Reserve Fund:	2,871,071.26	2,871,264.19	2,871,071.26	2,871,071.26
Escrow Fund:	274,210.98	287,912.63	314,434.17	342,865.02
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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District: \$1,137,855.00</u>				
<u>Sales and Use Tax Collected:</u>				
Local	80,821.92	21,128.32	34,071.85	89,645.18
State	2,016,209.23	675,738.69	1,026,673.07	2,174,732.79
Total	2,097,031.15	696,867.01	1,060,744.92	2,264,377.97
<u>Bond Payments:</u>				
Interest				
Principal				
Total				
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
		2,500.00		
iii. <u>Remaining Principal Balance:</u>				
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	11.93			
Debt Service Fund:				
Debt Service Reserve Fund:				
Escrow Fund:	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 u		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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
i. <u>Base Sales Tax Allocated to District:</u>				
<u>Sales and Use Tax Collected:</u>				
Local		5,047.46	38,462.33	158,214.68
State			619,507.93	3,515,404.62
Total			657,970.26	3,673,619.30
<u>Bond Payments:</u>				
Interest	1,447,607.03	1,828,574.26	1,828,556.26	1,828,556.26
Principal				
Total	1,447,607.03	1,828,574.26	1,828,556.26	1,828,556.26
ii. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	-		8,000.00	8,000.00
iii. <u>Remaining Principal Balance:</u>				
	42,140,000.00	42,140,000	42,140,000	42,140,000
iv. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	21,620,856.00	1,968,706.10	1,714,846.00	-
Debt Service Fund:	811,119.01	882,083.70	291.02	48.60
Capitalized Interest Fund:	1,828,556.27	144.94	-	-
Cost of Issuance Fund:	11.61	-	-	-
Escrow Fund:	-	-	31,013.23	65,453.22
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	31
Derby	219
Derby 2	36
Dodge City Heritage	154
Dodge City Power Center	42
Garden City	132
Goddard	66
KC Homefield	56
KC Homefield - Menards	16
KC Racetrack	51
KC Schlitterbahn	77
KC Soccer	686
Manhattan	291
Manhattan Art & Life	8
Overland Park PrairieFire	257
Salina	547
Topeka Heartland	177
Wichita K-96/Greenwich	426
Wichita River District	309
Wichita Riverwalk	456

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

Atchison	6
Derby	63
Derby 2	*less than 5
Dodge City Heritage	29
Dodge City Power Center	*less than 5
Garden City	40
Goddard	8
KC Racetrack	19
KC Schlitterbahn	13
KC Soccer	172

Manhattan	38
Manhattan Art & Light	*less than 5
Overland Park PrairieFire	41
Overland Park Bluhawk	*less than 5
Salina	94
Topeka Heartland	25
Wichita K-96/Greenwich	77
Wichita River District	22
Wichita Riverwalk	52

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

(ix) Explanatory Notes

- Gross annual sales projected pursuant to STAR bond project plan and feasibility study.

STAR Bond Project	Gross Annual Sales
Atchison	\$3,650,000
Derby	\$115,971,208
Dodge City	\$160,000,000
Garden City	\$82,000,000
Goddard	\$153,000,000
Kansas City Wyandotte	\$125,000,000
Kansas City Schlitterbahn	\$227,000,000
Manhattan	\$90,000,000
Overland Park	\$173,000,000
Salina	\$30,000,000
Topeka	\$3,000,000
Wichita Riverwalk	\$50,000,000
Wichita K96	\$10,000,000

- 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, 2022.